

AUTHORITY NOTE: Promulgated in accordance with R.S.22:11 and R.S. 22:1483.1(A).

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:700 (April 2023).

**§18206. Severability**

A. If any rule or portion of a rule or its applicability to any person or circumstance is held invalid by any court, the remainder of this Chapter or the applicability of the provision to other persons or circumstances shall not be affected.

AUTHORITY NOTE: Promulgated in accordance with R.S.22:11 and R.S. 22:1483.1(A).

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:701 (April 2023).

James J. Donelon  
Commissioner

2304#003

**RULE**  
**Department of Natural Resources**  
**Office of Conservation**

License Renewal  
(LAC 46:LXXXIX.501 and 509)

The Department of Natural Resources, Office of Conservation has amended LAC 46:LXXXIXI.501.E and LAC 46:LXXXIXI.501.F, and added LAC 46:LXXXIXI.509.B in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and pursuant to the power delegated under the laws of the state of Louisiana. The changes incorporate specifications for continuing education hours required of Louisiana-licensed water well drillers for annual license renewal, as provided for by R.S. 38:3098(B). This Rule is hereby adopted on the day of promulgation.

**Title 46**  
**PROFESSIONAL AND OCCUPATIONAL**  
**STANDARDS**

**Part LXXXIX. Water Well Contractors (Drillers)**  
**Chapter 5. Procedures for Obtaining and**  
**Maintaining a License**

**§501. License Application**

A. - D. ...

E. License Renewal. All licenses issued by the department shall expire on June 30 of each year and shall be renewable annually, without qualifying examination, upon submission of a completed license renewal application (see §1111), using form provided by the department, upon payment of the required license renewal fee (see §503), and upon certification by the department of qualified continuing education hours (see §509). Renewal applications, together with the required license renewal fees, must be received by the department no later than June 30 of each year. Such application shall have the effect of extending the validity of the current license until the renewal certificate or the new license is received, or the applicant is notified in writing by the department that the renewal of license has been refused.

F. Contractors (drillers) who fail or refuse to submit their license renewal applications, documentation of required continuing education hours, and the applicable annual renewal fees to the department by June 30 of each year or

submit their applications with N.S.F. or account closed checks, will be considered delinquent and they will be dropped from the roster of licensed drillers. Thereafter, the license may be renewed only upon receipt of the completed renewal application, documentation of required continuing education hours, and payment of the applicable renewal fee, plus a penalty of \$5 for each month that the contractor (driller) was delinquent.

G. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3098.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Public Works, Water Resources Section, LR 9:248 (April 1983), amended LR 11:967 (October 1985), LR 49:701 (April 2023).

**§509. Requirements for Maintaining a License**

A. ...

B. Continuing Education. Six hours of continuing education are required for maintenance and renewal of a license annually. Five hours shall consist of continuing education in generalized water well drilling principles; drilling or reworking of water wells; drilling monitoring wells, heat pump wells or holes; geotechnical boreholes; plugging and abandoning wells or holes; safety in drilling operations, including utility notifications and equipment transport; well construction/pumps; geology and hydrogeology; new technologies; and/or other relevant topics approved by the department. One hour shall consist of training provided and/or approved by the department on relevant state law, rules, and regulations governing the above, or relevant compliance and enforcement matters. The license holder must attest to the department personal attendance for each required continuing education hour. The department will review the submitted continuing education documentation and provide notice of certification or rejection of all or some of the hours. Rejected hours must be completed within 60 days of notice from the department, subject to penalty found in §503.F and §503.G. The department may consider requests for, and act upon, exceptions to the above requirements on an individual, case-by-case basis resulting from reasonable extenuating circumstances and/or hardships.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3098.2.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Public Works, Water Resources Section, LR 9:249 (April 1983), amended LR 11:968 (October 1985), LR 49:701 (April 2023).

Richard P. Ieyoub  
Commissioner

2304#024

**RULE**

**Department of Revenue**  
**Policy Services Division**

Income Tax Return Filing Extensions  
(LAC 61:III.2501, 2503, 2505, and 2507)

Under the authority of R.S. 47:103(D), 287.614(D), 612, 1511, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has

amended LAC 61:III.2501, 2503, 2505, and 2507 relative to income and franchise taxes filing extensions.

Act 410 of the 2022 Regular Legislative Session authorizes an automatic six-month filing extension for individual income, fiduciary income and partnership taxpayers unable to file their income tax return by the original due date of the return. The Act also authorizes a six-month extension for corporation income tax if the taxpayer timely requested an extension for federal income tax purposes. The primary purpose of these amendments is to provide guidance to taxpayers seeking an extension for filing income and franchise tax returns. This Rule is hereby adopted on the day of promulgation.

#### **Title 61**

### **REVENUE AND TAXATION**

## **Part III. Administrative and Miscellaneous Provisions**

### **Chapter 25. Returns**

#### **§2501. Individual Income Tax Filing Extensions**

A. Pursuant to R.S. 47:103(D), the secretary may grant a reasonable extension of time to file a state income tax return, not to exceed six months from the date the return is due.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date.

2. A taxpayer may request a state filing extension by submitting one of the following:

a. a paper Louisiana Department of Revenue form requesting a filing extension;

b. a paper copy of the taxpayer's Internal Revenue Service form requesting an extension to file a federal income tax return for the same taxable period; or

c. an electronic application.

3. An electronic application may be submitted by:

a. the Department of Revenue's web site;

b. tax preparation software; or

c. any other electronic method authorized by the secretary.

B. For taxable periods beginning on or after January 1, 2022, the secretary shall grant an automatic extension of time to file a state income tax return, not to exceed six months from the date the return is due, with no extension request required.

C. Filing Extension Does Not Extend Time to Pay Tax

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, estimated taxes due must be paid on or before the original due date.

D. For taxable periods prior to January 1, 2022 a tax preparer subject to the electronic filing mandate under LAC 61:III.1501.B must file an electronic application for a state filing extension for individual income taxes.

E. Failure to file the return by the extended due date shall result in the extension being null and void and shall result in delinquent filing penalties being assessed from the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47: 103(D) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1137 (June 2009), amended LR 36:73 (January 2010), LR 39:103 (January 2013), LR 45:1809 (December 2019), amended LR 49:702 (April 2023).

#### **§2503. Corporation Income and Franchise Tax Filing Extensions**

A. *Louisiana Revised Statute* Title 47, Section 287.614(D) provides that the secretary may grant an extension of time to file a state corporation income and franchise tax return, not to exceed seven months, from the date the return is due.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date.

2. A taxpayer must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:

a. the Department of Revenue's web site at [www.revenue.louisiana.gov/extensions](http://www.revenue.louisiana.gov/extensions);

b. tax preparation software; or

c. any other electronic method authorized by the secretary.

B. For taxable periods beginning on or after January 1, 2022 the secretary shall grant a reasonable extension of time to file a state corporation income and franchise tax return for the same extended period of time as the taxpayer's federal extension, or six-months, whichever is later, with no state extension request required.

1. A taxpayer who files a corporation franchise tax return without a corporate income tax return is ineligible for a filing extension pursuant to R.S. 47:612.

2. A taxpayer must mark the box on the CIFT-620, *Louisiana Corporation Income and Franchise Tax Return*, noting that they have timely applied for a federal extension for the same taxable period.

a. If approved for a federal extension, a taxpayer should retain a copy of their approval determination letter Federal Form 6513, *Extension of Time to File*, or other material evidencing that their federal extension has been approved.

b. Failure to obtain an approved federal extension shall result in the Louisiana extension being null and void and shall result in delinquent filing penalties being assessed from the original due date.

i. If a taxpayer requested reconsideration of a denied federal extension and the extension is subsequently approved, the taxpayer must attach all documents required by the IRS for approving the reconsideration request to their return in addition to a statement from the IRS or the taxpayer that the reconsidered extension request has been approved.

ii. If a taxpayer requested reconsideration of a denied federal extension and the extension request remains denied, the taxpayer must file their return without further delay and attach the IRS statement informing the taxpayer that their reconsidered extension request remains denied.

C. Filing Extension Does Not Extend Time to Pay Tax

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, income and franchise taxes due must be prepaid on or before the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.614(D), 612 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:552 (March 2010),

amended LR 39:99 (January 2013), amended LR 49:702 (April 2023).

### **§2505. Filing Extensions for Partnerships**

A. Revised Statute Title 47, Section 1514 provides that the secretary may grant a reasonable extension to file any tax return due under this subtitle, not to exceed six months, from the date the return is due.

1. To obtain a filing extension for filing a partnership/partnership composite return, partnerships must make the request on or before the tax return's due date.

2. A partnership must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:

- a. the Department of Revenue's web site at [www.revenue.louisiana.gov/extensions](http://www.revenue.louisiana.gov/extensions);
- b. tax preparation software; or
- c. any other electronic method authorized by the secretary.

B. For taxable periods beginning on or after January 1, 2022, the secretary shall grant an automatic extension of time to file a state income tax return, not to exceed six months from the date the return is due, with no extension request required.

C. Filing extension does not extend time to pay tax.

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, income taxes due must be prepaid on or before the original due date.

D. Failure to file by the extended due date shall result in the extension being null and void and shall result in delinquent filing penalties assessed from the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:103(D), 1511 and 47:1514.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 40:801 (April 2014), LR 48:1106 (April 2022), amended LR 49:703 (April 2023).

### **§2507. Fiduciary Income Tax Filing Extensions**

A. Pursuant to R.S. 47:103(D), the secretary may grant a reasonable extension of time to file a state income tax return, not to exceed six months from the date the return is due.

1. To obtain a filing extension for filing a fiduciary return, estates and trusts must make the request on or before the due date of the tax return.

2. For taxable periods beginning on or after January 1, 2019, an estate or trust must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:

- a. the Department of Revenue's web site;
- b. tax preparation software; or
- c. any other electronic method authorized by the secretary.

B. For taxable periods beginning on or after January 1, 2022, the secretary shall grant an automatic extension of time to file a state income tax return, not to exceed six months from the date the return is due, with no extension request required.

C. Filing extension does not extend time to pay tax.

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The

extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, income taxes due must be prepaid on or before the original due date.

D. Failure to file by the extended due date shall result in the extension being null and void and shall result in delinquent filing penalties assessed from the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:103(D) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019), amended LR 49:703 (April 2023).

Kevin J. Richard, CPA  
Secretary

2304#029

## **RULE**

### **Department of Wildlife and Fisheries Wildlife and Fisheries Commission**

#### **Daily Take and Possession Limits of King and Spanish Mackerel and Cobia (LAC 76:VII.327)**

The Wildlife and Fisheries Commission has amended a Rule (LAC 76:VII.327) by modifying the daily bag and possession limit for recreationally and commercially harvested cobia from two fish per person to one fish per person per day. Further modifications to the Rule also establish a recreational and commercial vessel limit of no more than two cobia per day. The changes are a result of recent changes made by NOAA Fisheries, through the Gulf of Mexico Fishery Management Council, to establish a vessel limit and modify the possession limits for recreationally and commercially harvested cobia in the federal waters of the Gulf of Mexico. The authority for amendment of this Rule is included in the Administrative Procedure Act, R.S. 49:961 et seq., and through the authority granted in R.S. 56:6(25)(a), R.S. 56:325.1, and 56:326.3 to the Wildlife and Fisheries Commission. This Rule is hereby adopted on the day of promulgation.

#### **Title 76**

#### **WILDLIFE AND FISHERIES**

#### **Part VII. Fish and Other Aquatic Life**

#### **Chapter 3. Saltwater Sport and Commercial Fishery §327. Daily Take and Possession Limits of King and Spanish Mackerel and Cobia**

A. - C.2. ...

D. The recreational and commercial bag limit for possession of cobia (*Rachycentron canadum*) whether caught within or without the territorial waters of Louisiana shall be one fish per person per day with a vessel limit not to exceed two fish per vessel per day, regardless of the number of trips or persons on the vessel.

E. - E.6. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:6(25)(a), R.S. 56:325.1, and R.S. 56:326.3.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 15:868 (October 1989), amended LR 17:207 (February 1991), LR