

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Administrative Fees (LAC 61:III.1701)

Under the authority of R.S. 47:1507 and R.S. 47:1511, and, in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopts by emergency process the attached rule to collect fees as authorized by Act 130 (HB 774) of the 2015 Regular Session of the Louisiana Legislature. The department has an immediate need for rules to establish fees for searching for tax returns and other documents, authenticating records, and certifying copies of tax returns and other documents (R.S. 47:1507). A delay in imposition of the fees would impose unfunded and unrecoverable costs on the department, resulting in an adverse financial impact on the state, the department, Louisiana businesses and taxpayers. This Emergency Rule shall become effective July 17, 2015 and shall remain in effect for a period of 120 days or until a final rule is promulgated under the nonemergency rulemaking procedures of the Administrative Procedure Act, whichever occurs first.

Title 61

REVENUE AND TAXATION

Part. III. Administration Provisions and Miscellaneous

Chapter 17. Administrative Fees

§1701. Fees for Searching for Returns and Other Documents, Authenticating and Certifying Copies of Records

A. Definitions.

Authenticated copy—a copy of any public rule, decision or order of the secretary, paper or report bearing the original signature of the secretary of the Department of Revenue to establish that the copy is an exact duplicate of such rule, decision, order, paper or report in the records and files maintained by the secretary in the administration of Subtitle II of the Louisiana Revised Statutes of 1950, as amended.

Certified copy—a copy of any confidential and privileged document and which is signed by the secretary, or designee, and two witnesses before a notary public certifying that the copy is a true and correct copy of the original document in the records and files maintained by the secretary in the administration and enforcement of the tax laws of this state.

Search—an examination of the records and files maintained by the secretary in the administration and enforcement of the tax laws of this state in response to a request made by a taxpayer, or their authorized representative, for a copy of any previously filed tax return or other document of the taxpayer which is subject to the provisions of R.S. 47:1508.

B. Fees

1. For authenticating a copy of any public rule, decision or order of the secretary, paper or report, the fee shall be twenty-five dollars.

2. For a copy of any tax return or other document previously filed by the taxpayer, or authorized representative, the fee to search for the return or document shall be fifteen dollars for each year or tax period requested, regardless of whether the requested return or document is located.

4. For a certified copy of a return or other document, the fee shall be twenty-five dollars for each return or document which is to be certified.

5. All fees shall be paid in advance by check, money order, or other authorized method of payment, made payable to the Department of Revenue. Cash cannot be accepted.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1507 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division,
LR: (July 2015).

Tim Barfield

Date
