

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

March 12, 2019

Via E-mail/R.R.R. to:

Apa.h-wm@legis.la.gov

The Honorable Neil C. Abramson, Chairman
House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804

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The Honorable Jean-Paul J. Morrell, Chairman
Senate Committee on Revenue and Fiscal Affairs
Post Office Box 94183
Baton Rouge, Louisiana 70804

RE: **Louisiana Department of Revenue - Yearly Rule-Making Action Report**

Chairman Abramson and Chairman Morrell:

In accordance with La. R.S. 49:968(K), the Department of Revenue submits the following summary of actions taken by the department with respect to adoption, amendment, or repeal of proposed rules and of actions taken by the agency with respect to proposed fee adoptions, increases, or decreases. Included are actions taken from January 1, 2018 to December 31, 2018.

Criminal History Record Checks for Access to Federal Tax Information

Adopted LAC 61:I.103 to implement Act 16 of the 2016 First Extraordinary Session of the Louisiana Legislature.

Notice of Intent Promulgation:	October 20, 2017
Public Hearing:	November 29, 2017
Oversight Report Submittal:	December 5, 2017
Oversight Hearing:	N/A
Final Rule Promulgation:	January 20, 2018

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Electronic Progressive Mega Jackpot Bingo

Repealed and reenacted LAC 42:I.1703, 1781, 1783, 1785, 1787, 1789 and 1791 to provide guidelines and clarification for the Office of Charitable Gaming's administering requirements for the use of statewide electronic progressive mega jackpot bingo system.

Notice of Intent Promulgation: December 20, 2017
Public Hearing: January 24, 2018
Oversight Report Submittal: January 29, 2018
Oversight Hearing: N/A
Final Rule Promulgation: April 20, 2018

Corporate Deductions; Add-Back of Certain Intangible Expenses; Interest and Management Fees

Adopted LAC 61:I.1115 to implement Act 16 of the 2016 First Extraordinary Session of the Louisiana Legislature.

Notice of Intent Promulgation: January 20, 2018
Public Hearing: February 26, 2018
Oversight Report Submittal: March 9, 2018
Oversight Hearing: N/A
Final Rule Promulgation: April 20, 2018

Income Tax Withholding Tables

Amended LAC 61:I.1501 to amend the individual income tax withholding tables and formulas, which is necessary as a result of the passage of the Tax Cuts and Jobs Act, so as to allow the secretary to administer the updated withholding tables for the 2018 and succeeding tax years.

Emergency Rule: February 9, 2018
Notice of Intent Promulgation: March 20, 2018
Public Hearing: April 26, 2018
Oversight Report Submittal: May 4, 2018
Oversight Hearing: N/A
Final Rule Promulgation: June 20, 2018

Telecommunication Tax for the Deaf – Electronic Filing Requirements

Adopted LAC 61:III.1529 to provide for mandatory electronic filing requirements for the Telecommunication Tax for the Deaf tax returns.

Notice of Intent Promulgation: April 20, 2018
Public Hearing: May 29, 2018
Oversight Report Submittal: June 6, 2018
Oversight Hearing: N/A
Final Rule Promulgation: July 20, 2018

Mandatory Electronic Filing of Tax Returns and Payments

Adopted LAC 61:III.1503, 1505, 1507, 1509 and 1530 to provide mandatory electronic filing requirements for the Corporation Franchise, Corporation Income, Partnership, and Fiduciary Income (Estates and Trusts) tax returns. Amended and adopted the Mandatory Electronic Filing of Tax Returns and Payment Rules, LAC 61:I.1515 and LAC 61:III.1501.

Notice of Intent Promulgation: June 20, 2018
Public Hearing: July 26, 2018
Oversight Report Submittal: August 8, 2018
Oversight Hearing: N/A
Final Rule Promulgation: September 20, 2018

Small Town Health Professionals Credit

Adopted LAC 61:I.1915 to provide the requirements and procedures for applying for and reserving tax credits as well as the time periods applicable for claiming any tax credits so authorized.

Notice of Intent Promulgation: June 20, 2018
Public Hearing: July 25, 2018
Oversight Report Submittal: August 8, 2018
Oversight Hearing: N/A
Final Rule Promulgation: September 20, 2018

Imposition of Tax; Determination of Taxable Capital; Newly Taxable Corporations

Amended LAC 61:I.301, 302, and 311 to implement Act 12 of the 2016 First Extraordinary Session of the Louisiana Legislature.

Notice of Intent Promulgation: June 20, 2018
Public Hearing: July 25, 2018
Oversight Report Submittal: August 8, 2018
Oversight Hearing: N/A
Final Rule Promulgation: September 20, 2018

Commercial Farmer Definition for Sales and Use Tax Exemption for Feed, Seed and Fertilizer

Amended LAC 61:I.4301, 4404 and 4408 to implement Act 378, of the 2017 Regular Session, which set forth the definition of commercial farmer at R.S. 47:301(30) and limited the exemptions found at R.S. 47:301(10)(e), 47:305.3 and 47:305.8 to commercial farmers.

Notice of Intent Promulgation: August 20, 2018
Public Hearing: September 24, 2018
Oversight Report Submittal: October 5, 2018
Oversight Hearing: N/A
Final Rule Promulgation: November 20, 2018

Louisiana Rehabilitation of Historic Structures Tax Credit

Adopted LAC 61:I.1917 to further define relative to eligible costs and expenses and to provide for an application procedure as it pertains to the historic rehabilitation credit. In addition, the proposed regulation provides relative to transfer fees, as authorized by R.S. 47:6019.

Notice of Intent Promulgation: August 20, 2018
Public Hearing: September 24, 2018
Oversight Report Submittal: October 1, 2018
Oversight Hearing: N/A
Final Rule Promulgation: November 20, 2018

Corporation Income Tax; Apportionment of Income; Sourcing of Sales other than Sales of Tangible Personal Property; Exclusion of Certain Sales of Tangible Personal Property from the Sales Factor

Adopted LAC 61:I.1135 and 1136 to implement Act 8 of the 2016 Second Extraordinary Session of the Louisiana Legislature.

Notice of Intent Promulgation: September 20, 2018
Public Hearing: October 29, 2018
Oversight Report Submittal: November 9, 2018
Oversight Hearing: N/A
Final Rule Promulgation: December 20, 2018

If you have any questions or need additional information, please contact the Policy Services Division at (225) 219-2780.

Sincerely,



Vanessa C. LaFleur
Director
Policy Services Division