

2. Vehicles being presented for inspection that do not have a valid window tint medical exemption affidavit or a security exemption form issued by the department shall be inspected as follows.

a. Windshield. As stated above, sunscreen may not extend more than 5 inches from the top of the windshield and may not be red or amber in color.

b. Front side windows must have at least 25 percent light transmission.

c. Side windows behind driver must have at least 25 percent light transmission.

d. Rearmost glass must have at least 12 percent light transmission.

e. Label. There must be a label affixed to the lower right corner of the driver's side window. It must not exceed 1 1/2 inches square in size. It must be installed between the glass and the sunscreen material and must contain the name and city of the installer.

S.3 - KK.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:1304-1310.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, Safety Enforcement Section, LR 25:2428 (December 1999), amended LR 28:345 (February 2002), amended by the Department of Public Safety and Corrections, Office of State Police, LR 36:1789 (August 2010), LR 38:2553 (October 2012), LR 42:435 (March 2016), LR 44:1634 (September 2018), LR 51:1868 (November 2025).

Bert Dabadie  
Captain

2511#003

## RULE

### Department of Revenue Tax Policy and Planning Division

#### Alcoholic Beverage Sales by Out-of-State Sellers to Louisiana Wholesalers Registration and Electronic Reporting Procedures (LAC 61:I.203)

Under the authority of R.S. 47:1511 and 26:364(D), and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division adopts LAC 61:I.203.

Louisiana Revised Statutes 26:364 requires the Department to obtain information on imported high and low alcoholic content beverages from out-of-state sellers to Louisiana wholesalers. Previously conveyed through U.S. Mail, the Rule requires out-of-state manufacturers and wholesale sellers to submit reports on sales and shipments by electronic means through the Louisiana Taxpayer Access Point (LaTAP). This Rule is written in plain language to increase transparency. 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 2. Alcoholic Beverages

##### §203. Alcoholic Beverage Sales by Out-of-State Sellers to Louisiana Wholesalers – Registration and Electronic Reporting Procedures

A. Definitions. The following definitions are contained in R.S. 26:241 and correlate those contained in R.S.26:364(B).

*Alcoholic Beverages*—shall have the same meaning as ascribed in R.S. 26:241(1)

*High Alcoholic Content Beverages*—shall have the same meaning as ascribed in R.S. 26:241(3)

*Low Alcoholic Content Beverages*—shall have the same meaning as ascribed in R.S. 26:241(4)

*Out-of-State Manufacturers and Wholesalers*—the distiller, the producer, the owner of the commodity at the time it becomes a marketable product, the bottler, or the exclusive agent of any such distiller, producer, bottler or owner, located outside the jurisdictional territory of Louisiana, as described in R.S. 26:364(B).

B. Application.

1. All out-of-state manufacturers and wholesalers of high and low alcoholic content beverages must have registered and obtained authority for shipment of the alcoholic beverages into Louisiana for purchase by Louisiana licensed wholesale dealers through a permit issued by the Louisiana Office of Alcohol and Tobacco Control (ATC). Registration to ship must be filed with the Louisiana Department of Revenue (LDR) on [revenue.louisiana.gov/TaxForms](http://revenue.louisiana.gov/TaxForms), Form R-5626, *Application for Authority to Ship Alcoholic Beverages into Louisiana*. Application forms must be sent electronically to [atsapplications@la.gov](mailto:atsapplications@la.gov).

2. Excepting Chapter 2 § 201 for direct shipments of sparkling or still wines to consumers, the rule applies to all distilled spirits, liquors, wines, beer, cider, mead, malt, and mixed or compounded products that contain more than one-half of one percent alcohol by volume (unless expressly excepted in R.S. 26:3) imported into Louisiana.

C. Reporting of shipments of alcoholic beverages into Louisiana

1. Out-of-state manufacturers and wholesalers of alcoholic beverages shall electronically submit a “notice of shipment” for sales of alcoholic beverages through the Louisiana Taxpayer Access Point (LaTAP), the Department’s online portal for administrative reporting.

2. Reporting Requirements: The reporting of sales and shipments to Louisiana licensed wholesale dealers shall be made on a monthly basis by the twentieth day of each month following the reporting period, if sales activity has occurred, and shall include the following information:

- a. Invoice date and number;
- b. Date of shipment;

c. The name of the purchasing Louisiana licensed wholesale dealer, and address for delivery of shipment;

d. For shipments of high content alcoholic beverages, the brand and type (with recognition of alcohol by volume), packaging (number of containers per case), size of the container (volume) as per R.S. 26:351, and number of cases, packages, or other units;

e. For shipments of low content alcoholic beverages, the brand and type (with recognition of alcohol by volume), packaging (number of containers per unit, package, or case), size of container (volume), and number of cases, barrels, packages, or other units;

f. Method of transportation of the alcoholic beverages, i.e., United Parcel Service, Federal Express, U.S. Mailing, private carrier under a permit, *inter alia*.

3. The effective date of this Rule commences on January 1, 2026, and applies to all reportable sales by out-of-state manufacturers and wholesalers for shipments into Louisiana of high and low alcoholic content beverages during that month and thereafter.

4. If the out-of-state manufacturer or wholesaler can prove electronic filing of a report, or application for certification would create an undue hardship, the secretary may exempt the out-of-state manufacturer or wholesaler from filing the return, report, or application electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 26:364(D).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:1869 (November 2025).

Richard Nelson  
Secretary

2511#072

## RULE

### 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 a Rule has been adopted and amended in Department of State regulations, LAC 4.XVIII.Chapters 1-15.

The 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. This Rule is hereby adopted on the day of promulgation.

## 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.

HISTORICAL NOTE: Promulgated by the Department of State, Office of the Secretary of State, Division of Archives, LR 29:951 (June 2003), amended LR 51:1870 (November 2025).

###### §103. Process

A. Each agency shall communicate the records officer designation by completing Form SS ARC 940 (Records Officer Designation Form) and submitting it to the state archivist. The form must be signed and dated by the head of the agency.

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

HISTORICAL NOTE: Promulgated by the Department of State, Office of the Secretary of State, Division of Archives, LR 29:951 (June 2003), amended LR 51:1870 (November 2025).

###### §105. Responsibilities of an Agency Records Officer

A. Each agency should select a records officer who:

1. can communicate effectively with agency personnel and with the division's personnel;
2. has adequate knowledge of how the agency is organized and operates;
3. has the ability to collaborate with the agency's information technology services section on records management issues related to electronic records created, received, and maintained by the agency; and
4. has the authority to oversee the records management program of the agency, including:
  - a. the development and implementation of an agency retention schedule;
  - b. the compliance with the division's policies and state and federal laws that govern records management;
  - c. the transfer of inactive records to a records center for temporary storage (if needed);
  - d. the transfer of permanent records with historical value to the custody of the Louisiana State Archives;
  - e. the submission of disposal requests to the Louisiana State Archives listing records that have met retention requirements and are eligible for destruction;
  - f. the destruction of agency records once approval has been received from the state archivist; and
  - g. the conversion of records from their original paper format to microfilm or electronic formats (if needed).

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

HISTORICAL NOTE: Promulgated by the Department of State, Office of the Secretary of State, Division of Archives, LR 29:951 (June 2003), amended LR 51:1870 (November 2025).