

2018 Third Extraordinary Session

HOUSE RESOLUTION NO. 7

BY REPRESENTATIVE DEVILLIER

A RESOLUTION

To urge and request the secretary of the Department of Revenue to report to the legislature certain aggregated data concerning sales and use tax collections remitted on transactions involving remote dealers.

WHEREAS, the state and its political subdivisions impose sales and use taxes on the sale, use, consumption, storage, lease or rental of tangible personal property and certain services; and

WHEREAS, these taxes extend to transactions involving remote dealers who meet certain criteria, and state law establishes a program for registration of these dealers who meet certain criteria involving engaging in business and maintaining a market in this state; and

WHEREAS, the United States Supreme Court has issued a decision in the *South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, No. 17-494 (U.S. filed October 2, 2017) case, which decision has broad implications concerning the authority for state and local governments to require the collection and remittance of taxes on transactions involving a remote dealer that occur within their jurisdiction; and

WHEREAS, sales and use taxes have been remitted to the state for some time by certain remote dealers, and state law requires strict confidentiality of certain tax information related to specific taxpayers; and

WHEREAS, the legislature annually faces the challenge of providing sufficient resources to support state government operations and at the same time protecting the interests of taxpayers through imposition of the lowest possible tax burden; and

WHEREAS, aggregated data concerning the magnitude of these tax collections would be of use to the legislature as it considers policies to balance the needs of the state fisc using existing resources; and

WHEREAS, the technological tools available to the Department of Revenue should allow for the aggregation of data concerning these tax collections so that identification of activity related to any particular dealer or taxpayer would be impossible.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the secretary of the Department of Revenue to provide to the legislature aggregated data concerning the magnitude of sales and use tax collections remitted by remote dealers on transactions in Louisiana.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES