

Revenue Information Bulletin No. 25-021**August 4, 2025****Income Tax
Administrative****Request for Written Notice Concerning Disaster or Emergency-Related Services
Rendered by Nonresident Employees and Nonresident Businesses**

This bulletin shall serve as a continuing request from the Secretary of the Louisiana Department of Revenue to all registered businesses in the State of Louisiana as required by La. R.S. 47:53.5(C)(2).

Louisiana Revised Statute 47:53.5 provides an exclusion from gross income or adjusted gross income for compensation received by a nonresident business or nonresident employee, respectively, for performing disaster or emergency-related work related to critical infrastructure as defined in R.S. 47:53.5(B)(3) in Louisiana during a declared state disaster or emergency period (“disaster work”). This exclusion is limited to income earned for disaster work performed during the declared disaster or emergency period, which begins within 10 days of the first day of the earliest of an official declaration or proclamation (1) by the Governor, (2) by the President of the United States, or (3) by an appropriate local official, and ends 60 days after the conclusion of the declared disaster or emergency period, unless a longer period is subsequently authorized (the “disaster period”).

For declared disasters and their corresponding disaster periods, visit the Department’s website at [Declared Disasters - Act 358 Notices](#).

The performance of disaster work during the disaster period does not create a physical presence or “nexus” in the State of Louisiana that would otherwise obligate the nonresident business or nonresident employee to register, file, or remit any income tax otherwise due on the disaster or emergency-related income. However, unless otherwise exempt, nonresident businesses and nonresident employees remain subject to all other applicable Louisiana taxes, including, but not limited to, sales tax and corporation franchise tax. Additionally, the performance of disaster work by a nonresident business or nonresident employee outside of the disaster period is not subject to this exclusion and is subject to income tax.

Reporting Obligation for Resident Businesses Requesting Disaster Assistance from Nonresidents

Any resident business in the State of Louisiana that requests any nonresident business to perform disaster or emergency-related work relating to a disaster period must provide written notice to the Department of Revenue.

The written notice must contain the following information:

- The name, address, and federal tax identification number of the nonresident business.
- The name, address, and federal tax identification number of the nonresident business.
- The date of the request to the nonresident business to perform disaster or emergency-related work.
- The date and declaration number of the declared state disaster or emergency.
- A general description of the disaster or emergency-related work requested.

Additionally, the written notice must include the representative's name, phone number, and email address; be signed by an authorized officer, owner, or other appropriate official of the resident business; be submitted on official letterhead of the resident business; and be transmitted as an email attachment to the Department at Act358.Notices@la.gov

Definitions

For the purposes of this bulletin, the following terms shall have the following meanings:

- A “**resident business**” means any business entity which is registered to do business in the State of Louisiana and was registered prior to the date of the declared disaster or emergency period.
- A “**nonresident business**” means a business entity whose services are requested by a registered business in the state or by a state or local government for purposes of performing disaster or emergency-related work in the state and that prior to the declared state of emergency, the nonresident business was not registered to do business in this state, had no employees, agents, or independent contractors in this state, was not transacting business in this state, and has not filed and is not required to file any state or local tax return in this state.

For questions concerning this matter, please contact the Tax Policy and Planning Division at Policy@LA.gov.

Richard Nelson
Secretary