

State of Louisiana
Department of Revenue

JEFF LANDRY
GOVERNOR



JARROD J. CONIGLIO
SECRETARY

January 13, 2026

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 and Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

Re: Summary Report on Comments to Proposed Rule LAC 61:III.103 Petitions to Adopt, Amend, or Repeal

Dear Chairman Emerson and Chairman Foil:

On November 10, 2025, a copy of the Notice of Intent issued by the Department of Revenue for promulgation of proposed Rule LAC 61.III.103 *Petitions to Adopt, Amend, or Repeal* was sent to your committee for review. This new rule prescribes the form for requesting the Department of Revenue to adopt a new rule or to amend or repeal existing rules. Revised Statute 49:964(A) requires each agency to enact a rule of this nature. The Notice of Intent was published on page 1954 of the November issue of the Louisiana Register.

There were no requests for a public hearing on this proposed rule. Additionally, no comments from the public were received. As a result, no changes will be made to the text of the proposed rule before being 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 February 2026 edition of the Louisiana Register. Should you

have any questions or need additional information, please contact Mia Strong via email at mia.strong@la.gov or via phone at (225) 219-0845.

Sincerely,

A handwritten signature in blue ink that reads "Mia S. Strong".

Mia Strong
Attorney

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](mailto:housespeaker@legis.la.gov); Office of the State Register, Reg.Submission@la.gov