

## RULE

### Department of Revenue Policy Services Division

#### Administrative Fees (LAC 61:III.1701)

Under the authority of R.S. 47:1507 and R.S. 47:1511, and, in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division has adopted LAC 61:III.1701, Administrative Fees, to implement the fees authorized by Act 130 of the 2015 Regular Session of the Louisiana Legislature.

Act 130 of the 2015 Regular Session of the Louisiana Legislature amended and reenacted R.S. 47:1507 to provide for fees for searching for tax returns and other documents subject to R.S. 47:1508, authenticating records, and certifying copies of tax returns and other documents. In accordance with Act 130, this Rule establishes the fees that must be paid to the department to search for, authenticate, or certify copies of returns or any other confidential documents in its records and files.

#### Title 61

#### REVENUE AND TAXATION

#### Part III. Administrative and Miscellaneous Provisions

#### Chapter 17. Administrative Fees

#### §1701. Fees for Searching for Returns and Other Documents, Authenticating and Certifying Copies of Records

##### A. Definitions

*Authenticated Copy*—a copy of any public rule, decision or order of the secretary, paper or report bearing the original signature of the secretary of the Department of Revenue to establish that the copy is an exact duplicate of such rule, decision, order, paper or report in the records and files maintained by the secretary in the administration of subtitle II of the *Louisiana Revised Statutes* of 1950, as amended.

*Certified Copy*—a copy of any confidential and privileged document and which is signed by the secretary, or designee, and two witnesses before a notary public certifying that the copy is a true and correct copy of the original document in the records and files maintained by the secretary in the administration and enforcement of the tax laws of this state.

*Search*—an examination of the records and files maintained by the secretary in the administration and enforcement of the tax laws of this state in response to a request made by a taxpayer, or their authorized representative, for a copy of any tax return previously filed by the taxpayer or any other document subject to the provisions of R.S. 47:1508.

##### B. Fees

1. For authenticating a copy of any public rule, decision or order of the secretary, paper or report, the fee shall be \$25.

2. For a copy of any tax return previously filed by the taxpayer or any other document subject to the provisions of R.S. 47:1508, the fee to search for the return or document shall be \$15 for each year or tax period requested, regardless of whether the requested return or document is located.

3. For a certified copy of a return or other document, the fee shall be \$25 for each return or document which is to be certified.

4. All fees shall be paid in advance by check, money order, or other authorized method of payment, made payable to the Department of Revenue. Cash cannot be accepted.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1507 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 42:000 (February 2016).

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Secretary

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