

C. - D. ...

E. Any permit issued pursuant hereto shall automatically become invalid for any of the following reasons:

1. The permit is altered in any manner;
2. The permit is lost or stolen;

3. The permittee is carrying it while under the influence of alcoholic beverages or a controlled dangerous substance.

F. - J. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1379.1, 40:1379.3, 40:1381, and 40:1382.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 22:848 (September 1996), amended LR 38:1282 (May 2012), LR 45:583 (April 2019), repromulgated LR 45:680 (May 2019), amended by the Department of Public Safety and Corrections, Office of State Police, Bureau of Criminal Identification and Information, LR 52:69 (January 2026).

§1313. Code of Conduct of Permittees

A. - A.3. ...

B. Duties and Responsibilities of the Permittee

1. - 4. ...

5. A permittee shall immediately return the concealed handgun permit to the department upon automatic suspension or revocation of the permit. If the permit is under suspension, failure to immediately return the permit to the department may be grounds for revocation.

6. A permittee shall immediately inform the department in writing of any handgun related accident, discharge, incident, injury, or death involving any permittee. Failure to do so shall be grounds for suspension or revocation of an existing permit or denial of a renewal application.

7. Upon death of any permittee, the permittee's estate representative shall notify the department and return the concealed handgun permit to the department.

8. Any permittee or applicant who is subject to any preliminary or permanent injunction in any family or domestic dispute, or any other protective order issued pursuant to law, shall notify the department of the caption of the suit including the suit or proceeding number, the date of the issuance of the injunction or court order, and provide a signed copy of the court's order within three days of the issuance of any such order. Upon the issuance of the injunction or court order, the permit shall be automatically suspended and the department may revoke or deny the permit in accordance with law.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1379.1, 40:1379.3, 40:1381, and 40:1382.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 22:850 (September 1996), amended LR 28:1484 (June 2002), LR 38:1284 (May 2012), LR 43:674 (April 2017), amended by the Department of Public Safety and Corrections, Office of State Police, Bureau of Criminal Identification and Information, LR 52:70 (January 2026).

Markus Smith
Lieutenant

2601#004

RULE

Department of Revenue Tax Policy and Planning Division

Mandatory Electronic Filing and Payment Requirements (LAC 61:I.1515, 1525, and 4910; LAC 61:III.Chapter 15)

Under the authority of R.S. 13:5077, 26:354 and 492, 47:114, 114.1, 551, 1061, 1511, 1519, and 1520, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, has amended LAC 61:I.1515, 1525, and 4910, adopted LAC 61:III.1500, 1502, and 1504, and repealed LAC 61:III.1511-1525, 1529, 1530, 1533-1536, 1539-1550 for the purposes of updating, consolidating, and simplifying various rules related to electronic filing and payment requirements for certain taxes administered and collected by the Department of Revenue.

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(2) authorizes the secretary 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. Over time, the secretary has promulgated rules requiring the electronic filing or payment or both of various taxes and fees. In most cases, each rule applies to a single tax type. This Rule consolidates those rules to make it easier for taxpayers to identify the returns, reports, and payments that must be filed electronically. The Rule also extends the electronic filing and payment requirements to include all withholding tax returns and statements, the annual information return required to be filed by certain service recipients, oil field site restoration fee returns, all sales tax returns, except the following: Consumer Use Tax return and payments, Fairs, Festivals, and Other Special Events Sales Tax Returns and payments, watercraft sales tax payments and certifications, Ernest N. Morial Convention Center Service Contractor Tax Return and Tour Tax Return and payments. The Rule also requires electronic payment of all automobile rental taxes. Former rules only required electronic filing and payment of these taxes in certain circumstances. This Rule applies to all returns filed for the specified tax types, unless specifically excepted. This Rule is hereby adopted on the day of promulgation.

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—Filing Requirements

A. Employers shall file a separate L-1 return electronically on a quarterly basis.

B. Employers are required to file a transmittal of withholding tax statements, Form L-3, with copies of the employee withholding statements, Form W-2s and any information returns such as Federal Form 1099.

1. The L-3 transmittal and employee withholding statements must be filed on or before the first business day following January 31 for the preceding calendar year.

2. If a business terminates during the year, the L-3 transmittal and employee withholding statements must be filed within 30 days after the last month in which the wages were paid.

3. If the due date falls on a weekend or holiday, the report is due the next business day and becomes delinquent the following day.

C. Separate submissions must be made for each employer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, R.S. 47:1519, R.S. 47:1520 and R.S. 47:114.

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), LR 44:1638 (September 2018), LR 48:1294 (May 2022), LR 52:70 (January 2026).

§1525. Income Tax Withholding on Gaming Winnings

A.1. - A.3. ...

B. Reporting Requirements for Gaming Winnings

1. Businesses required to withhold and to submit income taxes on gaming winnings shall send the Department of Revenue an annual report containing a list of all winners in a format approved by the department. The report shall be filed electronically and contain the following information as printed on federal form W-2G:

a. the payor's name, address, and federal identification number;

b. the winner's name, address, social security number, gross winnings, amount of federal income taxes withheld, and amount of state income taxes withheld.

2. Pursuant to the authority of R.S. 47:114(D)(2) and to provide simplicity on related federal filing requirements, the secretary grants an extension of time to file to February 28th to coincide with the federal due date.

AUTHORITY NOTE: Promulgated in accordance with Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Service Division, LR 36:2877 (December 2010), amended LR 48:504 (March 2022), LR 52:71 (January 2026).

Chapter 49. Tax Collection

§4910. Electronic Funds Transfer

A. Electronic Funds Transfer Requirements

1. Taxpayers are required to remit their tax payments by electronic funds transfer when the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$5,000 per reporting period.

2. Any taxpayer may voluntarily remit amounts due by electronic funds transfer.

B. Definitions. For the purposes of this Section, the following terms are defined.

Other Immediately Investible Funds—money orders, credit and debit card payments, bank drafts, certified checks, teller's checks, electronic checks, and cashier's checks. The taxpayer is responsible for payment of any fee charged for making payment by means defined in this Paragraph as other immediately investible funds.

Payment—any amount paid to the Department of Revenue representing a tax, fee, interest, penalty, or other amount.

C. Taxes Required to be Electronically Transferred. Tax payments required to be electronically transferred may include corporation income and franchise taxes including declaration payments; income tax withholding; sales and use taxes; severance taxes; excise taxes; and any other tax or fee administered or collected by the Department of Revenue except for individual income tax. A separate electronic funds transfer shall be made for each return.

D. Taxpayer Notification

1. Those taxpayers required to electronically transfer tax payments pursuant to this Section will be notified in writing by the department of the electronic funds transfer data format and procedures at least 90 days prior to the required electronic funds transfer effective date. Once required to remit taxes by electronic funds transfer, the taxpayer must continue to do so until notified otherwise by the department.

2. After one year, taxpayers whose average payments have decreased below the threshold may request to be relieved of the electronic funds transfer requirement.

3. Taxpayers experiencing a change in business operations that results in the average payments not meeting the requirements, may request to be relieved of the electronic funds transfer requirement.

E. - E.6. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1519 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Office of the Secretary, LR 19:1032 (August 1993), repromulgated LR 19:1340 (October 1993), amended LR 20:672 (June 1994), LR 23:448 (April 1997), amended by the Department of Revenue, Office of the Secretary, LR 25:2442 (December 1999), amended by the Department of Revenue, Policy Services Division, LR 28:866 (April 2002), LR 29:2854 (December 2003), LR 31:484 (February 2005), LR 38:2382 (September 2012), LR 52:71 (January 2026).

Part III. Administrative and Miscellaneous Provisions

Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

§1500. General Rules for Electronic Filing and Payment

A. Authority to Require Electronic Filing and Payment

1. Pursuant to R.S. 47:1519 and 1520, the secretary may require certain taxpayers to file returns and make payments electronically using the electronic format prescribed by the Department of Revenue.

2. Specific requirements relating to the procedures for making payments by electronic funds transfer are outlined in R.S. 47:1519 and LAC 61:I.4910.

3. When electronic payment is required, full payment may be made in immediately investible funds as defined in LAC 61:I.4910 delivered in person or by courier to the department by close of business on the due date.

B. Definitions

Electronic Filing—submission of a tax return or report through the department's electronic system or an electronic system designated by the department.

Electronic Payment—submission of a tax payment using electronic funds transfer (EFT), automated clearinghouse (ACH), or other approved electronic methods.

Undue Hardship—circumstances where electronic compliance would cause significant difficulty or expense to the taxpayer.

C. Penalty for Failure to Comply

1. Failure to comply with electronic filing requirements will result in the assessment of a penalty of \$100 or five percent of the tax due, whichever is greater, in accordance with R.S. 47:1520(B).

2. Failure to comply with the electronic payment requirements shall result in the payment being considered late and subject to the penalties and interest set forth in R.S. 47:1601 and 1602.

D. Waivers and Exemptions

1. The secretary may waive penalties where the taxpayer demonstrates reasonable cause as described in R.S. 47:1519 or 1520 or LAC 61:I.4910.

2. Taxpayers may request an exemption from electronic filing or payment by submitting a written request to the secretary.

3. The secretary may grant an exemption where undue hardship exists, as determined by the secretary.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1519, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:71 (January 2026).

§1502. Returns Required to be Filed Electronically

A. The following returns and reports are required to be filed electronically:

1. all withholding tax returns and statements.

2. copies of Federal Forms 1099-NEC required by R.S. 47:114.1.

3. annual informational returns of S corporations required by R.S. 47:287.732(B).

4. composite returns filed by S corporations pursuant to R.S. 47:287.732.1.

5. all sales and use tax returns required to be filed with the department, except the following:

a. Louisiana Consumer Use Tax Return.

b. Fairs, Festivals, and Other Special Events Sales Tax Return.

c. Watercraft Sales Tax Payment Certification.

6. returns reporting taxes levied by the Louisiana Stadium and Exposition District and New Orleans Exhibition Hall Authority except the Ernest N. Morial Convention Center Service Contractor Tax Return and Tour Tax Return.

7. automobile rental excise tax returns.

8. all alcoholic beverage tax returns and reports, including returns reporting the parish and municipalities tax on beverages of low alcoholic content.

9. severance tax returns and reports required by R.S. 47:635 and 640.

10. applications for certification of reduced severance tax rates.

11. all telecommunication tax for the deaf returns.

12. all tobacco tax returns and reports.

13. consumable hemp products tax returns.

14. hazardous waste disposal tax returns.

15. transportation and communications utilities tax returns.

16. inspection and supervision fee reports.

17. oilfield site restoration fee returns.

18. any other return or report required by law or regulation to be filed electronically.

B. The electronic filing mandates in this Section shall apply to all returns filed on or after January 1, 2026, for any return or report not previously mandated for electronic filing by LAC 61:I.1515, LAC 61:III.1511, 1513, 1515, 1517, 1519, 1521, 1523, 1525, 1529, 1533, 1535, 1539, 1541, 1543, 1545, 1547, or 1549 prior to their repeal, or Section 1551 of this Chapter adopted by Emergency Rule effective January 1, 2025.

C. Notwithstanding Subsection B of this Section, the electronic filing mandate for the transmittal of withholding tax statements, Form L-3, shall apply to all returns and reports filed on or after January 1, 2027.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, R.S. 26:354, R.S. 26:492, R.S. 47:551, R.S. 47:1061, R.S. 47:1511, R.S. 47:1519, R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:72 (January 2026).

§1504. Payments Required to be Made Electronically

A. In addition to the requirements for electronic payment set forth in LAC 61:I.4910, the following payments shall be made by electronic funds transfer:

1. withholding tax.

2. composite payments paid by S corporations pursuant to R.S. 47:287.732.1.

3. sales and use taxes, except payment due with the following returns:

a. Louisiana Consumer Use Tax Return.

b. Fairs, Festivals, and Other Special Events Sales Tax Return.

c. Watercraft Sales Tax Payment Certification.

4. taxes imposed by the Louisiana Stadium and Exposition District.

5. taxes imposed by the New Orleans Exhibition Hall Authority, except the Ernest M. Morial Convention Center service contractor and tour taxes.

6. automobile rental excise tax.

7. alcoholic beverage taxes.

8. severance taxes.

9. telecommunication tax for the deaf.

10. tobacco taxes.

11. consumable hemp products taxes.

12. hazardous waste disposal tax.

13. transportation and communication utilities taxes.

14. inspection and supervision fees.

15. oilfield site restoration fees.

B. The electronic payment mandates in this Section shall apply to payments remitted on or after January 1, 2026, for any payment not previously mandated to be made by electronic funds transfer by LAC 61:III.1525, 1530, 1534, 1536, 1540, 1542, 1544, 1546, 1548, or 1550 prior to their repeal, or Section 1553 of this Chapter (adopted by Emergency Rule effective January 1, 2025) or any other Rule under this Title.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, R.S. 26:492, R.S. 47:551, R.S. 47:1061, R.S. 47:1511, R.S. 47:1519, R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:72 (January 2026).

§1511. Lessors of Motor Vehicles—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and 48:77.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 34:1929 (September 2008), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1513. Automobile Rental Tax Return, Form R-1329—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and 47:551.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1515. Tax Increment Financing District Sales Tax Returns, Form R-1029—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and R.S. 33:9038.34.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1517. Hotel and Motel Sales Tax Return, Form R-1029DS—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and Acts 1966, No. 556; Acts 1991, No. 624; Acts 1992, No. 1099; Acts 1993, No. 640; Acts 1995, No. 1191.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1519. New Orleans Exhibition Hall Authority Additional Room Occupancy Tax and Food and Beverage Tax Return, Form R-1325—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1521. Louisiana State and Parish and Municipalities Beer Tax Return, Form R-5621—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and R.S. 26:492.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1523. Hotel/Motel Sales Tax Return, Form R-1029H/M—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, R.S. 47:302.2 et seq., R.S. 47:322.1 et seq. and R.S. 47:332.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1525. Severance Tax

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, 47:635(A)(2), 47:640(A)(2), 47:633(7)(b), 47:633(7)(c)(i)(aa), 47:633(9)(b), and 47:633(9)(c).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1271 (June 2010), amended LR 37:1614 (June 2011), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1858 (December 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1529. Telecommunication Tax for the Deaf—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1061, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1272 (July 2018), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1530. Telecommunication Tax for the Deaf—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1519, 47:1511, and 1061.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1640 (September 2018), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1533. Tobacco Tax—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:932 (July 2019), amended LR 48:2764 (November 2022), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1534. Tobacco Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:933 (July 2019), amended LR 48:2765 (November 2022), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1535. Industrial Hemp-Derived CBD and Consumable Hemp Products Tax Return—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019), amended by the Department of Revenue, Policy Services Division, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:73 (January 2026).

§1536. Industrial Hemp-Derived CBD and Consumable Hemp Products Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1519, 47:1520 and 47:1695.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019), amended by the Department of Revenue, Policy Services Division, LR 47:1649 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1539. Alcoholic Beverage Tax Returns—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:354(F), 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:272 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1540. Alcoholic Beverage Taxes—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:354(F), 47:1511, and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:272 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1541. Hazardous Waste Disposal Tax Return—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:831, 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:272 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1542. Hazardous Waste Disposal Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:831, 47:1511, and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1543. Transportation and Communication Utilities Tax Return—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1544. Transportation and Communication Utilities Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1545. Report of Inspection and Supervision Fee—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1546. Inspection and Supervision Fee - Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:274 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1547. Consolidated Filers—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1548. Consolidated Filers - Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1549. Aviation Fuel Dealers—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:1293 (September 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

§1550. Aviation Fuel Dealers—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:1293 (September 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:74 (January 2026).

Jarrod J. Coniglio
Secretary

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