

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

April 3, 2024

Via e-mail/R.R.R. to: apa.h-wm@legis.la.gov

The Honorable Julie Emerson, Chairman
House Committee on Ways and Means
P.O. Box 90462
Baton Rouge, Louisiana 70804

Via e-mail/R.R.R. to: apa.s-r&f@legis.la.gov

The Honorable Franklin J. Foil, Chairman
Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804

Re: Proposed Regulation LAC 61:I.1402-Partnership Filing Requirements

Dear Chairman Emerson and Chairman Foil:

On February 8, 2024, a copy of the *Notice of Intent* issued by the Department of Revenue for adoption of LAC 61:I.1402, *Partnership Filing Requirements*, was sent to your committees for review. The purpose of the proposed regulation is to implement Act 287 of the 2021 Regular Session of the Louisiana Legislature, relative to the requirement of all partnerships to file an annual informational partnership return of income, and to provide for related exceptions to this requirement.

The *Notice of Intent* was published in the February 2024 issue of the *Louisiana Register*. A public hearing was held on Wednesday, March 27, 2024. No written or oral comments were received. In addition, no attendees were present 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 May 2024 edition of the *Louisiana Register*.

Should you have any questions or need additional information, please contact me at (225) 219-2780.

Sincerely,



Brad Blanchard
Attorney