

Revenue Information Bulletin No. 09-025
September 22, 2009
State Inheritance Tax

Inheritance Tax Receipts Not Required by State Law

[Acts 2008, No. 822](#) repealed the state inheritance tax laws, provided by R.S. 47:2401-2426 effective January 1, 2010. The Act also provided that inheritance taxes due to the state for deaths occurring before July 1, 2004, shall be considered due on January 1, 2008 if no inheritance tax return was filed before January 1, 2008, and the inheritance tax shall prescribe, as provided by [Louisiana Constitution Article 7, Section 16](#), in three years from December 31, of the year in which the taxes became due, which would be December 31, 2011, for taxes due January 1, 2008. This section of the Act was effective January 1, 2008.

Louisiana Code of Civil Procedure [Article 2953](#) previously required evidence that the state inheritance tax return was filed with the Louisiana Department of Revenue (LDR), that all state taxes due were paid, and that the tax receipt was filed in the succession proceeding. However, [Acts 2007, No. 371](#) amended Subsection C of [Article 2953](#) to provide that the receipt is not required for deaths occurring after June 30, 2004.

As a result of these Acts, inheritance tax receipts will be issued as follows:

1. No inheritance tax receipts will be issued for deaths that occurred after June 30, 2004, unless an inheritance and estate transfer tax return was filed with LDR before January 1, 2008.
2. Inheritance tax receipts will be issued for deaths that occurred before July 1, 2004, until these taxes prescribe on December 31, 2011.
3. Effective January 1, 2012, no receipts will be issued for inheritance tax regardless of the date of death.

Affidavits of Small Successions

[Acts 2009, No. 81](#), effective June 18, 2009, amended Louisiana Code of Civil Procedure [Article. 3432](#) and repealed [Article. 3433](#) to no longer require an affidavit of small succession be submitted to LDR or that a small succession obtain an LDR endorsement indicating that no inheritance tax is due. This means that the Affidavit of Small Succession, [Form R-3405](#), was made obsolete by Act 81 and affidavits received after July 1, 2009, will not be processed.

Inheritance Tax Waiver and Consent to Release Form Discontinued

LDR will no longer issue the Inheritance Tax Waiver and Consent to Release, [Form R-3313](#), which was issued to holders, transferors, or payers of property or funds to legal heirs, legatees, or life insurance beneficiaries to provide that the holder would not be responsible for any Louisiana inheritance tax owed on the property and that LDR will only pursue payment of the tax against the heirs or legatees.

Questions should be addressed to the Special Programs Division at (225) 219-0067.

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