

State of Louisiana  
Department of Revenue



JEFF LANDRY  
GOVERNOR

RICHARD NELSON  
SECRETARY

November 6, 2024

*Via E-mail/R.R.R. to:*

[apa.h-wm@legis.la.gov](mailto:apa.h-wm@legis.la.gov)  
The Honorable Julie Emerson, Chairwoman  
House Committee on Ways & Means  
P.O. Box 94062  
Baton Rouge, Louisiana 70804

[apa.s-r&f@legis.la.gov](mailto:apa.s-r&f@legis.la.gov)  
The Honorable Franklin Foil, Chairman  
Senate Committee on Revenue & Fiscal Affairs  
P.O. Box 94183  
Baton Rouge, Louisiana 70804

**RE: Proposed Regulation LAC 61:III.1525 – Severance Tax Returns – Electronic Filing and Payment Requirements**

Chairwoman Emerson and Chairman Foil:

On September 20, 2024 a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of the proposed regulation, LAC 61:III.1525, *Severance Tax Returns – Electronic Filing and Payment Requirements*, was sent to your committee for review. The purpose of this *Notice of Intent* is to require electronic filing of returns by severers and purchasers of timber and minerals (other than oil and gas) and to require electronic payments of all severance taxes.

The *Notice of Intent* was published in the September 2024 issue of the *Louisiana Register*. A public hearing was held on Tuesday, October 29, 2024. No written or oral comments were received. There were no attendees at the public hearing. No changes will be made to the text of the rule before it is finalized.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed rule will be submitted for publication as a final rule in the December 2024 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2787.

Sincerely,

A blue ink signature of Luke Morris, written in a cursive style.

Luke Morris  
Assistant Secretary, Office of Legal Affairs