

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 Regulation LAC 61:I.1525– Income Tax Withholding on Gaming Winnings**

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.1525 – *Income Tax Withholding on Gaming Winnings* was sent to your committee for review. The purpose of this *Notice of Intent* is to require any person paying gaming winnings under the provisions of Act 141 of the 2020 Regular Session of the Louisiana Legislature and Act 80 of the 2021 Regular Session of the Louisiana Legislature to withhold Louisiana income tax.

The *Notice of Intent* was published on page 2039 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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