

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

September 28, 2022

Via e-mail (return receipt requested) to:

The Honorable Stuart J. Bishop
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 R.L. "Bret" Allain, II
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 Amended Regulation LAC 61:III.1533-1534, *Mandatory Electronic Filing and Payment of Tobacco Tax by Vapor Dealers*

Chairman Bishop and Chairman Allain:

On August 10, 2022, a copy of the *Notice of Intent* issued by the Department of Revenue ("Department") for promulgation of the proposed amendments to regulations LAC 61:III.1533-1534, *Mandatory Electronic Filing and Payment of Tobacco Tax by Vapor Dealers* was sent to your committee for review. The purpose of the *Notice of Intent* is to require retail dealers of vapor products to electronically file and pay tobacco taxes beginning January 1, 2023.

The *Notice of Intent* was published in the August 2022 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Tuesday, September 27, 2022. No written or oral comments were received. No changes will be made to the text of the amended rule before it is finalized. This report is being made in accordance with R.S. 47:968(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed amendment will be submitted for publication as a final rule in the November 2022 edition of the *Louisiana Register*.

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Should you have any questions or need additional information, please contact me at (225) 219-2700.

Sincerely,

A handwritten signature in blue ink, appearing to read 'K. J. Richard', with a stylized flourish at the end.

Kevin J. Richard, CPA
Secretary