

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

November 27, 2019

Via E-mail/R.R. to:

apa.h-wm@legis.la.gov

The Honorable Neil Abramson, Chairman
House Committee on Ways & Means
P.O. Box 94062
Baton Rouge, Louisiana 70804

apa.s-r&f@legis.la.gov

The Honorable Jean-Paul J. Morrell, Chairman
Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804

RE: **Proposed Regulation LAC 61:III.2901 and 2903**

Chairman Abramson and Chairman Morrell:

On October 10, 2019 a copy of the *Notice of Intent* issued by the Louisiana Sales and Use Tax Commission for Remote Sellers (the "Commission") for the promulgation of the proposed regulation LAC 61:III.2901 and 2903, *Policy Statements and Guidance*, was sent to your committee for review. The purpose of this *Notice of Intent* is to enable the Louisiana Sales and Use Tax Commission for Remote Sellers to issue various policy statements to communicate the Commission's position and to ensure the correct, consistent and fair enforcement of tax laws.

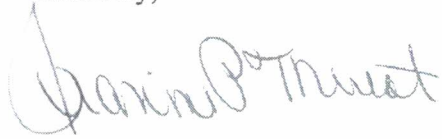
The *Notice of Intent* was published in the October 2019 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Tuesday, November 25, 2019. Six attendees were present at the public hearing. No oral comments were made by the attendees at the public hearing. No written comments were received either.

Unless otherwise directed, the proposed rule will be submitted for publication as a final rule in the January 2020 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2780.

Contributing to a better quality of life.

617 North Third Street, Post Office Box 44098, Baton Rouge, Louisiana 70804-4098
Telephone (225) 219-2780 • Fax (225) 219-2759
www.revenue.louisiana.gov

Sincerely,

A handwritten signature in cursive script that reads "Jeanine P. Theriot". The signature is written in black ink and is positioned below the word "Sincerely,".

Jeanine P. Theriot

Chairman

Louisiana Sales and Use Tax Commission for Remote Sellers