

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Electronic Filing Mandate for Reports and Returns
Related to the Sports Facility Assistance Fund

(LAC 61:III.1527)

Under the authority of R.S. 47:1520 and 1511 and in accordance with provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to adopt LAC 61:III.1527 to mandate the electronic filing of any report or return related to the Sports Facility Assistance Fund.

The Emergency Rule is necessary to allow the Department of Revenue to require electronic filing of these reports and returns for the 2010 taxable year. Without this Rule, all professional athletic teams and professional athletes that participate in athletic events within the state of Louisiana and are therefore required to file certain reports and returns will not know which method to use in order to file these reports and returns.

This Rule, adopted in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., shall become effective on January 1, 2011 and shall remain in effect for the maximum period allowed under the act.

Title 61

REVENUE

Chapter 15. Mandatory Electronic Filing of Tax Returns and Payments

§1527. Electronic Filing Mandate for Reports and Returns Related to the Sports Facility Assistance Fund

A. R.S. 47:1520(A)(1)(e) allows the secretary to require electronic filing of any return or report filed by a professional athletic team or a professional athlete which is required to be filed by the Department of Revenue for the administration of the Sports Facility Assistance Fund.

B. Effective for the 2010 tax year filings and all tax year thereafter, all reports and returns filed by a professional athletic team or a professional athlete shall be filed electronically with the Department of Revenue using the electronic format provided by the department.

1. The returns and reports to be filed electronically include, but are not limited to, the following:

- a. L-1 with the team roster attached;
- b. L-3 reconciliation with attached, completed W-2s containing all federal information;
- c. IT 540B-NRA for nonresident athletes;
- d. IT 540 for resident athletes.

2. The team rosters attached to the L-1 should include the following information:

- a. team or franchise name;
- b. team or franchise account number;
- c. type of game or sporting event;
- d. sporting event or event locations;
- e. practice date if applicable;
- f. sporting event or game date;
- g. the names of each player and staff member who traveled to the sporting game or event in Louisiana;
- h. the social security numbers of each player and staff member;
- i. the addresses of each player and staff member;
- j. the job description of each player and staff member;
- k. the quarter salary of each player and staff member;
- l. total duty as defined in LAC 61:I.1304(I)(2);
- m. Louisiana duty days which includes days of all practices, meetings and games;
- n. the Louisiana wages of each athlete and staff member;
- o. the Louisiana withholding tax of each athlete and staff member; and
- p. the total roster Louisiana withholding tax.

C. Failure to comply with this electronic filing requirement will result in the assessment of a penalty \$1,000 per failure.

D. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other causes set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1520 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:

Cynthia Bridges
Secretary

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