

**Regulation Summary Report Notice**  
**LAC 61:III.2101**  
**Penalty Waiver**

A public hearing for LAC 61:III.2101 regarding Penalty Waivers was held on Tuesday, January 27, 2015. On Tuesday, February 3, 2015 the Department of Revenue submitted the public hearing report required by R.S. 49:968(D)(1)(b) for the proposed regulation to the appropriate oversight committees, including the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs.

This notice has been issued in accordance with R.S. 49:968(D)(1)(c) of the Administrative Procedure Act. Questions concerning this matter can be directed to the Policy Services Division at 225-219-2780 or via email at [Policy@la.gov](mailto:Policy@la.gov).

The proposed regulation can be viewed on the Department of Revenue website at: [Notice of Intent LAC 61:III.2101 - Penalty Waiver](#).