State of Louisiana Department of Revenue

JOHN BEL EDWARDS Governor



KEVIN J. RICHARD, CPA Secretary

March 7, 2022

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

The Honorable Stuart J. Bishop, 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 R.L. "Bret" Allain, II, Chairman Senate Committee on Revenue & Fiscal Affairs P.O. Box 94183 Baton Rouge, Louisiana 70804

Re: Proposed Amendments, LAC 61:III.1507 and 2505-Partnership Returns-Electronic Filing Requirements; Filing Extensions for Partnerships Filing Partnership/Partnership Composite Returns

Dear Chairman Bishop and Chairman Allain:

On January 10, 2022 a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of the proposed amendment of LAC 61:III.1507 and 2505, *Partnership Returns-Electronic Filing Requirements; Filing Extensions for Partnerships Filing Partnership/Partnership Composite Returns*, was sent to your committee for review. The purpose of the proposed amendments is to require electronic submission for both the filing and requests for extension of filing the partnership/partnership composite tax return by any partnership required to so file.

The *Notice of Intent* was published in the January 2022 issue of the *Louisiana Register*. A public hearing was held on Friday, February 25, 2022. 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. 49:968(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed rule will be submitted for publication as a

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final rule in the April 2022 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2700.

Sincerely,

Kevin J. Richard

Secretary