

RULE

Department of Revenue Policy Services Division

Mandatory Electronic Filing of Telecommunication Tax for the Deaf Tax Returns (LAC 61:III.1529)

Under the authority of Act 150 of the 2017 Regular Session of the Louisiana Legislature which authorizes 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 Act, R.S. 47:1511, 1520, 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:III.1529 to provide for mandatory electronic filing requirements for the telecommunication tax for the deaf tax returns. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions

Chapter 15. Mandatory Electronic Filing of Tax

Returns and Payment

§1529. Telecommunication Tax for the Deaf—Electronic Filing Requirements

A. R.S. 47:1520(A)(2) allows the secretary to require electronic filing of any return or report required by the Department of Revenue for the administration of the telecommunications for the deaf fund filed by a local or wireless telecommunication service company operating in Louisiana.

B. Effective for the third quarter of the 2018 taxable calendar and all other taxable calendar quarters thereafter, all reports and returns filed by a local or wireless telecommunication service company operating in Louisiana shall be filed electronically with the Department of Revenue on or before the thirtieth day following the close of the reporting period using the electronic format provided by the department.

C.1. Failure to comply with the electronic filing requirement of this section in the absence of an undue hardship exemption will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

2. Waiver of the penalty provided for in Paragraph 1 of this Subsection shall only be allowed as provided for in R.S. 47:1520(B).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1061, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1272 (July 2018).

Kimberly Lewis Robinson
Secretary