

## COMMENTS

### TO

#### LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

1. Objectives
  - (a) To provide key definitions for promulgation by the Louisiana Sales and Use Tax Commission for Remote Sellers (the “Commission”).
  - (b) The legislation states that the Commission is created and established “for the administration and collection of the sales and use tax imposed by the state and political subdivisions with respect to remote sales.” The key definitions below provide necessary definitions of “remote sales” and “remote seller.”
2. Key Definitions
  - (a) “Remote sale” shall mean any transaction conducted over the Internet or through Internet access, or by telephone, mail order catalog, or other remote means, comprising the sale, lease, rental, or license of property, goods, services, or information delivered into Louisiana. The term “remote sale” shall not include any sale, lease, rental, or license of property, goods, services, or information where the transfer and payment of such property, goods, services, or information occur at the physical facility of the seller in Louisiana.
  - (b) “Remote seller” shall mean any dealer, or designated agent thereof, that makes any remote sales sourced to Louisiana.
  - (c) “Internet” shall mean collectively the myriad of computer and telecommunications facilities, including equipment and operating software, which comprise the interconnected world-wide network of networks that employ the Transmission Control Protocol/Internet Protocol, or any predecessor or successor protocols to such protocol, to communicate information of all kinds by wire or radio.
3. Other Regulatory Provisions
  - (a) The administrative regulation should include the following: “A remote seller shall be authorized to report all of its remote sales to the Commission pursuant to the [system established by the Commission]. A remote seller shall not be authorized to report any of its non-remote sales pursuant to the [system established by the Commission].”
  - (b) The administrative regulation should include the following: “Unless otherwise specifically provided in Chapter 2-E of Subtitle II of Title 47 of the Louisiana Revised Statutes, all terms used in these regulations shall have the meanings as used in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes.