

**Revenue Information Bulletin No. 25-030****December 3, 2025****Administrative****Mandatory Electronic Filing and Payment Requirements Expanded**

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") is amending its administrative rules to expand the electronic filing and payment mandates to include:

- All sales and use tax returns, except the Louisiana Consumer Use Tax Return, the Fairs, Festivals, and Other Special Events Sales Tax Return, and the Watercraft Sales Tax Payment Certifications
- All withholding tax returns
- Submission of Federal Forms 1099-NEC required by La. R.S. 47:114.1
- Oilfield Site Restoration Fees
- Annual informational and composite income tax returns filed by S corporations<sup>1</sup>

These mandates apply to all returns and payments submitted on or after January 1, 2026, regardless of the taxable period being reported unless specifically excepted. 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 (\$100) or five (5%) percent of the tax, whichever is greater.<sup>2</sup> Failure to comply with the electronic funds transfer requirements will result in the tax payment being considered delinquent and subject to penalties and interest.<sup>3</sup> Hardship exemptions will be approved on a case-by-case basis based upon the facts and circumstances of the taxpayer at the time of the request.

**Sales and Use Tax Returns**

Several sales and use tax returns are currently required to be filed electronically. The filing mandate is being expanded effective January 1, 2026, to include all other sales tax returns subject to the limited exceptions listed above. Specifically, all Forms R-1029, *Louisiana Sales Tax Return*, must be filed electronically, regardless of the average payment amounts. For a list of the current mandates applicable to various sales tax returns see Exhibit A.

<sup>1</sup> Applies to taxable periods beginning on or after January 1, 2026. See RIB 25-XXX for more information on S corporation reporting requirements.

<sup>2</sup> La. R.S. 47:1520(B).

<sup>3</sup> La. R.S. 47:1519.

Currently, taxpayers whose payments average more than \$5,000 per reporting period for the prior 12 months are required to remit payments electronically. Beginning January 1, 2026, all sales tax payments must be made electronically except payments made with the Louisiana Consumer Use Tax Return, the Fairs, Festivals, and Other Special Events Sales Tax Return, and the Watercraft Sales Tax Payment Certifications. Sales tax returns can be filed and paid electronically through the Louisiana Taxpayer Access Point (LaTAP) service, Parish E-file, Sales Tax Online or approved third-party software. Payments can also be made by credit card or your financial institution.

### Withholding Returns

Similarly, withholding tax returns and payments are currently required to be submitted electronically in certain circumstances. Beginning January 1, 2026, all Forms L-1, *Employer's Return of Louisiana Withholding Tax*, must be filed and paid electronically. Forms L-1 can be filed electronically through LaTAP or the Federal/State Employment Taxes program using approved third-party software. Payments can also be made by credit card or your financial institution. All Forms L-3, *Transmittal of Withholding Tax Statement*, must be filed electronically beginning January 1, 2027.

### Forms 1099-NEC

Louisiana Revised Statute 47:114.1 requires service recipients to file copies of all IRS Forms 1099-NEC issued to a Louisiana resident or for services rendered in Louisiana with the Department. Currently, these forms must be submitted electronically if the service recipient files 50 or more Forms 1099-NEC. This requirement is extended to all Forms 1099-NEC submitted on or after January 1, 2026, and must be filed through LaWage or approved third-party software.

### Oilfield Site Restoration Fee

All oilfield site restoration fee reports and payments must be submitted to the Department electronically through LaTAP beginning January 1, 2026.

### S Corporation Information and Composite Returns

For taxable periods beginning on or after January 1, 2026, S corporations are required to file an annual information return and may elect to file a composite return and make a composite payment. These returns and any payment due therewith must be submitted electronically using approved third-party software. Payments may also be submitted using LaTAP, through your financial institution, or by credit card.

### Louisiana Taxpayer Access Point

If you do not have a LaTAP account, please go to [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap) to register. Click on the *LaTAP* link to go to the homepage then click *Sign Up* in the *Log In* box and follow

the instructions. Taxpayers who do not have an LDR account can register for a business account on the LaTAP site. If you have a LaTAP account you will need to add access to the appropriate tax account type prior to January 1, 2026. For additional assistance registering your business, creating a LaTAP account or adding a tax type, visit [www.revenue.louisiana.gov/FAQ](http://www.revenue.louisiana.gov/FAQ) and select LaTAP.

Questions concerning this bulletin can be emailed to [Policy@la.gov](mailto:Policy@la.gov).

Richard Nelson  
Secretary

### EXHIBIT A

Dates in this table apply to taxable periods unless otherwise noted

Tax Type	Return	Electronic Filing Mandate	Electronic Payment Mandate
<b>WITHHOLDING</b>			
	Form L-1 (payors of gaming winnings)	1/1/2011	1/1/2011
	Form L-1 (payments >\$5,000/period)	1/1/2012	1/1/2008
	Form L-1 (regardless of payment amount)	1/1/2026*	1/1/2026*
	Form L-3 (50+ W-2s)	1/1/2016	Not applicable
	Form L-3 (regardless of the number of statements attached)	1/1/2027*	Not applicable
	Form L-3 (payors of gaming winnings)	1/1/2021	Not applicable
	Annual Summary and Submittal of form 1099-NEC (50+ 1099s)	1/1/2022	Not applicable
	Annual Summary and Submittal of Form 1099-NEC (all)	1/1/2026*	Not applicable
<b>SALES</b>			
	General Sales	1/1/2026*	1/1/2026*
	Dealers reporting motor vehicle leases	7/1/2008	7/1/2008
	Dealers in TIF districts	7/1/2009	7/1/2009
	New Orleans Hotel/Motel	7/1/2009	1/1/2026
	Statewide Hotel/Motel	7/1/2009	1/1/2026
	Online Forum Statewide Hotel/Motel	7/1/2017	1/1/2026
	Online Forum NO Hotel/Motel	7/1/2017	1/1/2026
	NOEHA Additional Room Rental and Food and Beverage Tax	7/1/2009	1/1/2026
	Prepaid Wireless Telecommunications 911 Service Charge	1/1/2010	1/1/2010
	Direct Marketer	7/1/2018	7/1/2018
	Consolidated Filers	1/1/2021	1/1/2021
	Aviation Fuel Dealers	10/1/2024	10/1/2024

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

	Remote Retailer Annual Statement (R-1116) (annual LA Sales <\$100,000)	1/1/2017	Not applicable
	Annual Reporting Requirement by Certain Nonprofit Entities (R-1090)	7/1/2016	Not applicable
<b>SEVERANCE</b>			
	Oil and Gas	7/1/2010	1/1/2025
	Timber	1/1/2025	1/1/2025
	Minerals	1/1/2025	1/1/2025
	Oilfield Site Restoration Fee – Oil and Gas	1/1/2026	1/1/2026
<b>INCOME AND FRANCHISE</b>			
	Partnership Income (assets with absolute value >\$250,000)	1/1/2019	Not applicable
	Composite Partnership	1/1/2014	1/1/2008 if >\$5,000
	Corporation Income Tax (assets with absolute value >\$250,000)	1/1/2019	1/1/2008 if >\$5,000
	Corporation Income Tax (under Pass-Through Entity Tax Election)	1/1/2019	If >\$5,000
	S corporation annual information return	1/1/2026	Not applicable
	S corporation composite return	1/1/2026	1/1/2026
	Corporation Franchise Tax (assets with absolute value >\$250,000)	1/1/2020	1/1/2008 if >\$5,000
	Fiduciary Income Tax (with at least 1 Schedule K-1)	1/1/2019	1/1/2008 if >\$5,000
	Individual Income Tax (preparers filing >100 returns)	1/1/2012	None
	Individual Income Tax (professional athletes)	1/1/2012	None
	Professional Athletic Team Report	1/1/2012	Not applicable
<b>EXCISE</b>			
	Automobile Rental Excise Tax	7/1/2009	4/1/2016
	State and Parish & Municipal Beverages of Low Alcohol Content	7/1/2009	4/1/2021
	Alcoholic Beverage Tax (High Alcohol Content)	4/1/2021	4/1/2021
	Wine – Direct Shippers	4/1/2021	4/1/2021
	Hazardous Waste Disposal	4/1/2021	4/1/2021
	Inspection and Supervision Fee	4/1/2021	4/1/2021

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	Telecommunication Tax for the Deaf	7/1/2018	7/1/2018
	Transportation and Communication Utilities Tax	4/1/2021	4/1/2021
	Tobacco Tax	10/1/2019	10/1/2019
	Retail Dealers of Vapor Products	1/1/2023	1/1/2023
	Consumable Hemp Products	1/1/2020	1/1/2020

\*Applies to all returns filed after that date regardless of taxable period