State of Louisiana Department of Revenue



RICHARD NELSON
SECRETARY

JEFF LANDRY
GOVERNOR

August 21, 2025

Via E-mail/R.R.R. to:

apa.h-wm@legis.la.gov

The Honorable Julie Emerson, Chairwoman House Committee on Ways & Means P.O. Box 94062
Baton Rouge, Louisiana 70804

apa.s-r&f@legis.la.gov

The Honorable Franklin Foil, Chairman Senate Committee on Revenue & Fiscal Affairs P.O. Box 94183 Baton Rouge, Louisiana 70804

RE: Proposed Regulation LAC 61:III.1551 and 1553 – Electronic Filing and Payment Requirement for Dealers Providing Telecommunications, Cable Television, Direct-to-Home Satellite, Video Programming, and Satellite Digital Audio Radio Services

Chairwoman Emerson and Chairman Foil:

On July 7, 2025 a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of the proposed regulation, LAC 61:III.1551 and 1553, *Electronic Filing and Payment Requirement for Dealers Providing Telecommunications, Cable Television, Direct-to-Home Satellite, Video Programming, and Satellite Digital Audio Radio Services, was sent to your committee for review. The purpose of this <i>Notice of Intent* is to require electronic filing and payments by dealers providing telecommunications, cable television, direct-to-home satellite, video programming, and satellite digital audio radio services.

The *Notice of Intent* was published in the July 2024 issue of the *Louisiana Register*. A public hearing was held on Tuesday, August 19, 2025. No written or oral comments were received. There were no attendees at the public hearing. No changes will be made to the text of the rule before it is finalized.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed rule will be submitted for publication as a final rule in the October 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2787.

Sincerely,

Stacey | Greand

Assistant Director, Tax Policy and Planning

cc: apa.housespeaker@legis.la.gov and apa.senatepresident@legis.la.gov