

Revenue Information Bulletin No. 22-019
November 17, 2022
Tobacco Tax - Vapor

**Mandatory Electronic Filing of Tobacco Tax Returns and Payments by
Retail Dealers of Vapor Products**

Pursuant to the authority provided in La. R.S. 47:1519(B)(1) and 1520(A)(2), the Secretary of the Louisiana Department of Revenue (the “Department”) has amended LAC 61:III.1533 and 1534 to require the electronic filing and payment of the Tobacco Tax Return for Retail Dealers of Vapor Products.

Beginning with the January 2023 tax period, all tobacco tax returns filed by retail dealers of vapor products must be filed electronically using the electronic format provided by the Department. Failure to comply with the electronic filing requirement in the absence of an undue hardship exemption will result in the assessment of a penalty of one hundred dollars or five percent of the tax, whichever is greater as provided under La. R.S. 47:1520(B).

Also, beginning with the January 2023 tax period all tobacco tax payments due by a retail dealer of vapor products must be remitted electronically. Failure to comply with the electronic funds transfer requirements will result in the tax payment being considered delinquent and subject to penalties and interest.

The return and tax payments must be filed and remitted electronically through the Louisiana Taxpayer Access Point (LaTAP) service. If you have a LaTAP account you will need to add account type -843, *Excise-Vapor Retailer* on or after February 1, 2023.

If you do not have a LaTAP account, please go to www.revenue.louisiana.gov/latap to register. Simply click on the *Register for a LaTAP Account* link and follow the instructions. Taxpayers who do not have an LDR account can register for a business account on the LaTAP site. Please note that a LaTAP account can be created now based on other applicable tax types such as sales and withholding, but the Excise-Vapor Retailer tax type account will not be available until February 1, 2023. For additional assistance registering your business, creating a LaTAP account or adding a tax type, visit www.revenue.louisiana.gov/FAQ and select LaTAP.

Questions concerning the Tobacco Tax Return for Retail Dealers of Vapor Products should be directed to the Louisiana Department of Revenue’s Taxpayer Compliance, SSEW Division, Excise Tax Unit at 855-307-3893, option 2 then 1 or by email at Excise.Inquiries@la.gov.

Kevin J. Richard, CPA
Secretary

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