

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

June 5, 2025

Via e-mail (return receipt requested) to:

The Honorable Julie Emerson
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

The Honorable Franklin Foil
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

Re: Report on comments to Proposed Rule LAC 61:I.4919 Installment Agreement for Payment of Tax

Chairman Emerson and Chairman Foil:

On April 7, 2025, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed Rule LAC 61:I.4919-*Installment Agreement for Payment of Tax* was sent to your committee for review. The current rule does not allow the reinstatement fee to be paid as part of the installment plan. The purpose of the amending rule is to authorize inclusion of the reinstatement fee with the amount of tax owed by the taxpayer. Notice of Intent was published on page 616 of the April 2025 issue of the Louisiana Register.

A public hearing was held in the LaSalle Building on Wednesday, June 4, 2025. There were no attendees other than the representative Department attorney. Additionally, no written or oral comments were received. As a result, no changes will be made to the text of the amended Rule before it is finalized.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed Rule will be

submitted for publication as a final rule in the July 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Johnette Martin via email at Johnette.martin@la.gov or by phone at (225) 219-7823.

Sincerely,

A handwritten signature in black ink that reads "Reg: Johnette L Martin". The signature is written in a cursive, flowing style.

Richard Nelson
Secretary

Cc: The Honorable Cameron Henry, President of the Senate,
apa.senatepresident@legis.la.gov, The Honorable Phillip DeVillier, Speaker of the House,
apa.housespeaker@legis.la.gov, Office of the State Register, Reg.Submission@la.gov