

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 22, 2020

Via e-mail (return receipt requested) to:

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

The Honorable R.L. "Bret" Allain, II
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

Re: Proposed Regulations LAC 61:III.1539-1546 – Mandatory Electronic Filing of Certain Excise Tax Returns and Payment of Taxes

Chairman Bishop and Chairman Allain:

On August 10, 2020, a copy of the *Notice of Intent* issued by the Department of Revenue ("Department") for promulgation of the proposed regulations, LAC 61:III.1539-1546 – *Mandatory Electronic Filing of Certain Excise Tax Returns and Payment of Taxes* was sent to your committee for review. The purpose of the *Notice of Intent* is to mandate electronic filing of the Alcoholic Beverage Tax Return, State and Parish and Municipality Beer Tax Return, Return for Wines Shipped Direct to Consumers, Hazardous Waste Disposal Tax Return, Transportation and Communication Utilities Tax Return, and Report of Inspection and Supervision Fee and to mandate electronic payment of those taxes and fees.

The *Notice of Intent* was published in the August 2020 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Monday, September 28, 2020. No written or oral comments were received. However, a change was made to the proposed rule changing the effective date from January 1, 2021 to April 1, 2021. Because this change is considered substantive, a second public hearing was scheduled and the *Notice of Public Hearing* was published in the Potpourri section of the *Louisiana Register* on November 20, 2020. The second public hearing was held in the LaSalle Building on Monday, December 21, 2020. No written or oral comments were received.

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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 February 2021 edition of the *Louisiana Register*.

Should you have any questions or need additional information, please contact me at (225) 219-2700.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kimberly Lewis Robinson', with a stylized flourish at the end.

Kimberly Lewis Robinson
Secretary