

Remote Sellers Commission
Information Bulletin 18-XXX
DRAFT – FOR DISCUSSION PURPOSES ONLY

Louisiana law defines out of state retailers in various manners and imposes different requirements on those retailers depending on the level of revenues generated from sales for delivery within Louisiana. The purpose of this bulletin is to provide a general definition for those retailers.

General Definition of Remote Seller

A remote seller means a seller who regularly sells for sale at retail, use, consumption, distribution, or for storage to be used for consumption or distribution any taxable tangible personal property, products transferred electronically, or services for delivery within Louisiana but does not have physical presence in Louisiana.

If a seller has physical presence in Louisiana, the seller is considered a dealer as defined by LA R.S. 47.301.

Marketplace facilitators are excluded from the general definition of remote seller.

Reporting Requirements for Remote Sellers

A remote seller with cumulative annual gross receipts in excess of \$50,000, including those gross receipts of its affiliates, per calendar year must comply with the dual reporting requirements of LA R.S. 47:309.1. For purposes of calculating annual gross receipts, the remote seller and its affiliates must include all receipts from retail sales of tangible personal property or taxable services where the property is delivered into Louisiana or the beneficial use of the service occurs in Louisiana. See Revenue Information Bulletin 18-006 for more information.

Collection Requirements for Remote Sellers

A remote seller with gross revenue for sales delivered into Louisiana in excess of \$100,000 from sales or separate transactions of 200 or more should voluntarily register with the Louisiana Department of Revenue (“LDR”) and collect and remit sales tax on its sales for delivery within Louisiana.

If the remote seller voluntarily collects and remits on its sales for delivery into Louisiana, the remote seller is relieved from the reporting requirements beginning on the date of collection.

While this collection and remittance provision is currently voluntarily, the provision will be mandatory at a specified date in 2019 which will be announced at the direction of LDR and the Commission.