

**RULE**

**Department of Public Safety and Corrections  
Office of State Police**

**Breath and Blood Alcohol Analysis  
Methods and Techniques (LAC 55:I.583)**

In accordance with the provisions of R.S. 32:663 relative to the authority of Louisiana Department of Public Safety and Corrections to promulgate and enforce rules pursuant to approval of testing methods, the Louisiana Department of Public Safety and Corrections, Office of State Police has amended rules under Title 55 Part I §583, in relation to Breath and Blood Alcohol Analysis to make a distinction between types of mass spectrometers used in toxicology analyses and provide identification criteria in addition to criteria already listed. This Rule is hereby adopted on the day of promulgation.

**Title 55**

**PUBLIC SAFETY**

**Part I. State Police**

**Chapter 5. Breath and Blood Alcohol Analysis  
Methods and Techniques**

**Subchapter C. Analysis of Blood and Urine for  
Controlled Dangerous Substances**

**§583. Analytical Procedures**

A. Analytical procedures shall include the use of at least two tests (a screening test and a confirmation test, or two confirmation tests) performed for each analyte present. If a screening test is used, the confirmation tests shall be based on a different physical or chemical principle from that of the screening test and offer a higher degree of specificity. All confirmation tests shall be performed using gas chromatography/mass spectrometry or liquid chromatography/mass spectrometry. Screening tests may include, but not be limited to, colorimetric, enzymatic, or chromatographic analysis. Confirmation of the identity of an analyte in a different specimen from that used for the first test (e.g., blood and urine) is acceptable, as is reconfirmation in a second aliquot of the same specimen.

B. Positive identification of an analyte shall at a minimum be based on the possible presence of the analyte or the analyte class in the screening test and its presence in the confirmatory test. Confirmation shall be based on the identification of at least three major ions with that of a reference analyte, unless otherwise specified below. When confirmation is made by selective ion monitoring in either gas or liquid chromatography procedures, correlation between ion ratios of the base peak and another major peak shall be within 20 percent for gas chromatography/mass spectrometry procedures and within 30 percent for liquid chromatography/mass spectrometry procedures. When confirmation is made by multiple reaction monitoring using either gas or liquid chromatography procedures, the presence of a characteristic precursor ion and two product ions shall have an ion ratio within + or - 30 percent to that of a calibrator, or the average of all calibrators for the run. When the confirmation is made by gas or liquid chromatography coupled to a Time-of-Flight (ToF) or other high-resolution mass spectrometer (HRMS), the presence of a characteristic precursor ion with overall mass accuracy shall be less than

15 parts-per-million or + or - 5 millimass units. At least one additional product ion compared to that of a reference analyte shall also be present. Retention times between the analyte in question and the reference analyte shall be "within + or = 2 percent" for gas chromatography/mass spectrometry procedures and "within + or - 6 seconds or + or - 10 percent" for liquid chromatography/mass spectrometry procedures. If a quantification result of a drug and/or metabolite is reported, the quantification result is prohibited from including a value range or measurement uncertainty.

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:663.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:2625 (November 2000), amended LR 37:1417 (May 2011), LR 44:1272 (July 2018), LR 45:1809 (December 2019).

Lt. Col. Jason Starnes  
Chief Administrative Officer

1912#023

**RULE**

**Department of Revenue  
Policy Services Division**

**Individual and Fiduciary Income Tax Filing Extensions  
(LAC 61:III.2501 and 2507)**

Under the authority of R.S. 47:103(D), 1511, 1514, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, amends LAC 61:III.2501 to repeal the mandate requiring the electronic filing of a request for an extension to file an individual income tax return and enacts LAC 61:III.2507 to require the electronic filing of a request for an extension to file a fiduciary income tax return. This Rule is hereby adopted on the day of promulgation.

**Title 61**

**REVENUE AND TAXATION**

**Part III. Administrative and Miscellaneous Provisions  
Chapter 25. Returns**

**§2501. Individual Income Tax Filing Extensions**

A. Pursuant to R.S. 47:103(D), the secretary may grant a reasonable extension of time to file a state income tax return, not to exceed six months from the date the return is due.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date.

2. A taxpayer may request a state filing extension by submitting one of the following:

- a. a paper Louisiana Department of Revenue form requesting a filing extension;
- b. a paper copy of the taxpayer's Internal Revenue Service form requesting an extension to file a federal income tax return for the same taxable period; or
- c. an electronic application.

3. An electronic application may be submitted by:

- a. the Department of Revenue's web site;
- b. tax preparation software; or
- c. any other electronic method authorized by the secretary.

**B. Filing Extension Does Not Extend Time to Pay Tax**

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, estimated taxes due must be paid on or before the original due date.

C. A tax preparer subject to the electronic filing mandate under LAC 61:III.1501.B must file an electronic application for a state filing extension for individual income taxes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:103(D) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1137 (June 2009), amended LR 36:73 (January 2010), LR 39:103 (January 2013), LR 45:1809 (December 2019).

**§2507. Fiduciary Income Tax Filing Extensions**

A. Pursuant to R.S. 47:103(D), the secretary may grant a reasonable extension of time to file a state income tax return, not to exceed six months from the date the return is due.

1. To obtain a filing extension for filing a fiduciary return, estates and trusts must make the request on or before the due date of the tax return.

2. For taxable periods beginning on or after January 1, 2019, an estate or trust must request a state filing extension by submitting an electronic application.

- 3. An electronic application may be submitted via:
  - a. the Department of Revenue’s web site;
  - b. tax preparation software; or
  - c. any other electronic method authorized by the secretary.

**B. Filing extension does not extend time to pay tax.**

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, income taxes due must be prepaid on or before the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:103(D) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019).

Kimberly Lewis Robinson  
Secretary

1912#013

**RULE**

**Department of Revenue  
Policy Services Division**

**Mandatory Electronic Filing of Industrial Hemp-Derived  
CBD Tax Returns and Payment of Tax  
(LAC 61:III.1535 and 1536)**

Under the authority of R.S. 47:1511, 47:1519, 47:1520, and 47:1695, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopts LAC 61.III.1535 and 1536, to provide mandatory electronic filing and payment requirements for the Industrial Hemp-Derived CBD Tax Return.

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(2) 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 Procedure Act, R.S. 49:950 et seq. The purpose of this regulation is to mandate electronic filing of all Industrial Hemp-Derived CBD Tax Returns and electronic payment of all industrial hemp-derived CBD tax. 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**

**§1535. Industrial Hemp-Derived CBD Tax Return –  
Electronic Filing Requirements**

A. For tax periods beginning on or after January 1, 2020, every industrial hemp-derived CBD retailer shall be required to file the Industrial Hemp-Derived CBD Tax return electronically with the Department of Revenue using the electronic format prescribed by the department.

B. Retailers may not send paper versions of any returns required to be filed.

C.1. Failure to comply with the electronic filing requirement of this section 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, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019).

**§1536. Industrial Hemp-Derived CBD Tax - Electronic  
Payment Required**

A. R.S. 47:1519(B)(1) allows the secretary to require payment of the industrial hemp-derived CBD tax by electronic funds transfer.

B. Effective for all taxable periods beginning on or after January 1, 2020, all payments by an industrial hemp-derived CBD product retailer shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

D. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.

E. If a taxpayer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910, but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, taxpayers must furnish the department with