

3. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 through 1602.

4. In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1519, 47:1520, 47:635(A)(2), 47:640(A)(1), 47:633(9)(c).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1271 (June 2010), amended LR 37:1614 (June 2011), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1858 (December 2024).

Richard Nelson
Secretary

2412#028

RULE

Department of Revenue Tax Policy and Planning Division

Tax Credit Documentation Requirements (LAC 61:I.1001 and 1302)

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, Tax Policy and Planning Division, amends LAC 61:I.1001 and 1302.

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 amendments 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. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

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

Chapter 10. Income: Pass-Through Entities

§1001. Election of Pass-Through Entities

A. - C.4.c. ...

d. For calculation purposes, individual or fiduciary income taxpayers with an ownership interest in an entity making the election shall submit a copy of Form R-6981, Louisiana Statement of Owner's Share of Entity Level Tax Items, and a pro forma Federal Form 1040 or 1041, respectively, that excludes any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620. A nonresident individual shall submit a pro forma NPR Worksheet of the Louisiana Form IT-540B excluding any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620 instead of a pro forma Federal Form 1040.

e. The accrual of interest shall be suspended 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 herein, as provided by R.S. 47:1624(F).

C.5. - D.3.b. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.732.2 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 46:43 (January 2020), amended by the Department of Revenue, Policy Services Division, LR 48:2991 (December 2022), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:407 (March 2024), amended LR 50:1859 (December 2024).

Chapter 13. Income: Individual §1302. Nonresident Net Operating Losses

A. ...

B. Application

1. The years to which Louisiana net operating losses may be carried are the same as they are for federal personal income tax purposes.

2. Net operating loss carrybacks and carryovers are considered an adjustment to Louisiana income and must be applied against total Louisiana income before applying any deductions.

C. Limitations

1. A Louisiana net operating loss carryback or carryover cannot include any amount that has already been deducted for Louisiana purposes.

2. Nothing in this Section authorizes a federal income tax deduction for income that did not bear Louisiana personal income tax.

D. Documentation for claiming the deduction

1. When a year produces a Louisiana net operating loss, a pro forma Federal Form 1040 showing how the Louisiana NOL was calculated must be attached to the return at the time of filing.

2. When a net operating loss carryback or carryover is used you must mark the "NOL" box on the face of the return and the following documentation must be attached to the return at the time of filing:

a. a schedule showing:

i. the taxable year in which each loss that is being carried back or carried over occurred; and

ii. the amount of each loss applied to each taxable year to which it was carried over or carried back.

b. a pro forma Federal Form 1040 showing the utilization of the Louisiana net operating loss; and

c. a pro forma Federal Form 1040 for the year producing the Louisiana net operating loss if it was not provided for the year in which it was produced.

3. When federal law provides for the carryback of a net operating loss:

a. If an amended return is being filed to carryback a Federal net operating loss, you must mark the "Amended Return" box on the face of the return and attach an explanation of the change and a copy of the federal amended return, Federal Form 1040X, or Federal Form 1045 whichever was filed.

b. If an amended return is being filed to carryback a federal and Louisiana net operating loss, you must mark the "Amended Return" and "NOL" box on the face of the

return; attach the schedule required by Subparagraph (2)(a) of this Subsection, a copy of the federal amended return, Federal Form 1040X or Federal Form 1045 whichever was filed; and a *pro forma* Federal Form 1040 to show how the Louisiana net operating loss was utilized.

4. The accrual of interest shall be suspended 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 herein, as provided by R.S. 47:1624(F).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:293, R.S. 47:295, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:101 (January 2002), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1859 (December 2024).

Richard Nelson
Secretary

2412#029

RULE

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Derelict Crab Trap Removal Program (LAC 76:VII.367)

In accordance with the Administrative Procedure Act, R.S. 49:961 et seq., and through the authority granted in R.S. 56:332(N), that the Wildlife and Fisheries Commission amends LAC 76:VII.367 to temporarily close a portion of state inside waters to the use of crab traps in order to facilitate the removal of abandoned crab traps in these waters.

These abandoned crab traps can cause navigational hazards, user-group conflicts, and cause stress on the state blue crab stock by continuing to fish after being abandoned or displaced. Traps are often displaced or abandoned due to storm and tidal movements or theft, from having the floats cut by propellers or are captured in another fisherman's gear. The removal of these traps is necessary to keep Louisiana's coast pristine, reduce litter, and to facilitate improvement of the blue crab stock.

The Wildlife and Fisheries Commission amended the provisions in LAC 76:VII.367 governing the locations of temporary crab trap closures to address problems in portions of state waters resulting from a large number of abandoned and derelict crab traps since 2004. The Wildlife and Fisheries Commission took action on August 1, 2024 to describe a new portion of state waters to be temporarily closed to the use of crab traps for the purpose of conducting a crab trap cleanup. 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

§367. Derelict Crab Trap Removal Program

A. The use of crab traps shall be prohibited for a 14-day period from 12 a.m. February 1, 2025 through 11:59 p.m. February 14, 2025 within Jefferson, St. Charles, St. John the

Baptist, St. Tammany, and Tangipahoa Parishes as described below:

1. from a point of origin where I-55 intersects Pass Manchac (30 degrees 17 minutes 07.08 seconds north latitude, 90 degrees 24 minutes 06.07 seconds west longitude); thence easterly following the northern bank of Pass Manchac to the point where Pass Manchac exits at the northwest bank of Lake Pontchartrain; thence northerly following the bank of Lake Pontchartrain to the south bound lane of the Lake Pontchartrain Causeway (30 degrees 21 minutes 51.75 seconds north latitude, 90 degrees 05 minutes 38.59 seconds west longitude); thence southerly to a point where the Lake Pontchartrain Causeway crosses the Lakefront Trail located at 30 degrees 01 minutes 10.06 seconds north latitude, 90 degrees 09 minutes 17.28 seconds west longitude; thence westerly following the Lakefront Trail along the south bank of Lake Pontchartrain until it intersects the Duncan Canal (30 degrees 02 minutes 50.56 seconds north latitude, 90 degrees 16 minutes 45.21 seconds west longitude); thence westerly past the Duncan Canal continuing to follow the south bank of Lake Pontchartrain to a point where I-10 passes over the southern bank of Lake Pontchartrain (30 degrees 03 minutes 21.43 seconds north latitude, 90 degrees 22 minutes 17.79 seconds west longitude); thence westerly on I-10 to the intersection of I-55, thence northerly on I-55 and terminating at the origin.

B. The use of crab traps shall be prohibited for a 14-day period from 12 a.m. February 1, 2025 through 11:59 p.m. February 14, 2025 within portions of Iberia, St. Mary, and Vermilion Parishes as described below:

1. from a point originating on the northern shoreline of the Gulf Intracoastal Waterway where it intersects the Acadiana Navigational Channel (29 degrees 50 minutes 37.17 seconds north latitude, 91 degrees 50 minutes 32.40 seconds west longitude); thence southerly to a point on the southern shoreline of the Gulf Intracoastal Waterway (29 degrees 50 minutes 28.22 seconds north latitude, 91 degrees 50 minutes 35.30 seconds west longitude); thence southwesterly along the Acadiana Navigational Channel red buoy line to the red navigational marker number 12 on the Marsh Island shoreline near Southwest Pass (29 degrees 36 minutes 10.81 seconds north latitude, 92 degrees 00 minutes 17.16 seconds west longitude); thence easterly along the northern shoreline of Marsh Island to the northeastern tip of Marsh Island (29 degrees 33 minutes 51.30 seconds north latitude, 91 degrees 43 minutes 00.00 seconds west longitude); thence north along 91 degrees 43 minutes 00.00 seconds west longitude to the northern shoreline of West Cote Blanche Bay (29 degrees 44 minutes 21.17 seconds north latitude, 91 degrees 43 minutes 00.00 seconds west longitude); thence westerly along the northern shoreline of West Cote Blanche Bay to its intersection with the Ivanhoe Canal (29 degrees 45 minutes 03.58 seconds north latitude, 91 degrees 44 minutes 15.16 seconds west longitude); thence northerly along the eastern shoreline of the Ivanhoe Canal to its intersection with the Gulf Intracoastal Waterway (29 degrees 45 minutes 45.92 seconds north latitude, 91 degrees 44 minutes 20.76 seconds west longitude); thence north to the northern shoreline of the Gulf Intracoastal Waterway (29 degrees 45 minutes 52.14 seconds north latitude, 91 degrees 44 minutes 23.78 seconds west longitude); thence westerly