

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

February 12, 2020

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

Apa.h-wm@legis.la.gov

The Honorable Stuart J. Bishop, Chairman
House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804

Apa.s-r&f@legis.la.gov

The Honorable R.L. Bret Allain, II, Chairman
Senate Committee on Revenue and Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804

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

Dear Chairman Bishop and Chairman Allain:

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, 2019 to December 31, 2019.

LAC 61:III.1533 and 1534 - Tobacco Tax – Electronic Filing Requirements and Tobacco Tax – Electronic Payment Required

Adopted LAC 61:III.1533 and 1534 to provide for the mandatory electronic filing requirements for tobacco tax returns and electronic payment of the tax.

Notice of Intent Promulgation:	April 20, 2019
Public Hearing:	May 30, 2019
Oversight Report Submittal:	June 5, 2019
Final Rule Promulgation:	July 20, 2019

Contributing to a better quality of life.

LAC 61:I.4914 – Prescription of Refunds Claimed Pursuant to the Federal Combat-Injured Veterans Tax Fairness Act of 2016

Adopted LAC 61:I.4914 to implement LA R.S. 47:1623(G), which was enacted by Act 367 of the 2019 Regular Session of the Louisiana Legislature.

Notice of Intent Promulgation: August 20, 2019
Public Hearing: September 25, 2019
Oversight Report Submittal: September 27, 2019
Final Rule Promulgation: November 20, 2019

LAC 61:III.4425 – Validation and Notice of Local Taxing Authority Sales and Use Tax Exemptions and Exclusions

Proposed to adopt LAC 61:III.4425 to require local taxing authorities to validate optional sales and use tax exemptions and exclusions adopted by such authorities and to provide notice of future changes to such exemptions and exclusions.

Notice of Intent Promulgation: August 20, 2019
Public Hearing: September 25, 2019
Oversight Report Submittal: November 26, 2019

LAC 61:III.1535 and 1536 – Mandatory Electronic Filing of Industrial Hemp-Derived CBD Tax Returns and Payment of Tax

Adopted LAC 61:III.1535 and 1536, to provide mandatory electronic filing and payment requirements for the Industrial Hemp-Derived CBD Tax Return.

Notice of Intent Promulgation: September 20, 2019
Public Hearing: October 28, 2019
Oversight Report Submittal: November 5, 2019
Final Rule Promulgation: December 20, 2019

LAC 61:I.1915 – Small Town Health Professionals Credit

Amended LAC 61:I.1915 to implement the provisions of Act No. 338 of the 2019 Regular Session of the Louisiana Legislature. Act No. 338 amended the definition of certified medical primary care health professional to include a primary care physician assistant licensed by the state of Louisiana and an optometrist licensed by the state of Louisiana.

Notice of Intent Promulgation: September 20, 2019
Public Hearing: October 28, 2019
Oversight Report Submittal: November 1, 2019
Final Rule Promulgation: December 20, 2019

LAC 61:III.2501 and 2507 – Individual and Fiduciary Income Tax Filing Extensions

Amended LAC 61:III.2501 to repeal the mandate requiring the electronic filing of a request for an extension to file an individual income tax return and proposes to enact LAC 61:III.2507 to require the electronic filing of a request for an extension to file a fiduciary income tax return.

Notice of Intent Promulgation: September 20, 2019
Public Hearing: October 28, 2019
Oversight Report Submittal: November 1, 2019
Final Rule Promulgation: December 20, 2019

LAC 61:III.1537 and 1538 – Mandatory Electronic Filing of Remote Sellers Tax Returns and Payment of Related Sales and Use Tax

The Louisiana Sales and Use Tax Commission for Remote Sellers adopted LAC 61:III.1537 and 1538 to provide mandatory electronic filing and payment requirements for the remote sellers tax return.

Notice of Intent Promulgation: October 20, 2019
Public Hearing: November 26, 2019
Oversight Report Submittal: December 2, 2019
Final Rule Promulgation: January 20, 2020

LAC 61:III.2901 and 2903 - Policy Statements and Guidance

The Louisiana Sales and Use Tax Commission for Remote Sellers (“the commission”) adopted rules to provide general definitions as well as to define the types of policy statements and guidance to communicate the commission’s position and to ensure the correct, consistent and fair enforcement of tax laws.

Notice of Intent Promulgation: October 20, 2019
Public Hearing: November 26, 2019
Oversight Report Submittal: November 27, 2019
Final Rule Promulgation: January 20, 2020

LAC 61:I.1001 - Election of Pass-Through Entities

Adopted LAC 61:I.1001 to provide procedure for making such election, the documents which must be submitted by an electing entity and the procedure for terminating the election.

Notice of Intent Promulgation: October 20, 2019
Public Hearing: November 26, 2019
Oversight Report Submittal: November 27, 2019
Final Rule Promulgation: January 20, 2020

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

Sincerely,



Vanessa C. LaFleur, Esq.
Director
Policy Services Division