

---

**SENATE COMMITTEE AMENDMENTS**

2020 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Senate Bill No.  
138 by Senator Allain

---

1 AMENDMENT NO. 1

2 On page 1, line 2, delete “R.S. 47:339(B)(7)” and insert “**R.S. 47:302(V)(2) and 339(B)(7)**”.

3 AMENDMENT NO. 2

4 On page 1, line 3, following “repeal” delete “R.S. 47:302(V)(2)” and insert “**R.S. 47:301(4)(I)**”.

5 AMENDMENT NO. 3

6 On page 1, line 10 delete “**R.S. 47:339(B)(7) is hereby**” and replace with “**R.S. 47:302(V)(2) and**  
7 **339(B)(7) are hereby**”.

8 AMENDMENT NO. 4

9 One page 1, immediately following line 11, insert:

10 §302. Imposition of tax

11 \* \* \*

12 V.

13 \* \* \*

14 (2). A dealer, as defined in and for the purposes of this Subsection, shall file all applicable  
15 sales and use tax returns and remittances through the electronic filing options available for such  
16 purposes. ~~Further, such dealer shall specifically collect the tax authorized by Paragraph (K)(5) of~~  
17 ~~this Section.~~ **If neither the dealer nor any of its affiliates as defined in R.S. 47:340.1, meet the**  
18 **economic nexus thresholds set forth in R.S. 47:301(4)(m)(i)(aa) or (bb), the dealer may collect**

1 **the tax authorized by Paragraph (K)(5) of this Section. If either the dealer or any of its**  
2 **affiliates as defined in R.S. 47:340.1 meet the economic nexus thresholds set forth in R.S.**  
3 **47:301(4)(m)(i)(aa) or (bb), the dealer shall collect state and local sales and use tax on remote**  
4 **sales for delivery into the state and remit to the Louisiana Sales and Use Tax Commission**  
5 **for Remote Sellers.**

6 \* \* \*

7 AMENDMENT NO. 5

8 On page 2, line 2, delete “**taxable**”.

9 AMENDMENT NO. 6

10 On page 2, line 20, delete “**taxable**”.

11 AMENDMENT NO. 7

12 On page 2, line 28, delete “**Part IV of Chapter 18 of**”.

13 AMENDMENT NO. 8

14 On page 3, line 1, following the period, add “**The commission shall collect interest and penalties**  
15 **on delinquent taxes and distribute such collections to the state or local collector in the same**  
16 **manner as provided by Subsection E. For purposes of Paragraph (E)(3), “state and local**  
17 **sales and uses tax collected on remote sales” shall include interest and penalties collected on**  
18 **delinquent taxes.**”

19 AMENDMENT NO. 9

20 On page 3, delete lines 2 through 11 in their entirety.

21 AMENDMENT NO. 10

22 On page 3, above line 12, insert “**(d) Vendor’s compensation shall be allowed as a deduction**  
23 **against tax due if the return is filed timely on or before the twentieth of the month following**

1 the month of collection and all tax shown due on the return is remitted on or before the  
2 twentieth of the month following the month of collection. The commission shall apply each  
3 taxing jurisdiction’s specific rate of vendor’s compensation as a deduction against tax due  
4 and shall reduce the monthly distribution provided for by Paragraph (E)(2) of this Section  
5 accordingly.”

6 AMENDMENT NO. 11

7 On page 3, following line 17 and above line 18, insert and renumber accordingly:

8 (1) “Affiliate” means an entity that owns more than five percent of the other entity or  
9 both entities are subject to the control of a common entity that owns more than five percent  
10 of each of the other entities.

11 AMENDMENT NO. 12

12 On page 3, line 20, delete “method” and replace with “physical or electronic platform or forum,  
13 owned, operated, or otherwise controlled by the marketplace facilitator.”.

14 AMENDMENT NO. 13

15 On page 3, line 21, delete “, admissions,”.

16 AMENDMENT NO. 14

17 On page 3, line 22, before “services” insert “sales of” and following “services” following  
18 “services” delete “,that are subject to taxation under this Subtitle”.

19 AMENDMENT NO. 15

20 On page 3, line 25, after “through a marketplace” insert “, owned, operated, or otherwise  
21 controlled by the marketplace facilitator.”.

22 AMENDMENT NO. 16

1 On page 3, line 27, delete “, admissions,” after “or” and before “services” insert “sales of”, and  
2 following “services” delete “, that are subject to taxation under this Subtitle”.

3 AMENDMENT NO. 17

4 On page 3, line 29, delete “a” and replace with “the”.

5 AMENDMENT NO. 18

6 On page 3, line 29, after “transmitting” insert “all or part of”.

7 AMENDMENT NO. 19

8 On page 4, line 5, after the “include” insert “any of the following: (i)”.

9 AMENDMENT NO. 20

10 On page 4, line 6, after “the marketplace facilitator” insert “and the purchaser; (ii) a platform  
11 or forum that provides advertising services, including listing products for sale, so long as the  
12 advertising service platform or forum does not also engage directly or indirectly through one  
13 or more affiliated persons in the activities described in Subsections (A)(3)(a)(i) or (ii) of this  
14 Section; or (iii) a derivatives clearing organization, a designated contract market, foreign  
15 board of trade or swap execution facility, registered with the Commodity Futures Trading  
16 Commission (“CFTC registered platforms”), and any clearing members, futures commission  
17 merchants, or brokers when using the services of CFTC registered platforms.”.

18 AMENDMENT NO. 21

19 On page 4, delete line 7 in its entirety.

20 AMENDMENT NO. 22

21 On page 4, following line 7 and before line 8 insert:

1            **(c) “Marketplace Facilitator” shall not include any person who offers or facilitates**  
2 **the furnishing of sleeping rooms, cottages or cabins by hotels or who offers or facilitates the**  
3 **furnishing of rental cars by rental car companies.**

4 AMENDMENT NO. 23

5 On page 4, line 9, delete “**, admissions,**”, after “**or**” and before “**services**” insert “**sales of**”,  
6 following “**services**” delete “**,that are subject to taxation under this Subtitle**”.

7 AMENDMENT NO. 24

8 On page 5, line 6, after the “**:**” insert “**For purposes of this Subtitle, a marketplace facilitator**  
9 **shall have the same rights and duties as a remote seller.**”

10 AMENDMENT NO. 25

11 On page 5, line 8, delete “**who is a dealer or who**” and insert “**that makes or**”.

12 AMENDMENT NO. 26

13 On page 6, line 11, delete “**sales**”.

14 AMENDMENT NO. 27

15 On page 6, line 12, delete “**Paragraph (1) of**”.

16 AMENDMENT NO. 28

17 On page 6, line 29 through Page 7, line 1, delete “**prepared and furnished**” and replace with  
18 “**and prepared**”.

19 AMENDMENT NO. 29

20 On page 7, line 1, delete “**taxable**”.

21 AMENDMENT NO. 30

22 On page 7, line 10, delete “**Part IV of Chapter 18 of**”.

23 AMENDMENT NO. 31

1 On page 7, between lines 12 and 13, insert the following:

2 **(4) As prescribed by regulations of the commission, a marketplace facilitator may either:**

3 **(a) Report the sales and use tax collected, as required by paragraph (C)(1) of this**  
4 **Section, on all taxable remote sales for delivery into Louisiana that the marketplace**  
5 **facilitator facilitates on behalf of a marketplace seller separately from all sales and use tax**  
6 **collected, as required by paragraph (C)(1) of this Section, on taxable remote sales for**  
7 **delivery into Louisiana that the marketplace facilitator transacts on its own behalf or on**  
8 **behalf of an affiliate, as described in paragraph (E)(2)(b) of this Section, of the marketplace**  
9 **facilitator using a separate marketplace facilitator form prescribed and prepared by the**  
10 **commission; or**

11 **(b) Report all of the sales and use tax collected, as required by paragraph (C)(1) of**  
12 **this Section, on a combined basis and on a form prescribed and prepared by the commission.**

13 AMENDMENT NO. 32

14 On page 7, line 13, delete “**(4)**” and replace with “**(5)**” and delete “**or entity**”.

15 AMENDMENT NO. 33

16 On page 7, line 14, between “**for**” and “**sales**” insert “**remote**”.

17 AMENDMENT NO. 34

18 On page 7, line 15, between “**for**” and “**sales**” insert “**remote**”.

19 AMENDMENT NO. 35

20 On page 7, line 18, delete “**(5)**” and replace with “**(6)**”.

21 AMENDMENT NO. 36

22 On page 7, line 19, before “**maintained**” insert “**brought or**”.

23 AMENDMENT NO. 37

1 On page 7, line 19, after “facilitator” insert “in the Louisiana Board of Tax Appeals or in any  
2 state or federal court”.

3 AMENDMENT NO. 38

4 On page 7, delete line 25 entirely and replace with “Section 2. R.S. 47:301(4)(l) is hereby  
5 repealed.”

6 AMENDMENT NO. 39

7 On page 7, delete line 26 entirely and replace with “Section 3. This Act shall become effective  
8 on July 1, 2020.”