

## **RULE**

### **Department of Revenue Policy Services Division**

#### **Withholding by Professional Athletic Teams (LAC 61:I.1520)**

Under the authority of R.S.47:1511, R.S.47:164(D) R.S.47:295 and R.S.47:114 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division amends LAC 61.I.1520.

Pursuant to Act 107 of the 2012 Regular Legislative Session relative to Returns and Payment of tax, this proposed amendment makes the regulation consistent with statute which provides that withholding returns are to be filed on a quarterly basis.

#### **Title 61**

#### **REVENUE AND TAXATION**

#### **Part I. Taxes Collected and Administered by the Secretary of Revenue**

#### **Chapter 15. Income: Withholding Tax**

#### **§1520. Withholding by Professional Athletic Teams**

A. - C. ...

D. Due Date of Withholding Return and Payment. A withholding payment must be submitted for each game played in Louisiana. The payment must be submitted on or before the last day of the month following the month in which the game was played. A withholding return must be submitted for each quarter in which a game was played in Louisiana to reconcile all payments made within that quarter. The withholding return must be submitted quarterly on or before the last day of the month following the quarter in which the game was played.

E. - F. ...

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 39:000 (January 2013).

Tim Barfield  
Executive Counsel