

Revenue Information Bulletin No. 16-015

April 1, 2016
Sales and Use Tax

Limits Imposed on Vendor's Compensation

Act 15 of the 2016 First Extraordinary Session of the Louisiana Legislature amends and reenacts R.S. 47:306(A)(3) to provide the amount of compensation allowed a dealer for accounting for and remitting state sales and use tax.

Effective April 1, 2016, Act 15 authorizes the secretary to allow each dealer .935 percent of the amount of tax due and accounted for and timely remitted in the form of a deduction in submitting his report and paying the amount due by the dealer subject to the following conditions and terms:

1. The payment of the dealer is timely paid and the return is timely filed with the secretary.
2. The amount of any credit claimed for taxes already paid to a wholesaler has not been deducted in computing the amount of the compensation allowed the dealer.
3. The total state compensation for a dealer who operates one or more business locations within this state does not exceed one thousand five hundred dollars (\$1,500.00) per calendar month.
4. The calculation of the deduction is based only on the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286.
5. No compensation is allowed for taxes accounted for and remitted pursuant to R.S. 47:321.1 or any other sales tax levied by this state.

Questions concerning this matter may be directed to the Policy Services Division at (225) 219-2780.

Kimberly Lewis Robinson
Secretary

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