

**Revenue Ruling
02-011
August 29, 2002
Administrative**

Admissibility of Electronic Images as Original Records

This Revenue Ruling addresses the admissibility of the Department's records that are electronically imaged for archival purposes in courts and administrative proceedings. This Ruling does not address Federal information received under the Federal/State Exchange Agreement. Information received from the Internal Revenue Service is governed by the Agreement on Coordination of Tax Administration.

Louisiana Revised Statutes Annotated §47:1506.1 was amended by 1992 La. Acts No. 1033 to include record keeping by electronic digitization. No additional legislation has been enacted since to challenge the Department's practice of imaging returns and other documents. According to La. Rev. Stat. Ann. §47:1506.1(B) (West 2002) "[s]uch microfilm, microfiche, or electronic digitized copy shall be deemed to be an original record for all purposes, and shall be admissible in evidence in all courts or administrative agencies. A facsimile, exemplification, or certified copy thereof shall, for all purposes, be deemed to be a transcript, exemplification, or certified copy of the original."

Imaging is a form of electronic data storage and as such can be used to store and preserve records, forms, and documents. The Department is authorized under La. Rev. Stat. Ann. §47:1506.1 (West 2002) to use microfilm, microfiche, or electronic data storage for the purpose of preserving records, forms, and documents in its possession. The copy of the document's electronic image is admissible in all courts and administrative proceedings regardless of whether the original document is in existence, assuming it meets the requirements of the Louisiana Code of Evidence, such as relevancy and authenticity. The hard copy of the imaged document is to be treated as an original. For archiving purposes, the image of the document is retained along with the original source document. The original source document must be retained according to the retention schedule established for the Department's records. Once the retention period has expired, the original source document may be destroyed.

Based on La. Rev. Stat. Ann. §47:1506.1 (West 2002), electronic images of the Department's records are admissible in courts and administrative proceedings. Therefore, the Department may use microfilm, microfiche or electronic digitized copying to archive documents received from taxpayers.

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A Revenue Ruling is written to provide guidance to the public and to Department of Revenue employees. It is issued under Louisiana Administrative Code 61:III.101.C to apply principles of law to a specific set of facts. A Revenue Ruling does not have the force and effect of law and is not binding on the public. It is a statement of the Department's position and is binding on the Department until superseded or modified by a subsequent change in statute, regulation, declaratory ruling, or court decision.