

b. The paper weight must be at least 14 pound (basis 17 x 22-500).

3. Print Quality Standards

- a. The copy must be clearly legible;
- b. the copy must have the capability to be photocopied;
- c. fading must not be of such a degree as to preclude legibility and the ability to photocopy; and
- d. MICR ink cannot be used to print any portion of the form.

4. Document Format

a. Federal core data boxes, containing information required by the IRS, must be printed in the same size, order, and arrangement as on the IRS printed form or as approved by the IRS. No boxes or other information may be printed to the right of this data. Federal core data boxes are as follows:

- i. box 1—wages, tips, other compensation;
- ii. box 2—federal income tax withheld;
- iii. box 3—Social Security wages;
- iv. box 4—Social Security tax withheld;
- v. box 5—Medicare wages and tips; and
- vi. box 6—Medicare tax withheld.

b. State core data boxes contain information specifically required by the state and must be placed at the bottom of the form. State data boxes are as follows:

- i. box 16—employer's state and state identification number;
- ii. box 17—state wages, tips, etc.; and
- iii. box 18—state income tax withheld.

c. Other federal data required to be present on the form in boxes similar to the core data boxes. These data boxes may be placed in any location, other than the location reserved for federal and state core data items:

- i. employer's name, address, and ZIP code;
- ii. employer identification number (EIN);
- iii. employee's Social Security number; and
- iv. employee's name, address, and ZIP code.

5. Document Labeling

- a. The form title and number may be printed at the top of the form.
- b. The tax year must be clearly printed on the form.
- c. The form should be labeled "Copy 2, to be filed with the employee's state income tax return."

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:112(L).

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Research and Technical Services Division, LR 19:1176 (September 1993).

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

A. Employers that are required to electronically remit withholding tax pursuant to R.S. 47:1519(B) and LAC 61:I.4910.A, shall file a separate L-1 return electronically on a quarterly basis, effective for the periods beginning after December 31, 2011.

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. Employers that file 50 or more employee withholding statements due on or after January 1, 2016, are required to electronically file the Form L-3, and the employee withholding statements, Form W-2s, and any information returns.

1. Service recipients that file 50 or more Federal Form 1099-NECs due on or after January 1, 2022, are required to electronically file Federal Form 1099-NECs using the electronic format prescribed by the department.

D. Electronic Filing Options. The Form L-3, and the employee withholding statements, Form W-2, and any information returns may be filed electronically as follows:

1. electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov;

2. any other electronic method authorized by the secretary;

3. submissions by magnetic media including tapes and tape cartridges are no longer allowed; and

4. submissions on CDs or DVDs are no longer allowed.

E. 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).

- iii. the total amount of compensation for services rendered to the team;
- iv. the amount of compensation for services rendered to the team in Louisiana; and
- v. the total amount deducted and withheld under this Section.

2. The annual reconciliation schedule is due on or before the first business day following February 27 of each year for the preceding calendar year. The secretary may grant a reasonable extension of time, not exceeding 30 days for the filing of the annual reconciliation schedule. The annual reconciliation schedule is not considered to be remitted until it is complete.

3. The permanent address listed on the annual reconciliation schedule will be presumed to be the residence of the team member for purposes of administering the Sports Facility Assistance Fund.

G. Penalty for Failure to Timely Remit Schedules and Payments

1. The following penalties will be imposed for failure to timely remit these returns, schedules, and payments.

a. In the case of failure to timely remit any return or schedule required by this Section, the penalty shall be \$500 for the first such failure, \$1,000 for the second such failure within the three-year period beginning on the due date of the first delinquent return or schedule, and \$2,500 for each subsequent failure within the three-year period beginning on the due date of the first delinquent return or schedule.

b. In the case of failure to timely remit any payment required by this Section, the penalty shall be 5 percent of the total payment due if the delinquency is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the delinquency continues, not to exceed 50 percent of the amount due.

AUTHORITY NOTE: Adopted in accordance with R.S. 39:100.1, R.S. 47:164(D), R.S. 47:295, R.S. 47:1511, R.S. 47:114 and R.S. 47:1602.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 30:91 (January 2004), amended LR 39:104 (January 2013), repromulgated LR 39:330 (February 2013), amended LR 48:507 (March 2022), amended LR 48:2766 (November 2022).

§1525. Income Tax Withholding on Gaming Winnings

A. Withholding Requirement for Gaming Winnings

1. Any person that pays gaming winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

2. Additionally following current Department of Revenue practice, casinos that pay slot machine winnings in excess of \$1,200 shall issue an IRS Form W-2-G and withhold at the highest rate provided for by R.S. 47:32(A) of the slot

machine winnings regardless of the Internal Revenue Code withholding on such slot machine winnings.

3. Any person that pays sports wagering and fantasy sports contest winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

B. Reporting Requirements for Gaming Winnings

1. Businesses that withhold income taxes on gaming winnings shall electronically report and remit the withholdings to the Louisiana Department of Revenue quarterly.

2. Businesses required to withhold and to submit income taxes on gaming winnings shall send the Department of Revenue a report electronically containing a list of all winners annually in a format approved by the department. The report shall 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.

3. Effective for taxable periods beginning on or after January 1, 2021, persons required to withhold and to remit income taxes on gaming winnings shall electronically file the LDR Form L-3 transmittal and accompanying IRS Form W-2G. 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.

a. **Electronic Filing Options.** The LDR Form L-3 and IRS Form W-2G shall be filed electronically in one of the manners as follows:

i. electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov; or

ii. any other electronic method authorized by the secretary.

4. Tax Preparer Undue Hardship Waiver of Electronic Filing Requirement

a. The secretary may waive the electronic filing requirement if it is determined that complying with the requirement would cause an undue hardship.

b. For the purposes of waiver of the electronic filing requirement, inability by the tax preparer to obtain broadband access at the location where LDR Forms L-3 and IRS Forms W-2G are prepared shall be considered an undue hardship and waiver of the requirement will be granted.

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 Services Division, LR 28:347 (February 2002).

§4909. Refund Claims

A. Taxpayers filing claims for refunds or credits of overpayments of tax, penalty or interest as authorized by R.S. 47:1621 and in accordance with R.S. 47:1623 must comply with the following procedures.

1. A claim for refund or credit shall be written in the English language, and be:

- a. submitted on claims for refund/credit forms provided by the secretary; or
- b. written in a format substantially the same as that provided by the secretary; or
- c. submitted by timely filing an amended return.

2. A claim for refund shall be signed and dated by the taxpayer or his authorized representative, and shall:

- a. contain a clear statement detailing the reason for the claim;
- b. indicate the appropriate tax and tax amount by tax period; and
- c. be submitted to an appropriate office, division, or representative of the Department of Revenue. An *appropriate office, division, or representative of the Department of Revenue* means:
 - i. a regional service center or regional audit office;
 - ii. the appropriate division located at the department's headquarters in Baton Rouge;
 - iii. the Office of Alcohol and Tobacco Control for taxes or fees collected by that office;
 - iv. the tax collection officer assigned responsibility for the taxpayer's account for the period and tax related to the refund claim;
 - v. the field or office auditor that is examining the taxpayer's account for the period and tax related to the refund claim;
 - vi. the audit reviewer responsible for reviewing the audit file relating to the tax and tax period of the refund claim.

3. Information and documentation required by statute or regulation to be provided in support of a claim for refund or credit, shall be attached to and submitted with the taxpayer's claim for refund or credit.

4. Information or documentation required by statute or regulation to be maintained by the taxpayer in regard to a tax levied or credit granted pursuant to Title 47 of the Revised Statutes or any other tax, fee, charge, exclusion, exemption, credit or rebate administered by the secretary shall be provided within thirty days of written request by the secretary.

B. Claims for refund shall be approved or denied by the secretary or his designee in accordance with written Departmental policy and procedures.

C. Claims for refunds that have not been approved within one year of the date received or that have been denied may be appealed by taxpayer to the board of tax appeals in accordance with R.S. 47:1625.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1621, 1623, and 1625.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of the Secretary, LR 26:95 (January 2000); amended by the Department of Revenue, Policy Service Division, LR 47:1334 (September 2021).

§4910. Electronic Funds Transfer

A. Electronic Funds Transfer Requirements

1. For taxable periods beginning on or after January 1, 2004, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:

- a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$15,000 per reporting period; or
- b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$15,000 per month; or
- c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$15,000 per month for all tax returns filed.

2. For taxable periods beginning on or after January 1, 2006, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:

- a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$10,000 per reporting period; or
- b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$10,000 per month; or
- c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$10,000 per month for all tax returns filed.

3. For taxable periods beginning on or after January 1, 2008, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:

- a. 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; or
- b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$5,000 per month; or

c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$5,000 per month for all tax returns filed.

4. Any taxpayer may voluntarily remit amounts due by electronic funds transfer with the approval of the secretary. After requesting to electronically transfer tax payments, the taxpayer must continue to do so for a period of at least 12 months.

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

Automated Clearinghouse Credit—an automated clearinghouse transaction in which taxpayers through their own banks, originate an entry crediting the state's bank account and debiting their own bank account. Banking costs incurred for the automated clearinghouse credit transaction shall be paid by the person originating the credit.

Automated Clearinghouse Debit—an automated clearinghouse transaction in which the state, through its designated depository bank, originates an automated clearinghouse transaction debiting the taxpayer's bank account and crediting the state's bank account for the amount of tax. Banking costs incurred for the automated clearinghouse debit transaction shall be paid by the state.

Business Tax—any tax, except for individual income tax, collected by the Department of Revenue.

Electronic Funds Transfer—any transfer of funds other than a transaction originated by check, draft, or similar paper instrument, that is initiated electronically so as to order, instruct, or authorize a financial institution to debit or credit an account. Electronic funds transfer shall be accomplished by an automated clearinghouse debit or automated clearinghouse credit. Federal Reserve Wire Transfers (FedWire) may be used only in emergency situations and with prior approval from the department.

FedWire Transfer—any transaction originated by taxpayers utilizing the national electronic payment system to transfer funds through the Federal Reserve banks, when the taxpayers debit their own bank accounts and credit the state's bank account. Electronic funds transfers may be made by FedWire only if payment cannot, for good cause, be made by automated clearinghouse debit or credit and the use of FedWire has the prior approval of the department. Banking costs incurred for the FedWire transaction shall be paid by the person originating the transaction.

Other Immediately Investible Funds—cash, 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 transfer shall be made for each return.

D. Taxpayer Notification

1. Those taxpayers required to electronically transfer tax payments 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. The taxpayer will be given payment method options (ACH debit, ACH credit, or other immediately investible funds) from which to select. Depending on the method selected, the taxpayer will be required to submit specific information needed to process electronic payments. Before using ACH debit, the taxpayer must register at least 60 days in advance. 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. "Change in business operations" shall include changing of pay services for the purpose of filing income tax withholding.

E. Failure to Timely Transfer Electronically

1. Remittances transmitted electronically are considered timely paid if the payment transaction's confirmation time and date stamp is on or before the due date. However, if the payment is not timely paid, the date of receipt by the secretary will govern for purposes of determining the amount of any late payment penalties.

2. Failure to make payment or remittance in immediately available funds in a timely manner, or failure to provide such evidence of payment or remittance in a timely manner, shall subject the affected taxpayer or obligee to penalty, interest, and loss of applicable discount, as provided by state law for delinquent or deficient tax, fee or obligation payments. If payment is timely made in other than immediately available funds, penalty, interest, and loss of applicable discount shall be added to the amount due from the due date of the tax, fee or obligation payment to the date that funds from the tax, fee, or obligation payment subsequently becomes available to the state.

3. When the statutory filing deadline, without regard to extensions, falls on a Saturday, Sunday, or Federal Reserve holiday, the payments must be electronically transferred by the next business day.

4. 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 and this rule, 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.

5. Tax return must be filed.

a. A tax return or report must be filed separately from the electronic transmission of the remittance.

b. Failure to timely file a tax return or report shall subject the affected taxpayer or obligee to penalty, interest, and loss of applicable discount, as provided by state law.

6. In situations involving extenuating circumstances as set forth in writing by the taxpayer and deemed reasonable by the secretary of the Department of Revenue, the secretary may grant an exception to the requirement to transmit funds electronically.

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).

**§4911. File Date of Returns and Other Documents;
Payment Dates**

A. Definitions. For the purposes of these rules, the following terms shall have the meanings ascribed to them in this Section.

Courier—a messenger other than the United States Postal Service that delivers parcels, packages and the like containing returns, reports, other documents or payments.

Electronically—by computer, telephone or internet.

Postage—the amount of money paid for the delivery of a piece of mail by the United States Postal Service.

Postage Meter—the postage printing die and postage registering mechanism of a mailing machine which must meet postal service test specifications and is subject to inspection by the United States Postal Service.

Postmark—an official mark made by the United States postal service on a piece of mail to cancel the stamp and to indicate the place and date of sending.

B. File Date of a Return, Report and Other Document

1. Delivery by the United States Postal Service. A return, report or other document in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed filed on the date postmarked by the United States Postal Service. The postmark must bear

a date on or before the last date prescribed for filing the return, report or other document in order to be considered timely filed. If the postmark on the envelope is not legible, the taxpayer has the burden of proving the date that the postmark was made. If the return, report or other document is sent by United States registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is considered a valid postmark date provided it does not conflict with a legible United States Postal Service postmark date. If the dates conflict, the United States Postal Service date shall override the meter date.

2. Delivery by Courier. A return, report or other document delivered by courier is deemed filed on the date it is delivered to the department's headquarters or a regional office.

3. Delivery by the Taxpayer. A return, report or other document delivered by the taxpayer or a representative of the taxpayer is deemed filed on the date it is delivered to the department's headquarters or a regional office.

4. Electronically Filed. A return, report or other document filed electronically is deemed filed on the date transmitted to the department or to a third party acting as the department's agent.

5. Electronic Payment as a Substitute. In the case where a taxpayer is allowed to and has elected to have an electronic payment represent his return, the return shall be considered filed on the date the transmitted funds are posted to the state of Louisiana's bank account.

C. Payment Dates

1. Delivery by the United States Postal Service

a. A payment made in conjunction with the filing of a tax return and submitted in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed paid on the date it is postmarked. If the postmark on the envelope is not legible, the taxpayer has the burden of proving the date that the postmark was made. If the payment is sent by United States registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is considered a valid postmark date provided it does not conflict with a legible United States Postal Service postmark date. If the dates conflict, the United States Postal Service date shall override the meter date.

b. Any payment other than that described in Subparagraph C.1.a above including but not limited to payments of billing notices and unidentified payments is deemed paid on the date it is delivered to the department's headquarters or a regional office.

2. Delivery by Courier. A payment delivered by courier is deemed paid on the date it is delivered to the department's headquarters or a regional office.

3. Delivery by the Taxpayer. A payment delivered by the taxpayer or a representative of the taxpayer is deemed paid on the date it is delivered to the department's headquarters or a regional office.

§1507. Partnership Returns—Electronic Filing Requirements

A. Every partnership that files a Louisiana Partnership Tax Return, except for those partnerships filing composite partnership returns, shall be required to file the return electronically with the Department of Revenue using the electronic format prescribed by the department. For taxable periods beginning on or after January 1, 2021, partnerships filing composite partnership returns must also file a Louisiana Partnership Return electronically. The format shall be as follows.

1. For tax periods beginning on or after January 1, 2018, every partnership with total assets which have an absolute value equal to or greater than \$500,000 (total assets with a value equal to or greater than \$500,000 or with a value equal to or less than -\$500,000) shall file the return electronically.

2. For tax periods beginning on or after January 1, 2019, every partnership with total assets which have an absolute value equal to or greater than \$250,000 (total assets with a value equal to or greater than \$250,000 or with a value equal to or less than -\$250,000) shall file the return electronically.

3. For purposes of this Section, assets shall mean:

a. total worldwide assets of the partnership as reported on Line F of the form IT- 565;

b. total assets shall include both tangible and intangible assets; and

c. total assets shall be valued based upon book value which takes into account depreciation and depletion of assets.

4. Partnerships required to electronically-file their Louisiana Partnership Income Tax return may not send paper versions of any forms to be included as part of their return.

5. This electronic filing mandate applies to partnerships and preparers who file the return on a business entity's behalf.

B.1. Failure to comply with this 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. 47:201, 1511, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1639 (September 2018), LR 48:1106 (April 2022).

§1509. Fiduciary Income Tax Returns (Estates and Trusts)—Electronic Filing Requirements

A. Every fiduciary that files a Louisiana Fiduciary Income Tax Return shall be required to file the return electronically

with the Department of Revenue using the electronic format prescribed by the department as follows.

1. For tax periods beginning on or after January 1, 2019, every fiduciary that files a Louisiana fiduciary income tax return with more than 10 Schedules K-1 attached for taxable years beginning on or after January 1, 2019 shall file the return electronically.

2. For tax periods beginning on or after January 1, 2020, every fiduciary that files a Louisiana fiduciary income tax return with one or more Schedules K-1 attached for taxable years beginning on or after January 1, 2020 shall file the return electronically.

3. Fiduciaries required to electronically-file may not send paper versions of any forms to be included as part of their return.

B.1. Failure to comply with this 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).

3. If the taxpayer can prove the electronic filing of a tax return or report would create an undue hardship, the secretary may exempt the taxpayer from filing the return or report electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:181, 201, 300, 1511, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1640 (September 2018).

§1511. Lessors of Motor Vehicles—Electronic Filing Requirement

A. Definitions

Motor Vehicle—any self-propelled device used to transport people or property on the public highways.

B. R.S. 48:77 dedicates a percentage of the sales tax collections from the motor vehicle leases and rentals to the Transportation Trust Fund effective July 1, 2008.

C. Beginning with the July 2008 filing period, dealers who collect sales tax on motor vehicle leases and rentals are required to file their sales tax returns electronically with the Department of Revenue using the electronic format prescribed by the department.

1. The electronic sales tax return will provide for the separate reporting of the sales tax collected on motor vehicle leases and rentals.

2. The electronic sales tax return will provide for separate reporting of exempt motor vehicle leases and rentals.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or five percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

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

A. R.S. 47:551 imposes a state tax of 2 1/2 percent and a local tax of 1/2 of 1 percent on the gross proceeds from automobile rental contracts.

B. The Department of Revenue is required to collect the 3 percent automobile rental tax and to provide the 1/2 percent local tax collection amount for distribution to the local tax authorities.

C. Effective with the July 2009 filing period, dealers who collect the automobile rental tax will be required to file the automobile rental tax return, form R-1329, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

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

A. R.S. 33:9038.34 authorizes certain local governmental subdivisions or entities to issue revenue bonds payable from revenues generated by economic development projects with a pledge and dedication of the sales tax increments to be used as a guaranty of any shortfall, or at the option of the local governmental subdivision or tax recipient entity, payable directly from an irrevocable pledge and dedication of up to the full amount of sales tax increments, in an amount to be determined by the local governmental subdivision or tax recipient entity, to finance or refinance all or any part of an economic development project as described in R.S. 33:9038.31 et seq.

B. Effective with the July 2009 filing period, dealers located in a tax increment financing district where the state sales tax increment is dedicated to finance or refinance an economic development project as authorized by R.S. 47:9038.34 or a joint venture or cooperative endeavor for a public purpose as authorized by R.S. 33:9038.35 will be required to file the Sales Tax return, Form R-1029, electronically with the Department of Revenue using the electronic format prescribed by the department.

C. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

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

A. Acts 1966, No. 556; Acts 1991, No. 624; Acts 1992, No. 1099; Acts 1993, No. 640; Acts 1995, No. 1191 authorize the Louisiana Stadium and Exposition District to collect a tax of 4 percent of the gross proceeds from hotel and motel room rentals in the parishes of Orleans and Jefferson as defined in R.S. 47:301(8). Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72 authorize the New Orleans Exhibition Hall Authority to collect a tax of 3 percent on the gross proceeds from hotel and motel room rentals in Orleans parish as defined in R.S. 47:301(8).

B. The Department of Revenue is required to collect the 4 percent room occupancy tax and distribute it to the Louisiana Stadium and Exposition District. The Department of Revenue is also required to collect the 3 percent room occupancy tax and distribute it to the New Orleans Exhibition Hall Authority.

C. Effective with the July 2009 filing period, dealers who collect the Louisiana Stadium and Exposition District room occupancy tax or the New Orleans Exhibition Hall Authority room occupancy tax will be required to file the Hotel and Motel Sales Tax return, Form R-1029DS, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by

the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

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

A. Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72 authorize the New Orleans Exhibition Hall Authority to collect an additional tax of varying rates, depending on the capacity of the establishment, on hotel and motel room rentals in Orleans parish as defined in R.S. 47:301(8). Acts 1987, No. 390 authorizes the New Orleans Exhibition Hall Authority to collect a tax of varying rates, depending on the gross sales of food and beverages of the establishment during the preceding calendar year, on the sales of food and beverages sold or served in Orleans parish or at any airport or air transportation facility owned by the City of New Orleans.

B. The Department of Revenue is required to collect the additional room occupancy tax and the food and beverage tax and distribute it to the New Orleans Exhibition Hall Authority.

C. Effective with the July 2009 filing period, dealers who collect the New Orleans Exhibition Hall Authority additional room occupancy tax or the food and beverage tax will be required to file the New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax return, Form R-1325, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

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

A. R.S. 26:492 authorizes parishes and municipalities to impose a tax on beverages of low alcoholic content of not more than \$1.50 per standard barrel of 31 gallons.

B. The Department of Revenue is required to collect the parish and municipalities beer tax and distribute it to the local tax authorities.

C. Effective with the July 2009 filing period, dealers who collect the parish and municipalities beer tax will be required to file the Louisiana State and Parish and Municipalities Beer Tax return, Form R-5621, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

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

A. R.S. 47:302, 321, 331 and R.S. 51:1286, collectively, impose a 4 percent tax on the gross receipts from hotel and motel room rentals.

B. The Department of Revenue is required to collect the sales tax on hotel and motel room rentals and distribute it to various funds as indicated by R.S. 47:302.2 et seq., R.S. 47:322.1 et seq. and R.S. 47:332.1 et seq.

C. Effective with the July 2009 filing period, dealers who collect the state sales tax on hotel and motel room rentals will be required to file the Hotel/Motel Sales Tax return, Form R-1029H/M electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

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).

§1525. Severance Tax

A. Oil and Gas

1. R.S. 47:1520(A)(1)(b) authorizes the secretary of revenue to require electronic filing of tax returns or reports by persons severing oil or gas from the soil or water from the state that are required to file reports under R.S. 47:635(A)(2) or 640(A)(2).

2. Persons required to file reports under R.S. 47:635(A)(2) and 640(A)(2) shall be required to file the tax returns or report electronically with the Department of Revenue using the electronic format prescribed by the department.

3. Form G-2, Application for Certification of Incapable Wells, and Form O-2, Application for Certification of Stripper/Incapable Wells, must be filed electronically with the Department of Revenue on or before the twenty-fifth day of the second month following the production month in which the reduced tax rate(s) is applicable. If the due date falls on a weekend or holiday, the application and electronic filing thereof is due on the next business day.

4. Effective for all taxable periods beginning on or after the January 1, 2025, all payments due on the severance of oil or gas shall be electronically transferred to the Department of Revenue on or before the twenty-fifth day of the second month following the production month.

B. Minerals (other than oil and gas) and Timber

1. Effective for all taxable periods beginning on or after the January 1, 2025, all returns and reports required by R.S. 47:635(A)(1) and 640(A)(1) shall be filed electronically with the Department of Revenue using the electronic format prescribed by the department.

2. Effective for all taxable periods beginning on or after the January 1, 2025, all payments of tax on the severance of any natural resources, other than oil or gas, shall be electronically transferred to the Department of Revenue on or before the twenty-fifth day of the second month following the production month.

3. 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.

C. Penalties

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

2. If the taxpayer can prove electronic filing of a tax return, report, or application for certification would create an undue hardship, the secretary may exempt the taxpayer from filing the return, report, or application electronically.

3. 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 through 1602.

4. 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.

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).

§1527. Electronic Filing Mandate for Reports and Returns related to the Sports Facility Assistance Fund

A. R.S. 47:1520(A)(1)(e) allows the secretary to require electronic filing of any return or report filed by a professional athletic team or a professional athlete which is required to be filed by the Department of Revenue for the administration of the Sports Facility Assistance Fund.

B. Effective for the 2011 tax year filings and all other tax years thereafter, all reports and returns filed by a professional athletic team or a professional athlete shall be filed electronically with the Department of Revenue using the electronic format provided by the department.

1. The returns and reports to be filed electronically include, but are not limited to, the following:

- a. L-1 with the team roster attached;
- b. L-3 reconciliation with attached, completed W-2s containing all federal information;
- c. IT-540B with attached Schedules NRPA-1 and NRPA-2 for nonresident athletes; and
- d. IT 540 for resident athletes.

2. The team rosters attached to the L-1 should include the following information:

- a. team or franchise name;
- b. team or franchise account number;
- c. type of game or sporting event;
- d. sporting game or event locations;
- e. practice date if applicable;
- f. sporting event or game date;
- g. the names of each player and staff member who traveled to the sporting game or event in Louisiana;

- h. the social security numbers of each player and staff member;
- i. the addresses of each player and staff member;
- j. the job description of each player and staff member;
- k. the quarterly salary of each player and staff member;
- l. total duty days as defined in LAC 61:I.1304.I.2;
- m. Louisiana duty days which includes days of all practices, meetings and games;
- n. the Louisiana wages of each athlete and staff member;
- o. the Louisiana withholding tax of each athlete and staff member; and
- p. the total roster Louisiana withholding tax.

C. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$1,000 per failure.

D. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other causes set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 37:914 (March 2011), amended LR 48:508 (March 2022)

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

A. R.S. 47:1520(A)(2) allows the secretary to require electronic filing of any return or report required by the Department of Revenue for the administration of the telecommunications for the deaf fund filed by a local or wireless telecommunication service company operating in Louisiana.

B. Effective for the third quarter of the 2018 taxable calendar and all other taxable calendar quarters thereafter, all reports and returns filed by a local or wireless telecommunication service company operating in Louisiana shall be filed electronically with the Department of Revenue on or before the thirtieth day following the close of the reporting period using the electronic format provided by the department.

C.1. Failure to comply with the electronic filing requirement of this section in the absence of an undue hardship exemption 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, 1061, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1272 (July 2018).

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

A. R.S. 47:1519(B)(1) allows the secretary to require a local or wireless telecommunications service company operating in Louisiana to remit the tax collected for the Telecommunications for the Deaf Fund to the Department of Revenue by electronic funds transfer.

B. Effective for the third quarter of the 2018 taxable calendar and all other taxable calendar quarters thereafter, all payments by a local or wireless telecommunications service company operating in Louisiana shall be electronically transferred to the Department of Revenue on or before the thirtieth day following the close of the reporting period using the electronic format provided by the department.

C. For the 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 Timely Transfer Electronically

1. 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 through 1602.

2. The deduction allowed by R.S. 47:1061 as compensation for collecting and remitting the tax shall not be allowed if the tax payment is not timely transmitted electronically.

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. A tax return or report must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return or report required by the Department of Revenue are set forth in LAC 61:III.1529.

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).

2. Any person who uses or discloses the information contrary to the provisions of R.S. 47:1508 and other than as authorized by this Subsection shall be guilty of a misdemeanor and, upon conviction, can be fined up to \$10,000 or be imprisoned for up to two years, or both.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1519 and R.S. 47:1577.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 34:671 (April 2008).

§1533. Tobacco Tax—Electronic Filing Requirements

A.1. For tax periods beginning on or after October 1, 2019, every dealer that files a Louisiana Tobacco Tax Return shall be required to file the return and all reports electronically with the Department of Revenue using the electronic format prescribed by the department.

2. For tax periods beginning on or after January 1, 2023, every retail dealer of vapor products that files a Louisiana Tobacco Tax Return for Retail Dealers of Vapor Products shall be required to file the return and all reports electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Dealers 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. 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).

§1534. Tobacco Tax—Electronic Payment Required

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

B.1. Effective for all taxable periods beginning on or after October 1, 2019, all payments by a tobacco dealer 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.

2. Effective for all taxable periods beginning on or after January 1, 2023, all payments by a retail dealer of vapor products 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 the 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 through 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 and reports must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return or report required by the Department of Revenue are set forth in LAC 61.III.1533.

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).

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

A.1. For tax periods beginning on or after January 1, 2020 and before August 1, 2021, every industrial hemp-derived CBD retailer shall be required to file the Industrial Hemp-Derived CBD Tax return electronically with the Department of Revenue using the electronic format prescribed by the department.

2. For tax periods beginning on or after August 1, 2021, every consumable hemp products retailer shall be required to file the Consumable Hemp Products Tax return electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Retailers 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 45:1810 (December 2019).

amended by the Department of Revenue, Policy Services Division, LR 47:1648 (November 2021).

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

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

B.1. Effective for all taxable periods beginning on or after January 1, 2020 and before August 1, 2021, all payments by an industrial hemp-derived CBD retailer 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.

2. Effective for all taxable periods beginning on or after August 1, 2021, all payments by a consumable hemp products retailer 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.1535.

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).

§1537. Remote Seller Tax Return—Electronic Filing Requirements

A. For tax periods beginning on or after July 1, 2020, every remote seller shall be required to file the remote sellers tax return electronically with the Sales and Use Tax Commission for Remote Sellers (the “commission”) using the electronic format prescribed by the commission.

B. Remote sellers may not send paper versions of any returns required to be filed.

C.1. R.S. 47:340(F) allows the commission to use the administrative provisions found in chapter 18 of subtitle II of the revised statutes in the same manner as the secretary of the Department of Revenue. Therefore, 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) per authority granted to the commission in R.S. 47:340(F).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1520 and 47:340.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Sales and Use Tax Commission for Remote Sellers, LR 46:44 (January 2020).

§1538. Remote Seller Derived Sales and Use Tax - Electronic Payment Required

A. Effective for all taxable periods beginning on or after July 1, 2020, all payments by any remote seller shall be electronically transferred to the commission on or before the twentieth day following the close of the reporting period using the electronic format provided by the commission.

B. 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 in applicable state law and local ordinances.

C. If a remote seller has made a good faith attempt and exercises due diligence in initiating a payment according to this rule, 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 by the commission. Before a waiver will be considered, remote sellers must furnish the commission with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

D. In any case where the remote seller can prove payment by electronic funds transfer would create an undue hardship, the commission shall exempt the remote seller from the requirement to transmit funds electronically.

E. The tax returns must be filed electronically, separately from the electronic transmission of the remittance.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1519 and 47:340.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Sales and Use Tax Commission for Remote Sellers, LR 46:45 (January 2020).

§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).

§1547. Consolidated Filers—Electronic Filing Requirements

A. Definitions

Consolidated Filer—taxpayers approved, according to LAC 61:I.4351.A.1.a, to file consolidated sales tax returns to report sales from multiple locations on one consolidated monthly return

B. For tax periods beginning on or after December 1, 2021, consolidated filers shall be required to file the Form R-1029, Louisiana Sales Tax Return, electronically.

C. Consolidated filers may not file paper versions of any required returns.

D.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, LR 47:1648 (November 2021).

§1548. Consolidated Filers - Electronic Payment Required

A. R.S. 47:1519(B)(1) allows the secretary to require consolidated filers to pay sales and use tax by electronic funds transfer.

B. Effective for all taxable periods beginning on or after December 1, 2021, all payments by any consolidated filer shall be electronically transferred to the department on or before the twentieth day following the close of the reporting period using the electronic format provided.

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(E).

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 consolidated filer 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(E), 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, consolidated filers 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 consolidated filer can prove payment by electronic funds transfer would create an undue

hardship, the secretary may 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.

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).

§1549. Aviation Fuel Dealers—Electronic Filing Requirements

A. **Definitions.** The terms *aviation fuel*, *aviation fuel dealer*, *aviation gasoline*, and *aviation jet fuel* shall have the same meanings given to them in R.S. 47:818.2.

B. For filing periods beginning on or after October 1, 2024, aviation fuel dealers shall be required to file the Form R-1029E, Louisiana Sales Tax Return, electronically.

C. Aviation fuel dealers may not file paper versions of the Form R-1029.

D.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), beginning with the October 2024 filing period.

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 50:1293 (September 2024).

§1550. Aviation Fuel Dealers—Electronic Payment Required

A. R.S. 47:1519(B)(1) allows the secretary to require aviation fuel dealers to pay sales and use tax by electronic funds transfer.

B. Effective for all filing periods beginning on or after October 1, 2024, all payments by any aviation fuel dealer shall be electronically transferred to the department on or before the twentieth day following the close of the reporting period using the electronic format provided.

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 61:1.4910.

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, beginning on November 20, 2024.

E. If an aviation fuel dealer 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 61:1.4910 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, aviation fuel dealers 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 aviation fuel dealer can prove payment by electronic funds transfer would create an undue hardship, the secretary may 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.

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).

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 tax return previously filed by the taxpayer or any other document 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 \$25.

2. For a copy of any tax return previously filed by the taxpayer or any other document subject to the provisions of R.S. 47:1508, the fee to search for the return or document shall be \$15 for each year or tax period requested, regardless of whether the requested return or document is located.

3. For a certified copy of a return or other document, the fee shall be \$25 for each return or document which is to be certified.