

State of Louisiana
Department of Revenue

JEFF LANDRY
GOVERNOR



RICHARD NELSON
SECRETARY

December 12, 2025

Via e-mail (return receipt requested) to:

The Honorable Julie Emerson
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

The Honorable Franklin Foil
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

**Re: Proposed Amendments to LAC 61:I.1515, 1525, and 4910; LAC 61:III.Chapter 15
Mandatory Electronic Filing and Payment Requirements**

Chairman Emerson and Chairman Foil:

On October 10, 2025, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed amendments to LAC 61:I.1515, 1525, and 4910; enactment of LAC 61:III.1500, 1502, and 1504, and repeal of LAC 61:III.1511-1525, 1529, 1530, 1533-1536, and 1539-1550, *Mandatory Electronic Filing and Payment Requirements*, was sent to your committees for review. The primary purpose of this Rule is to expand the electronic filing and payment requirements to include all withholding tax returns and statements, the annual information return required to be filed by certain service recipients, and all sales tax returns, except the following: Consumer Use Tax return and payments, Fairs, Festivals, and Other Special Events Sales Tax Returns and payments, watercraft sales tax payments and certifications, Ernest N. Morial Convention Center Service Contractor Tax Return and Tour Tax Return and payments.

The *Notice of Intent* was published on pages 1743 through 1748 of the October 20, 2025 issue of the *Louisiana Register*. No public hearing was requested. Written comments were received from one interested party as noted below.

Written Comments

Department response to comments from Society of Louisiana Certified Public Accountants

Comment: “The Society suggests that, in an effort to avoid needless disputes between the Department and taxpayers that may arise over the meaning of undue hardship and reasonable cause, the definition of undue hardship be modified to provide more specificity, perhaps by including a noninclusive list of examples qualifying under hardships and reasonable cause (e.g., lack of broadband access, natural disasters, etc.) It would also be helpful for the proposed Rule to reference the means by which an affected taxpayer could claim undue hardship or reasonable cause and the timeline required to make such a claim.”

Response: Most of the electronic mandates included in the proposed Rule have been in effect for several years. Undue hardship exemptions are required by R.S. 47:1520(D) and have been in place for all existing mandates. Due to the risk of unintentionally narrowing the application of the exemption to the detriment of taxpayers, and the absence of any prior disputes, the Department does not intend to make any changes to the proposal at this time. However, the Department will work with interested parties to publish frequently asked questions or other guidance to provide examples of circumstances which would qualify for an undue hardship exemption. The Department will also publish instructions on how to request an undue hardship exemption.

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 January 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Brandea Averett via email at brandea.averett@la.gov or by phone at (225) 219-2784.

Sincerely,



Brandea Averett
Deputy Assistant Secretary, Office of Legal Affairs

Cc: The Honorable Cameron Henry, President of the Senate,
apa.senatepresident@legis.la.gov, The Honorable Phillip DeVillier, Speaker of the House,
apa.housespeaker@legis.la.gov, Office of the State Register, Reg.Submission@la.gov