

(August 2003), LR 32:248 (February 2006), LR 34:442 (March 2008), amended by the Department of Health, Office of Public Health, LR 44:1908 (October 2018), LR 48:501 (March 2022).

Dr. Courtney N. Phillips
Secretary

2203#031

RULE

**Department of Public Safety and Corrections
Office of Motor Vehicles**

**Designations or Restrictions on Driver’s Licenses
and Identification Cards (LAC 55:III.108)**

Under the authority of R.S. 37:3270 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Office of Motor Vehicles, has amended section 108 under Chapter 1 to implement a more comprehensive version of Title 55 as it relates to the rules governing designations or restrictions on driver’s licenses and identification cards. In addition to a more comprehensive version of the rules governing driver’s licenses and identification cards, the Office of Motor Vehicles implements Act 137 of the 2020 Regular Legislative Session regarding a designation for applicants with autism spectrum disorder. This Rule is hereby adopted on the day of promulgation.

Title 55

PUBLIC SAFETY

Part III. Motor Vehicles

Chapter 1. Driver’s License

Subchapter A. General Requirements

**§108 Designations or Restrictions on Driver’s
Licenses and Identification Cards**

- A. - A.6. ...
- B. Autism

1. A special Louisiana driver's license shall be issued to any applicant upon request who has been diagnosed as having autism spectrum disorder. The designation shall be issued by the Department and exhibited on the driver's license.

2. An “autism” designation shall be exhibited on a driver’s license, including a temporary instructional permit.

3. Only applicants with autism spectrum disorder documented as required in Paragraph B.4 of this Section are eligible for the designation “autism.”

4. All applications for an “autism” designation shall be accompanied by one of the following to obtain the designation authorized in this Section:

a. a statement, on a form provided by the department, from a qualified medical professional licensed in Louisiana or another state or territory of the United States, stating the medical information which establishes the individual as having autism spectrum disorder; or

b. a statement from a qualified medical or mental health professional verifying the applicant’s diagnosis; or a statement from a qualified mental health professional licensed in Louisiana or any other state or territory of the United States verifying the applicant’s disability.

5. If the holder of a driver’s license with an “autism” designation no longer wishes to have the designation

displayed on the driver's license, the holder shall return the credential to have the designation removed.

6. No additional fee shall be charged to include such a designation. The charge for an “autism” driver's license shall be the same as for regular driver's license.

C. Deaf or Hard of Hearing

1. A special Louisiana driver's license card shall be issued to any applicant who is deaf or hard of hearing.

2. A restriction code will be placed on the driver’s license for deaf or hard of hearing and these codes will be inclusive of a Restriction 41 as well.

3. Only applicants who are deaf or hard of hearing documented as required in Paragraph B.4 of this Section are eligible to have the restriction code placed on their driver’s license.

4. All applications for a deaf or hard of hearing restriction shall be accompanied by a medical examination form from a qualified medical, audiologist, or speech pathologist professional licensed in Louisiana stating the medical information which establishes the applicant is deaf or hard of hearing.

5. No additional fee shall be charged to include such restriction. The charge for a driver's license inclusive of the restrictions shall be the same as for regular driver's license.

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:412(O), R.S. 32:412(P), and R.S. 32:403.3.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Public Safety Services, Office of Motor Vehicles, LR 44:2020 (November 2018), LR 48:503 (March 2022).

Karen St. Germain
Commissioner

2203#019

RULE

**Department of Revenue
Policy Services Division**

**Income Tax Withholding on Gaming Winnings
(LAC 61:I.1525)**

Under the authority of Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164(D), R.S. 47:241 et seq., and 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.1525 relative to income tax withholding on gaming winnings. The purpose of this regulation is to require any person paying gaming winnings under the provisions of Act 141 of the 2020 Regular Session of the Louisiana Legislature and Act 80 of the 2021 Regular Session of the Louisiana Legislature to withhold Louisiana income tax.

Act 141 of the 2020 Regular Session of the Louisiana Legislature and Act 80 of the 2021 Regular Session of the Louisiana Legislature respectively authorize fantasy sports contest and sports wagering gaming. This amendment requires income tax withholding from every person or business that pays sports wagering and fantasy sports contest winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by

R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings. This amendment also clarifies that any person paying gaming winnings is required to conform to the electronic filing requirements for LDR Form L-3 and accompanying IRS Form W-2G. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

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

Chapter 15. Income: Withholding Tax

§1525. Income Tax Withholding on Gaming Winnings

A. Withholding Requirement for Gaming Winnings

1. Any person that pays gaming winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

2. Additionally following current Department of Revenue practice, casinos that pay slot machine winnings in excess of \$1,200 shall issue an IRS Form W-2G and withhold at the highest rate provided for by R.S. 47:32(A) of the slot machine winnings regardless of the Internal Revenue Code withholding on such slot machine winnings.

3. Any person that pays sports wagering and fantasy sports contest winnings won in Louisiana is required to withhold individual income taxes at the highest rate provided for by R.S. 47:32(A) if income taxes are required to be withheld for the Internal Revenue Service under 26 USC 3402 on the same winnings.

B. - B.2.b. ...

3. Effective for taxable periods beginning on or after January 1, 2021, persons required to withhold and to remit income taxes on gaming winnings shall electronically file the LDR Form L-3 transmittal and accompanying IRS Form W-2G. Pursuant to the authority of R.S. 47:114(D)(2) and to provide simplicity on related federal filing requirements, the secretary grants an extension of time to file to February 28th to coincide with the federal due date.

a. Electronic Filing Options. The LDR Form L-3 and IRS Form W-2G shall be filed electronically in one of the manners as follows:

i. electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov; or

ii. any other electronic method authorized by the secretary.

4. Tax Preparer Undue Hardship Waiver of Electronic Filing Requirement

a. The secretary may waive the electronic filing requirement if it is determined that complying with the requirement would cause an undue hardship.

b. For the purposes of waiver of the electronic filing requirement, inability by the tax preparer to obtain broadband access at the location where LDR Forms L-3 and IRS Forms W-2G are prepared shall be considered an undue hardship and waiver of the requirement will be granted.

AUTHORITY NOTE: Promulgated in accordance with Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:2877 (December 2010), amended by the Department of Revenue, Policy Services Division, LR 48:504 (March 2022).

Kevin J. Richard, CPA
Secretary

2203#028

RULE

Department of Revenue Policy Services Division

Louisiana Youth Jobs Tax Credit (LAC 61:I.1921)

Under the authority of R.S. 47:1511 and 6028 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.1921 relative to the Louisiana Youth Jobs Tax Credit.

Revised Statute 47:6028 authorizes a credit for businesses that hire an eligible youth, as defined therein. The purpose of the adoption is to implement Act 454 of the 2021 Regular Session of the Louisiana Legislature relative to the Youth Jobs Tax Credit. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

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

Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions

§1921 Louisiana Youth Jobs Tax Credit

A. General Description

1. The Youth Jobs credit provides an income and franchise tax credit for businesses that hire one or more eligible youth, as defined herein, on or after July 1, 2021. The credit is allowable on a one-time basis for each eligible youth hired.

2. To be eligible for the credit, a business must employ an individual who:

a. meets the definition of an eligible youth, as defined herein, on or after July 1, 2021;

b. has worked in a full-time or part-time position, as defined herein, for at least three consecutive months at the business seeking to utilize the credit.

3. For a business seeking to utilize the credit for the amounts authorized for a full-time position, as provided in Paragraph D.2., an individual must have worked for three consecutive months in a full-time position in order to be eligible for the amounts so authorized.

4. The credit shall be earned in the year in which the eligible youth completes the third consecutive month of work in either a full-time or part-time position. Under no circumstances may a business earn more than one credit per eligible youth.

5. The credit shall be allowed against the income tax for the taxable period for which the credit is earned and against the franchise tax for the taxable period following the