

**Remote Sellers Information Bulletin  
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**Definition of Remote Seller and  
Further Guidance to Remote Sellers**

Louisiana law defines remote sellers in various manners and imposes different requirements on those sellers 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 sellers as well as to provide further administrative guidance.

General Definition of Remote Seller

A remote seller means a seller who regularly offers for sale at retail, use, consumption, distribution, or for storage to be used for consumption or distribution any tangible personal property, products transferred electronically, or services for delivery within Louisiana and 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 and subject to state and local collection and remittance requirements.

Marketplace Facilitators

The preceding general definition of remote seller does not encompass marketplace facilitators at this time. A separate definition for marketplace facilitators as well as collection and remittance administrative matters will be considered and submitted to the Legislature for consideration during the 2019 Regular Session.

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 and Remittance 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. Remote sellers must submit Form R-1031A, *Application to File Direct Marketer Sales Tax Return*, to LDR. Depending on the remote seller’s facts and circumstances, additional information may be requested following submission of the application. Upon approval, the remote seller may begin collection of sales tax on its remote sales immediately. To remit the collected sales tax, the remote seller must file the monthly Form R-1031, *Direct Marketer Sales Tax Return*. Note that the Form R-1031 must be filed by paper and cannot be electronically filed at this time.

To calculate the amount and quantity of sales, remote sellers should consider sales during the current calendar year and the immediately preceding calendar year. For example, if a remote seller sold \$120,000 of tangible personal property in 1,000 separate transactions for delivery into Louisiana during 2017, the remote seller should voluntarily collect and remit sales tax in 2018.

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. However, the portion of the calendar year preceding the date of collection remains subject to the reporting requirements discussed above.

While this collection and remittance provision is voluntary, the Commission will enforce the collection and remittance requirements in accordance with Act 5 of the 2018 Second Extraordinary Session at a specified date in 2019. Remote sellers can expect at least thirty days’ notice prior to the commencement of mandatory collection and remittance requirements, but should consider voluntarily collecting and remitting sales tax on remote sales in the interim. Notice will be issued as provided by LA R.S. 47:302(W)(6) following further work of the Commission and LDR. To evaluate the applicability of Act 5’s amount and quantity of sales thresholds, remote sellers will need to consider both sales made during 2018 and 2019.

Questions concerning this publication may be directed to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

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**Chairman**

**Louisiana Sales and Use Tax Commission for Remote Sellers**