

Regular Session, 2013
HOUSE BILL NO. 653

ACT No. 425

BY REPRESENTATIVE ROBIDEAUX

1 AN ACT

2 To amend and reenact R.S. 47:306(A)(3) and 318(A) and to enact R.S. 47:302(U), relative
3 to state sales and use taxes; to provide with respect to the collection of tax on
4 transactions involving certain tangible personal property and services; to provide for
5 disposition of certain collections; to provide for effectiveness; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:306(A)(3) and 318(A) are hereby amended and reenacted and
9 R.S. 47:302(U) is hereby enacted to read as follows:

10 §302. Imposition of tax

11 * * *

12 U. Collection of consumer use tax. It is the duty of the secretary of the
13 Department of Revenue to collect all taxes imposed pursuant to this Chapter and
14 Chapters 2-A and 2-B of this Subtitle which may be due upon the sale by a remote
15 seller of tangible personal property or services in Louisiana. The secretary is
16 authorized and directed to employ all means available to ensure the collection of the
17 tax in an equitable, efficient, and effective manner.

18 * * *

19 §306. Returns and payment of tax; penalty for absorption

20 A.

21 * * *

22 (3)(a) For the purpose of compensating the dealer in accounting for and
23 remitting the tax levied by this Chapter, each dealer shall be allowed ~~one and~~
24 ~~one-tenth~~ .935 percent of the amount of tax due and accounted for and remitted to
25 the secretary in the form of a deduction in submitting his report and paying the

1 amount due by him, provided the amount of any credit claimed for taxes already paid
2 to a wholesaler shall not be deducted in computing the commission allowed the
3 dealer hereunder. This compensation shall be allowed only if the payment of the
4 dealer is timely paid and the return is timely filed.

5 (b) Municipalities are hereby authorized to pay compensation to their sales
6 tax dealers in any amounts designated by the governing body of the municipality.

7 * * *

8 §318. Disposition of collections

9 A. All monies collected under this Chapter shall be immediately paid into
10 the state treasury, upon receipt, and first credited to the Bond Security and
11 Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of
12 Louisiana; then an amount equal to ~~thirty-seven percent of the deduction allowed in~~
13 ~~R.S. 47:306(A)(3)(a) and (B)(4)~~ four-tenths of one percent of all monies collected
14 under this Chapter, and Chapters 2-A and 2-B of this Subtitle, and R.S. 51:1286 shall
15 be used as provided in this Section.

16 * * *

17 Section 2. The provisions of this Act shall be applicable to all taxable transactions
18 occurring on or after July 1, 2013.

19 Section 3. This Act shall become effective on July 1, 2013; if vetoed by the governor
20 and subsequently approved by the legislature, this Act shall become effective on July 1,
21 2013, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____