

to file returns and make payments electronically allows for targeted tracking while maintaining convenience for consolidated filers. This Rule is hereby adopted on the day of promulgation.

## Title 61

### REVENUE AND TAXATION

#### Part III. Administrative and Miscellaneous Provisions

#### Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

#### §1547. Consolidated Filers—Electronic Filing Requirements

##### A. Definitions

*Consolidated Filer*—taxpayers approved, according to LAC 61:I.4351.A.1.a, to file consolidated sales tax returns to report sales from multiple locations on one consolidated monthly return

B. For tax periods beginning on or after December 1, 2021, consolidated filers shall be required to file the Form R-1029, Louisiana Sales Tax Return, electronically.

C. Consolidated filers may not file paper versions of any required returns.

D.1. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B).

2. Waiver of the penalty provided for in paragraph 1 of this subsection shall only be allowed as provided for in R.S. 47:1520(B).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 47:1648 (November 2021).

#### §1548. Consolidated Filers - Electronic Payment Required

A. R.S. 47:1519(B)(1) allows the secretary to require consolidated filers to pay sales and use tax by electronic funds transfer.

B. Effective for all taxable periods beginning on or after December 1, 2021, all payments by any consolidated filer shall be electronically transferred to the department on or before the twentieth day following the close of the reporting period using the electronic format provided.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910(E).

D. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 and 1602.

E. If a consolidated filer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910(E), but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, consolidated filers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the consolidated filer can prove payment by electronic funds transfer would create an undue hardship, the secretary may exempt the taxpayer from the requirement to transmit funds electronically.

G. The tax returns must be filed electronically; separately from the electronic transmission of the remittance.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 47:1648 (November 2021).

Kimberly J. Lewis  
Secretary

2111#025

## RULE

### Department of Revenue Policy Services Division

#### Mandatory Electronic Filing of Consumable Hemp Products Tax Returns and Payment of Tax (LAC 61.III.1535 and 1536)

Under the authority of R.S. 47:1511, 47:1519, 47:1520, and 47:1695, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61.III.1535 and 1536, regarding mandatory electronic filing and payment requirements for the Industrial Hemp-Derived CBD Tax Return. Act 336 of the 2021 Regular Session (“Act 336”) changed the name of the tax to Consumable Hemp Products Tax and expanded its applicability.

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(2) authorizes the secretary the discretion to require electronic filing of tax returns or reports by administrative rule promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. The purpose of this amendment is to revise the terminology in the regulation consistent with the changes to the tax statutes made by Act 336. This Rule is hereby adopted on the day of promulgation.

## Title 61

### REVENUE AND TAXATION

#### Part III. Administrative and Miscellaneous Provisions Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

#### §1535. Industrial Hemp-Derived CBD and Consumable Hemp Products Tax Return—Electronic Filing Requirements

A.1. For tax periods beginning on or after January 1, 2020 and before August 1, 2021, every industrial hemp-derived CBD retailer shall be required to file the Industrial Hemp-Derived CBD Tax return electronically with the Department of Revenue using the electronic format prescribed by the department.

2. For tax periods beginning on or after August 1, 2021, every consumable hemp products retailer shall be required to file the Consumable Hemp Products Tax return

electronically with the Department of Revenue using the electronic format prescribed by the department.

B. - C.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019), amended by the Department of Revenue, Policy Services Division, LR 47:1648 (November 2021).

**§1536. Industrial Hemp-Derived CBD and Consumable Hemp Products Tax—Electronic Payment Required**

A. R.S. 47:1519(B)(1) allows the secretary to require payment of tax by electronic funds transfer.

B.1. Effective for all taxable periods beginning on or after January 1, 2020 and before August 1, 2021, all payments by an industrial hemp-derived CBD retailer shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

2. Effective for all taxable periods beginning on or after August 1, 2021, all payments by a consumable hemp products retailer shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

C. - G. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1519, 47:1520 and 47:1695.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019), amended by the Department of Revenue, Policy Services Division, LR 47:1649 (November 2021).

Kimberly J. Lewis  
Secretary of Revenue

2111#026

**RULE**

**Department of Wildlife and Fisheries  
Wildlife and Fisheries Commission**

**Derelict Crab Trap Removal Program  
(LAC 76:VII.367)**

In accordance with the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 56:332(N), the Wildlife and Fisheries Commission has amended LAC 76:VII.367 to temporarily close a portion of state inside waters to the use of crab traps in order to facilitate the removal of abandoned crab traps in these waters.

These abandoned crab traps can cause navigational hazards, user-group conflicts, and cause stress on the state blue crab stock by continuing to fish after being abandoned or displaced. Traps are often displaced or abandoned due to storm and tidal movements, theft, captured in another fisherman’s gear, or from having the floats cut by propellers. The removal of these traps is necessary to keep Louisiana’s coast pristine and to facilitate improvement in the blue crab stock.

The Wildlife and Fisheries Commission has amended the provisions in LAC 76:VII.367 governing the locations of temporary crab trap closures to address problems in portions of state waters resulting from large numbers of abandoned and derelict crab traps (*Louisiana Register, Volume 30, Number 1; Volume 31, Number 1; Volume 32, Number 2; Volume 33, Number 1; Volume 34, Number 1; Volume 36; Number 1; Volume 38, Number 1; Volume 38, Number 12; Volume 40, Number 1; Volume 41, Number 1; Volume 42, Number 1; Volume 42, Number 12; Volume 44, Number 1; Volume 45, Number 2; Volume 45, Number 12; Volume 46, Number 11*). The Wildlife and Fisheries Commission took action on August 5, 2021 to describe a new portion of state waters to be temporarily closed to the use of crab traps for the purpose of conducting a crab trap cleanup. This Rule is hereby adopted on the day of promulgation.

**Title 76**

**WILDLIFE AND FISHERIES**

**Part VII. Fish and Other Aquatic Life**

**Chapter 3. Saltwater Sport and Commercial Fishery  
§367. Derelict Crab Trap Removal Program**

A. The use of crab traps shall be prohibited for a 14-day period from 12:00 a.m. February 1, 2022 through 11:59 p.m. February 14, 2022 within portions of Terrebonne Parish as described below:

1. from a point originating at the intersection of the eastern shoreline of Bayou Dularge and the southern shoreline of Falgout Canal (29 degrees 24 minutes 42.57 seconds north latitude, 90 degrees 46 minutes 59.40 seconds west longitude); thence westerly along the southern shoreline of Falgout Canal to its intersection with Lake de Cade (29 degrees 24 minutes 51.57 seconds north latitude, 90 degrees 49 minutes 55.05 seconds west longitude); thence southwesterly along the eastern and southern shorelines of Lake de Cade to the northern shoreline of Bayou de Cade; thence southwesterly along the northern shoreline of Bayou de Cade to its intersection with Lost Lake; thence westerly and southerly along the northern and western shorelines of Lost Lake to its intersection with the western shoreline of Rice Bayou; thence southerly along the western shoreline of Rice Bayou to its intersection with Blue Hammock Bayou (29 degrees 18 minutes 19.26 seconds north latitude, 91 degrees 05 minutes 05.33 seconds west longitude); thence westerly along the northern shore of Blue Hammock Bayou to Four League Bay (29 degrees 17 minutes 43.49 seconds north latitude, 91 degrees 07 minutes 26.81 seconds west longitude); thence southerly along the eastern shoreline of Four League Bay to the mouth of Oyster Bayou; thence southerly along the eastern shoreline of Oyster Bayou to a point along the inside-outside shrimp line as defined in LAC 76:VII.370 (29 degrees 13 minutes 17.52 seconds north latitude, 91 degrees 07 minutes 45.76 seconds west longitude); thence easterly along the inside-outside shrimp line to the eastern shoreline of Bayou Grand Caillou; thence northerly along the eastern shoreline of Bayou Grand Caillou to its intersection with the southern shoreline of the Tennessee Gas Pipeline (29 degrees 14 minutes 56.52 seconds north latitude, 90 degrees 48 minutes 17.97 seconds west longitude); thence northwesterly across Bayou Grand Caillou to the western shoreline of Bayou Grand Caillou (29