

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

May 1, 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.1501-Income Tax Withholding Tables

Chairwoman Emerson and Chairman Foil:

On March 10, 2025, a copy of the *Notice of Intent* issued by the Department of Revenue for proposed amendments to LAC 61:I.1501 - *Income Tax Withholding Tables* was sent to your committees for review. The primary purpose of this proposed amendment is to update the withholding tables and formulas due to the new flat three percent individual income tax rate provided by Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. Act 11 amended R.S. 47:32 to repeal the graduated rates and brackets for individuals in favor of a flat three percent tax rate applicable to all taxable income for tax years beginning on or after January 1, 2025. This proposed amendment will allow the secretary to administer the updated individual income tax withholding tables and formulas for tax year 2025.

The *Notice of Intent* was published on pages 448 through 459 of the March 2025 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Monday, April 28, 2025. There were no attendees other than one Department attorney. Additionally, no written or oral comments were received. As a result, no changes will be made to the text of the amended Rule before it is finalized.

Income Tax Withholding Tables - LAC 61:I.1501
Summary Report
April 28, 2025
Page 2 of 2

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 June 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Christina Junker via email at christina.junker2@la.gov or by phone at (225) 219-7823.

Sincerely,



Christina Junker
Attorney, Tax Policy and Planning Division

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