

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KIMBERLY LEWIS ROBINSON  
Secretary

March 19, 2021

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

[Apa.h-wm@legis.la.gov](mailto: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](mailto:Apa.s-r&f@legis.la.gov)

The Honorable R.L. Bret Allain, II, 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 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, 2020 to December 31, 2020.

**Emergency Rules**

**LAC 61:I.1919 - Frontline Workers COVID-19 Hazard Pay Rebate Program**

*Adopted to administer and implement, on an emergency basis, the provisions of Act No. 12 of the 2020 First Extraordinary Session of the Louisiana Legislature.*

Emergency Rule Effective Date: July 13, 2020

*Contributing to a better quality of life.*

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**LAC 61:I.1919 - Frontline Workers COVID-19 Hazard Pay Rebate Program**

*This Emergency Rule revokes the previous Emergency Rule issued on July 13, 2020, and shall be effective September 16, 2020 and continue in effect for 120 days, unless renewed or revoked. This Emergency Rule modifies Section 1919(F)(3) to reduce the reserved allocation of funds for paper applications from 25 percent (\$12,500,000) to 2 percent (\$1,000,000) and is based on the quantity of paper applications received by the Department since inception of the Frontline Workers COVID-10 Hazard Pay Rebate Program.*

Emergency Rule Effective Date: September 16, 2020

**Nonemergency Rulemaking**

**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

**LAC 61:III.1539 through 1546 - Mandatory Electronic Filing of Certain Excise Tax Returns and Payment of Taxes**

*Adopted LAC 61.III.1539 through 1546, to provide mandatory electronic filing and payment requirements for the Alcoholic Beverage Tax Return, State and Parish and Municipal Beer Tax Return, Return for Wines Shipped Direct to Consumers, Hazardous Waste Disposal Tax Return, Transportation and Communication Utilities Tax Return, and Report of Inspection and Supervision Fee for periods beginning on or after April 1, 2021.*

Notice of Intent Promulgation:	August 20, 2020
Public Hearing:	September 28, 2020
Substantive Change Hearing:	November 20, 2020
Oversight Report Submittal:	January 5, 2021
Oversight Hearing:	N/A
Final Rule Promulgation:	February 20, 2021

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

Sincerely,



Danielle B. Clapinski  
Director, Policy Services Division