

State of Louisiana  
Department of Revenue



JEFF LANDRY  
GOVERNOR

RICHARD NELSON  
SECRETARY

October 4, 2024

Via e-mail (return receipt requested) to:

The Honorable Julie Emerson  
Chairman of the House Committee on Ways and Means  
P.O. Box 94062  
Baton Rouge, Louisiana 70804  
apa.h-wm@legis.la.gov

The Honorable Franklin Foil  
Chairman of the Senate Committee on Revenue & Fiscal Affairs  
P.O. Box 94183  
Baton Rouge, Louisiana 70804  
apa.s-r&f@legis.la.gov

**Re: Proposed Rule LAC 61:I.1101 and 1302 - Pass-Through Entities Exclusions**

Chairman Emerson and Chairman Foil:

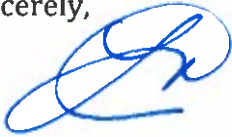
On June 10, 2024, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed Rule LAC 61:I.1001 and 1302 - *Pass-Through Entities Exclusions* was sent to your committee for review. R.S. 47:1624(F) authorizes the suspension of the accrual of interest during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute or regulation. The purpose of these amendments is to set forth the information and documentation required to be provided by a taxpayer claiming the Pass-Through Entity Exclusion and nonresident individuals reporting a net operating loss.

The *Notice of Intent* was published on pages 1076 through 1078 of the July 2024 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Tuesday, August 27, 2024. There were no attendees other than one Department attorney. Additionally, no written or oral comments were received. As a result, no changes will be made to the text of the amended Rule before it is finalized.

Summary Report – LAC 61:l.1001 and 1302  
Pass-Through Entities Exclusions  
October 4, 2024  
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This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed Rule will be submitted for publication as a final rule in the November 2024 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Danielle Daniels via email at [danielle.daniels2@la.gov](mailto:danielle.daniels2@la.gov) or by phone at (225) 219-1781.

Sincerely,



Luke Morris  
Assistant Secretary, Office of Legal Affairs

Cc: The Honorable Cameron Henry, President of the Senate,  
[apa.senatepresident@legis.la.gov](mailto:apa.senatepresident@legis.la.gov), The Honorable Phillip DeVillier, Speaker of the House,  
[apa.housespeaker@legis.la.gov](mailto:apa.housespeaker@legis.la.gov), Office of the State Register, [Reg.Submission@la.gov](mailto:Reg.Submission@la.gov)