

State of Louisiana
Department of Revenue



JOHN BEL EDWARDS
Governor

KEVIN J. RICHARD, CPA
Secretary

March 31, 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.1515 – Income: Withholding Tax

Chairman Bishop and Chairman Allain:

On February 7, 2022, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed amendments to regulation LAC 61:I.1515 – *Income: Withholding Tax* was sent to your committee for review. The purpose of this regulation is to amend the rule on Mandatory Electronic Filing of Tax Returns to conform to the return reporting requirements set forth under Louisiana Revised Statute 47:114.1 as authorized by Act 285 of the 2021 Regular Session of the Louisiana Legislature. Specifically, this proposed amendment requires service recipients who file 50 or more Federal Form 1099-NEC to file such Forms electronically using the electronic format prescribed by the department.

The *Notice of Intent* was published on pages 366 and 367 of the February 2022 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Monday, March 28, 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.

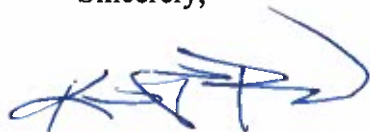
This report is being made in accordance with R.S. 47:968(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed amendment will be submitted for publication as a final rule in the May 2022 edition of the *Louisiana Register*. Should you have any

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questions or need additional information, please contact Christina Junker via email at christina.junker2@la.gov or by phone at (225) 219-7823.

Sincerely,

A handwritten signature in blue ink, appearing to read 'KJR', with a large, sweeping flourish extending to the right.

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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