

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](mailto: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](mailto: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](mailto:mia.strong@la.gov) or via phone at (225) 219-0845.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mia Strong", with a stylized flourish at the end.

Mia Strong  
Attorney

Cc: The Honorable Cameron Henry, President of the Senate,  
[apa.senatepresident@legis.la.gov](mailto: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](mailto:Reg.Submission@la.gov)