

- Establishes a \$250 fee for five-year non-resident concealed handgun permit and a \$1,000 fee for a lifetime non-resident permit.
- Eliminates the automatic invalidation and mandatory return of concealed handgun permits when a permittee leaves the state. Additionally, permit holders will also no longer need to submit a new application upon returning as residents, ensuring that individuals who maintain lawful status retain continuous permit validity even if they temporarily reside outside the state.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule will result in an indeterminable increase in state revenues, with future collections increasing by \$250 for each five-year permit and \$1,000 for each lifetime permit issued to non-residents.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

To the extent non-residents purchase a concealed handgun permit, a cost of \$250 for each five-year license and \$1,000 for each lifetime license will be incurred.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

Implementation of this proposed rule is not anticipated to have an effect on competition and employment.

Dustin Browning
Lieutenant
2510#012

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Revenue Tax Policy and Planning Division

Mandatory Electronic Filing and Payment Requirements
(LAC 61:I.1515, 1525, and 4910; LAC 61:III.Chapter 15)

Under the authority of R.S. 13:5077, 26:354 and 492, 47:114, 114.1, 551, 1061, 1511, 1519, and 1520, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, gives notice that rulemaking procedures have been initiated to amend LAC 61:I.1515, 1525, and 4910, to enact LAC 61:III.1500, 1502, and 1504, and to repeal LAC 61:III.1511-1525, 1529, 1530, 1533-1536, 1539-1550 for the purposes of updating, consolidating, and simplifying various rules related to electronic filing and payment requirements for certain taxes administered and collected by the Department of Revenue.

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 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. Over time, the secretary has promulgated rules requiring the electronic filing or payment or both of various taxes and fees. In most cases, each rule applies to a single tax type. This proposal seeks to consolidate those rules to make it easier for taxpayers to identify the returns, reports, and payments that must be filed electronically. The proposed Rules also extend the electronic filing and payment requirements to include all withholding tax returns and statements, the annual information return required to be filed

by certain service recipients, oil field site restoration fee returns, all sales tax returns, except the following: Consumer Use Tax return and payments, Fairs, Festivals, and Other Special Events Sales Tax Returns and payments, watercraft sales tax payments and certifications, Ernest N. Morial Convention Center Service Contractor Tax Return and Tour Tax Return and payments. The proposed Rule also requires electronic payment of all automobile rental taxes. Current rules only require electronic filing and payment of these taxes in certain circumstances. This Rule would apply to all returns filed for the specified tax types, unless specifically excepted.

Title 61

REVENUE AND TAXATION

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

Chapter 15. Income: Withholding Tax

§1515. Withholding Tax Statements and Returns—Filing Requirements

A. Employers shall file a separate L-1 return electronically on a quarterly basis.

B. Employers are required to file a transmittal of withholding tax statements, Form L-3, with copies of the employee withholding statements, Form W-2s and any information returns such as Federal Form 1099.

1. The L-3 transmittal and employee withholding statements must be filed on or before the first business day following January 31 for the preceding calendar year.

2. If a business terminates during the year, the L-3 transmittal and employee withholding statements must be filed within 30 days after the last month in which the wages were paid.

3. If the due date falls on a weekend or holiday, the report is due the next business day and becomes delinquent the following day.

C. Separate submissions must be made for each employer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, R.S. 47:1519, R.S. 47:1520 and R.S. 47:114.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:2204 (October 2009), LR 38:2382 (September 2012), LR 44:1638 (September 2018), LR 48:1294 (May 2022), LR 52:

§1525. Income Tax Withholding on Gaming Winnings

A.1. - A.3. ...

B. Reporting Requirements for Gaming Winnings

1. Businesses required to withhold and to submit income taxes on gaming winnings shall send the Department of Revenue an annual report containing a list of all winners in a format approved by the department. The report shall be filed electronically and contain the following information as printed on federal form W-2G:

a. the payor's name, address, and federal identification number;

b. the winner's name, address, social security number, gross winnings, amount of federal income taxes withheld, and amount of state income taxes withheld.

2. Pursuant to the authority of R.S. 47:114(D)(2) and to provide simplicity on related federal filing requirements, the secretary grants an extension of time to file to February 28th to coincide with the federal due date.

AUTHORITY NOTE: Promulgated in accordance with Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Service Division, LR 36:2877 (December 2010), LR 48:504 (March 2022), LR 52:

Chapter 49. Tax Collection

§4910. Electronic Funds Transfer

A. Electronic Funds Transfer Requirements

1. Taxpayers are required to remit their tax payments by electronic funds transfer when the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$5,000 per reporting period.

2. Any taxpayer may voluntarily remit amounts due by electronic funds transfer.

B. Definitions. For the purposes of this Section, the following terms are defined.

* * *

Other Immediately Investible Funds— money orders, credit and debit card payments, bank drafts, certified checks, teller's checks, electronic checks, and cashier's checks. The taxpayer is responsible for payment of any fee charged for making payment by means defined in this Paragraph as other immediately investible funds.

Payment—any amount paid to the Department of Revenue representing a tax, fee, interest, penalty, or other amount.

C. Taxes Required to be Electronically Transferred. Tax payments required to be electronically transferred may include corporation income and franchise taxes including declaration payments; income tax withholding; sales and use taxes; severance taxes; excise taxes; and any other tax or fee administered or collected by the Department of Revenue except for individual income tax. A separate electronic funds transfer shall be made for each return.

D. Taxpayer Notification

1. Those taxpayers required to electronically transfer tax payments pursuant to this Section will be notified in writing by the department of the electronic funds transfer data format and procedures at least 90 days prior to the required electronic funds transfer effective date. Once required to remit taxes by electronic funds transfer, the taxpayer must continue to do so until notified otherwise by the department.

2. After one year, taxpayers whose average payments have decreased below the threshold may request to be relieved of the electronic funds transfer requirement.

3. Taxpayers experiencing a change in business operations that results in the average payments not meeting the requirements, may request to be relieved of the electronic funds transfer requirement.

E. - E.6. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1519 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Office of the Secretary, LR 19:1032 (August 1993), repromulgated LR 19:1340 (October 1993), amended LR 20:672 (June 1994), LR 23:448 (April 1997), amended by the Department of Revenue, Office of the Secretary, LR 25:2442 (December 1999), amended by the Department of Revenue, Policy Services Division, LR 28:866 (April 2002), LR 29:2854 (December 2003), LR 31:484 (February 2005), LR 38:2382 (September 2012), LR 52:

Part III. Administrative and Miscellaneous Provisions

Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

§1500. General Rules for Electronic Filing and Payment

A. Authority to Require Electronic Filing and Payment

1. Pursuant to R.S. 47:1519 and 1520, the secretary may require certain taxpayers to file returns and make payments electronically using the electronic format prescribed by the Department of Revenue.

2. Specific requirements relating to the procedures for making payments by electronic funds transfer are outlined in R.S. 47:1519 and LAC 61:I.4910.

3. When electronic payment is required, full payment may be made in immediately investible funds as defined in LAC 61:I.4910 delivered in person or by courier to the department by close of business on the due date.

B. Definitions

Electronic Filing—submission of a tax return or report through the department's electronic system or an electronic system designated by the department.

Electronic Payment—submission of a tax payment using electronic funds transfer (EFT), automated clearinghouse (ACH), or other approved electronic methods.

Undue Hardship—circumstances where electronic compliance would cause significant difficulty or expense to the taxpayer.

C. Penalty for Failure to Comply

1. Failure to comply with electronic filing requirements will result in the assessment of a penalty of \$100 or five percent of the tax due, whichever is greater, in accordance with R.S. 47:1520(B).

2. Failure to comply with the electronic payment requirements shall result in the payment being considered late and subject to the penalties and interest set forth in R.S. 47:1601 and 1602.

D. Waivers and Exemptions

1. The secretary may waive penalties where the taxpayer demonstrates reasonable cause as described in R.S. 47:1519 or 1520 or LAC 61:I.4910.

2. Taxpayers may request an exemption from electronic filing or payment by submitting a written request to the secretary.

3. The secretary may grant an exemption where undue hardship exists, as determined by the secretary.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1519, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1502. Returns Required to be Filed Electronically

A. The following returns and reports are required to be filed electronically:

1. all withholding tax returns and statements.

2. copies of Federal Forms 1099-NEC required by R.S. 47:114.1.

3. annual informational returns of S corporations required by R.S. 47:287.732(B).

4. composite returns filed by S corporations pursuant to R.S. 47:287.732.1.

5. all sales and use tax returns required to be filed with the department, except the following:

a. Louisiana Consumer Use Tax Return.

b. Fairs, Festivals, and Other Special Events Sales Tax Return.

c. Watercraft Sales Tax Payment Certification.

6. returns reporting taxes levied by the Louisiana Stadium and Exposition District and New Orleans Exhibition Hall Authority except the Ernest N. Morial Convention Center Service Contractor Tax Return and Tour Tax Return.

7. automobile rental excise tax returns.

8. all alcoholic beverage tax returns and reports, including returns reporting the parish and municipalities tax on beverages of low alcoholic content.

9. severance tax returns and reports required by R.S. 47:635 and 640.

10. applications for certification of reduced severance tax rates.

11. all telecommunication tax for the deaf returns.

12. all tobacco tax returns and reports.

13. consumable hemp products tax returns.

14. hazardous waste disposal tax returns.

15. transportation and communications utilities tax returns.

16. inspection and supervision fee reports.

17. oilfield site restoration fee returns.

18. any other return or report required by law or regulation to be filed electronically.

B. The electronic filing mandates in this Section shall apply to all returns filed on or after January 1, 2026, for any return or report not previously mandated for electronic filing by LAC 61:I.1515, LAC 61:III.1511, 1513, 1515, 1517, 1519, 1521, 1523, 1525, 1529, 1533, 1535, 1539, 1541, 1543, 1545, 1547, or 1549 prior to their repeal, or Section 1551 of this Chapter adopted by Emergency Rule effective January 1, 2025.

C. Notwithstanding Subsection B of this Section, the electronic filing mandate for the transmittal of withholding tax statements, Form L-3, shall apply to all returns and reports filed on or after January 1, 2027.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, R.S. 26:354, R.S. 26:492, R.S. 47:551, R.S. 47:1061, R.S. 47:1511, R.S. 47:1519, R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1504. Payments Required to be Made Electronically

A. In addition to the requirements for electronic payment set forth in LAC 61:I.4910, the following payments shall be made by electronic funds transfer:

1. withholding tax.

2. composite payments paid by S corporations pursuant to R.S. 47:287.732.1.

3. sales and use taxes, except payment due with the following returns:

a. Louisiana Consumer Use Tax Return.

b. Fairs, Festivals, and Other Special Events Sales Tax Return.

c. Watercraft Sales Tax Payment Certification.

4. taxes imposed by the Louisiana Stadium and Exposition District.

5. taxes imposed by the New Orleans Exhibition Hall Authority, except the Ernest M. Morial Convention Center service contractor and tour taxes.

6. automobile rental excise tax.

7. alcoholic beverage taxes.

8. severance taxes.

9. telecommunication tax for the deaf.

10. tobacco taxes.

11. consumable hemp products taxes.

12. hazardous waste disposal tax.

13. transportation and communication utilities taxes.

14. inspection and supervision fees.

15. oilfield site restoration fees.

B. The electronic payment mandates in this Section shall apply to payments remitted on or after January 1, 2026, for any payment not previously mandated to be made by electronic funds transfer by LAC 61:III.1525, 1530, 1534, 1536, 1540, 1542, 1544, 1546, 1548, or 1550 prior to their repeal, or Section 1553 of this Chapter (adopted by Emergency Rule effective January 1, 2025) or any other Rule under this Title.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, R.S. 26:492, R.S. 47:551, R.S. 47:1061, R.S. 47:1511, R.S. 47:1519, R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1511. Lessors of Motor Vehicles—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and 48:77.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 34:1929 (September 2008), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1513. Automobile Rental Tax Return, Form R-1329—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and 47:551.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1515. Tax Increment Financing District Sales Tax Returns, Form R-1029—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and R.S. 33:9038.34.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1517. Hotel and Motel Sales Tax Return, Form R-1029DS—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and Acts 1966, No. 556; Acts 1991, No. 624; Acts 1992, No. 1099; Acts 1993, No. 640; Acts 1995, No. 1191.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1519. New Orleans Exhibition Hall Authority Additional Room Occupancy Tax and Food and Beverage Tax Return, Form R-1325—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1521. Louisiana State and Parish and Municipalities Beer Tax Return, Form R-5621—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and R.S. 26:492.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1523. Hotel/Motel Sales Tax Return, Form R-1029H/M—Electronic Filing Requirement

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, R.S. 47:302.2 et seq., R.S. 47:322.1 et seq. and R.S. 47:332.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1525. Severance Tax

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, 47:635(A)(2), 47:640(A)(2), 47:633(7)(b), 47:633(7)(c)(i)(aa), 47:633(9)(b), and 47:633(9)(c).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1271 (June 2010), amended LR 37:1614 (June 2011), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1858 (December 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1529. Telecommunication Tax for the Deaf—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1061, and 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1272 (July 2018), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1530. Telecommunication Tax for the Deaf—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1519, 47:1511, and 1061.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1640 (September 2018), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1533. Tobacco Tax—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:932 (July 2019), amended LR 48:2764 (November 2022), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1534. Tobacco Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:933 (July 2019), amended LR 48:2765 (November 2022), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1535. Industrial Hemp-Derived CBD and Consumable Hemp Products Tax Return—Electronic Filing Requirements

Repealed.

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), amended by the Department of Revenue, Policy Services Division, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1536. Industrial Hemp-Derived CBD and Consumable Hemp Products Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1519, 47:1520 and 47:1695.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019), amended by the Department of Revenue, Policy Services Division, LR 47:1649 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1539. Alcoholic Beverage Tax Returns—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:354(F), 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:272 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1540. Alcoholic Beverage Taxes—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:354(F), 47:1511, and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:272 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1541. Hazardous Waste Disposal Tax Return—Electronic Filing Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:831, 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:272 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1542. Hazardous Waste Disposal Tax—Electronic Payment Required

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:831, 47:1511, and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

§1543. Transportation and Communication Utilities Tax Return—Electronic Filing Requirements

Repealed.

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 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1544. Transportation and Communication Utilities
Tax—Electronic Payment Required**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1545. Report of Inspection and Supervision Fee—
Electronic Filing Requirements**

Repealed.

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 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1546. Inspection and Supervision Fee - Electronic
Payment Required**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:274 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1547. Consolidated Filers—Electronic Filing
Requirements**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1548. Consolidated Filers - Electronic Payment
Required**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1549. Aviation Fuel Dealers—Electronic Filing
Requirements**

Repealed.

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 50:1293 (September 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

**§1550. Aviation Fuel Dealers—Electronic Payment
Required**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:1293 (September 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 52:

Family Impact Statement

The proposed adoption of this Rule has no known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of this proposed Rule has no known or foreseeable effect on:

1. the stability of the family.
2. the authority and rights of parents regarding the education and supervision of their children.
3. the functioning of the family.
4. family earnings and family budget.
5. the behavior and personal responsibility of children.
6. the ability of the family or a local government to perform this function.

Poverty Impact Statement

The proposed Rule has no known impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule has no known measurable impact on small businesses as described in R.S. 49:965.6.

Provider Impact Statement

The proposed Rule has no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

All interested persons may submit written data, views, arguments or comments regarding this proposed Rule to Brandea Averett, Attorney, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., November 26, 2025.

Public Hearing

Interested persons may submit a written request for a public hearing no later than Monday, November 10, 2025, at 4:30 p.m. Requests may be submitted either by mail, addressed to Brandea Averett, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098 or via email to Brandea.Averett@la.gov. If the criteria set forth in R.S. 49:961(B)(1) are satisfied, a public hearing will be held on December 1, 2025, at 8 a.m. in the LaBelle Room, located on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, La 70802, for all interested persons to attend and submit oral or written comments. To confirm whether or not the public hearing will be held, please visit the department's website at <https://revenue.louisiana.gov/tax-policy/rules-regulations>, and under "Types" select "Nonemergency Rulemaking". In accordance with the Americans with Disabilities Act, should individuals with a disability need an accommodation to participate, contact Brandea Averett at the address given above in the Public Comments section, by email at LDRadarequests@la.gov or by phone at (225) 219-2780.

Richard Nelson
Secretary

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES
RULE TITLE: Mandatory Electronic Filing and
Payment Requirements**

**I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO
STATE OR LOCAL GOVERNMENT UNITS (Summary)**

The proposed rule is anticipated to decrease \$550,000 SGR in FY 26 and \$1.1 M SGR annually beginning in FY 27 in the Department of Revenue (LDR). These cost savings reduce department costs related to scanning, validation, storage, and destruction of paper returns for sales and withholding taxes processed, which will now be mandated under the proposed rule to be filed and/or paid electronically.

The Secretary of LDR has established rules requiring electronic filing or payment of various taxes and fees, typically for specific tax types. This proposal seeks to consolidate these rules for easier identification of which returns, reports, and payments must be filed electronically. The new rules would extend electronic filing and payment requirements to all sales tax returns, all withholding tax returns and statements, the annual information return for certain service recipients, and all automobile rental taxes. Currently, these requirements apply only under certain circumstances. The proposed rule would encompass all returns for the specified tax types, unless explicitly exempted. Currently, returns and payments for the specified tax types can be made electronically.

Implementation of this proposed rule should not result in any additional costs for state or local governments.

**II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE
OR LOCAL GOVERNMENTAL UNITS (Summary)**

The proposed rule may increase state general fund (SGF) and self-generated revenue (SGR) collections from penalties by an indeterminable amount beginning in FY 26 (see note below). A modest and temporary increase in revenue from penalties may occur as the proposed rule is implemented, although LDR cannot predict non-compliant behavior. For returns that are currently required to be filed electronically, LDR has collected the following amounts in non-E-filing penalties: \$48,900 in FY 20, \$23,500 in FY 21, \$13,900 in FY 22, \$113,100 in FY 23, and \$188,000 in FY 24. LDR has collected the following amounts in non-E-payment penalties: \$395,800 in FY 20, \$438,500 in FY 21, \$390,900 in FY 22, \$0 in FY 23, and \$0 in FY 24. However, any actual collections in penalties are dependent upon non-compliant behavior associated with the filing types included in the proposed rules. Therefore, any increase in revenue is indeterminable.

Note: Pursuant to Act 348 of the 2020 Regular Session, penalties and fees except compensatory fees levied by LDR will accrue to the state general fund, rather than to self-generated revenue for the department.

Local governmental units are not affected.

**III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO
DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR
NONGOVERNMENTAL GROUPS (Summary)**

The proposed rule seeks to simplify the electronic filing and payment requirements by consolidating various rules related to these processes for specific taxes managed and collected by LDR. This consolidation will make it easier for taxpayers to determine which returns, reports, and payments need to be filed electronically.

The proposed rule also extends the electronic filing and payment requirements to include all sales tax returns, all withholding tax returns and statements, and the annual

information return required to be filed by certain service recipients, and to require electronic payment of all automobile rental taxes. This proposed rule requires taxpayers to file their returns and reports electronically for all returns filed for the specified tax types, unless specifically excepted, and remit the tax and payment by electronic funds transfer on or after January 1, 2026.

Electronic filing of the tax returns will be available directly through LDR's LaTAP portal, which will allow taxpayers to file for free. LDR does not have the information necessary to determine the additional costs to comply with the proposed rules, but these costs are expected to be minimal as online access and activity have largely become a business standard. To the extent non-compliance penalties are collected, affected taxpayers will incur penalty costs. LDR cannot estimate the additional penalty amount as it is dependent upon taxpayer violations and liabilities.

**IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT
(Summary)**

There is no anticipated impact on competition or employment.

Richard Nelson
Secretary
2510#057

Alan M. Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office

**NOTICE OF INTENT
Department of Revenue
Tax Policy and Planning Division**

**Sales Tax on Vending Machine Sales
(LAC 61.I.4301)**

Under the authority of R.S. 47:1511, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, gives notice that rulemaking procedures have been initiated to amend LAC 61.I.4301-Dealer relative to purchases and sales by vending machine operators.

Act 11 of the 2024 Third Extraordinary Session of the Legislature repealed a provision that classified sales of tangible personal property to vending machine operators as sales at retail and the operator's subsequent sale through the vending machine exempt from tax. As a result of this repeal, sales of tangible personal property from vending machines qualify as sales at retail and the operator is required to collect and remit sales tax on those sales. The purpose of this Rule is to provide guidance to vending machine operators on how to calculate and account for the sales tax due on sales from its vending machines.

**Title 61
REVENUE AND TAXATION**

**Part I. Administrative and Miscellaneous Provisions
Chapter 43. Sales and Use Tax
§4301. Uniform State and Local Sales Tax Definitions**

A. - C. ...

Dealer—

a. - g. ...

h. A vending machine operator is a dealer and must report his sales of tangible personal property through coin-operated vending machines as retail sales.