

RULE

**Department of Revenue
Policy Services Division**

Extension of Time to File; Waiver of Interest
(LAC 61:I.1701)

Under the authority of R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, repeals LAC 61:I.1701, which set forth the reasons for which the time to extend the filing of an inheritance and estate transfer tax return could be granted and for which interest could be waived.

Act 822 of 2008 repealed the inheritance tax law comprised of R.S. 47:2401 through 47:2426 in its entirety, effective January 1, 2010.

Title 61

REVENUE AND TAXATION

**Part I. Taxes Collected and Administered by the
Secretary of Revenue**

Chapter 17. Inheritance and Estate Transfer Tax

§1701. Extension of Time to File; Waiver of Interest

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2420.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Income and Corporation Franchise Taxes Division, LR 22:1141 (November 1996), repealed by the Department of Revenue, Policy Services Division, LR 36:000 (February 2010).

Cynthia Bridges
Secretary

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