

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.1500, 1502, 1504, 1511-1525, 1529, 1530, 1533-1536, 1539-1550)

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—~~Electronic Filing Requirements~~

A. ~~Employers that are required to electronically remit withholding tax pursuant to R.S. 47:1519(B) and LAC 61:I.4910.A, shall file a separate L-1 return electronically on a quarterly basis, effective for the periods beginning after December 31, 2011.~~

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.—Employers that file 50 or more employee withholding statements due on or after January 1, 2016, are required to electronically file the Form L-3, and the employee withholding statements, Form W-2s, and any information returns.~~

~~1. Service recipients that file 50 or more Federal Form 1099-NECs due on or after January 1, 2022, are required to electronically file Federal Form 1099-NECs using the electronic format prescribed by the department.~~

~~D.—Electronic Filing Options. The Form L-3, and the employee withholding statements, Form W-2, and any information returns may be filed electronically as follows:~~

~~1. electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov;~~

~~2. any other electronic method authorized by the secretary;~~

~~3. submissions by magnetic media including tapes and tape cartridges are no longer allowed; and~~

~~4. submissions on CDs or DVDs are no longer allowed.~~

~~E. 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), amended by Department of Revenue, Tax Policy and Planning Division, LR 51

§1525. Income Tax Withholding on Gaming Winnings

A.1. – A.3. ...

B. Reporting Requirements for Gaming Winnings

~~1. Businesses that withhold income taxes on gaming winnings shall electronically report and remit the withholdings to the Louisiana Department of Revenue quarterly.~~

~~2.—Businesses required to withhold and to submit income taxes on gaming winnings shall send the Department of Revenue a an annual report ~~electronically~~ containing a list of all winners ~~annually~~ 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.~~

~~3. Effective for taxable periods beginning on or after January 1, 2021, persons required to withhold and to remit income taxes on gaming winnings shall electronically file the LDR Form L-3 transmittal and accompanying IRS Form W-2G. 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.

~~a. Electronic Filing Options. The LDR Form L-3 and IRS Form W-2G shall be filed electronically in one of the manners as follows:~~

~~i. electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov; or~~

~~ii. any other electronic method authorized by the secretary.~~

~~4. Tax Preparer Undue Hardship Waiver of Electronic Filing Requirement~~

~~a. The secretary may waive the electronic filing requirement if it is determined that complying with the requirement would cause an undue hardship.~~

~~b. For the purposes of waiver of the electronic filing requirement, inability by the tax preparer to obtain broadband access at the location where LDR Forms L-3 and IRS Forms W-2G are prepared shall be considered an undue hardship and waiver of the requirement will be granted.~~

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), amended by Department of Revenue, Tax Policy and Planning Division, 51:

Chapter 49. Tax Collection

§4910. Electronic Funds Transfer

A. Electronic Funds Transfer Requirements

~~1. For taxable periods beginning on or after January 1, 2004, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:~~

~~a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$15,000 per reporting period; or~~

~~b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$15,000 per month; or~~

~~c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$15,000 per month for all tax returns filed.~~

~~2. For taxable periods beginning on or after January 1, 2006, taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:~~

~~a. the payments made in connection with the filing of any business tax return or report averaged, during the prior 12-month period, more than \$10,000 per reporting period; or~~

~~b. any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$10,000 per month; or~~

~~c. any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$10,000 per month for all tax returns filed.~~

~~3. For taxable periods beginning on or after January 1, 2008, taxpayers Taxpayers are required to remit their tax payments by electronic funds transfer under any of the following circumstances:~~

a. ~~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; or~~

b. ~~any business tax return or report is filed more frequently than monthly and the average total payments during the prior 12-month period were more than \$5,000 per month; or~~

c. ~~any company who files withholding tax returns and payments on behalf of other taxpayers and payments during the previous 12-month period averaged more than \$5,000 per month for all tax returns filed.~~

4.2. Any taxpayer may voluntarily remit amounts due by electronic funds transfer ~~with the approval of the secretary. After requesting to electronically transfer tax payments, the taxpayer must continue to do so for a period of at least 12 months.~~

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

Automated Clearinghouse Credit - FedWire Transfer ...

Other Immediately Investible Funds—~~cash~~, 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. ~~The taxpayer will be given payment method options (ACH debit, ACH credit, or other immediately investible funds) from which to select. Depending on the method selected, the taxpayer will be required to submit specific information needed to process electronic payments. Before using ACH debit, the taxpayer must register at least 60 days in advance.~~ 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. ~~“Change in business operations” shall include changing of pay services for the purpose of filing income tax withholding.~~

E.1. – 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), amended by Department of Revenue, Tax Policy and Planning Division, LR 51:

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.a. 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).**
- b. Paper returns will be returned to the taxpayer with instructions to file electronically. If the electronic return is received after the due date, delinquent filing penalties will be assessed in accordance with R.S. 47:1602.**

- 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 51:

§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, 26:354 and 492, 47:164, 551, 1061, 1511, 1519, 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:

§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 payments 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 all 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, 26:492, 47:164, 551, 1061, 1511, 1519, 1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:

§1511. Lessors of Motor Vehicles—Electronic Filing Requirement

A.— Definitions

~~*Motor Vehicle*—any self-propelled device used to transport people or property on the public highways.~~

~~B.— R.S. 48:77 dedicates a percentage of the sales tax collections from the motor vehicle leases and rentals to the Transportation Trust Fund effective July 1, 2008.~~

~~C. Beginning with the July 2008 filing period, dealers who collect sales tax on motor vehicle leases and rentals are required to file their sales tax returns electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~1. The electronic sales tax return will provide for the separate reporting of the sales tax collected on motor vehicle leases and rentals.~~

~~2. The electronic sales tax return will provide for separate reporting of exempt motor vehicle leases and rentals.~~

~~D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or five percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

~~1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

~~2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51:

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

~~A. R.S. 47:551 imposes a state tax of 2 1/2 percent and a local tax of 1/2 of 1 percent on the gross proceeds from automobile rental contracts.~~

~~B. The Department of Revenue is required to collect the 3 percent automobile rental tax and to provide the 1/2 percent local tax collection amount for distribution to the local tax authorities.~~

~~C. Effective with the July 2009 filing period, dealers who collect the automobile rental tax will be required to file the automobile rental tax return, form R-1329, electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

~~1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

~~2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51:

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

~~A.— R.S. 33:9038.34 authorizes certain local governmental subdivisions or entities to issue revenue bonds payable from revenues generated by economic development projects with a pledge and dedication of the sales tax increments to be used as a guaranty of any shortfall, or at the option of the local governmental subdivision or tax recipient entity, payable directly from an irrevocable pledge and dedication of up to the full amount of sales tax increments, in an amount to be determined by the local governmental subdivision or tax recipient entity, to finance or refinance all or any part of an economic development project as described in R.S. 33:9038.31 et seq.~~

~~B.— Effective with the July 2009 filing period, dealers located in a tax increment financing district where the state sales tax increment is dedicated to finance or refinance an economic development project as authorized by R.S. 47:9038.34 or a joint venture or cooperative endeavor for a public purpose as authorized by R.S. 33:9038.35 will be required to file the Sales Tax return, Form R-1029, electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~C.— Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

~~1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

~~2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51

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

~~A.— Acts 1966, No. 556; Acts 1991, No. 624; Acts 1992, No. 1099; Acts 1993, No. 640; Acts 1995, No. 1191 authorize the Louisiana Stadium and Exposition District to collect a tax of 4 percent of the gross proceeds from hotel and motel room rentals in the parishes of Orleans and Jefferson as defined in R.S. 47:301(8). Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72 authorize the New Orleans Exhibition Hall Authority to collect a tax of 3 percent on the gross proceeds from hotel and motel room rentals in Orleans parish as defined in R.S. 47:301(8).~~

~~B.— The Department of Revenue is required to collect the 4 percent room occupancy tax and distribute it to the Louisiana Stadium and Exposition District. The Department of Revenue is also required to collect the 3 percent room occupancy tax and distribute it to the New Orleans Exhibition Hall Authority.~~

~~C. — Effective with the July 2009 filing period, dealers who collect the Louisiana Stadium and Exposition District room occupancy tax or the New Orleans Exhibition Hall Authority room occupancy tax will be required to file the Hotel and Motel Sales Tax return, Form R-1029DS, electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~D. — Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

~~1. — If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

~~2. — If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51

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

~~A. — Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72 authorize the New Orleans Exhibition Hall Authority to collect an additional tax of varying rates, depending on the capacity of the establishment, on hotel and motel room rentals in Orleans parish as defined in R.S. 47:301(8). Acts 1987, No. 390 authorizes the New Orleans Exhibition Hall Authority to collect a tax of varying rates, depending on the gross sales of food and beverages of the establishment during the preceding calendar year, on the sales of food and beverages sold or served in Orleans parish or at any airport or air transportation facility owned by the City of New Orleans.~~

~~B. — The Department of Revenue is required to collect the additional room occupancy tax and the food and beverage tax and distribute it to the New Orleans Exhibition Hall Authority.~~

~~C. — Effective with the July 2009 filing period, dealers who collect the New Orleans Exhibition Hall Authority additional room occupancy tax or the food and beverage tax will be required to file the New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax return, Form R-1325, electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~D. — Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

~~1. — If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

2. ~~If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51

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

A. ~~R.S. 26:492 authorizes parishes and municipalities to impose a tax on beverages of low alcoholic content of not more than \$1.50 per standard barrel of 31 gallons.~~

B. ~~The Department of Revenue is required to collect the parish and municipalities beer tax and distribute it to the local tax authorities.~~

C. ~~Effective with the July 2009 filing period, dealers who collect the parish and municipalities beer tax will be required to file the Louisiana State and Parish and Municipalities Beer Tax return, Form R-5621, electronically with the Department of Revenue using the electronic format prescribed by the department.~~

D. ~~Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

1. ~~If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

2. ~~If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51:

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

A. ~~R.S. 47:302, 321, 331 and R.S. 51:1286, collectively, impose a 4 percent tax on the gross receipts from hotel and motel room rentals.~~

B. ~~The Department of Revenue is required to collect the sales tax on hotel and motel room rentals and distribute it to various funds as indicated by R.S. 47:302.2 et seq., R.S. 47:322.1 et seq. and R.S. 47:332.1 et seq.~~

C. ~~Effective with the July 2009 filing period, dealers who collect the state sales tax on hotel and motel room rentals will be required to file the Hotel/Motel Sales Tax return, Form R-1029H/M~~

~~electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).~~

~~1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.~~

~~2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.~~

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 51

§1525. Severance Tax

A. Oil and Gas

~~1. R.S. 47:1520(A)(1)(b) authorizes the secretary of revenue to require electronic filing of tax returns or reports by persons severing oil or gas from the soil or water from the state that are required to file reports under R.S. 47:635(A)(2) or 640(A)(2).~~

~~2. Persons required to file reports under R.S. 47:635(A)(2) and 640(A)(2) shall be required to file the tax returns or report electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~3. Form G-2, Application for Certification of Incapable Wells, and Form O-2, Application for Certification of Stripper/Incapable Wells, must be filed electronically with the Department of Revenue on or before the twenty-fifth day of the second month following the production month in which the reduced tax rate(s) is applicable. If the due date falls on a weekend or holiday, the application and electronic filing thereof is due on the next business day.~~

~~4. Effective for all taxable periods beginning on or after the January 1, 2025, all payments due on the severance of oil or gas shall be electronically transferred to the Department of Revenue on or before the twenty-fifth day of the second month following the production month.~~

B. Minerals (other than oil and gas) and Timber

~~1. Effective for all taxable periods beginning on or after the January 1, 2025, all returns and reports required by R.S. 47:635(A)(1) and 640(A)(1) shall be filed electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~2. Effective for all taxable periods beginning on or after the January 1, 2025, all payments of tax on the severance of any natural resources, other than oil or gas, shall be electronically transferred to the Department of Revenue on or before the twenty-fifth day of the second month following the production month.~~

3. ~~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.~~

C. ~~Penalties~~

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

2. ~~If the taxpayer can prove electronic filing of a tax return, report, or application for certification would create an undue hardship, the secretary may exempt the taxpayer from filing the return, report, or application electronically.~~

3. ~~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 through 1602.~~

4. ~~In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

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 the Department of Revenue, Tax Policy and Planning Division, LR 51:

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

A. ~~R.S. 47:1520(A)(2) allows the secretary to require electronic filing of any return or report required by the Department of Revenue for the administration of the telecommunications for the deaf fund filed by a local or wireless telecommunication service company operating in Louisiana.~~

B. ~~Effective for the third quarter of the 2018 taxable calendar and all other taxable calendar quarters thereafter, all reports and returns filed by a local or wireless telecommunication service company operating in Louisiana shall be filed electronically with the Department of Revenue on or before the thirtieth day following the close of the reporting period using the electronic format provided by the department.~~

C.1. ~~Failure to comply with the electronic filing requirement of this section in the absence of an undue hardship exemption 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, 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 51

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

~~A.—— R.S. 47:1519(B)(1) allows the secretary to require a local or wireless telecommunications service company operating in Louisiana to remit the tax collected for the Telecommunications for the Deaf Fund to the Department of Revenue by electronic funds transfer.~~

~~B.—— Effective for the third quarter of the 2018 taxable calendar and all other taxable calendar quarters thereafter, all payments by a local or wireless telecommunications service company operating in Louisiana shall be electronically transferred to the Department of Revenue on or before the thirtieth day following the close of the reporting period using the electronic format provided by the department.~~

~~C.—— For the 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 Timely Transfer Electronically~~

~~1.—— 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 through 1602.~~

~~2.—— The deduction allowed by R.S. 47:1061 as compensation for collecting and remitting the tax shall not be allowed if the tax payment is not timely transmitted electronically.~~

~~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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F.—— In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

~~G.—— A tax return or report must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return or report required by the Department of Revenue are set forth in LAC 61:III.1529.~~

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 51

§1533. Tobacco Tax—Electronic Filing Requirements

~~A.1.—— For tax periods beginning on or after October 1, 2019, every dealer that files a Louisiana Tobacco Tax Return shall be required to file the return and all reports electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~2. — For tax periods beginning on or after January 1, 2023, every retail dealer of vapor products that files a Louisiana Tobacco Tax Return for Retail Dealers of Vapor Products shall be required to file the return and all reports electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~B. — Dealers may not send paper versions of any returns or reports 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. 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 the Department of Revenue, Tax Policy and Planning Division, LR 51:

§1534. Tobacco Tax—Electronic Payment Required

~~A. — R.S. 47:1519(B)(1) allows the secretary to require payment of tobacco tax by electronic funds transfer.~~

~~B.1. — Effective for all taxable periods beginning on or after October 1, 2019, all payments by a tobacco dealer 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.~~

~~2. — Effective for all taxable periods beginning on or after January 1, 2023, all payments by a retail dealer of vapor products 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 the 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 through 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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F. — In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

~~G.—The tax returns and reports must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return or report required by the Department of Revenue are set forth in LAC 61.III.1533.~~

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 the Department of Revenue, Tax Policy and Planning Division, LR 51:

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

~~A.1.—For tax periods beginning on or after January 1, 2020 and before August 1, 2021, 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.~~

~~2.—For tax periods beginning on or after August 1, 2021, every consumable hemp products retailer shall be required to file the Consumable Hemp Products 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), 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 51

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

~~A.—R.S. 47:1519(B)(1) allows the secretary to require payment of of tax by electronic funds transfer.~~

~~B.1.—Effective for all taxable periods beginning on or after January 1, 2020 and before August 1, 2021, all payments by an industrial hemp-derived CBD 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.~~

~~2.—Effective for all taxable periods beginning on or after August 1, 2021, all payments by a consumable hemp products 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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F. — In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

~~G. — The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1535.~~

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 51

§1539. Alcoholic Beverage Tax Returns—Electronic Filing Requirements

~~A. — For taxable periods beginning on or after April 1, 2021, every manufacturer and wholesale dealer handling beverages of high and low alcoholic content and every out of state wine producer, manufacturer and retailer who sells and ships wine directly to a consumer in Louisiana shall be required to file all alcoholic beverage tax returns and reports electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~B. — Manufacturers, wholesale dealers, and out of state wine producers, manufacturers, and retailers may not send paper versions of any returns or reports 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. 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 51

§1540. Alcoholic Beverage Taxes—Electronic Payment Required

A. ~~R.S. 47:1519(B)(1) allows the secretary to require payment of taxes on all alcoholic beverages by electronic funds transfer.~~

B. ~~Effective for all reporting periods beginning on or after April 1, 2021, all payments of the tax on alcoholic beverages shall be electronically transferred to the Department of Revenue on or before the fifteenth of the month following the close of the reporting period for beverages of high alcoholic content, and the twentieth day of the month following the close of the reporting period for beverages of low alcoholic content and wine shipped directly to a consumer in Louisiana 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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

F. ~~In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

G. ~~The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1539.~~

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 51

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

A. ~~For taxable periods beginning on or after April 1, 2021, every generator and disposer of hazardous waste subject to the tax levied in Chapter 7-A of Subtitle II of Title 47 of the Louisiana Revised Statutes shall be required to file all Hazardous Waste Disposal Tax Returns and Schedules~~

~~electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~B. — Generators and disposers of hazardous waste may not send paper versions of any returns or schedules 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. 47:831, 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 51

§1542. Hazardous Waste Disposal Tax—Electronic Payment Required

~~A. — R.S. 47:1519(B)(1) allows the secretary to require payment of the tax on disposal and storage of hazardous waste by electronic funds transfer.~~

~~B. — Effective for all taxable periods beginning on or after April 1, 2021, all payments of the tax on disposal and storage of hazardous waste 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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F. — In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

~~G. — The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1541.~~

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 51

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

~~A. For taxable periods beginning on or after April 1, 2021, every public utility as defined by R.S. 47:1003 shall be required to file the Transportation and Communication Utilities Tax Return electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~B. Public utilities 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 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 51

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

~~A. R.S. 47:1519(B)(1) allows the secretary to require payment of the transportation and communication utilities tax by electronic funds transfer.~~

~~B. Effective for all taxable periods beginning on or after April 1, 2021, all payments of the transportation and communication utilities tax shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period for monthly filers and the thirtieth day following the close of the reporting period for quarterly filers 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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F. — In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.~~

~~G. — The tax returns must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the return required by the Department of Revenue are set forth in LAC 61.III.1543.~~

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 51

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

~~A. — For fee periods beginning on or after April 1, 2021, every common carrier and public utility required to file the quarterly report of inspection and supervision fee shall file the report electronically with the Department of Revenue using the electronic format prescribed by the department.~~

~~B. — Common carriers and public utilities may not send paper versions of any reports 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 47:273 (February 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 51

§1546. Inspection and Supervision Fee - Electronic Payment Required

~~A. — R.S. 47:1519(B)(1) allows the secretary to require payment of the inspection and supervision fee by electronic funds transfer.~~

~~B. — Effective for all reporting periods beginning on or after April 1, 2021, all payments of the inspection and supervision fee shall be electronically transferred to the Department of Revenue on or before the last day of the third month 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 fee payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.~~

~~E.—— If a fee payer 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 documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F.—— In any case where the fee payer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the fee payer from the requirement to transmit funds electronically.~~

~~G.—— The reports must be filed electronically separately from the electronic transmission of the remittance. Specific requirements relating to the mandatory electronic filing of the report required by the Department of Revenue are set forth in LAC 61.III.1545.~~

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 51

§1547. Consolidated Filers—Electronic Filing Requirements

~~A.—— Definitions~~

~~*Consolidated Filer*—taxpayers approved, according to LAC 61:I.4351.A.1.a, to file consolidated sales tax returns to report sales from multiple locations on one consolidated monthly return~~

~~B.—— For tax periods beginning on or after December 1, 2021, consolidated filers shall be required to file the Form R-1029, Louisiana Sales Tax Return, electronically.~~

~~C.—— Consolidated filers may not file paper versions of any required returns.~~

~~D.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, LR 47:1648 (November 2021), repealed by Department of Revenue, Tax Policy and Planning Division, LR 51

§1548. Consolidated Filers - Electronic Payment Required

~~A.—— R.S. 47:1519(B)(1) allows the secretary to require consolidated filers to pay sales and use tax by electronic funds transfer.~~

~~B.—— Effective for all taxable periods beginning on or after December 1, 2021, all payments by any consolidated filer shall be electronically transferred to the department on or before the twentieth day following the close of the reporting period using the electronic format provided.~~

~~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(E).~~

~~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 consolidated filer 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(E), 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, consolidated filers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

~~F. — In any case where the consolidated filer can prove payment by electronic funds transfer would create an undue hardship, the secretary may exempt the taxpayer from the requirement to transmit funds electronically.~~

~~G. — The tax returns must be filed electronically; separately from the electronic transmission of the remittance.~~

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 51

§1549. Aviation Fuel Dealers—Electronic Filing Requirements

~~A. — Definitions. The terms *aviation fuel*, *aviation fuel dealer*, *aviation gasoline*, and *aviation jet fuel* shall have the same meanings given to them in R.S. 47:818.2.~~

~~B. — For filing periods beginning on or after October 1, 2024, aviation fuel dealers shall be required to file the Form R-1029E, Louisiana Sales Tax Return, electronically.~~

~~C. — Aviation fuel dealers may not file paper versions of the Form R-1029.~~

~~D.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), beginning with the October 2024 filing period.~~

~~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 50:1293 (September 2024), repealed by Department of Revenue, Tax Policy and Planning Division, LR 51

§1550. Aviation Fuel Dealers—Electronic Payment Required

A. ~~— R.S. 47:1519(B)(1) allows the secretary to require aviation fuel dealers to pay sales and use tax by electronic funds transfer.~~

B. ~~— Effective for all filing periods beginning on or after October 1, 2024, all payments by any aviation fuel dealer shall be electronically transferred to the department on or before the twentieth day following the close of the reporting period using the electronic format provided.~~

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, beginning on November 20, 2024.~~

E. ~~— If an aviation fuel dealer 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, aviation fuel dealers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.~~

F. ~~— In any case where the aviation fuel dealer can prove payment by electronic funds transfer would create an undue hardship, the secretary may exempt the taxpayer from the requirement to transmit funds electronically.~~

G. ~~— The tax returns must be filed electronically; separately from the electronic transmission of the remittance.~~

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 51

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 Impact 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 8:00 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 of Revenue

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 GOVERNMENTAL 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 NON-GOVERNMENTAL 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

Alan Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office