

NOTICE OF INTENT

Department of Revenue Policy Services Division

Payment of Taxes by Credit or Debit Cards; Other
(LAC 61:III.1532)

Under the authority of R.S. 47:1511, R.S. 47:1519 and, in accordance with the 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.1532, Payment of Taxes by Credit or Debit Cards; Other, to provide special provisions for payment of taxes by credit or debit cards.

The proposed Rule identifies tax and nontax errors related to payments of taxes by credit or debit card and provides the applicable procedures for resolution of the errors. Specifically, this Rule provides that when a credit or debit card is accepted as a method of payment of taxes, matters concerning the payment are subject to the applicable error resolution procedures of the Truth in Lending Act, the Electronic Fund Transfer Act, or similar provisions of state law, only for the purpose of resolving errors relating to the credit card or debit card account, but not for resolving any errors, disputes, or adjustments relating to the underlying tax liability. Additionally, this Rule provides the limited purposes and activities for which information relating to payment, or processing of payment, of taxes by credit and debit card may be used or disclosed.

The full text of this proposed Rule may be viewed in the [Emergency Rule portion of this edition of the Louisiana Register](#).

Family Impact Statement

This Family Impact Statement is provided as required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature.

1. Implementation of this proposed Rule will have no effect on the stability of the family.
2. Implementation of this proposed Rule will have no effect on the authority and rights of parents regarding the education and supervision of their children.
3. Implementation of this proposed Rule will have no effect on the functioning of the family.
4. Implementation of this proposed Rule will have no effect on family earnings and family budget.
5. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.
6. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit data, views, or arguments, in writing to Annie L. Gunn, Attorney, Policy Services Division, Department of Revenue, P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. All comments must be submitted by February 27, 2008. A public hearing will be held on February 28, 2008, at 2 p.m. in the River Room on the 7th Floor of the LaSalle Building at 617 North Third Street, Baton Rouge, LA 70802-5428.

Cynthia Bridges
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Payment of Taxes by Credit or Debit Cards; Other

- I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)
This proposed rule, which provides that credit and debit card payments are subject to the applicable error resolution procedures of the Truth in Lending Act, the Electronic Fund Transfer Act, or other similar provisions of state law for the purpose of resolving errors relating to the credit or debit card account, but not for resolving any errors, disputes or adjustments relating to the underlying tax liability, will have negligible effect on the Department's costs.
- II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)
This proposed rule, which provides the applicable procedures and special provisions for the resolution of errors relating to payments of taxes by credit and debit card accounts, will have no impact on the revenue collections of state or local governmental units.
- III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)
Taxpayers that make tax payments by credit and debit cards will be responsible for payment of any fee charged for making payment by that method. The taxpayer cost should be minimal, approximately 2.5 percent of the payment amount for credit and debit card payments, and the taxpayer is free to elect another payment method to avoid the cost.
- IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)
This proposed rule should not affect competition or employment.

Cynthia Bridges
Secretary
0801#023

Robert E. Hosse
Staff Director
Legislative Fiscal Office