

**Revenue Information Bulletin No. 18-011**  
**March 26, 2018**  
**Telecommunication Tax For The Deaf**

**Notification of Changes to Telecommunication Tax for the Deaf Return**  
**For Quarter ending March 31, 2018**

Act 2 of the 2018 First Extraordinary Session of the Louisiana Legislature became effective March 26, 2018, the date on which it was signed by the Governor. This Act increased the tax from four and one-half cents to five cents per month per line for each wireline access line and per telephone number for each wireless handset device on each residential and business customer of a local or wireless telecommunication service company operating in Louisiana. The increase is effective March 26, 2018. As a result, the Telecommunication Tax for the Deaf return for the current quarter ending March 31, 2018, has been adjusted to properly report the different rates in effect during the quarter.

Columns B and C have been amended so that each no longer reports one full month of data. Column B will include what would have been reported for the second month of the quarter, February, plus what would have normally been reported for a portion of the third month of the quarter, from March 1<sup>st</sup> to March 25<sup>th</sup>. Column C will include only the remaining portion of what would have been reported for the third month of the quarter, March 26<sup>th</sup> to March 31<sup>st</sup>. The rate applied to Column B is 4 cents. The rate applied to Column C is 5 cents.

The return for next quarter will return to the original format where each column reports data for one month of the quarter. The rate for all columns will be 5 cents.

Questions concerning the Telecommunication Tax for the Deaf should be directed to the Louisiana Department of Revenue's Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1.

**Kimberly Lewis Robinson**  
**Secretary**