

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Income: Withholding Tax (LAC 61:I.1515)

In accordance with the emergency provisions of the Administrative Procedures Act, R.S. 49:953.1, and Act 285 of the 2021 Regular Session of the Louisiana Legislature, and R.S. 47:114, 114.1, 1511, 1520(A)(2) the Department of Revenue, Policy Services Division, (“the Department”) is, by emergency rule, amending LAC 61:I.1515. Louisiana Revised Statute 47:1520(A)(2) authorizes the Secretary the discretion to require electronic filing of tax returns or reports by administrative rule promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. The purpose of this regulation is to amend the rule on Mandatory Electronic Filing of Tax Returns to conform to the return reporting requirements set forth under R.S. 47:114.1 as authorized by Act 285 of the 2021 Regular Session of the Louisiana Legislature. Specifically, this Emergency Rule requires employers who file 50 or more Federal Form 1099-NEC to file such Forms electronically with accompanying LDR Form L-3, Form W-2s and any other informational returns. The promulgation of this rule on an emergency basis is necessary to expeditiously instruct taxpayers of the mandatory electronic filing requirement for Federal Form 1099-NECs. A delay in adopting this Rule could hinder the effective collection of Federal Form 1099-NECs due as early as January 1, 2022.

This Emergency Rule is effective December 1, 2021, and will remain in effect for 180 days, unless renewed or revoked, or until the adoption of the final Rule, whichever comes first.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 15. Income: Withholding Tax

§1515. Withholding Tax Statements and Returns– Electronic Filing Requirements

A. – C. ...

a. Employers that file 50 or more Federal Form 1099-NECs due on or after January 1, 2022, are required to electronically file the Form L-3, the Form 1099-NECs, Form W-2s, and any information returns.

D. – E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:114, R.S. 47:287.614, R.S. 47:609, R.S. 47:1511 and R.S. 47:1520(A)(2).

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:2204 (October 2009), LR 38:2382 (September 2012), amended LR44:1638 (September 2018), amended by the Department of Revenue, Policy Services Division, LR 47:

Kimberly J. Lewis
Secretary