LOUISIANA
DEPARTMENT of REVENUE

2018 Legislative Update and Policy Statements

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Informal Advice

This communication constitutes “informal advice” from the Policy Services Division of the Louisiana Department of Revenue as contemplated by LAC 61:III.101 and is not binding on the Department of Revenue or the person seeking the advice.

2018 First Extraordinary Session

- Convened on Monday, February 19
- Adjourned on Monday, March 5
- 30 House bills
- 8 Senate bills
- 2 Acts
- No proposed constitutional amendments

2018 Regular Session

- Convened on Monday, March 12
- Adjourned on Friday, May 18
- 901 House bills
- 564 Senate bills
- 719 Acts
- 14 vetoed bills, including line item vetoes
- 40 proposed constitutional amendments

2018 Second Extraordinary Session

- Convened on Tuesday, May 22
- Adjourned on Monday, June 4
- 35 House bills
- 23 Senate bills
- 12 Acts
- 2 vetoed bills, including line item vetoes
- 3 proposed constitutional amendments

2018 Third Extraordinary Session

- Convened on Monday, June 18
- Adjourned on Sunday, June 24
- 13 House bills
- 0 Senate bills
- 2 Acts
- 0 vetoed bills, including line item vetoes
- No proposed constitutional amendments

Sales Tax Updates

Presented by
Emily Toler, Assistant Director, Sales Tax Section

Act 250 (RS2018)

- Act 250 amended and reenacted La. R. S. 47:303.1 to provide that separate Direct Pay Numbers shall be issued to and shall continued to be held by taxpayers which are subsidiary entities of a private, nonprofit, tax-exempt organization as defined in Section 501(c)(3) of the Internal Revenue Code.
- The Direct Pay number shall be issued to taxpayer entities in which the tax exempt organization is the sold member provided that these entities are license by the La. Department of Health, La. Board of Pharmacy, or otherwise have as their mission promoting the delivery of healthcare and patient medical services and products.
- The entities and the tax exempt organization together must have an annual average of ten million dollar of taxable purchases and taxable services for the three years prior to the year of application and have this average for the three years after the application.

Act 250 (RS2018)

- Additionally, the tax exempt organization must have reported and paid timely substantially all of the taxes, which the taxpayer believes are legally due to the state and its political subdivision pursuant to La. R.S. 47:303.1(B)(1)(b).
- The tax exempt organization must also adequate procedures and practices, records and reports for accrual and timely reporting and paying the state and political subdivisions sales and use taxes due pursuant to La. R.S. 47:303.1(B)(1)(d).
- Effective July 1, 2018.

Act 527 (RS2018)

- Act 527 enacted R.S. 47:1527 which provides that LDR may refuse to register a taxpayer or issue a resale certificate to a reorganized business, if the purposes of the business reorganization is to evade the payment of sales & use or withholding taxes collected but not remitted to the LDR.
- "Evade" means the deliberate failure to pay, tax, interest, and penalty that the taxpayer knows are due.
- "Reorganization" means the following:

  (a) the transfer of a majority of the assets of one business to another, where any person having an interest in the ownership or management in the former business either directly or indirectly

  (b) a mere change in identity or form of ownership

  (c) a mere continuation of the former business based on significant shared features including ownership, personnel, assets, or general business activity

Act 527 (RS2018)

- The new business resulting from the reorganization fir the purposes of evading the payment of sales & use or withholding taxes, when the taxes were collected but never remitted to the LDR is not entitled to be registered or to receive a resale certificate until all sales, use, and withholding taxes, penalties, and interest due have been paid in full.
- A reorganization with the purpose of evading state sales & use or withholding tax collected but not remitted to the LDR shall subject the owner of the business to a $5000 penalty. This penalty is in addition to any other tax, interest and penalties for which the business or the business owner may be liable.
- Effective July 1, 2018.

Act 5 (2ES2018)

- Added provisions to Louisiana's law to address the United States Supreme Court case *South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Newegg Inc.*, No. 17-494 (U.S. filed October 2, 2017).
- The Louisiana Sales and Use Tax Commission for Remote Sellers released Remote Sellers Information Bulletin 18-001 addressing the Impact of Wayfair Decision on Remote Sellers Selling to Louisiana Purchasers.

Act 5 (2ES2018)

- Louisiana passed legislation similar to South Dakota Senate Bill 106.
- A dealer as defined in R.S. 47:301(4) includes:

(i) Any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services and who does not have a physical presence in Louisiana, if during the previous or current calendar year either of the following criteria was met:

(a) The persons gross revenue for sales delivered into Louisiana has exceeded $100,000 from sales of tangible personal property, products transferred electronically, or services.

(b) The person sold for delivery into Louisiana tangible personal property, products transferred electronically, or services in 200 or more separate transactions.

(c) A person without physical presence in Louisiana may voluntarily register for and collect state and local sales and use taxes as a dealer, even if they do not meet the preceding criteria.

Act 5 (2ES2018)

- Both R.S. 47:302(W) and 339 were amended and reenacted in part by Act 5.
- R.S. 47:302(W)(6) provides:

  Until the establishment of the Louisiana Sales and Use Tax Commission for Remote Sellers pursuant to R.S. 47:339(A)(2) and (B)(3), dealers as defined in R.S. 47:301(4)(m), shall specifically collect the additional tax authorized by Subsection K of this Section and shall file all applicable sales and use tax returns.

  In consultation with the commission, the secretary of the Department of Revenue shall publish notification of the establishment date of the Louisiana Sales and Use Tax Commission for Remote Sellers in a policy statement as authorized by LAC 61:III.101.

- R.S. 47:339(A)(2) provides:

  [The Louisiana Sales and Use Tax Commission for Remote Sellers shall] serve as the single entity in Louisiana to require remote sellers and their designated agents to collect from customers and remit the commission, sales and use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and local sales and use tax based established by Louisiana law with respect to any federal law enacted by the U.S. Congress or by for final ruling by the U.S. Supreme Court authorizing states to require remote sellers to collect and remit state and local sales and use taxes on their sales in each state, except for sellers who qualify for any exceptions under federal law.

Act 5 (2ES2018)

- R.S. 47:339(B)(3) provides:

  "Federal law" shall mean any federal law enacted by the U.S. Congress or final ruling by the United States Supreme Court authorizing states to require remote sellers who meet the exceptions provided by federal law.

- Act 5 also enacted language authorizing a sales tax refund for construction materials which were a part of and used in a nonpublic school, La. R.S. 47:315.1(A)(2) provides:

  The refund authorized by this Subsection shall extend to tangible personal property, including construction materials, that was a part of and used in or about a nonpublic school which sustained damage in the flooding disaster which occurred in August 2016, which event was the subject of Proclamation 111 JBE 2016, and numerous executive orders. In order to be eligible for the refund of Louisiana sales taxes, the owner of a nonpublic school shall be required to meet the same eligibility and administrative requirements as is provided for in Paragraph (1) of this Subsection and the school shall be eligible to participate in the Federal Emergency Management Agency Public Assistance grant program.

- See Remote Sellers Information Bulletin No. 18-001 Impact of *Wayfair* Decision on Remote Sellers Selling to Louisiana Purchasers.

Act 1 (3ES2018)

- Act 1 of the 2018 Third Extraordinary Session of the Louisiana Legislature has amended La. R.S. 47:321.1(A), (B), and (C) reducing the sales tax rate for this tax imposition from 1 percent (1%) to forty-five hundredths of one percent (0.45%). This tax in the amount of 0.45 percent is levied upon the sale at retail, the use, the consumption, the distribution and the lease or rental of an item of tangible personal property; and upon the sale of services. The 0.45 percent state sales tax is in addition to the sales taxes already levied pursuant to La. R.S. 47:302, 321 and 331. This tax is to be collected by the dealer and wholesaler as provided by Chapter 2 of Title 47 of the Revised Statutes. Beginning July 1, 2018, the overall state sales tax rate will be reduced from 5 percent to 4.45 percent.

- Beginning July 1, 2018, the overall state sales tax rate for the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed of steam, water, electric power or energy, natural gas, or other energy sources for non-residential use ("business utilities"), will be 2 percent (2%) levied pursuant to La. R.S. 47:302. The exemptions for steam, water, electric power or energy, natural gas, or other energy sources for non-residential use in La. R.S. 47:305(D)(1)(b),(c),(g) and (h) will apply to the sales tax levies in La. R.S. 47:321, 321.1 and 331. The new tax rate of 0.45 percent levied pursuant to La. R.S. 47:321.1 and the sales tax rate of 2 percent on business utilities imposed pursuant to La. R.S. 47:302 will sunset on June 30, 2025. Certain sales tax exclusions and exemptions are operative and in effect are the same for all of the state tax impositions.

Act 1 (3ES2018)

- RIB No. 18-017 Decrease in State Sales Tax Rate on Telecommunications Services and Prepaid Calling Cards
  - Beginning July 1, 2018, the sales tax rate on intrastate telecommunications services and prepaid calling cards will be reduced from 4 percent (4%) to 3.45 percent (3.45%) and the state sales tax rate on interstate and international telecommunications services will be reduced from 3 percent (3%) to 2.45 percent (2.45%).
  - If a dealer charges and collects state sales tax at the rate of 4 percent on intrastate telecommunications services and prepaid calling cards, or at the rate of 3 percent on interstate and international telecommunications services, on or after July 1, 2018, then the dealer must remit the excess sales taxes collected to the Louisiana Department of Revenue. Excess sales taxes collected are reported on Line 8 of the Sales Tax Return Form R-1029.

Act 1 (3ES2018)

- R.I.B. No. 18-019 Notification of Change of Sales Tax Rate for Remote Dealers and Consumer Use Tax
- Act 1 of the 2018 Third Extraordinary Session of the Louisiana Legislature has amended La. R.S. 47:321.1(A), (B) and (C) reducing the sales tax rate for this tax imposition from 1 percent (1%) to forty-five hundredths of one percent (0.45%).
- Beginning July 1, 2018, the combined state and local sales tax to be collected pursuant to La. R.S. 47:302(K) is 8.45%.
- For remote dealers filing the R-1031, *Direct Marketer Sales Tax Return*, the remote dealer must collect and remit combined state and local sales tax of 8.45% beginning July 1, 2018.
- For individuals filing the R-1035, *Consumer Use Tax Return*, the individual must remit the 8.45% consumer use tax for all taxable purchases of property purchased on or after July 1, 2018, if the remote dealer does not collect sales tax at the time of purchase. Purchases made from April 1, 2016, to June 30, 2018, remain subject to the 9% consumer use tax rate.

Act 1 (3ES2018)

- R.I.B. No. 18-020 Cessation of State Sales Tax Holidays Beginning July 1, 2018 through June 30, 2025
  - Act 1 of the 2018 Third Extraordinary Session of the Louisiana Legislature established a list of approved exemptions and exclusions from the 4.45 percent state sales tax beginning July 1, 2018, through June 30, 2025. Louisiana Revised Statutes 47:305.54 *(Louisiana Sales Tax Holiday – first Friday and Saturday in August)*, 305.58 *(Louisiana Hurricane Preparedness Sales Tax Holiday – last Saturday and Sunday in May)* and 305.62 *(Louisiana Second Amendment Weekend Sales Tax Holiday – first Friday through Sunday in September)* are not among the list of approved exclusions and exemptions from the 4.45 percent state sales tax. Items of tangible personal property purchased during the sales tax holiday periods will be subject to the full state sales tax rate of 4.45% through June 30, 2025.
  - Act 1 does not legislate with regard to the sales and use taxes levied by local political subdivisions, as such, the local sales tax exemptions in place for the Louisiana Second Amendment Weekend Sales Tax Holiday will not be impacted.

Revenue Information Bulletin No. 18-006 Certain Remote Retailers Required to Send Notifications to Louisiana Purchasers and File Annual Statement(s) with the Louisiana Department of Revenue

- Notification to be Sent to a Purchaser by a Remote Retailer
- At the time of sale, the remote retailer must notify the Louisiana purchaser that the purchase is subject to Louisiana use tax unless it is specifically exempt. The remote retailer must also notify the Louisiana purchaser that there is no exemption specifically based on the fact that a purchase is made over the internet, by catalog, or by other remote means. By January 31st of each year, a remote retailer shall send to each Louisiana purchaser who purchased property or services from the retailer in the immediately preceding calendar year an annual notice containing the following:
- Total amount paid by the purchaser for purchases in that preceding calendar year;
- Listing of the dates and amounts of purchases, if available;
- Whether the property or service is exempt from sales and use taxes, if known by the retailer
- Clearly disclose the name of the retailer; and
- Clear statement that Louisiana use tax may be due on the purchases made from the retailer and that Louisiana law requires the payment of an individual's use tax liability on the individual income tax return or the Consumer Use Tax Return (R-1035).

Revenue Information Bulletin No. 18-006 Certain Remote Retailers Required to Send Notifications to Louisiana Purchasers and File Annual Statement(s) with the Louisiana Department of Revenue

- The notification shall be sent by first class mail or certified mail. Alternatively, the notification may be sent electronically if the purchaser authorizes the remote retailer in writing or through other documented means. The notification shall not be included with any other shipment or mailing from the remote retailer. The exterior of the envelope in which the notice is sent shall include the words "IMPORTANT TAX DOCUMENT ENCLOSED". Remote retailers must send notifications to Louisiana purchasers by January 31st of each year. The first notification must be sent to Louisiana purchasers by January 31, 2018, and by January 31 each year thereafter. If a purchaser opts to receive the notification electronically from a remote retailer, then the subject line of the email from the remote retailer must include the words "IMPORTANT TAX DOCUMENT ENCLOSED".

Revenue Information Bulletin No. 18-006 Certain Remote Retailers Required to Send Notifications to Louisiana Purchasers and File Annual Statement(s) with the Louisiana Department of Revenue

- **Annual Statements to be Filed with the Department by a Remote Retailer**
- By March 1st of each year, a remote retailer, who made retail sales of tangible personal property or taxable services to Louisiana purchasers in the immediately preceding calendar year, shall file with the Louisiana Department of Revenue (hereafter "Department") an annual statement for each purchaser. The annual statement must include the total amount paid by the purchaser to that retailer in the preceding calendar year. Under no circumstances shall the statement contain detail as to specific property or services purchased, but the statement shall include the total amount paid.
- Remote retailers with annual sales in Louisiana in excess of $100,000 for the preceding calendar year are required to file the annual statement electronically using the Louisiana Taxpayer Access Point (LaTAP). To access LaTAP, visit the Department's website at *www.revenue.louisiana.gov*
- Remote retailers with annual sales in Louisiana in the amount of $100,000 or less for the preceding year may use the Remote Retailers Annual Statement (R-1116) to report their Louisiana sales.

Revenue Information Bulletin No. 18-006 Certain Remote Retailers Required to Send Notifications to Louisiana Purchasers and File Annual Statement(s) with the Louisiana Department of Revenue

- The Department encourages all remote retailers, regardless of the amount of annual sales in Louisiana, to file the annual statement through the LaTAP system.
- The first annual statement must be filed with the Department by March 1, 2018. Thereafter, remote retailers must file their annual statements with the Department by March 1st of each year.
- Louisiana Revised Statute 47:309.1(E) provides that the Department may, by subpoena, compel witnesses and the production of documents for purposes of enforcement relative to the required notices and annual statements concerning taxable transactions occurring in Louisiana involving a remote retailer. If a remote retailer fails to respond to the subpoena, then the Department may seek to enforce the subpoena with a court order.

Revenue Information Bulletin No. 18-018 Certification of Charter Boat Fishing Guide License

- The certification of charter boat fishing guide licenses provided for in La. R.S. 56:303(E) does not qualify charter boat fishing guides for any exemption, credit, or refund under Title 47 of the Louisiana Revised Statutes for which commercial fishermen are eligible including, but not limited to, the sales, use, lease, and service tax exemptions for Louisiana commercial fishermen included in La. R.S. 47:305.20.

LAC 61:I.4301, 4404 and 4408 Commercial Farmer Definition for Sales and Use Tax Exemption for Feed, Seed and Fertilizer

- Notice of Intent (NOI) Pertains to Definition of a Commercial Farmer pursuant to La. R.S. 47:301(30) and the Sales Tax Exemptions for Seeds Used in Planting Crops and Pesticides Used for Agricultural Purposes
- NOI published in the August Edition of the Louisiana Register.
- Public Hearing on NOI held September 24, 2018.
- NOI expected to be final November 20, 2018.

Definition of a Commercial Farmer

- Commercial Farmer is defined by R.S. 47:301(30) to mean persons, partnerships or corporations who:
- Are occupationally engaged in producing food or agricultural commodities for sale or for further use in producing food or such commodities for consumption or sale;
- Regularly engage in the commercial production for sale of vegetables, fruits, crops, livestock and other food or agricultural products; and
- Report farm income and expenses on a federal Schedule F or similar federal tax form, including but not limited to, Forms 1065, 1120 and 1120S under a North American Industry Classification System (NAICS) Code beginning with 11.
- For purposes of this definition, agricultural products shall mean any agronomic, aquacultural, floricultural, horticultural, maricultural, silvicultural, or viticultural crop, livestock or product.

Sales Tax Exemptions Associated with Commercial Farmers

- Seeds Used in the Planting of Crops
- Crops do not include the planting of a garden to produce food for the personal consumption of the planter and his family. It does not include seeds used in the planting of growth for landscape purposes, unless the commercial farmer is engaged in the business of harvesting those plants and selling them commercially.
- It is not necessary that the farm operation result in a net profit or that a given acreage of any particular crop be planted. The only requirement is that the planting be made by a commercial farmer.
- Pesticides Used for Agricultural Purposes
- Louisiana Revised Statute 47:305.8 provides an exemption from state and local sales or use tax for the sale at retail to commercial farmers of pesticides used for agricultural purposes. This exemption includes, but is not limited to, insecticides, herbicides, and fungicides used for agricultural purposes.

Certification of Commercial Farmer and Other Requirements

- What proof is needed to be considered a Commercial Farmer?
- A Schedule F or similar federal tax form.
- A farm must be operated for profit. If farming activity is not carried on for profit, as defined in 26 CFR 1.183-2, then expenses must be itemized on a Schedule A.
- A person, partnership or corporation shall not be considered a commercial farmer if their livestock or crops are produced or maintained for reasons other than commercial use, such as recreational or personal consumption
- A commercial farmer must present a valid commercial farmer certification certificate and applicable exemption certificate at the time of the purchase. The seller must keep a record of the presentation of such documentation. If the dealer fails to retain evidence of the valid certification and exemption certificate then the dealer will be liable for the sales tax on such purchase.

Income Tax Updates

Presented by
Bradley Blanchard, Attorney IV, Income Tax Section

Act 413 (RS2017)

- The recovery is allowed in one-third increments with an installment of one-third of the total amount otherwise allowed on such a return allowed during each of the taxable years beginning during calendar year 2017, 2018, and 2019.
- Taxpayers claiming a one-third installment on a tax year 2017, 2018, or 2019 must check the box labeled “2015 Legislation Recovery”, attach the appropriate form (either R-6410 or R-6411 for corporation, fiduciary and composite partnership), and attach all documentation otherwise required for the deduction, exemption or credit claimed.

Revenue Information Bulletin No. 17-018 Acts 109, 125 and 125 Extension Recovery

- During the 2015 Regular Session, the Louisiana Legislature passed Acts 109, 123 and 125.
- Act 109 placed additional restrictions on the credit for taxes paid to other states where Acts 123 and 125 imposed across the board reductions to numerous deductions, exemptions and credits applicable against income and corporation franchise tax.
- Acts 109, 123 and 125 each contained language which allowed a taxpayer subject to a denial or reduction to recover the amount denied or reduced due to provisions of the applicable Act when the amount denied or reduced would have otherwise been allowed on a return for which a valid extension was granted before July 1, 2015.

Revenue Information Bulletin No. 17-018 Acts 109, 125 and 125 Extension Recovery

- Section 3(C) of Act 109, Section 5(C) of Act 123, and Section 7(C) of Act 125 provide as follows:
  - Act 109-(C) If a return is filed after July 1, 2015, for which a valid filing extension has been allowed prior to July 1, 2015, then any portion of a tax credit disallowed by the provisions of Section 1 of this Act shall be allowed as a tax credit in the amount of one-third of the disallowed portion of the tax credit on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.
  - Act 123-(C) If a return is filed after July 1, 2015, for which a valid filing extension has been allowed prior to July 1, 2015, then any portion of an exclusion or deduction disallowed by the provisions of Sections 1 or 2 of this Act shall be allowed as an exclusion or a deduction in the amount of one-third of the disallowed portion of the exclusion or deduction on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.
  - Act 125-(C) If a return is filed after July 1, 2015, but before June 30, 2018, for which a valid filing extension has been allowed prior to July 1, 2015, then any portion of the credit reduced by the provisions of Sections 1, 2, or 3 of this Act shall be allowed as a credit in the amount of one-third of the reduced portion of the credit on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

Act 413 (RS2017)

- The recovery is allowed in one-third increments with an installment of one-third of the total amount otherwise allowed on such a return allowed during each of the taxable years beginning during calendar year 2017, 2018, and 2019.
- Taxpayers claiming a one-third installment on a tax year 2017, 2018, or 2019 must check the box labeled “2015 Legislation Recovery”, attach the appropriate form (either R-6410 or R-6411 for corporation, fiduciary and composite partnership), and attach all documentation otherwise required for the deduction, exemption or credit claimed.

Act 309 (RS2017)

- The installment recovery amount must be added to the amount of deduction, exemption or credit otherwise claimed for that particular tax year.

- When calculating the appropriate one-third recovery installment, taxpayers must round to the nearest whole number for the first two years of the recovery period and claim any remaining balance in the third and final year of the recovery period.

Act 309 (RS2017)

- Ex.-Taxpayer's credit reduced from $25 to $18 pursuant to Act 125 on a return with a qualifying extension. Taxpayer is entitled to recover $7.00 or $2.33 over three years. Taxpayer should round to $2.00 for first to years of recover period and claim the remaining three dollars in the third and final year of the recovery period.

- Exception-no recovery allowed when the reduction is made on a standalone form where an extension is not available, such as R-620INS, Request for Refund of Louisiana Citizens Property Insurance Corporation Assessment.

Revenue Information Bulletin No. 18-009 Updated Withholding Tables

- On February 9, 2018, the Department issued an Emergency Rule to update the income tax withholding tables, which are provided for in LAC 61:I.1501.

- The change to the withholding tables was necessary as a result of the recent passage of Pub. L. 115-97 (commonly referred to as the Tax Cuts and Jobs Act "TCJA"), and the inverse relationship between Louisiana income tax.

- As a general rule, as federal income tax decreases, state income tax increases.

Revenue Information Bulletin No. 18-009 Updated Withholding Tables

- The TCJA provides for an increase in the federal standard deduction and a decrease in federal individual income tax rates beginning with the 2018 tax year.
- Because of the higher federal standard deduction, most taxpayers will choose to take the standard deduction rather than itemize their federal deductions on Federal Schedule A, *Itemized Deductions*.
- As a result, taxpayers choosing to take the standard deduction will no longer be eligible to take advantage of the state deduction for excess itemized deductions (deduction equal to excess itemized deductions over the federal standard deduction) provided for in R.S. 47:293(9)(a)(xi)

Revenue Information Bulletin No. 18-009 Updated Withholding Tables

- The TCJA also reduced the federal tax rates and expanded the federal tax brackets, thereby reducing the federal tax liability for most taxpayers in tax year 2018.
- Because the TCJA reduces the federal tax liability for most taxpayers in 2018, the state deduction allowed for a taxpayer's federal income tax liability pursuant to La. Const., art. VII, Part I, § 4(A), R.S. 47:293(4) & (9) is also reduced.
- The updated withholding tables account for the increased state income tax liability so as to avoid owing additional tax at the time the return is filed.
- Employers were required to begin using the updated withholding tables no later than February 16, 2018.

LAC 61:I.1915
Small Town Health Professionals

- Rule was necessary as a result of the changes made to the former Small Town Doctor Credit, contained in R.S. 47:297(H), with the passage of Act 342 of the 2017 Regular Session of the La. Legislature.
- Act 342 expands the credit from medical doctors and dentists to primary health care professionals practicing as doctors, dentists or nurse practitioners who meet certain requirements.
- Beginning with tax year 2018, taxpayers must now apply for and receive certification from the Department of Health for each year they intend to claim the credit.

LAC 61:I.1915
Small Town Health Professionals

- The purpose of the regulation is to provide the requirements and procedures for applying for and reserving tax credits as well as the time periods applicable for claiming any tax credits so authorized.
- Regulation made final on September 20, 2018.
- Application period for tax year 2018 begins on October 1, 2018.
- See LAC 61:I.1915, *Small Town Health Professionals*, for additional details.

LAC 61:I.1917 Louisiana Rehabilitation of Historic Structures Tax Credit

- Application procedure previously provided for in R.I.B.'s 14-007 and 14-007A.
- New change-proposed rule imposes a $200 transfer fee on all transfers made via the Tax Credit Registry.
- NOI published in the August Edition of the *Louisiana Register*.
- Public Hearing on NOI held September 24, 2018.
- NOI expected to be final November 20, 2018.
- See LAC 61:I.1917, *Louisiana Rehabilitation of Historic Structures Tax Credit*, for additional details.

LA Treatment of IRC Section 965 Repatriation Income

- On December 22, 2017, the Tax Cuts and Jobs Act ("TCJA"), was enacted into federal law. The TCJA amended Internal Revenue Code ("IRC") Section 965 to require that deferred foreign income corporations increase their Subpart F income by the greater of accumulated post 1986 deferred foreign income as of November 2, 2017, or as of December 31, 2017.
- Since the IRC Section 965 Repatriation income ("965 income") is being added to Subpart F income and since Louisiana generally recognizes and treats Subpart F income as dividends, 965 income is deemed dividend income for Louisiana income tax purposes.
- The TCJA also states that while all 965 income must be reported in tax year 2017, the taxes related to this income can be paid in installments over an 8-year period. However, Louisiana does not have a similar statute allowing payment over 8 years; therefore, all IRC Section 965 income taxable in Louisiana will be reported and all Louisiana income taxes due on such income will be paid with the tax year 2017 return.
- The amount of federal taxes paid on 965 income subject to tax in Louisiana will be allowed as part of the taxpayer's federal income tax deduction in the year the taxes are paid.

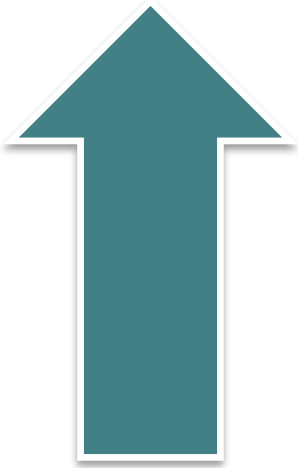
Income Tax Updates - Continued

Presented by
David Hansen, Attorney III, Income Tax Section

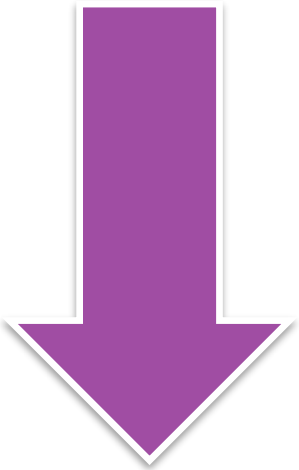
2018 First Extraordinary Session

- **Act 1** of the 2018 First Extraordinary Session of the Louisiana Legislature enacts R.S. 47:293(4)(d) which provides that the Louisiana individual income tax deduction for federal income tax liability is increased by the amount by which an individual's federal income tax due was decreased as a result of claiming either the federal standard deduction or federal itemized deduction for qualified net disaster losses pursuant to Section 11028 of United States Public Law 115-97, more commonly referred to as the Tax Cuts and Jobs Act ("TCJA"). The provisions of Act 1 are applicable to the 2015, 2016, and 2017 tax periods. The purpose of Act 1 was to prevent increased state income tax resulting from the federal income tax disaster relief.
- See Revenue Information Bulletin No. 18-012.

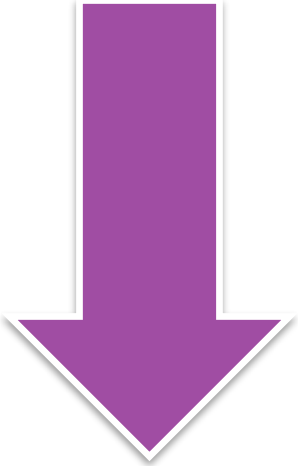
Effect of the LA Piggyback System



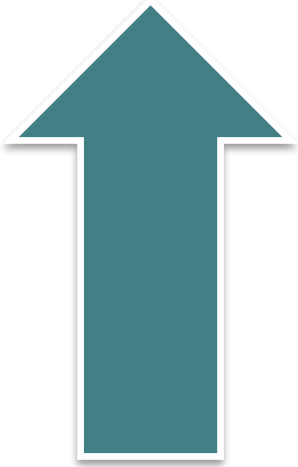
Federal income tax increases



Federal income tax decreases



Louisiana income tax decreases



Louisiana income tax increases

Federal Tax Relief for Taxpayers Impacted by the 2016 Flood

- The TCJA amended Internal Revenue Code Section 165 to provide for special rules for personal casualty losses related to qualified major disasters occurring in 2016.

- As a result of this change, individual income taxpayers may amend their 2015 or 2016 federal income tax returns to take advantage of the federal relief provisions.

What Relief was Provided?

- The TCJA amended IRC Section 165 to provide disaster relief for major disasters occurring in 2016 and 2017
  - Louisiana's August 2016 flooding included within the new definition of disaster
- Relief provisions include:
  - Option to claim increased standard deduction or claim increased itemized deduction

Impact on Louisiana

- Two impacts on Louisiana:
  - Deduction for federal income tax liability
  - Deduction for excess federal itemized personal deductions

Impact on Louisiana

- Individual Income Tax

  Federal Income Tax Liability Deduction

  - LA Constitution Article 7, Section 4(A)
  - LA R.S. 47:293(4)
  - Total amount due to the United States for the taxable period on the individual income tax return required to be filed by any taxpayer
  - Excludes social security taxes and self-employment taxes

Impact on Louisiana

- Individual Income Tax

  Excess personal federal itemized deductions ("EID")

  - LA R.S. 47:293(3)
  - The amount by which the federal itemized personal deductions exceed the amount of federal standard deductions which is designated for the filing status used for the taxable period on the individual income tax return required to be filed
  - 100% for tax years beginning on or after 1/1/2009

Act 1 (1ES2018) Scenarios

Scenario No.	Original or Amended Return Prior to TCJA	Amended Federal Return to Claim Relief from TCJA	Amended Louisiana Return Effect
Scenario 1	Standard deduction	Increased standard deduction	No refund or tax due. Do not file an amended Louisiana return.
Scenario 2	Standard deduction	Itemizes deductions which includes net disaster losses	Only file an amended return to claim an additional refund due to new excess itemized deduction. Original federal income tax liability remains the same on the amended return.
Scenario 3	Itemized deductions	Increased standard deduction	File an amended Louisiana return. Original federal income tax liability remains the same on the amended return. Report excess itemized deduction as zero. If additional tax due, see next section for waiver of delinquency penalty.
Scenario 4	Itemized deductions	Increases itemized deductions which includes net disaster losses	Only file an amended return to claim an additional refund for increased excess itemized deduction. Original federal income tax liability remains the same on the amended return.

2018 Second Extraordinary Session

- Act 6 of the 2018 Second Extraordinary Session of the Louisiana Legislature amended the provision which grants a resident individual income tax credit for taxes paid to other states. Pursuant to La. R.S. 47:33, Louisiana provides an individual income tax credit to residents for taxes paid to other states.

- Pre-Act 6
  - Prior to Act 6 of the 2018 Second Extraordinary Session of the Louisiana Legislature, the most recent legislation regarding the credit for taxes paid to other states was Act 109 of the 2015 Regular Session of the Louisiana Legislature. Act 109 imposed the following limitations on the credit:

Limitations on Credit for Taxes Paid to Other States

1. The credit is only allowed if the other state provides a similar credit to its residents for income tax paid to Louisiana.
2. The credit is limited to the amount of Louisiana income tax that would have been imposed if the income earned in the other state had been earned in Louisiana.
3. The credit is not allowed for income tax paid to a state that allows a non-resident a credit for income taxes paid or payable to the non-resident's state of residence.

The above limitations imposed by Act 109 were made effective from July 1, 2015 through June 30, 2018.

Act 6 (2ES2018)

Act 6 of the 2018 Second Extraordinary Session of the Louisiana Legislature made the following changes to the credit for taxes paid to other states:

1. The Act 109 limitations, previously scheduled to expire on June 30, 2018, were extended through June 30, 2023.
2. An additional limitation was added as follows:

   The total credit shall not exceed the lesser of the following:

   a. The total amount of taxes paid to other states; or

   b. The amount determined by multiplying the taxpayer's Louisiana income tax liability (before consideration of the credit for taxes paid to other states) by a fraction, the numerator of which is the taxpayer's Louisiana tax table income attributable to other states to which net income taxes were paid by a resident individual, and the denominator of which is total Louisiana tax table income.

Act 6 (2ES2018)

An additional deduction was enacted as follows:

For taxes paid on or after January 1, 2018, an individual partner, member, or shareholder that pays another state's entity-level tax that is based solely upon net income included in the entity's federal taxable income without any capital component shall be allowed a deduction equal to their proportionate share of the entity-level tax paid. The deduction shall be allowed only to the extent that the proportionate share of the related income on the tax paid to the other state is included in the calculation of Louisiana taxable income that is reported on the Louisiana return of the individual partner or member.

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

Act 377 of the 2017 Regular Session of the Louisiana Legislature amended the provisions relative to donations made to a school tuition organization that provides scholarships to qualified students to attend qualified schools. Prior to Act 377, LA R.S. 47:6301 provided a rebate to a donor who made a donation to a school tuition organization. Act 377 made three significant changes to LA R.S. 47:6301 for donations made on or after January 1, 2018:

1. Changes the rebate to a nonrefundable income tax credit with a three year carryforward;
2. Provides that, to qualify for the credit, the donor must be a taxpayer who is required to file a Louisiana income tax return; and
3. Stipulates that, if the credit is claimed and allowed, no other Louisiana tax benefit shall be allowed for the same donation.

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

Add Back to Prevent Double Benefit

- Act 377 provides in LA R.S. 47:6301(A)(1)(a) that the "taxpayer shall not receive any other state tax credit, exemption, exclusion, deduction or any other tax benefit for which the taxpayer has received" the tax credit for donations to school tuition organizations.
- In Louisiana, the starting point for individual, corporation, and fiduciary income tax returns is federal taxable income (corporations and fiduciaries) or federal adjusted gross income (individuals).
- This prohibition on double benefits requires that, on the Louisiana return, taxpayers must add back certain deductions taken at the federal level otherwise deductible for state income tax purposes. If the taxpayer does not take a corresponding deduction related to the credit, then no add back is required.

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

Add Back to Prevent Double Benefit

Individual Income Taxpayers

For federal income tax purposes, individuals may deduct charitable contributions as an itemized deduction on Federal Schedule A to arrive at federal taxable income in accordance with Internal Revenue Code Section 170.

In the year the individual claims the credit, the individual shall make an addition on Schedule E of the LA Form IT-540 or Non-Resident & Part-Year Resident Worksheet of the LA Form IT-540B5 if the following two conditions apply:

1. The individual's federal itemized deductions allowed by Internal Revenue Code Section 170 included the donation made by the individual to the school tuition organization as a charitable contribution on Schedule A attached to Federal Form 1040; and

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

2. The individual claimed the excess federal itemized personal deduction allowed by LA R.S. 47:293(3) for the tax year in which the donation was made by the individual to the school tuition organization.

The addition required on Schedule E of the LA Form IT-540 or LA Form IT-540B shall be the difference between the individual's excess federal itemized personal deduction and the recalculated excess federal itemized personal deduction after removing the donation from the individual's federal itemized personal deduction for the tax year in which the donation was made and receipt was issued by LDE. The addition is limited to the amount of the credit claimed.

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

Add Back to Prevent Double Benefit

Corporation Income Taxpayers

For federal tax purposes, corporations may generally deduct charitable contributions to arrive at federal taxable income in accordance with Internal Revenue Code Section 170. In the year the corporation claims the credit, the corporation shall make an addition on Schedule F of the LA Form CIFT-620 if the following condition applies:

1. The corporation's federal deductions for charitable contributions allowed by Internal Revenue Code Section 170 included a deduction for the donation made by the corporation to the school tuition organization.

The addition required to be made on Schedule F of the LA Form CIFT-620 shall be the amount of the charitable contribution claimed on the corporation's federal return. The addition is limited to the amount of the credit claimed on the return.

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

Add Back to Prevent Double Benefit

Fiduciary Income Taxpayers

For federal tax purposes, fiduciaries such as estates and trusts may generally deduct charitable contributions to arrive at federal taxable income in accordance with Internal Revenue Code Section 170.

In the year the fiduciary claims the credit, the fiduciary shall make an addition on LA Form IT-5416 if the following condition applies:

1. The fiduciary's federal deductions for charitable contributions allowed by Internal Revenue Code Section 170 included a deduction for the donation made by the fiduciary to the school tuition organization.

The addition required to be made on LA Form IT-541 shall be the amount of the charitable contribution claimed on the fiduciary's federal return. The addition is limited to the amount of the credit claimed on the return.

Revenue Information Bulletin No. 18-024 Changes to Tax Treatment of Donations Made to School Tuition Organizations

Treasury Regulations Impact on Donations to School Tuition Organizations

- On August 23, 2018, the United States Department of the Treasury and the Internal Revenue Service issued IR-2018-1727 and proposed regulations titled "Contributions in Exchange for State or Local Tax Credits."
- Under the proposed regulations, a taxpayer who makes payments or transfers property to an entity eligible to receive tax deductible contributions <u>must reduce their charitable deduction</u> by the amount of any state or local tax credit the taxpayer receives or expects to receive.

Revenue Information Bulletin No. 18-026 Request for Written Notice Concerning Disaster or Emergency-Related Services Rendered by Nonresident Employees and Nonresident Businesses Due to Tropical Storm Gordon

- **Act 358** of the 2017 Regular Session of the Louisiana Legislature provides for an exclusion from either gross income or adjusted gross income for compensation received by either a nonresident business or a nonresident employee for the performance of disaster or emergency-related work relating to critical infrastructure within the state during a declared state emergency.

- On September 3, 2018, Governor John Bel Edwards issued Proclamation Number 134 JBE 2018, declaring a State of Emergency for the State of Louisiana due to Tropical Storm Gordon. The Declaration is effective through Wednesday, October 3, 2018.1 As such, the disaster period for Tropical Storm Gordon begins on September 3, 2018, and extends through December 2, 2018.

Revenue Information Bulletin No. 18-026 Request for Written Notice Concerning Disaster or Emergency-Related Services Rendered by Nonresident Employees and Nonresident Businesses Due to Tropical Storm Gordon

Pursuant to **Act 358**, Revenue Information Bulletin No. 18-026 serves as an official request from the Secretary of the Louisiana Department of Revenue to all registered businesses in the State of Louisiana who are requesting any nonresident business to perform disaster or emergency-related work relating to Tropical Storm Gordon to provide written notice to the Department of Revenue concerning all such requests.

The written notice must contain the following information:

1. The name, address, and federal tax identification number of the nonresident business;
2. The date of the request to the nonresident business to perform disaster or emergency-related work;
3. The date and declaration number of the declared state disaster or emergency; and
4. A general description of the disaster or emergency-related work requested.

Further, the written notice must include a representative's contact information (name, phone number, and email address), be signed by an authorized officer, owner, or other official of the resident business, and be submitted on official letterhead of the resident business. The written notice must be transmitted, as an attachment via email, to the Department of Revenue at Act358.Notices@la.gov.

Revenue Information Bulletin No. 18-027 Changes to the Tax Credit for Accessible and Barrier-Free Home Design Act 270 of the 2017 Regular Session

Act 270 of the 2017 Regular Session of the Louisiana Legislature made several changes to the nonrefundable individual income tax credit for accessible and barrier free homes (LA R.S. 47:297(P)).

Eligibility for the Credit

The credit is available to taxpayers who include accessible and barrier-free design elements in the construction of a new one or two family dwelling or the renovation of an existing dwelling of the taxpayer. A taxpayer is eligible to claim the credit if any individual in the taxpayer's household has a physical disability that currently requires, or will require, the inclusion of such design elements in the dwelling.

Revenue Information Bulletin No. 18-027 Changes to the Tax Credit for Accessible and Barrier-Free Home Design Act 270 of the 2017 Regular Session

The credit is also allowed in any instance where there is a valid and enforceable lease contract between the taxpayer and an individual with a physical disability that requires, or will require, accessible and barrier-free design elements if the individual inhabits any portion of the dwelling.

A newly constructed dwelling that meets all of the following requirements or a renovated dwelling that meets any of the following requirements shall be deemed to include accessible and barrier-free design elements for purposes of this tax credit:

1. It has one zero-step entrance at the front, back or side of the residence.
2. All main floor doors have clear passage space of at least 32 inches between doorjambs and strikes with the door at a 90-degree angle.
3. All hallways and passages on the main floor have at least 36 inches of clear width to the accessible bathroom and eating area.
4. The main floor has at least a half bath with a minimum five-foot diameter of free and clear floor space.

Update on Regulations

- Corporation income tax; required **add-back** of certain deductible interest expenses, intangible expenses, and management fees
  - Final rule published on 4/20/2018
  - LAC 61:I.1115

- Corporation franchise tax; **expansion** of incidents of taxation and expansion of tax to non-corporate business organizations
  - Final rule published on 9/20/2018
  - LAC 61:I.301, 302, and 311

- Corporation income tax; apportionment of income; sourcing of sales other than sales of tangible personal property; exclusion of certain sales of tangible personal property from the sales factor
  - Notice of Intent published on 9/20/2018
  - LAC 61:I.1135, and 1136

LAC 61:I.1515; LAC 61:III.1501, 1503, 1505, 1507, and 1509 Mandatory Electronic Filing of Tax Returns and Payments

The rules as promulgated mandate electronic filing of tax returns for corporation franchise tax, corporation income tax, partnership income tax and fiduciary income tax. This set of rules also amends and reenacts mandatory electronic filing withholding tax and mandatory electronic filing of individual income tax returns for tax preparers.

- LAC 61:I.1515 Withholding Tax Statements and Returns—Electronic Filing Requirements – Employers who file 50 or more employee withholding statements due on or after 1/1/2016 are required to electronically file Form L-3, employee withholding statements, Form W-2s and any information returns.
- LAC 61:III.1501 Requirement for Tax Preparers to File Income Tax Returns Electronically – For returns due on or after 1/1/2012, 90% of the authorized individual income tax returns prepared and filed by a tax preparer who prepares and files more than 100 individual income tax returns.

Mandatory Electronic Filing cont.

- LAC 61:III.1503 Corporation Franchise Tax Returns – Electronic Filing Requirements – For tax periods beginning on or after 1/1/2019, any corporation with total assets which have an absolute value equal to or greater than $500,000 shall electronically file their return. For tax periods beginning on or after 1/1/2020, any corporation with total assets which have an absolute value equal to or greater than $250,000 shall electronically file their return.
- LAC 61:III.1505 Corporation Income Tax Returns – Electronic Filing Requirements - For tax periods beginning on or after 1/1/2019, any corporation with total assets which have an absolute value equal to or greater than $500,000 shall electronically file their return. For tax periods beginning on or after 1/1/2020, any corporation with total assets which have an absolute value equal to or greater than $250,000 shall electronically file their return.
- LAC 61:III.1507 Partnership Returns – Electronic Filing Requirements – Every partnership that files a LA partnership tax return, except those filing composite partnership returns, shall be required to file their return electronically. For tax periods beginning on or after 1/1/2019, any partnership with total assets which have an absolute value equal to or greater than $500,000 shall electronically file their return. For tax periods beginning on or after 1/1/2020, any partnership with total assets which have an absolute value equal to or greater than $250,000 shall electronically file their return.

Mandatory Electronic Filing cont.

- LAC 61:III.1509 Fiduciary Income Tax Returns (Estates and Trusts) – Electronic Filing Requirements – Every fiduciary that files a LA Fiduciary income tax return is required to file the return electronically if the fiduciary files a income tax return with more than 10 or more Schedule K-1.
- Regulation made final on September 30, 2018.

Excise and Misc. Tax Updates

Presented by
Cynthia Pugh, Assistant Director, Excise & Misc. Tax Section

Act 2 (1ES2018)

- Increased telecommunication tax for the deaf from 4.5 to 5 cents per month
  - per line for each wireline access line; and
  - per telephone number for each wireless handset device on each residential and business customer of a local or wireless telecommunication service company operating in Louisiana.
- Effective March 26, 2018.

Act 2 (1ES2018)

- Revenue Information Bulletin 18-010
  - Information disseminated before the bill was signed to inform providers of the change and to give advance notice that they should begin programming their systems for the change.
- Revenue Information Bulletin 18-011
  - Addresses the change in the return to accommodate the new rate becoming effective mid-quarter and provided reporting guidance.

LAC 61:III.1529 Telecommunication Tax for the Deaf Electronic Filing Requirements

- This regulation requires telecommunication tax for the deaf returns be filed electronically.
- Effective for the third quarter of 2018 taxable calendar and all quarters thereafter. (Returns due October 30, 2018 and after).

LAC 61:III.1530 Telecommunication Tax for the Deaf Electronic Payment Required

- This regulation requires telecommunication tax for the deaf to be remitted electronically.
- Effective for the third quarter of 2018 taxable calendar and all quarters thereafter. (Returns due October 30, 2018 and after)

Act 143 (RS2018)

Contains provisions relative to state tax, local tax and the BTA.

State tax:

- Provides for a copy of the notice of assessment being sent by regular mail
  - Same address notice sent by certified mail
  - Within 5 business days certified mailing
  - Deemed received on the earlier of:
    - the date the USPS record indicates it first attempted to deliver
    - the seventh business day from mailing

Act 143 (RS2018)

- Not sending a copy via regular mail shall not be used to establish:
  - A notice of assessment was not mailed
  - A notice of assessment was not received
- A copy of the assessment sent by regular mail has no impact on the time within which:
  - the amount of the assessment is required to be paid or paid under protest
  - the assessment becomes final
  - an appeal may be made to the BTA

Act 143 (RS2018)

- Provides for a claim for refund under La. R.S. 47:1621 for an amount paid on an otherwise final assessment if:
  - Copy not sent by regular mail
  - Taxpayer/dealer establishes he did not receive assessment prior to deadline to appeal
  - May NOT make claim for refund if assessment became final:
    - Following appeal to the BTA
    - Pursuant to a judgment in an action brought pursuant to La. R.S. 47:1576 (payment under protest)

Act 525 (RS2018)

- Requires **paid preparers** to:
  - sign any return, report, claim for refund, or other claim they prepare.
  - provide their Preparer Taxpayer Identification Number, Federal Employer Identification Number or Louisiana Department of Revenue Account Number on each.
- Imposes a penalty of $50
  - For each failure to sign
  - For each failure to provide one of the required identification numbers
  - Penalty can't exceed $25,000 in any calendar year.

Act 525 (RS2018)

- Paid Preparer is any person who:
  - Prepares for compensation any return, report, claim for refund, or other claim that is filed with LDR.
  - Owns or operates a business, the primary activity of which is the preparation for compensation of any return, report, claim for refund, or other claim that is filed with LDR and employs one or more persons.
  - Prepares a substantial portion of a return, report, claim for refund or other claim that is filed with LDR and has taxpayer sign as if he prepared himself.
- Paid Preparer is NOT:
  - An employee who prepares for his employer by whom he is regularly and continuously employed.
  - An attorney or other tax advisor who only rendered advice to a taxpayer or preparer and was not otherwise involved in the preparation of the return, report, claim for refund or other claim.

Act 525 (RS2018)

- Applies to any return, report, claim for refund, or other claim prepared by a paid preparer as follows:
  - For income taxes, all taxable periods ending on or after June 30, 2018, and filed on or after January 1, 2019.
  - For corporation franchise tax, all taxable periods ending on or after June 30, 2018, and filed on or after June 30, 2019.
  - For taxes other than income and corporation franchise taxes, all taxable periods beginning on or after July 1, 2018.
  - For any return, report, claim, or other filing not included above, all filed on or after January 1, 2019.
- Effective July 1, 2018.

Act 526 (RS2018)

- Authorizes the Secretary of LDR to commence suit to enjoin any preparer from:
  - Further engaging in specific conduct that interferes with the proper administration of the tax laws.
  - Further action as a preparer
    - The court may enjoin a preparer from acting as a preparer in the state of Louisiana when it finds an injunction prohibiting the conduct would not be sufficient to prevent the person's interference with the proper administration of the tax laws of Louisiana.

Act 84 (RS2018)

- Changes the timing of the payment of the oilfield site restoration fee on crude petroleum from the time of production to the time of initial disposition of each barrel of oil and condensate.
- Retroactive to July 1, 2017
- To prevent double payment of the fee, the following are required:
  - Amended returns based on the initial disposition instead of production (July 1, 2017 – June 30, 2018).
  - Reconciliation report containing original and amended information for each quarter.
  - Amended returns, reconciliation report and any additional fee due must be filed/paid by March 1, 2019.
- Effective July 1, 2018.

Act 84 (RS2018)

- Revenue Information Bulletin 18-023
  - Notified taxpayers of the timing change
  - Provided guidance
    - Where taxpayers can find the reconciliation report
    - How to file the amended returns and reconciliation report
    - Future periods are to be filed based on initial disposition

Policy Inquiries

- Tax Policy Inquiry Email Boxes
  - Corporate Income and Franchise Tax
    - PracCIFTPolicyInquiries@la.gov
  - Individual Income
    - PractitionersIndividual.TaxPolicyInquiries@la.gov
  - Sales
    - PractitionersSalesTax.PolicyInquiries@la.gov
  - Excise/Severance/Miscellaneous
    - PracExcSevTaxPolicyInquiries@la.gov

Louisiana State Capitol