

hearing. Individuals with disabilities who require special services should contact the above number at least seven working days in advance of the hearing. For assistance, call (225) 925-6281 (voice and TDD). Any interested person should call before coming to the public hearing as the hearing will be cancelled if the requisite number of comments, as provided in R.S.49:961(B), are not received.

Bryan J. Adams
Commissioner

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES
RULE TITLE: Seizure Disorder Designation**

**I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO
STATE OR LOCAL GOVERNMENT UNITS (Summary)**

The proposed rule is anticipated to increase Office of Motor Vehicle (OMV) expenditures by approximately \$45,000 in FY 26. This expense is associated with required coding changes to the Legacy Driver's License and Driver Management systems to establish the new seizure disorder designation.

In compliance with Act 100 of the 2024 RS, OMV proposes to amend Chapter 1 (Driver's License) of Part III, Title 55 (Public Safety) of the Louisiana Administrative Code. Specifically, the propose rule adds "seizure disorder" as an optional designation that may be included on driver's licenses or special identification cards.

**II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE
OR LOCAL GOVERNMENTAL UNITS (Summary)**

To the extent that an individual willfully and falsely obtains a seizure disorder designation, Local Funds revenue will increase due to civil fines ranging from \$100 to \$250. For subsequent offenses, the fine increases to between \$250 and \$500. Fines collected accrue to the local governing authorities.

**III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO
DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR
NONGOVERNMENTAL GROUPS (Summary)**

There are no anticipated costs or economic benefits to directly affected person, small businesses, or non-governmental groups.

**IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT
(Summary)**

Implementation of this proposed rule is not anticipated to have an effect on competition and employment.

Bryan J. Adams
Commissioner
2507#048

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Revenue
Tax Policy and Planning Division**

Electronic Filing and Payment Requirement for Dealers
Providing Telecommunications, Cable Television,
Direct-to-Home Satellite, Video Programming, and Satellite
Digital Audio Radio Services
(LAC 61:III.1551 and 1553)

Under the authority of R.S. 47:1511, 47:1519, and 47:1520 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division,

gives notice that rulemaking procedures have been initiated to adopt LAC 61:III.1551 and 1553 to require electronic filing and payment of Louisiana sales and use tax by dealers of telecommunications services, cable television services, direct-to-home satellite services, video programming services provided by cable television and satellite service providers, and satellite digital audio radio services. This action is deemed necessary to effectively administer certain sales and use taxes enacted by Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. Act 11 levies an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services provided by cable television and satellite service providers, and satellite digital audio radio services in Louisiana at the rate of 5 percent of the amounts paid or charged for those services. This additional state sales tax is dedicated to the Local Revenue Fund. The Department of Revenue is requiring electronic filing and payment to properly account for the dedicated collections.

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(2) grants 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. R.S. 47:1520(A)(1)(d) also allows the secretary to require electronic filing when the report is required for dedicated fund distribution. The purpose of this Notice of Intent is to require dealers to electronically file all state sales tax returns and electronically submit all related sales and use tax payments. This Notice of Intent is written in plain language in an effort to increase transparency.

The full text of this proposed Rule may be viewed in the Emergency Rule section of this issue of the *Louisiana Register*.

Family Impact Statement

The proposed adoption of this Rule has no known impact on family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. The proposed Rule also has no other known or foreseeable impact on:

1. the stability of the family.
2. the authority and rights of parents regarding the education and supervision of their children.
3. the functioning of the family.
4. family earnings and family budget.
5. the behavior and personal responsibility of children.
6. the ability of the family or a local government to perform this function.

Poverty Impact Statement

The proposed Rule has no known impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule has no known or foreseeable measurable impact on small businesses as described in R.S. 49:974.4.

Provider Impact Statement

The proposed Rule has no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.

3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

All interested persons may submit written data, views, arguments or comments regarding this proposed Rule to Stacey Greaud, Attorney, Tax Policy and Planning Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098 or by email at stacey.greaud@la.gov and reference Mandatory Electronic Filing of Tax Returns and Payment Regulation Comments. Written comments will be accepted until 4:30 p.m., August 18, 2025.

Public Hearing

A public hearing will be held on August 19, 2025 at 10 a.m. in the River Room located on the 7th floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana. Should individuals with a disability need an accommodation in order to participate please email us at LDRadarequests@la.gov or call (225) 219-2787.

Richard Nelson
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Electronic Filing and Payment Requirement for Dealers Providing Telecommunications, Cable Television, Direct-to-Home Satellite, Video Programming and Satellite Digital Audio Radio Services

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

Implementation of these proposed rules is associated with \$77,450 in additional costs related to the development and testing of the return incurred in FY 25. Computer system acceptance of the required electronic return is already in place. Accounting for non-compliance penalties will not result in material additional costs.

The proposed rules require dealers providing telecommunication services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services to submit returns and payments electronically on Form R-1029E, *Electronic Sales Tax Return*. The proposed rules also provide for the assessment of penalties for non-compliance and the waiver of penalties as provided for in La. R.S. 47:1520(B).

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rules may increase self-generated revenue (SGR) and state general fund (SGF) collections from penalties by an indeterminable amount beginning in FY 26 (see note below). A modest and temporary increase in revenue from penalties may occur as the proposed rules are implemented, although LDR cannot predict non-compliant behavior. For returns that are currently required to be filed electronically, LDR has collected the following amounts in non-E-filing penalties: \$48,900 in FY 20, \$23,500 in FY 21, \$13,900 in FY 22, \$113,100 in FY 23, and \$188,000 in FY 24. LDR has collected the following amounts in non-E-payment penalties: \$395,800 in FY 20, \$438,500 in FY 21, \$390,900 in FY 22, \$0 in FY 23, and \$0 in FY 24. However, any actual collections in penalties are dependent upon non-compliant behavior associated with the filing types included in the proposed rules. Therefore, any increase in revenue is indeterminable.

Note: Pursuant to Act 348 of the 2020 Regular Session, penalties and fees except compensatory fees levied by LDR

will accrue to the state general fund, rather than to self-generated revenue for the department.

Local governmental units are not affected.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

The proposed rules require dealers providing telecommunication services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services to file their returns and reports electronically on Form R-1029E, *Electronic Sales Tax Return*, and remit the tax and payment by electronic funds transfer for reporting periods beginning on or after January 1, 2025. Electronic filing of the sales tax returns will be available directly through LDR's LaTAP portal that will allow taxpayers to file for free. LDR does not have the information necessary to determine the additional costs to comply with the proposed rules, but these costs are expected to be minimal as online access and activity has largely become a business standard. To the extent non-compliance penalties are collected, affected taxpayers will incur penalty costs. LDR cannot estimate the additional penalty amount as it is dependent upon taxpayer violations and liabilities.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

Richard Nelson
Secretary
2507#016

Alan M. Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of State Office of the Secretary of State Division of Archives

Records Management Policies and Practices
(LAC 4.XVII.Chapters 1-15)

Under the authority of R.S. 44:405, et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950, et seq., the secretary gives notice that rulemaking procedures have been initiated to amend Department of State regulations, LAC 4.XVIII.Chapters 1-15.

The proposed amendments update rules that are outdated to reflect current policies and practices and repeal rules that are no longer necessary. They also add rules regarding damaged or lost records, imaging services and standards, conversion of electronic records, retention of original source records, disposition of original records after imaging, electronic records preservation, and email guidelines.

Title 4

ADMINISTRATION

Part XVII. Records Management Policies and Practices Chapter 1. Agency Records Officer Designation §101. Designation

A. In compliance with R.S. 44:411, on or before July 1 of each state fiscal year, the head of each agency, as defined by R.S. 44:402, shall designate a records officer to act as liaison between the division and the agency on all matters related to records management for the term of one year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 44:405.