

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

August 8, 2024

Via e-mail (return receipt requested) to:

The Honorable Franklin J. Foil
Chairman of the Senate Committee on Revenue and Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

The Honorable Julie Emerson
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

**Re: Proposed LAC 61.III.1549&1550- Aviation Fuel Dealer Electronic Filing and Payment
Summary Report**

Chairman Foil and Chairman Emerson:

On June 10, 2024 a copy of the *Notice of Intent* for the above-referenced proposed rules was sent to your committees for review. These proposed rules require aviation fuel dealers to electronically file all sales tax returns and remit electronic payments. Electronic filing and payment is necessary to produce accurate revenue estimates to comply with Article VII, section 27(B)(1) of the Constitution. R.S. 47:1520(A)(1)(d) and (2) permit mandatory electronic filing when a report of dedicated fund distribution is required, and for any tax return or report.

The *Notice of Intent* was published in the June 2024 issue of the *Louisiana Register*. A public hearing was held at the LaSalle Building on Thursday, July 25, 2024. No written or oral comments were received. There was one attendee; however, that attendee had no comments. No changes will be made to the text of the rule before it is finalized.

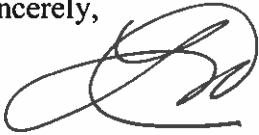
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Proposed LAC 61.III.1549 & 1550
Aviation Fuel Dealer Electronic Filing
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This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed rule will be submitted for publication as a final rule in the September 2024 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Mia Strong at (225) 219-0845.

Sincerely,

A handwritten signature in black ink, appearing to be 'L. Morris', written over a horizontal line.

Luke Morris
Assistant Secretary of Legal Affairs