

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

February 7, 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 Amendments to Regulation LAC 61:I.1304; LAC 61:I.1305; LAC 61:I.1520;
LAC 61:III.1527 – Nonresident Professional Athletes**

Chairman Bishop and Chairman Allain:

On December 10, 2021, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed amendments to regulation LAC 61:I.1304; LAC 61:I.1305; LAC 61:I.1520; LAC 61:III.1527 – *Nonresident Professional Athletes* was sent to your committee for review. The purpose of these amendments is to repeal language pertaining to obsolete team composite tax returns and composite payments, modify certain reporting requirements related to the Sports Facility Assistance Fund and conform existing regulation to R.S. 47:1604.1.

The *Notice of Intent* was published on page 2042 of the December 2021 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Wednesday, January 26, 2022. There were no attendees other than the one Department attorney assigned to the promulgation of the proposed amendments. 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. 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 March 2022 edition of the *Louisiana Register*. Should you have

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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
Office of the State Register, Reg.Submission@la.gov

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