

**Revenue Information Bulletin No. 25-010
February 5, 2025
Administrative**

Request for Affidavit Relative to Objection to Candidacy Hearing

Act 298 of the 2024 Regular Session

Louisiana Revised Statutes 18:493(B) and 47:1508(A)(4)¹ prohibit an employee of the Department of Revenue² (“Department”) from being subpoenaed or otherwise required to appear in court for any matter filed pursuant to La. R.S. 18:493, objecting to qualification of a candidate. In lieu of live testimony, an affidavit issued by the Department shall serve as sufficient confirmation of the Department’s records. This bulletin provides guidance regarding the procedure for requesting an affidavit in connection with an objection to candidacy hearing.

Requesting a Public Records Request

While the records and files of the Department are generally considered privileged and confidential, La. R.S. 47:1508(B)(8) authorizes the Department to disclose the name of any taxpayer who has filed an income or corporation franchise tax return, upon request. To request this information relative to the filing history of a named party, an applicant must complete [Form R-7002](#), *Louisiana Department of Revenue Public Records Request*, and submit it either electronically (recommended) to LDR.PublicRecordsRequest@la.gov, or by mail, as directed on Form R-7002.

The Department carefully reviews tax return records when a public records request related to a candidate is filed. However, challenges such as common names can make it difficult to identify the correct candidate. Requestors should provide as much information as possible about the candidate such as full legal name and address. Reference to a list of qualified candidates from the Secretary of State’s records is insufficient. The Department reserves the right to require the last four digits of the candidate’s social security number before providing a response.

The Department remains prohibited from disclosing any other tax-related information, such as the taxpayer’s address, filing date, extension requests, or any other details from the return.

¹ Enacted by Act 298 of the 2024 Regular Session of the Louisiana Legislature.

² The prohibition applies to the secretary as well as any employee engaged in the administration or charged with the custody of any records or files of the Department.

Act 298

While Act 298 (“Act”) prohibits an employee of the Department from being subpoenaed, it authorizes the request of an affidavit in lieu of such a request. Additionally, the Act provides that any affidavit issued by the Department shall serve as sufficient confirmation of the Department’s records, thereby satisfying the same objective as that afforded by live testimony and the issuance of a subpoena.

Requesting an Affidavit

After receiving the public records request response letter, an affidavit may be requested by email at LDR.PublicRecordsRequest@la.gov. The email must include the information listed below as well as a copy of the response letter:

1. Requestor’s name, address and e-mail address
2. Taxpayer’s name
3. Taxpayer’s address
4. Date the public records request response letter was issued.

The affidavit, complete with an electronic signature, will be issued to the email provided unless a handwritten signature is requested. Request for handwritten signature must be made at the time of submission of the request. Affidavits with a handwritten signature must be picked-up from the Department’s Headquarters at the LaSalle Building in Baton Rouge, Louisiana. Applicants are responsible for submitting the completed form and response letter in a timely manner.

Questions concerning this publication may be submitted by email to:
LDR.PublicRecordsRequest@la.gov

Richard Nelson
Secretary