



**CATAHOULA - CONCORDIA - EAST CARROLL - TENSAS
LASALLE - CALDWELL - MADISON PARISHES**



Thomas H. O'Neal
Director

**DEPARTMENT OF REVENUE & TAXATION
SALES AND USE TAX DIVISION**

Member
Louisiana Association of
Tax Administrators

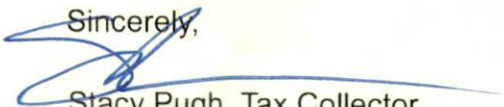
June 30, 2025

Caldwell Parish
P.O. Box 280
Vidalia, LA 71373

RE: Vendor Compensation Change

The Parish of Caldwell's prior approved vendor's compensation rate of 2% will be effective for the filing periods starting July 1, 2025. If you have any questions, feel free to contact Parish Revenue & Taxation Department Sales and Use Tax Division @ (318) 336-6234 or via email: salestax@cpsbla.us

Sincerely,


Stacy Pugh, Tax Collector

SB 112(Act 327) Senators Jackson-Andrews and Foil and Representative Romero

TAX/TAXATION: Authorizes a deduction as compensation for certain dealers and remote sellers that collect and remit sales and use taxes. (7/1/25) (EG DECREASE LF RV See Note)

Effective Date: This Act shall become effective on July 1, 2025, and shall be applicable to taxable periods beginning on and after July 1, 2025.

LA RS 47:337.2 Intent; application and interpretation of Chapter
Inserts: (B)(3)(e) Vendor's compensation

LA RS 47:337.18 Returns and payment of tax; penalty for absorption Inserts: (A)(3) For the purpose of compensating the dealer in accounting for and remitting the tax levied by the local ordinance, each dealer shall be allowed compensation at the rate specified in the local ordinance in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment. The amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the compensation allowed by the dealer.

LA RS 47:337.23. Uniform electronic local return and remittance system; official record of tax rates and exemptions; filing and remittance of local sales and use taxes; penalties for violations Inserts: (C)(1)(a)(ii) The vendor's compensation allowed.

LA RS 47:340. Louisiana Sales and Use Tax Commission for Remote Sellers; members; powers
Inserts: (G)(6)(d) Vendor's compensation shall be allowed as a deduction against tax due if the return is filed timely on or before the twentieth day of the month following the month of collection and all tax shown due on the return is remitted on or before the twentieth day of the month following the month of collection. The commission shall apply each taxing jurisdiction's specific rate of vendor's compensation as a deduction against tax due and shall reduce the monthly distribution provided for by Paragraph (E)(2) of this Section accordingly.