

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

November 1, 2023

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 Regulation LAC 61:I.1357 – Digital Nomad Exemption

Chairman Bishop and Chairman Allain:

On September 7, 2023, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed regulation LAC 61:I.1357 - *Digital Nomad Exemption* was sent to your committee for review. The purpose of this proposed regulation is to implement La. R.S. 47:293(9)(a)(xxii) and 47:297.18 as enacted by Act 387 of the 2021 Regular Session while providing guidance to taxpayers seeking to claim the Digital Nomad Exemption.

The *Notice of Intent* was published on pages 1657 through 1660 of the September 2023 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Wednesday, October 25, 2023. 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.

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 amendment will be submitted for publication as a final rule in the December 2023 edition of the *Louisiana*

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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,



Kevin J. Richard, CPA
Secretary

Cc: The Honorable Patrick Page Cortez, President of the Senate,
apa.senatepresident@legis.la.gov, The Honorable Clay Schexnayder, Speaker of the House,
apa.housespeaker@legis.la.gov, Office of the State Register, Reg.Submission@la.gov

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