

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

November 1, 2019

Via E-mail/R.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.2501 and 2507- Individual and Fiduciary Income Tax Filing Extensions

Chairman Abramson and Chairman Morrell:

On September 10, 2019 a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of the proposed regulation, LAC 61:III.2501 and 2507, *Individual and Fiduciary Income Tax Filing Extensions*, was sent to your committee for review. The purposes of this proposed regulation are to repeal the mandate requiring the electronic filing of a request for an extension to file an individual income tax return except for certain tax preparers, who will still be subject to the electronic filing mandate in LAC 61:III.1501(B) and to require the electronic filing of a request for an extension of time to file a fiduciary income tax return.

The *Notice of Intent* was published in the September 2019 issue of the *Louisiana Register*. A public hearing was held on Monday, October 28, 2019. No written or oral comments were received. In addition, one attendee was present at the public hearing. No changes will be made to the text of the rule before it is finalized.

This report is being made in accordance with R.S. 47:968(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 October 2019 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2700.

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Sincerely,

A handwritten signature in blue ink, appearing to be 'Kimberly Lewis Robinson', written in a cursive style.

Kimberly Lewis Robinson
Secretary