Summary of Marketplace Facilitator Legislation
Prepared for the Louisiana Sales and Use Tax Commission for Remote Sellers

1. Definitions
   a. Provides definitions for marketplace, marketplace facilitator, and marketplace seller

2. Duties on Marketplace Facilitator
   a. Responsible for general obligations of dealers
      i. Keep records and information to ensure proper collection and remittance of sales and use tax, including exemption certificates and information used to determine taxability of remote sales

3. Requirement to Collect and Remit
   a. Marketplace facilitator must collect and remit state and local sales and use tax on all taxable remote sales for delivery into Louisiana if marketplace facilitator’s gross revenue exceeded $100,000 or sold for delivery 200 or more separate transactions in previous or current calendar year
   b. Includes remote sales the marketplace transacts on its own behalf and remote sales facilitated on behalf of a marketplace seller
   c. Includes provision for marketplace facilitator to voluntarily collect and remit if economic nexus thresholds are not satisfied

4. Application and Timing of Collection
   a. Submit application to Commission within 30 days of surpassing thresholds
   b. Unless application is denied, marketplace facilitator must commence collection no later than 90 days of surpassing thresholds

5. Administration
   a. Marketplace facilitator responsible for determination of taxability of remote sales for delivery into Louisiana. Marketplace facilitator is only party subject of audit and assessment for additional tax determined to be due.
      i. Exception if marketplace seller provides incorrect or insufficient information to marketplace facilitator.
   b. Marketplace shall collect and remit actual state and local sales and use tax rates and remit to Commission for distribution to state and local political subdivisions
      i. Transitional provision to collect pursuant to LA R.S. 47:302(K) until Commission mandates collection at actual rates
   c. No class action against marketplace facilitator unless intentional overcollection of state and local sales and use tax occurs