



**Revenue Information Bulletin No. 06-027**  
**June 27, 2006**  
**Severance Tax**

**Due Date Changed for Reduced Severance Tax Rate Certifications on Incapable and Stripper Wells Effective July 1, 2006**

Act 38 of the 2006 Regular Session of the Louisiana Legislature amended La. R.S. 47:633(7)(b) and (c)(i)(aa) to change the due date for the reduced severance tax rate certifications on incapable and stripper wells.

Present law requires that incapable and stripper wells be certified by the Department of Revenue for reduced severance tax rates on or before the 15th day of the second month following the month of production. Effective July 1, 2006, Act 38 changes the date to the 25th day of the second month following the month of production.

Questions concerning reduced severance tax rate certifications on incapable and stripper wells should be directed to the Taxpayer Services Division, Severance Tax Section at 225-219-7656, option 3.

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