

**Reciprocal Agreement to Exchange Confidential Sales and Use Tax
Information Between the Louisiana Sales and Use Tax Commission for Remote Sellers and
the Louisiana Uniform Local Sales Tax Board**

This agreement is made and entered into on the dates appearing herein below by and between:

The Louisiana Sales and Use Tax Commission for Remote Sellers (“Remote Sellers Commission”), herein represented by its undersigned Executive Director, and the Louisiana Uniform Local Sales Tax Board (“LULSTB”), herein represented by its undersigned duly authorized Executive Director, who are sometimes referred to individually as a “Party” or collectively as the “Parties”.

The Parties hereby agree to exchange sales and use tax information to be used in the administration of taxes on a reciprocal basis in accordance with all the terms and conditions contained within this agreement, and in accordance with Louisiana Revised Statutes 47:1508 et. seq. and R. S. 47:337.24 (3).

Upon request, the LULSTB agrees to furnish the Remote Sellers Commission the following information and documents to the best of its ability:

- 1) The Voluntary Disclosure Agreement applications submitted to the LULSTB by any business entities or individuals who have registered as a Remote Seller with the Remote Sellers Commission, who meet the definition of “dealer” pursuant to La. R.S. 47:301(4)(m), or who should otherwise register with the Remote Sellers Commission pursuant to any other provision of law.
- 2) Any Voluntary Disclosure Agreements executed by any business entities or individuals who have registered as a Remote Seller with the Remote Sellers Commission, who meet the definition of “dealer” pursuant to La. R.S. 47:301(4)(m), or who should otherwise register with the Remote Sellers Commission pursuant to any other provision of law.
- 3) Any schedules, documents, or other materials submitted in connection with a Voluntary Disclosure Agreement by any business entities or individuals who have registered as a Remote Seller with the Remote Sellers Commission, who meet the definition of “dealer” pursuant to La. R.S. 47:301(4)(m), or who should otherwise register with the Remote Sellers Commission pursuant to any other provision of law.
- 4) Any other information or documents contained in the records and files administered by the LULSTB, in the discretion of the Executive Director of the LULSTB, the provision of such information or documents would aid in the administration of taxes.

Upon request, the Remote Sellers Commission agrees to furnish the LULSTB the following information and documents to the best of its ability:

- 1) Confirmation of whether or not a specified business entity or individual has or should be registered as a Remote Seller with the Remote Sellers Commission.
- 2) Confirmation of whether or not a specified business entity or individual has been or is currently under audit by the Remote Sellers Commission.
- 3) Confirmation of whether or not a specified business entity or individual has been or is currently being assessed for any LULSTB VDA look-back period by the Remote Sellers Commission.

- 4) Any other information or documents contained in the records and files administered by the Remoter Sellers Commission when, in the discretion of the Executive Director of the Remote Sellers Commission, the provision of such information or documents would aid in the administration of taxes.

The information or documents provided under this agreement may be provided in electronic or hard copy format upon agreement of the Parties. Expenses associated with the provision of information or documents under this agreement may be passed on to the requesting Party at the discretion of the Party providing the information or documents.

The request for this information must be made through sections or employees designated by each Party.

It is specifically agreed between the Parties that:

- 1) Information or documents secured through this agreement may not be used as evidence in any lawsuit filed against the taxpayer or any lawsuit filed against either Party except with the specific written permission of the Party providing the information or documents.
- 2) Personnel of the Party which furnishes information or documents pursuant to this agreement cannot be called to testify concerning any of the information or documents furnished through this agreement in any lawsuit filed against a taxpayer by requesting Party, or in any lawsuit filed by a taxpayer against the requesting Party, in which the furnished information or documents are used as evidence.
- 3) Any information or documents released under this agreement can cannot be made available to any audit personnel utilized on a contractual basis whereby compensation is based on time allocation or audit findings. The information or documents provided pursuant to this agreement are to be used only by the Remote Sellers Commission or LULSTB for tax administrative purposes.
- 4) Information and documents secured through this agreement must be treated in a confidential manner as indicated in Louisiana Revised Statute 47:1508 and 47:337.24(3).
- 5) Each Party agrees to take all appropriate steps to protect unauthorized disclosure of tax information obtained through this agreement.

Any violation of the above conditions may cause immediate cancellation of this agreement at the discretion of either Party if violated by a Party or other person to whom information has been released.

This agreement shall remain in effect until terminated by written notice of either Party, and may only be amended or modified by mutual written consent of both Parties.

This agreement supersedes and replaces any prior agreements between the Parties for the exchange of confidential tax information.

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SIGNATURES ON FOLLOWING PAGE]

THIS DONE AND SIGNED at _____, Louisiana, this _____ day of _____, 2021.

Louisiana Sales and Use Tax Commission for Remote Sellers

Herein represented by:

Its Executive Director

THIS DONE AND SIGNED at _____, Louisiana, this _____ day of _____, 2021

Louisiana Uniform Local Sales Tax Board

Herein represented by:

Its Executive Director