

**NOTICE OF INTENT**

**Department of Revenue  
Policy Services Division**

Reporting Format for Local Sales Tax Return  
(LAC 61:II.101)

Under the authority of R.S. 47:337.2, R.S. 47:337.22, and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to repeal LAC 61:II.101, pertaining to the reporting format for local sales tax returns, to comply with the provisions of Act 73 of the 2003 Regular Legislative Session.

Revised Statutes 33:2713.1, 2737(G), and 2741.1 required the Department of Revenue to adopt a standard sales and use tax reporting format for local taxing jurisdictions within the state. Act 73 of the 2003 Regular Legislative Session, which created the Uniform Local Sales and Use Tax Code, repealed these statutes. The Act also enacted R.S. 47:337.22 assigning the authority for designing a standard form for reporting local sales and use taxes to the Uniform Electronic Local Return and Remittance Advisory Committee. LAC 61:II.101 is being repealed in accordance with the repeal of the authorizing statutes, R.S. 33:2713.1, 2737(G), and 2741.1, and the enactment of R.S. 47:337.22.

**Title 61  
REVENUE AND TAXATION  
Part II. Taxes Collected and Administered  
by Local Subdivisions**

**Chapter 1. Sales and Use Tax**

**§101. Reporting Format**

Repealed.

AUTHORITY NOTE: Repealed in accordance with R.S. 47:337.2, R.S. 47:337.22, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 18:287 (March 1992), repealed by the Department of Revenue, Policy Services Division, LR 31:

**Family Impact Statement**

As required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature the following Family Impact Statement is submitted to be published with the notice of intent in the Louisiana Register. A copy of this statement will also be provided to our legislative oversight committees.

1. The Effect on the Stability of the Family. The proposed repeal of this regulation will have no effect on the stability of the family.

2. The Effect on the Authority and Rights of Parents Regarding the Education and Supervision of Their Children. The proposed repeal of this regulation will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family. The proposed repeal of this regulation will have no effect on the functioning of the family.

4. The effect on Family Earnings and Family Budget. The proposed repeal of this regulation will have no effect on family earnings and family budget.

5. The Effect on the Behavior and Personal Responsibility of Children. The proposed repeal of this regulation will have no effect on the behavior and personal responsibility of children.

6. The Ability of the Family or a Local Government to Perform the Function as Contained in the Proposed Rule. The proposed repeal of this regulation will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit data, views, or arguments, in writing to Raymond E. Tangney, Senior Policy Consultant, Policy Services Division, P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. All comments must be submitted by 4:30 p.m., Monday, March 28, 2005. A public hearing will be held on Tuesday, March 29, 2005, at 1:30 p.m. at the Department of Revenue Headquarters Building, 617 North Third Street, Baton Rouge, LA.

Raymond E. Tangney  
Senior Policy Consultant

**FISCAL AND ECONOMIC IMPACT  
STATEMENT  
FOR ADMINISTRATIVE RULES  
RULE TITLE: Reporting Format for  
Local Sales Tax Return**

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

These proposed amendments will have no effect on competition or employment.

Cynthia Bridges  
Secretary  
0502#031

H. Gordon Monk  
Staff Director  
Legislative Fiscal Office

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

Under LAC 61:II.101, the Secretary of Revenue prescribed the format of local returns in accordance with R.S. 33:2713.1, 2737(G), and 2741.1. Acts 2003, No. 73 repealed these statutes and assigned the responsibility for developing a uniform local return to the Uniform Electronic Local Return and Remittance Advisory Committee under R.S. 47:337.22. The regulation is being repealed due to the repeal of its authorizing statutes and because it conflicts with R.S. 47:337.22. The Department of Revenue will develop the programming for the remittance system provided under R.S. 47:337.22, however those costs are independent from the repeal of this regulation. The repeal of this regulation will have no effect on state or local governmental unit costs.

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

There should be no effect on the revenue collections of state or local governmental units as a result of this proposed repeal. The repeal of LAC 61:II.101 reflects the current administration of state and local sales and use tax laws.

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

The proposed repeal will have no effect on economic costs or benefits to Louisiana taxpayers since it does not alter the manner in which state or local sales and use tax laws are administered.