



2022 REGULAR SESSION LEGISLATIVE SESSION REVIEW

ADMINISTRATIVE

Act 204 (HB 221) provides that all purchases of material or supplies exceeding \$60,000 must be advertised and let by contract to the lowest bidder. Purchases of \$30,000 or more, but less than \$60,000, must be made by obtaining three quotes by telephone, facsimile, email or other printable electronic form. Effective August 1, 2022.

[Amends and reenacts R.S. 38:2212.1(A)(1)(a) and (b)]

Act 364 (HB 44) amends the process for legislative review of statutory entities/state agencies to determine whether there should be modifications or elimination of the entity/agency. To that end, it amends La. R.S. 49:193 at (B)(10) to require, in addition to the other specified items of the provision, the entity to submit for review:

1. The identity of each report the statutory entity is required by law to produce, including the citation of law requiring the report;
2. An estimate of the agency resources expended to produce the report; and
3. The opinion of the agency regarding the continued necessity of the report.

The stated purpose of this legislation is to allow the standing committees to reduce the number of reports submitted by each agency for reevaluation. Thus, the identification of the additional information is intended to aid in identifying superfluous reporting to reduce agency reports.

New provision is codified at R.S. 49:193(B)(10) and existing R.S. 49:193(B)(10) recodified at (B)(11). Effective August 1, 2022.

[Amends R.S. 49:193(B)(10); Adds R.S. 49:193(B)(11)]

Act 406 (HB 1067) revises the Fresh Start Proper Worker Classification Initiative (Fresh Start), Louisiana Voluntary Disclosure Program (VDA) and Safe Harbor provisions enacted by Act 297 of the 2021 Regular Session. The Act removes the unemployment tax relief from the Fresh Start Proper Worker Classification Initiative and Safe Harbor provision, and those programs are relocated from Title 23 to Title 47 of the Revised Statutes.

As amended, relief under the Fresh Start Program will be limited to withholding tax, interest and penalties, and the program will run from January 1, 2023 through December 31, 2023. The Act also adds an express requirement that taxpayers comply with all reporting and payment obligations after acceptance of their Fresh Start application and allows for nullification of the relief granted if the taxpayer does not comply. The Act adds a provision in the Fresh Start statute to clarify that workers who are excluded from treatment as employees under state and federal unemployment law can only be reclassified as employees for purposes of withholding tax.

The voluntary disclosure program for unemployment tax will remain in Title 23 and is the only unemployment tax relief available to employers. The Act revises the voluntary disclosure program to provide for a three-year look back period for unemployment tax, authorizes the waiver of interest, and removes the authority to waive certain penalties. The

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Act repeals the voluntary disclosure program related to withholding tax but requires the Department of Revenue to establish by regulation a voluntary disclosure program specific to misclassified employees before July 1, 2023. Effective August 1, 2022. *[Amends and reenacts the heading of Part XIII of Chapter 11 of Title 23 of the Louisiana Revised Statutes of 1950, R.S. 23:1771, 1773, and 1775(B) and (C)(2), and R.S. 47:1508(B)(28), and enacts R.S. 23:1775(F) and R.S. 47:1576.3 and 1576.4, and repeals R.S. 23:1772, 1774, and 1776]*

Act 410 (SB 54) provides an automatic six-month filing extension for income tax returns as follows:

1. Individual, fiduciary and partnership income tax returns will be automatically extended but if the income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
2. Corporation income tax returns will receive an extension if the taxpayer timely requests an extension for federal income tax purposes. The extension is for six months or until the extended federal due date, whichever is later. If the corporation income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
3. Corporate franchise tax returns, for taxpayers who also file a corporation income tax return, will receive the extension according to the corporation income tax return rules. If the taxpayer files a corporation franchise tax return only, the franchise tax return is not eligible for an extension in accordance with R.S. 47:612 which refers to R.S. 287.614(D).

Applicable to taxable periods beginning on or after January 1, 2022. Effective August 1, 2022. *[Amends and reenacts R.S. 47:103(D), 287.614(D), and 612]*

Act 429 (SB 444) specifies that the collection and administrative provisions in Chapter 18 of Title 47 shall apply to local hotel and motel occupancy taxes administered or collected by the secretary of the Department of Revenue. The Act also clarifies that local hotel and motel occupancy taxes may be collected pursuant to the Uniform Local Sales Tax Code. The Act requires that all refunds of hotel and motel occupancy taxes not due must be requested in accordance with the Uniform Local Sales Tax Code.

The Act also expands the remedies available to the Department of Revenue to enjoin certain tax preparers. The Act affords the Department of Revenue the option to file a suit to enjoin with the Board of Tax Appeals and authorizes preliminary injunctions in certain instances. The Act also authorizes the secretary of the Department of Revenue to issue an administrative cease and desist if he finds that a preparer has engaged in certain conduct, which if continued, creates an immediate threat to taxpayers. The cease and desist must be served by certified mail or personal service. An administrative cease and desist order cannot be issued to a CPA, enrolled agent, or attorney. The Act authorizes the secretary to demand a penalty of \$25 dollars per return, report, claim for refund or other claim for violating an administrative cease and desist order. Additionally, it imposes a penalty of \$50 dollars per return, report, claim for refund or other claim prepared in violation of an injunction which penalty may be assessed against the preparer as if it were a tax due.

The Act provides that if a preparer is prohibited from preparing returns as part of a criminal prosecution, whether by plea agreement or otherwise, then that plea agreement or criminal

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order shall serve as an injunction under R.S. 47:1574.2 without the Department of Revenue having to file a separate action. Effective June 15, 2022.

[Amends and reenacts R.S. 47:1402(E)(2), 1408(D)(1), 1418(7)(d), 1432(A), 1574.2(A), the introductory paragraph of 1574.2(B), and 1574.2(D) and enacts R.S. 47:338.223, 1408(D)(3), and 1574.2(E), (F), and (G).]

Act 564 (HB 329) amends the claim against the state payment procedures to require an appropriation by the legislature for payment of claims approved by the Board of Tax Appeals in an amount greater than \$20,000. Claims in the amount of \$20,000 can still be paid by the Department of Revenue from current collections. Effective June 17, 2022.

[Amends and reenacts R.S. 47:1483(A) and (C) and repeals R.S. 47:1483(D).]

Act 701 (SB 389) provides that driving privileges may be suspended and renewal of a driver's license may be denied if:

1. LDR has a final and non-appealable assessment or judgment against an individual,
2. The amount of the final assessment or judgment is in excess of \$1,000 of individual income tax, exclusive of penalty, interest, costs, and other charges,
3. The individual has not paid the assessment or judgment, and
4. The individual has not entered into an installment agreement with LDR within 90 days of the date the assessment or judgment became final and non-appealable.

LDR is required to promptly notify the office of motor vehicles (OMV) upon payment or establishment of an installment agreement. Thereupon, the individual's driving privileges must be reinstated without additional action required of the individual. OMV is prohibited from imposing a fee when reinstating an individual's driving privileges. LDR is authorized to enter into an interagency agreement with OMV to reimburse OMV for the actual expenses associated with license suspensions and reinstatements.

The act authorizes LDR to create rules to provide for the suspension of driver's license privileges at higher thresholds based on an individual's historical compliance with Louisiana tax laws and the facts and circumstances relating to the unpaid tax liability. LDR is also authorized to accept surety or other collateral in lieu of suspension of a drivers' license. The act also provides that an individual shall not be arrested or imprisoned for operating a vehicle with a suspended license if the suspension is due solely to an LDR final assessment or judgement. Effective January 1, 2023.

[Amends R.S. 32:414(R)(1) and 415(C)(1) and R.S. 47:296.2(A), (B), and (D)]

HUMAN RESOURCES

Act 103 (HB 143) provides for a comprehensive state program to ensure compliance with the Americans with Disabilities Act of 1990 ("ADA"), as amended, 42 U.S.C. 12101 et seq., to establish mandatory agency policies, training, plans, and reporting measures related to compliance with the ADA. The legislation applies to the executive branch of state government and is effectuated through individual state agencies. The requirements of the Act focus on training of supervisors and ADA agency coordinators, measures to document the application process of Americans with disabilities, identification of reasons for hiring or rejecting applicants, documentation of concerns by those receiving services subject to the ADA, and preparation of an annual report on the applications for accommodation submitted

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by employees or prospective employees, the compliance efforts of each agency, and charges of discrimination filed with the EEOC. Compliance records are deemed public records. The agency head must submit the report by February 1st of each year, commencing February 1, 2024 for the 2023 calendar year. Effective May 25, 2022.

[Amends R.S. 44:4.1(B)(31) and R.S. 46:2592; Enacts R.S. 46:2594–2597]

INDIVIDUAL INCOME

Act 66 (SB 85) creates a checkoff on individual income tax returns to designate a donation of all or part of the tax refund amount to the Maddie's Footprints organization. Effective August 1, 2022.

[Enacts R.S. 47:120.181.]

Act 122 (SB 371) creates checkoffs on individual income tax returns to designate a donation of all or part of the tax refund amount to the University of New Orleans Foundation and Southeastern Louisiana University Foundation. Effective August 1, 2022.

[Enacts R.S. 47:120.371 and 120.375.]

PARTNERSHIP INCOME

Act 595 (SB 28) makes technical corrections to properly reference the amounts utilized in calculation of the distributive shares reported to tiered partners for purposes of reporting federal adjustments through the adopted state partnership audit regime. Effective August 1, 2022.

[Amends and reenacts R.S. 47:201.2(C)(3)(b)(iv) and (v)]

TAX CREDITS AND REBATES

Act 249 (SB 12) extends the sunset provision regarding the approval of contracts for participation in the Competitive Projects Payroll Initiative Program from July 1, 2022 to July 1, 2026. Effective June 3, 2022.

[Amends and reenacts R.S. 51:3121(C)(3)(a)]

Act 254 (SB 41) extends for the Louisiana Quality Jobs Program the sunset provisions regarding the acceptance of advance notifications and the continuance of incentives for previously approved applications from July 1, 2022 to July 1, 2026 and before July 1, 2022 to on or before June 30, 2026, respectively. Effective June 3, 2022.

[Amends and reenacts R.S. 51:2461]

SALES TAX

Act 88 (SB 293) Creates a state sales tax rebate available to commercial farmers for the repair or replacement of agricultural fencing materials. The damage to the fencing must have been caused by Hurricanes Laura, Delta, Zeta or Ida and occurred in a federally declared disaster area. The amount of the rebate is equal to the state sales and use tax amount paid.

Commercial farmers must apply for the rebate with LDR and must submit documentation proving the fencing was damaged by one of the storms named in the Act. The rebate is not

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available for fence repair or replacement that has been paid for by insurance proceeds or state or federal funds unless those funds are taxable income or a repayable loan.

The purchaser must have been a commercial farmer on or before January 1, 2022. The rebate may only be claimed once per calendar year. No rebates will be issued for purchases made after December 31, 2022 or for applications submitted after December 31, 2023.

Effective May 24, 2022.

[Enacts R.S. 47:305.77]

Act 354 (HB 797) changes the boundaries of the BioDistrict New Orleans (the District) by removing certain residences. The Legislation also:

1. Prohibits the District or any subdistrict from acquiring property by expropriation or from exercising any power of eminent domain.
2. Requires the approval of the governing authority of the city of New Orleans by ordinance with respect to boundary changes and the creation of subdistricts.
3. Provides that subdistricts are subject to the same limitations as districts.
4. Prohibits the board from designating as a separate subdistrict any area wholly within the boundaries of the District without prior approval of the Legislature and the governing authority of the city of New Orleans, by ordinance.
5. Requires the District or any subdistrict to enter into a payment in lieu of taxes agreement with the city of New Orleans prior to the acquisition of any property owned by the District that was not exempt from ad valorem taxes immediately preceding the District's acquisition of such property.
6. Restricts the District's and any subdistrict's authority to perform projects inside of the boundaries of the District by providing that projects must comply with the city of New Orleans master plan and all ordinances and rules and regulations governing zoning, building land use, historic preservation, historic districts, and neighborhood participation plans.
7. Prohibits the District or any subdistrict from adopting a district identity or any district standards without the prior approval of the governing authority of the city of New Orleans, by ordinance.

Effective June 10, 2022.

[Amends and reenacts R.S. 33:9039.62, 9039.68(A)(3) and (B)(1), (2)(b), and (3), 9039.69(A)(3) and (5), and 9039.72(A)(14); Enacts R.S. 33:9039.63.1, 9039.68(B)(2)(c), 9039.69(C), and 9039.72(D)]

Act 428 (SB 443) clarifies the process for issuance of Direct Pay numbers (DP Numbers) as follows:

1. Provides that local collectors must respond to a DP number application within 60 days of receipt of the application. If the local collector does not respond within 60 days, LDR will issue both a state and local DP Number.
2. Requires that DP applications be submitted to local collectors in a way that provides actual notice of the application, including, but not limited to, submission by certified mail that is signed for and received by the local collector.

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3. Provides that LDR or the local collector may audit the taxpayer to determine that the taxpayer meets all the requirements of R.S. 47:303.1(B)(1) and (2).
4. Provides, that if a taxpayer meets the qualifications for issuance of a DP number but approval is denied in writing by the local collector within the 60 day timeframe, then LDR will issue a DP Number for state sales and use tax only.
5. Requires local collectors to notify LDR when a taxpayer no longer qualifies for a DP Number. Also requires LDR to investigate and further provides local collectors with appeal rights to the Board of Tax Appeals if LDR does not revoke a DP Number when the taxpayer no longer qualifies.

Effective January 1, 2023.

[Amends and reenacts R.S. 47:303.1(C) and (G); Repeals R.S. 47:303.1(D)]

Act 505 (SB 277) amends the provisions of La. R.S. 48:77 and states that a portion of the taxes collected from the taxable sale, use, or lease of motor vehicles, after satisfying the requirements of the Bond Security and Redemption Fund, shall be deposited into the Construction Subfund (Subfund) of the Transportation Trust Fund and the Megaprojects Leverage Fund. The Act also amends the current requirement of R.S. 48:77 and states that in any fiscal year beginning with Fiscal Year 24-25, if the Revenue Estimating Conference revises the Official Forecast resulting in a decrease of \$100 million or more from the Official Forecast at the beginning of the current fiscal year, the amount of avails deposited into the Subfund may not exceed \$150 million for that fiscal year.

The Act creates the Megaprojects Leverage Fund in the state treasury and directs the state treasurer to deposit into the Megaprojects Leverage Fund 75% of the portion of the avails of the tax on the sale, use, or lease of motor vehicles that was dedicated to the Subfund pursuant to R.S. 48:77, not to exceed \$160 million in any fiscal year and creates four special accounts within the Megaprojects Leverage Fund, into each of which shall be deposited 25% of the amount deposited into the Megaprojects Leverage Fund each year, as well as any other monies appropriated to each special account each year. The four special accounts are:

1. The I-10 Calcasieu River Bridge and I-10 Improvements Account,
2. The I-49 South Leverage Fund Account,
3. The Mississippi River at Baton Rouge and Connections Account, and
4. The I-49 North Leverage Fund Account.

Effective June 16, 2022.

[Amends and reenacts R.S. 48:77(A), introductory paragraph of 77(C), and (C)(1); Enacts R.S. 39:1367(E)(2)(b)(ix) and R.S. 48:77.1 and 77.2 and repeals R.S. 48:77(B) and (E).]

Act 685 (SB 235) expands the duties of the Louisiana Sales and Use Tax Commission for Remote Sellers (the Commission) to:

1. Require the development of a single electronic return for all state and local sales and use tax in consultation with the Uniform Local Sales Tax Board and LDR, and
2. Authorize the Commission to enter into contracts with collectors of state and local sales and use tax to collect those taxes from qualifying nonremote sellers.
3. Provide the minimum tax administration, collection and payment requirements required by federal law with respect to the collection and remittance of sales and use

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tax imposed on nonremote sales that the Commission is authorized to collect by contract.

4. Establish a fiscal agent for the purposed of nonremote sales and use tax remittances.

A qualifying non-remote seller is a non-remote seller that has a physical location in this state and is registered to file and remit local sales and use taxes in two or more parishes.

The Commission may not begin development of the single electronic return described in (1) above until either a local collector or LDR executes a contract with the Commission as described in (2) above.

The Act requires LDR, the Louisiana Uniform Local Sales Tax Board and the Commission to jointly submit an informational report on the benefits, challenges, savings, and costs associated with the development, implementation, and maintenance of a combined state and local sales and use tax return for remote and non-remote sales and the designation of a centralized processor of state and local sales tax returns and remittances on or before January 31, 2023.

The Act requires that the report include information on best practices from other states in which a single entity receives and remits revenues directly to all taxing authorities in the state and information on the feasibility of daily remittance of local sales and use taxes. Requires submission of the report to the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means. Effective January 1, 2023.

[Amends and reenacts R.S. 47:340(E)(3) and (5), (G)(1) - (5), (6) (intro para), (8), and (11), (H)(3), (12), and (13), and (I); enacts R.S. 47:339.1; repeals R.S. 47:340(H)(15)]

Motor Fuel

Act 111 (HB 187) authorizes the Louisiana Agricultural Finance Authority to purchase fuel at fair market prices and to sell, deliver, or transfer the fuel to any person, firm, corporation, municipality, or federal or state agency for emergency purposes related to a natural disaster, if fuel is not reasonably available for acquisition by person, firm, corporation, municipality, or federal or state agency from private sector sources. Effective May 25, 2022.

[Enacts R.S. 3:266(25)]

Act 73 (HB 740) provides that after a disaster or emergency has been declared in accordance with the Louisiana Homeland Security and Emergency Assistance and Disaster Act gasoline, diesel fuel, liquefied petroleum gas, motor fuel, special fuel, gasohol, liquefied natural gas, and other types of fuel can be diverted, sold, transported, delivered, or accepted from other states into Louisiana and the fuel will not be restricted or prohibited if it is needed for disaster recovery. Effective August 1, 2022.

[Enacts R.S. 51:1611]

Act 512 (HB 898) provides that a parish or municipality cannot prohibit or restrict the ability of an individual or business to use the services of a liquefied petroleum gas provider to service the property of the individual or business. The parish or municipality is prohibited from denying a permit application based on the liquefied petroleum gas dealer's proposal to provide service to the project. The parish or municipality is authorized to establish rules, ordinances, or requirements that do not supersede or conflict with existing federal or state

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laws, rules, or regulations regarding the use or storage of liquefied petroleum gas. Effective August 1, 2022.

[Enacts R.S. 33:1377]

SEVERANCE TAX

Act 165 (HB 331) clarifies the timing of the measurement of logs, trees and pulpwood for purposes of calculating severance. The bill specifies that the average stumpage market value shall be applied to the weight or scale of timber, trees and pulpwood at the first time of scaling prior to first processing after severance. Effective May 26, 2022.

[Amends and reenacts R.S. 47:633(1) and (2).]

ALCOHOL BEVERAGE TAX

Act 467 (HB 370) provides for the self-distribution and transfer of beer and malt beverages. The Act defines “brewing facility,” self-distribution” and “secondary location.” A brewer who operates a brewing facility located entirely in Louisiana that produces less than 5000 barrels of beer or other malt beverages annually at the brewing facility and holds both an in-state manufacturer's permit and a brewer's self-distribution permit may self-distribute to a secondary location wholly owned by the brewer holding the self-distribution permit or to a retailer holding a Class A permit, a Class B permit, a Class C permit, or a Type A, B, or C temporary alcoholic beverage permit.

A brewer who operates a brewing facility located entirely in Louisiana may obtain a permit to self-distribute beer or other malt beverages brewed at its brewing facility under the following conditions:

(1)(a) The quantity of beer brewed at the brewing facility that is self-distributed to a secondary location shall be included in the quantity limitations for selling products for on- or off-the-premises consumption in R.S. 26:241(15) for the producing brewing facility and shall not exceed an amount greater than fifty percent of the secondary location facility's production of beer for the previous month.

(b) If a brewer self-distributes to a secondary location, the brewing facility at which the beer is produced shall maintain no less than a ten-barrel brewing system and the secondary location shall maintain no less than a five-barrel brewing system.

(2) If a brewer self-distributes to retailers the following shall apply:

(a) No more than 3000 barrels of beer brewed at the brewing facility may be self-distributed to all retailers annually.

(b) The product must be offered at a standard price to all retailers.

(3) The brewer or brewing facility cannot have an existing distribution agreement with a permitted wholesale dealer.

(4) The brewer or brewing facility must own or lease warehouse space that is maintained separately from the brewing facility.

(5) The brewer or brewing facility must own or lease delivery equipment dedicated for the primary use of distribution and delivery of only those products brewed at the brewing facility.

(6) The brewer must remit all state sales and excise taxes on all beer or other malt beverages produced at its brewing facility that is self-distributed to a secondary location.

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The secondary location shall remit all parish or municipal sales and excise taxes on any amount received through self-distribution by the brewer to the proper tax collecting authority for all products sold to the public.

(7) The brewer or brewing facility must provide a monthly report of all sales from the brewing facility and all sales from self-distribution to the Office of Alcohol and Tobacco Control.

A brewing facility may enter into a distribution agreement with a permitted wholesale dealer or make application for a self-distribution permit. A brewing facility cannot distribute through the permitted wholesale dealer and self-distribution.

A brewer who operates a brewing facility located entirely in Louisiana and who holds an instate manufacturer's permit may use a wholesaler to transfer beer or other malt beverages brewed at the brewing facility to another brewing facility located in Louisiana and wholly owned by the brewer to sell or serve to the public for consumption on or off the licensed premises under the following circumstances:

(1) A transferring brewing facility shall maintain no less than a 10 barrel brewing system. A receiving brewing facility owned wholly by the transferring brewing facility shall maintain no less than a 5 barrel brewing system.

(2) The quantity of beer transferred must be included in the quantity limitation for selling products by a brewer to the public for on or off the licensed premises consumption for the brewing facility receiving the transferred beer.

(3) The quantity of beer transferred shall not exceed an amount greater than 50% of the receiving brewing facility's production of beer for the previous month.

(4) The receiving brewing facility shall remit all state and parish or municipal sales and excise taxes to the proper tax collecting authority for all products received and sold to the public.

The permit fee for brewers engaged in self-distribution is \$1,250. Exempts self-distributing brewers from the provisions of R.S. 226:359(A) requiring distribution of the product through a licensed wholesaler. Effective August 1, 2022.

[Amends R.S. 26:359(A) and enacts R.S. 26:241(27) through (29), 242, 243, and 271(A)(7)]

Act 550 (SB 450) provides that product may be transferred from a permitted microbrewery to another permitted microbrewery, which is wholly owned by the transferring microbrewery, through a licensed wholesaler. The amount of product that may be transferred is limited to up to fifty percent of the total manufactured beverages sold at the receiving microbrewery and the receiving microbrewery must maintain at minimum a ten-barrel brewing system. The microbrewery transferring the manufactured beverages is responsible for paying all applicable federal, state, and local excise taxes on the transferred manufactured beverages. Only one permitted microbrewery within the same municipality is allowed to receive the transferred manufactured beverages. A licensed wholesaler transferring the manufactured beverages is exempt from the provisions of R.S. 26:359(A). Effective August 1, 2022.

[Amends R.S. 26:271.1(A)]

Act 482 (HB 551) provides that parishes and municipalities cannot require a local permit for any third-party delivery company which has been issued a state delivery service permit.

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Parish and municipalities cannot require an additional local permit for the delivery of alcoholic beverages by any licensed retail dealer that has been issued a state delivery service permit. No alcoholic beverages can be delivered more than twenty miles from the place of purchase.

Effective August 1, 2022.

[Amends R.S. 26:274(A)(2) and 308(C)(8)]

Act 514 (HB 829) provides that parishes and municipalities cannot issue and require local permits similar to those issued by ATC for delivery of alcoholic beverages by grocery stores, restaurants, and third parties. Parishes and municipalities cannot require a local permit for any third-party delivery company which has been issued a state delivery service permit. Parish and municipalities cannot require an additional local permit for the delivery of alcoholic beverages by any licensed retail dealer that has been issued a state delivery service permit. A person who has obtained a server permit solely for the purpose of delivering alcoholic beverages is exempt from the requirement to obtain a local permit required by a jurisdiction to sell or handle alcoholic beverages. The exemption only applies to the handling of alcoholic beverages by the person while engaged in conduct in the course and scope of his employment, whether as a W-2 or 1099 employee, for delivery for the third-party. The person is required to obtain any permit required by any jurisdiction for the selling or handling of alcoholic beverages for any employment duties outside of that required by the person's employment with a third-party delivery company. The Act authorizes written agreements for the sale of alcoholic beverages for curbside pickup for holders of Class A-General, Class "R" restaurant, and Class B permits and provides no alcoholic beverages can be delivered more than twenty miles from the place of purchase. Retail dealers are required to notify third parties in writing or via electronic means of any changes in sale prices of any alcoholic beverages by the retail dealer. If any permittee violates the provisions of law, the ATC Commissioner may revoke the permit and subject the permittee to the penalties provided in R.S. 26:292. Effective August 1, 2022.

[Amends R.S. 26:274(A)(2), (E) and 308(B), (C)(8), and 12(b), and (J)]

Act 570 (HB 523) provides that a manufacturer or brewer who operates a brewing facility entirely located in this state may host 12 contracted private events a year at its brewing facility. A copy of the lease must be provided to the ATC Commissioner at least 10 days prior to the event. The manufacturer or brewer may charge a reasonable rental fee to the third party for the contracted private event. Guests may be served beer manufactured at that licensed facility. However, the brewer cannot charge the third party more than its standard prices for the products. Food and alcoholic beverages not produced at the licensed facility may be served to guests during the contracted private event by a caterer holding a permit issued by ATC. Effective June 17, 2022.

[Enacts R.S. 26:309]

MISCELLANEOUS

Act 72 (HB 632) adds a definition of "small refinery" in the Louisiana Environmental Quality Act as well as in the Louisiana sales tax and motor fuel tax provisions. Effective August 1, 2022.

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[Enacts R.S. 30:2004(19), R.S. 47:301(31) and 818.2(74).]

Act 578 (HB 1031) adds a new part to Title 32 entitled PART II-A. ELECTRIC VEHICLES AND HYBRID VEHICLES, that levies a road usage fee not to exceed \$110 per year on each electric vehicle and not to exceed \$60 per year on each hybrid vehicle operated on the highways of the state of Louisiana, with the exception the fee does not apply to school buses primarily used to transport students. The bill further provides that the fee is to be paid by the owner of the vehicle on a calendar year basis due on or before May 15th for the year following the year in which the vehicle is operated. The Department of Revenue, in consultation with the Department of Transportation and Development, is authorized to develop a fee schedule, to prescribe and provide forms and methods for reporting and remitting the fee, and to provide collection and administrative procedures necessary to administer the fee. The proceeds of the fee are dedicated: 70% to the Construction Subfund of the Transportation Trust Fund for use by DOTD for road and bridge preservation projects included in the Highway Priority Program, and 30% to the Parish Transportation Fund and distributed to local governments to be used by locals for any purpose permitted for use of funds from the Parish Transportation Fund. Effective January 1, 2023.

[Enacts R.S. 32:461]

Act 694 (SB 332) provides that applicants for state and local high and low alcohol retail permits be a citizen of the United States and Louisiana as well as a resident of Louisiana continuously for a period of not less than two years next preceding the date of the filing of the application. However, the requirements as to Louisiana citizenship do not apply to wholesalers or retailers who held high alcohol content permits on or prior to January 1, 1946 or for beverages of low alcohol content permits since July 26, 1944. Effective August 1, 2022.

[Amends R.S. 26:80(A)(2) and 280(A)(2)]

CHARITABLE GAMING

Act 609 (HB 173) provides that upon request and after receipt of fingerprint cards or other identifying information from the Office of State Police, the Louisiana Bureau of Criminal Identification and Information can make available information contained in its criminal history record and identification files, pertaining to an applicant or prospective employee to the State Police Gaming Division, Louisiana Gaming Control Board, the Louisiana Lottery Corporation, the Office of Charitable Gaming, and the Louisiana State Racing Commission. The Act removes the fingerprinting requirement for those applying for a gaming, employee license or permit. Effective August 1, 2022.

[Amends and reenacts R.S. 15:587(C)]

Act 387 (HB 620) authorizes private and public elementary and secondary schools to hold and operate games of chance. The elementary or secondary school will be exempt from the licensing and reporting procedures enumerated in R.S. 4:708 through 716 in any municipality or parish whose governing authority has decided to permit raffles, bingo, and keno within its limits. The elementary school or secondary school will be exempt from licensing or reporting procedures only if the raffles are conducted for fund-raising purposes. The Act provides definitions for “Private nonprofit elementary or secondary school” and “Public elementary or secondary school”. Effective August 1, 2022.

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[Amends and reenacts R.S. 4:707(D), (E), and (F)(2)]

Act 523 (HB 996) defines Coastal Conservation Association and exempts it from obtaining a license in order to conduct raffles. An active member of the organization sponsoring the game of chance must be present only if the game of chance is a call bingo session. The cost of playing electronic or video bingo game cannot be less than twenty-five cents and no more than four dollars. A machine must have a mechanism to accept any denomination of cash in the form of bills or tickets verifiable as valid indicating the ticket value. The jackpot for a progressive mega bingo game cannot exceed thirty thousand dollars. Sales of progressive mega jackpot bingo on an Electronic Bingo Card Dabber Device for any organization shall not exceed thirty games per hour. A licensee may operate no more than five premises for the purpose of charitable gaming activities, however, each licensee may only have one session at each premise per twelve hour period. A bingo or keno session is limited to eight consecutive hours. Sessions are limited to not more than one session per calendar day per premises. The Act repeals R.S. 4:739(E)(1) and (2). Effective August 1, 2022.

[Amends R.S. 4:714(C), 724(B)(1) and (9), 732(B)(2) and (1), and 740(A); enacts R.S. 4:707(E)(7) and (H)(4) and 724(B)(10); repeals R.S. 4:739(E)(1) and (2)]

RESOLUTIONS

HR 178 urges and requests the House Ways and Means Committee to study the state's tax structure, including state tax exemptions and credits, and to make recommendations concerning eliminating the state tax levied on individual and corporate income and corporation franchise taxes and reforming state tax exemptions and credits to the legislature prior to the convening of the 2023 Regular Session of the Legislature of Louisiana. Requests the Department of Revenue to work in conjunction with and provide input and support to the study. Effective June 2, 2022.

SR 168 urges and requests the Department of Economic Development (LED), in consultation with the Department of Revenue (LDR), to study Louisiana's tax preference items, including deductions, credits, exemptions, exclusions, suspensions, discounts, refunds, special rates, special methods of reporting, preferential calculation methods, and all other government programs and grants for the purposes of determining which items or programs deliver the greatest benefit to Louisiana small-owned businesses. The resolution further requires LED, in consultation with LDR, to make and report its findings to the Senate Committee of Revenue & Fiscal Affairs no later than 60 prior to the start of the 2023 Regular Session of the Louisiana Legislature. Effective June 8, 2022.