

at the discretion of the district manager and documented with the allowable. Applications shall include relevant well information and:

1. statement of need;
2. economic justification;
3. evaluation of alternative beneficial use per §103.A.3.b.iii.(a)-(d);
4. rate; and
5. length of time.

C. The routine flaring of natural gas from any horizontal well in the state of Louisiana with a gas/oil ratio < 2001/1 is hereby expressly prohibited except in those instances where application is made to and approved by the Office of Conservation as outlined in §3507.B.

D. Any flares must be placed a sufficient distance from wells, storage tanks, and any other significant structures or objects so that the flare does not create a safety hazard.

E. Any permissible venting or flaring, except in those instances which are included as exceptions under §3509.A.3, shall be reported, including measured or estimated volumes of each, on the monthly OGP and R5D.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Adopted by Department of Conservation, July 20, 1943, amended January 1, 1966, December 1, 1973, amended and promulgated by the Department of Natural Resources, Office of Conservation, LR 23:582 (May 1997), amended LR 50:36 (January 2024).

§3509. Exceptions and Hearings

A. ...

1. where the production of oil and gas or both is regulated by special field orders; or
2. in the recognized stripper areas; or
3. venting or flaring during drilling, completion, hydraulic fracturing operations, workover, intervention, and maintenance operations.

B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Adopted by Department of Conservation, July 20, 1943, amended January 1, 1966, December 1, 1973, amended and promulgated by the Department of Natural Resources, Office of Conservation, LR 23:582 (May 1997), amended LR 50:37 (January 2024).

§3511. Violations

A. Any venting or flaring which contradicts this Statewide Order shall be a violation hereof, and subject the operator to appropriate regulatory sanctions.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Adopted by Department of Conservation, July 20, 1943, amended January 1, 1966, December 1, 1973, amended and promulgated by the Department of Natural Resources, Office of Conservation, LR 23:583 (May 1997), amended LR 50:37 (January 2024).

Monique M. Edwards
Commissioner

2401#020

RULE

Department of Revenue Policy Services Division

Income Tax Return Filing Extensions (LAC 61:III.2503)

Under the authority of R.S. 47:287.614(D) and 1511, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:III.2503 relative to corporation income and franchise taxes filing extensions.

R.S. 47:287.614(D) authorizes a six-month extension for corporation income tax if the taxpayer timely requested an extension for federal income tax purposes. The primary purpose of these amendments is to provide additional guidance to taxpayers seeking an extension for filing corporation income and franchise tax returns. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions

Chapter 25. Returns

§2503. Corporation Income and Franchise Tax Filing Extensions

A. - A.3.c. ...

B. For taxable periods beginning on or after January 1, 2022 the secretary shall grant an extension of time to file a state corporation income and franchise tax return for the same extended period of time as the taxpayer's federal extension, or six-months, whichever is later, with no state extension request required.

1.

2. Taxpayers described under Internal Revenue Code Section 6072(b) and (d) whose federal due date is after the Louisiana due date will be considered to have requested a federal extension and shall receive a six-month extension.

3. Taxpayers in a federally declared disaster area receiving an extension of time to file pursuant to Internal Revenue Code Section 7508A will be considered to have requested a federal extension and shall receive a six-month extension.

4. A taxpayer must mark the box on the CIFT-620, Louisiana Corporation Income and Franchise Tax Return, notating that they have timely applied for a federal extension for the same taxable period.

a. If approved for a federal extension, a taxpayer should retain a copy of their approval determination letter Federal Form 6513, Extension of Time to File, or other material evidencing that their federal extension has been approved.

b. Failure to obtain an approved federal extension shall result in the Louisiana extension being null and void and shall result in delinquent filing penalties being assessed from the original due date.

i. If a taxpayer requested reconsideration of a denied federal extension and the extension is subsequently approved, the taxpayer must attach all documents required by the IRS for approving the reconsideration request to their return in addition to a statement from the IRS or the taxpayer that the reconsidered extension request has been approved.

ii. If a taxpayer requested reconsideration of a denied federal extension and the extension request remains denied, the taxpayer must file their return without further delay and attach the IRS statement informing the taxpayer that their reconsidered extension request remains denied.

C. - C.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.614(D) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:552 (March 2010), amended LR 39:99 (January 2013), amended LR 49:702 (April 2023), LR 50:37 (January 2024).

Kevin J. Richard, CPA
Secretary

2401#008

RULE

Department of Revenue Policy Services Division

Unrelated Infant Tax Credit (LAC 61:I.1931)

Under the authority of R.S. 47:297.23 and 1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division adopts LAC 61:I.1931 relative to the adoption of Unrelated Infant Tax Credit.

Revised Statute 47:297.23 authorizes a refundable tax credit for the adoption of certain children who are unrelated to the taxpayer and less than two years old at the time of the adoption placement. The primary purpose of this Rule is to implement Act 452 of the 2023 Regular Session of the Louisiana Legislature.

This Rule is written in plain language with a readability score of 10.2 on the Coleman-Liau Readability Index. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions

§1931. Credit for Adoption of Unrelated Infant

A. General

1. For tax periods beginning on or after January 1, 2023, and prior to January 1, 2029, Revised Statute 47:297.23 authorizes a refundable individual income tax credit for the adoption of certain unrelated children equal to \$5,000, per child.

2. The credit shall be allowed against the income tax liability for the taxable period in which the adoption is finalized.

B. Definition

Unrelated—a taxpayer is unrelated if he or she is not the child's parent, stepparent, grandparent, brother, sister, uncle, or aunt, whether of the whole or half blood or by adoption.

C. Claiming the Tax Credit

1. The taxpayer claiming the credit shall be listed as an adoptive parent on the adoption order or decree.

2. The credit is equal to \$5,000 per child.

3. In the case of two adoptive parents who do not file jointly as a married couple, the credit shall be claimed by the taxpayer claiming the child as a dependent on his or her federal and Louisiana individual income tax returns, unless provided for differently by the adoption order or decree.

4. The following documentation shall be attached to and filed with the individual income tax return on which the credit is claimed:

a. a copy of the adoption order or decree, and

b. a letter from the private agency as defined in Louisiana Children's Code Article 1169(1), or attorney who facilitated the adoption stating when the infant was placed with the adoptive parents.

5. Failure to provide the documentation required in Paragraph 4 of this Subsection shall result in disallowance of the credit.

D. Other Tax Benefits Disallowed. A taxpayer claiming an adoption tax credit shall not receive a deduction pursuant to R.S. 47:297.21 for the same child.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:297.23 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:38 (January 2024).

Kevin J. Richard, CPA
Secretary

2401#012

RULE

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Derelict Crab Trap Removal Program (LAC 76:VII.367)

Notice is hereby given in accordance with the Administrative Procedure Act, R.S. 49:961 et seq., and through the authority granted in R.S. 56:332(N), that the Wildlife and Fisheries Commission amends LAC 76:VII.367 to temporarily close a portion of state inside waters to the use of crab traps in order to facilitate the removal of abandoned crab traps in these waters.

These abandoned crab traps can cause navigational hazards, user-group conflicts, and cause stress on the state blue crab stock by continuing to fish after being abandoned or displaced. Traps are often displaced or abandoned due to storm and tidal movements, theft, captured in another fisherman's gear, or from having the floats cut by propellers. The removal of these traps is necessary to keep Louisiana's coast pristine and to facilitate improvement in the blue crab stock.