

**RULE**

**Department of Revenue  
Policy Services Division**

Segregation of Items of Gross Income  
(LAC 61.I.1128)

Under the authority of R.S. 47:287.92, R.S. 47:287.93, R.S. 47:287.785, R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, repeals LAC 61:I.1128 relative to the segregation of items of gross income.

The purpose of this regulation is to repeal the corporation income tax regulation relating to the segregation of items of gross income pursuant to Act 401 of the 2005 Regular Session. Act 401 repeals R.S. 47:287.95(E) pertaining to income from the business of making loans and the remaining portion of the regulation is merely a restatement of the statute. Thus, LAC 61.I.1128 is purposeless.

**Title 61**

**REVENUE AND TAXATION**

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

**Chapter 11. Income: Corporation Income Tax**

**§1128. Segregation of Items of Gross Income**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.92, R.S. 47:287.93, R.S. 47:287.785, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Income Tax Section, LR 14:101 (February 1988), repromulgated by the Department of Revenue, Policy Services Division, LR 30:476 (March 2004), repealed LR 32:0000 (February 2006).

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Secretary

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