

**RULE**

**Department of Revenue  
Policy Services Division**

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

Under the authority of R.S. 26:354(F), 47:831, 47:1511, 47:1519, and 47:1520, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has 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.

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 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 mandate electronic filing of all Alcoholic Beverage, Hazardous Waste Disposal, Transportation and Communication Utilities, and Inspection and Supervision Fee returns and reports and electronic payment of all Alcoholic Beverage, Hazardous Waste Disposal, Transportation and Communication Utilities, and Inspection and Supervision taxes and fees. This Rule is hereby adopted on the day of promulgation.

**Title 61**

**REVENUE AND TAXATION**

**Part III. Administrative and Miscellaneous Provisions**

**Chapter 15. Mandatory Electronic Filing of Tax  
Returns and Payment**

**§1539. Alcoholic Beverage Tax Returns—Electronic  
Filing Requirements**

A. For taxable periods beginning on or after April 1, 2021, every manufacturer and wholesale dealer handling beverages of high and low alcoholic content and every out-of-state wine producer, manufacturer and retailer who sells and ships wine directly to a consumer in Louisiana shall be required to file all alcoholic beverage tax returns and reports electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Manufacturers, wholesale dealers, and out-of-state wine producers, manufacturers, and retailers may not send paper versions of any returns or reports required to be filed.

C. 1. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

2. Waiver of the penalty provided for in paragraph 1 of this subsection shall only be allowed as provided for in R.S. 47:1520(B).

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).

**§1540. Alcoholic Beverage Taxes—Electronic Payment  
Required**

A. R.S. 47:1519(B)(1) allows the secretary to require payment of taxes on all alcoholic beverages by electronic funds transfer.

B. Effective for all reporting periods beginning on or after April 1, 2021, all payments of the tax on alcoholic beverages shall be electronically transferred to the Department of Revenue on or before the fifteenth of the month following the close of the reporting period for beverages of high alcoholic content, and the twentieth day of the month following the close of the reporting period for beverages of low alcoholic content and wine shipped directly to a consumer in Louisiana using the electronic format provided by the department.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

D. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.

E. If a taxpayer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910, but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, taxpayers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.

G. The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1539.

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).

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

A. For taxable periods beginning on or after April 1, 2021, every generator and disposer of hazardous waste subject to the tax levied in Chapter 7-A of Subtitle II of Title 47 of the Louisiana Revised Statutes shall be required to file all Hazardous Waste Disposal Tax Returns and Schedules electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Generators and disposers of hazardous waste may not send paper versions of any returns or schedules required to be filed.

C.1. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

2. Waiver of the penalty provided for in Paragraph 1 of this Subsection shall only be allowed as provided for in R.S. 47:1520(B).

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).

**§1542. Hazardous Waste Disposal Tax—Electronic Payment Required**

A. R.S. 47:1519(B)(1) allows the secretary to require payment of the tax on disposal and storage of hazardous waste by electronic funds transfer.

B. Effective for all taxable periods beginning on or after April 1, 2021, all payments of the tax on disposal and storage of hazardous waste shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

D. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.

E. If a taxpayer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910, but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, taxpayers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.

G. The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1541.

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).

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

A. For taxable periods beginning on or after April 1, 2021, every public utility as defined by R.S. 47:1003 shall be required to file the Transportation and Communication Utilities Tax Return electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Public utilities may not send paper versions of any returns required to be filed.

C.1. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

2. Waiver of the penalty provided for in paragraph 1 of this subsection shall only be allowed as provided for in R.S. 47:1520(B).

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).

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

A. R.S. 47:1519(B)(1) allows the secretary to require payment of the transportation and communication utilities tax by electronic funds transfer.

B. Effective for all taxable periods beginning on or after April 1, 2021, all payments of the transportation and communication utilities tax shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period for monthly filers and the thirtieth day following the close of the reporting period for quarterly filers using the electronic format provided by the department.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

D. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.

E. If a taxpayer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910, but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, taxpayers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.

G. The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1543.

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).

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

A. For fee periods beginning on or after April 1, 2021, every common carrier and public utility required to file the quarterly report of inspection and supervision fee shall file the report electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Common carriers and public utilities may not send paper versions of any reports required to be filed.

C.1. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

2. Waiver of the penalty provided for in Paragraph 1 of this Subsection shall only be allowed as provided for in R.S. 47:1520(B).

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).

**§1546. Inspection and Supervision Fee - Electronic Payment Required**

A. R.S. 47:1519(B)(1) allows the secretary to require payment of the inspection and supervision fee by electronic funds transfer.

B. Effective for all reporting periods beginning on or after April 1, 2021, all payments of the inspection and supervision fee shall be electronically transferred to the Department of Revenue on or before the last day of the third month following the close of the reporting period using the electronic format provided by the department.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

D. Failure to comply with the electronic funds transfer requirements shall result in the fee payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.

E. If a fee-payer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910, but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, taxpayers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the fee-payer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the fee-payer from the requirement to transmit funds electronically.

G. The reports must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the report required by the Department of Revenue are set forth in LAC 61.III.1545.

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).

Kimberly Lewis Robinson  
Secretary

2102#048

**RULE**

**Workforce Commission  
Plumbing Board**

Multi-Site Signage  
(LAC 46:LV.101 and 301)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:953, the State Plumbing Board (board), has amended LAC 46:LV.101 to define terms utilized in the proposed amendment to §301.F and R which is necessary to provide for alternative signage regulations when working on a multi-site project. This Rule is hereby adopted on the day of promulgation.

**Title 46**

**PROFESSIONAL AND OCCUPATIONAL  
STANDARDS**

**Part LV. Plumbers**

**Chapter 1. Introductory Information**

**§101. Definitions**

\*\*\*

*Multi-Site*—any location where the employing entity is performing work as defined in §101 in or on more than one adjacent structure.

\*\*\*

*Site*—any location where the employing entity is performing work as defined in §101 in or on a single structure.

\*\*\*

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1277 and R.S. 37:1366.

HISTORICAL NOTE: Adopted by the department of Labor, State Plumbing Board, 1968, amended and promulgated by Department of Employment and Training, State Plumbing Board, LR 17:57 (January 1991), repromulgated by the Department of Labor, State Plumbing Board, LR 30:2068 (September 2004), amended by the Workforce Commission, Plumbing Board, LR 47:274 (February 2021).

**Chapter 3. Licenses**

**§301. Licenses Required**

A. - E. ...

F. Every employing entity shall maintain an established place of business, with facilities for receiving complaints, calls and notices during normal business hours, from any person for whom it is performing plumbing or from the board and its representatives. It shall display a sign, plainly visible from the street at every place where it and its employees are performing plumbing work. If the employing entity is the sole-employing entity for a multi-site project, where employees are performing plumbing work, it may post one sign, plainly visible from the street, at the entrance of the project. All posted signs shall designate the employing entity's full name, address, telephone number and master plumber license number issued by the board to the designated active master plumber in its employ. The sign posted at a single site shall include legible lettering at least 2 inches high with the words "Louisiana Licensed Master