

## **RULE**

### **Department of Revenue Policy Services Division**

#### Electronic Filing Requirements for Oil or Gas Severance Tax (LAC 61:III.1525)

Under the authority of R.S. 47:1511 and 47:1520 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopts LAC 61:III.1525 to mandate electronic filing to persons severing oil or gas from the soil or water of the state.

#### **Title 61**

#### **REVENUE AND TAXATION**

#### **Part III. Administrative Provisions and Miscellaneous**

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

#### **§1525. Severance Tax—Oil or Gas**

A. R.S. 47:635(A)(2) requires every person severing oil or gas from the soil or water of the state to submit, on or before the twenty-fifth day of the second month following the month to which the tax is applicable, a statement of the business conducted by the severer during the month on forms approved by the department.

B. Effective with the July 2010 filing period, reporting severers of oil or gas, from the soil or water, shall be required to file tax returns electronically with the Department of Revenue using the electronic format prescribed by the department.

C. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

3. If electronic filing of a tax return or report would create an undue hardship, proven by the taxpayer, the secretary may exempt the taxpayer from filing the return or report electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and 47:635(A)(2).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:0000 (June 2010)

Cynthia Bridges  
Secretary