Electronic Funds Transfer (LAC 61:1.4910)

Under the authority of R.S. 47:1511 and 1519 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division amends LAC 61:1.4910.

Title 61  
REVENUE AND TAXATION  
Part I. Taxes Collected and Administered by the  
Secretary of Revenue  
Chapter 49. Tax Collection  
§4910. Electronic Funds Transfer  
A. - E.4. …  
5. Tax return must be filed.  
a. A tax return or report must be filed separately from the electronic transmission of the remittance.  
b. Failure to timely file a tax return or report shall subject the affected taxpayer or obligee to penalty, interest, and loss of applicable discount, as provided by state law.  
6. In situations involving extenuating circumstances as set forth in writing by the taxpayer and deemed reasonable by the secretary of the Department of Revenue, the secretary may grant an exception to the requirement to transmit funds electronically.  


Jane Smith  
Secretary