

pay these debts. It is also likely that some of the people are driving illegally without a valid driver's license and without being covered by liability insurance. OMV has adopted the permanent Rule effective on November 20, 2024. This Rule is hereby adopted on the day of promulgation.

Title 55

PUBLIC SAFETY

Part III. Motor Vehicles

Chapter 18. Reinstatement Relief Program

§1801. Application

A. Any person shall complete and sign the Reinstatement Relief Program application form in order to apply for participation in the Reinstatement Relief Program. Any application or request, no matter in what form, which is not on the Office of Motor Vehicles approved application form shall be rejected, and such applicant shall not be considered for participation in the Reinstatement Relief Program until they submit the application on the approved form.

B. The applicant for the Reinstatement Relief Program shall provide the following information in order to be considered for the program:

1. personal information, including but not limited to:
 - a. name;
 - b. address. If the applicant's mailing address and physical address are different, the applicant shall provide both address;
 - c. driver's license number. If the applicant does not know their driver's license number, they shall provide their social security number;
 - d. telephone number;
2. marital status;
3. the name of all children under the age of 18 and any other person who is a dependent and lives with the applicant;
4. applicant's employment information or self-employment information;
5. applicant's spouse employment information or self-employment information;
6. complete information on income;
7. complete information on monthly deductions and expenses;
8. credit card debt and loans not included in "9";
9. any financial assistance received by the applicant by another person;
10. listing of all assets;
11. listing of all bank accounts;
12. any pending bankruptcies.

C. The applicant shall sign the application certifying that all the information contained in the application is true, correct, and complete.

D. Based upon the applicant's responses, the Office of Motor Vehicles may require additional information or documentation to properly evaluate the application.

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:863.1.2

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of Motor Vehicles, LR 50:1671 (November 2024).

§1803. Determination of Amount to be owed.

A. The amount to be owed in the Reinstatement Relief Program shall be determined on an individual basis taking into account outstanding insurance cancellations which have not been reinstated including an insurance cancellation for which only a partial payment has been made. Any insurance

cancellation, and any money paid, on an insurance cancellation which was reinstated prior to the application for the Reinstatement Relief Program shall not be considered in determining the amount owed.

B. The applicant shall have the option to make a single payment for the total amount owed, or the applicant may request that the amount owed be paid through an installment agreement authorized in RS 32:429.4. The applicant shall choose which option is authorized in this Subsection within 10 calendar days of the commissioner making a determination of the amount owed. If the applicant chooses to make a single payment, the payment shall be received by the Office of Motor Vehicles prior to the expiration of the ten calendar day period.

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:863.1.2

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of Motor Vehicles, LR 50:1671 (November 2024).

Daniel Casey
Commissioner

2411#038

RULE

**Department of Revenue
Office of Legal Affairs
Tax Policy and Planning Division**

Tobacco Tax
(LAC 61:I.Chapter 51)

Under the authority of R.S. 13:5077(F), R.S. 47:843(F), 857 and 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, has amended LAC 61:I.5101 pertaining to reporting of certain imported cigarettes and has adopted LAC 61:I.5107-5115 related to wholesale tobacco dealers receiving unstamped and or unpaid tobacco products, purchasing and affixing tax stamps, and bonds waivers.

This Rule is needed to provide guidelines and clarification for licensed wholesale tobacco dealers regarding how to report certain imported cigarettes, the purchase of unstamped cigarettes and tobacco that require approval from the Tobacco Unit of the Attorney General's Office, the purchase of stamps and insurance on the shipment, procedure for affixing tax stamps, procedures for bond waiver, and procedures for requesting a refund for stamps affixed to goods that become damage or removed from the state's directory.

This Rule is written in plain language in an effort to increase transparency. 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 51. Tobacco Tax

**§5101. Reporting of Certain Imported Cigarettes;
Penalty**

A. - C. ...

D. The information furnished under Subsection A may be disclosed as provided in R.S. 47:1508(B)(11).

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5062 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Policy Services Division, LR 28:866 (April 2002), amended by the Department of Revenue, Office of Legal Affairs, Tax Policy and Planning Division, LR 50:1671 (November 2024).

§5107. Authority for Stamping Agents to Purchase Certain Unstamped Cigarettes, Tobacco; Approval from Attorney General

A. Stamping agents licensed with the Office of Alcohol and Tobacco Control may sell cigarettes in or into the state only if the manufacturer and brand family of the cigarettes are listed on the state directory maintained by the attorney general at the time of stamping. However, unless prior written approval is obtained from the attorney general, stamping agents may not purchase cigarettes from an entity other than an importer, manufacturer, or sales entity affiliate.

B. For a stamping agent to purchase unstamped cigarettes from an entity other than an importer, manufacturer, or sales entity affiliate, the stamping agent must first request approval from the attorney general on a quarterly basis by submitting a written request on a form approved and provided by the attorney general that includes the following:

1. names and addresses of the entities from whom the stamping agent intends to purchase unstamped cigarettes or roll-your-own tobacco products;

2. manufacturers and brand names of the unstamped cigarettes and roll-your-own tobacco products that the stamping agent intends to purchase;

3. intended state of destination of the unstamped cigarettes and roll-your-own tobacco products upon resale by the stamping agent;

4. written verification from the entities from whom the stamping agent intends to purchase unstamped cigarettes or roll-your-own tobacco products that the former agrees to provide copies of invoices and any other necessary documentation to confirm the accuracy of the reported transactions within 20 days following the end of the applicable sales quarter; and

5. any other information that the attorney general may deem relevant.

C. The request shall be made at least 10 days prior to the beginning of the applicable sales quarter and prior to the purchase of any unstamped cigarettes or roll-your-own tobacco products as described in this Section. In the event that any information changes after the request has been submitted, whether or not approval has been given, a revised form shall be submitted immediately to the attorney general.

D. The decision to approve or deny the request shall be based upon the information provided by the stamping agent as well as any additional information that the attorney general may deem relevant, but in any case, approval shall be contingent upon agreement and cooperation by the entities from whom the stamping agent intends to purchase the unstamped cigarettes or roll-your-own tobacco products to provide copies of invoices and any other necessary documentation to confirm the accuracy of the reported transactions within 20 days following the end of the applicable sales quarter.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:847 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Tax Policy and Planning Division, LR 50:1672 (November 2024).

§5109. Purchase, Shipment of Tax Stamps; Insurance

A. Tobacco tax stamps shall be purchased by licensed wholesale distributors who are registered as stamping agents with the Office of Alcohol and Tobacco Control. The tobacco tax stamps are shipped to the stamping agents directly from the stamp provider.

B. Purchase orders for tax stamps shall be placed electronically with the Department of Revenue using the prescribed electronic format. Tobacco tax stamp sheets shall be ordered in multiples of ten. When placing the order, the stamping agent may purchase insurance on the shipment for reimbursement purposes in the event the tax stamps are lost or damaged. If insurance is not purchased, the stamping agent assumes liability for any missing or damaged tax stamps.

C. All electronic orders shall be verified and approved by the Department of Revenue before the stamp provider is authorized to fill and ship the order.

D. Orders will be processed as standard two-day delivery. Stamping agents that request next day delivery are responsible for the delivery costs and must provide billing account information for this purpose.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:843 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Tax Policy and Planning Division, LR 50:1672 (November 2024).

§5111. Affixing of Tax Stamps

A. Tax stamps required by R.S. 47:843 and 847 shall be affixed to the bottom of cigarette packages in a manner that is clearly visible to subsequent purchasers. No other stamp, label, decal, mark or sign shall be affixed to or displayed on the bottom of a package of cigarettes without prior written approval from the Department of Revenue.

B. The stamp shall be affixed in such a manner that it cannot be removed from the package without being mutilated or destroyed.

C. Each individual package must contain more than 50 percent of the stamp to be considered stamped and taxed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:843(F) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Tax Policy and Planning Division, LR 50:1672 (November 2024).

§5113. Bond Waiver

A. A registered tobacco dealer in tobacco products including but not limited to cigars, cigarettes, and smoking tobacco, shall furnish a bond in accordance with R.S. 47:848(A).

B. The secretary is authorized to waive the furnishing of a surety bond as set forth in R.S. 47:848(B).

C. If any dealer whose bond has been waived by the secretary:

1. commits a stamping violation,
2. fails to file monthly reports with the Department of Revenue or the Tobacco Unit with the Department of Justice, or
3. acts in bad faith, such as not filing the required tobacco monthly return or schedules or repeatedly filing

inaccurate or incomplete tobacco monthly returns or schedules with either department, the secretary may revoke the waiver and require the dealer to furnish a bond in the amount required in R.S. 47:848(A). If a bond waiver is revoked, the dealer shall not be eligible for a bond waiver for a period of three years thereafter.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:848 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Tax Policy and Planning Division, LR 50:1672 (November 2024).

§5115. Refunds/Credits and Destruction of Products

A. A dealer may be refunded or credited the cost of stamps affixed to goods when:

1. by reason of damage the goods become unfit for sale and are destroyed by the dealer or returned to the manufacturer or jobber; or

2. the goods were listed on the state directory at the time the stamps were affixed but have subsequently been removed from the state directory and the goods have been destroyed.

B. A dealer seeking a refund or credit of the cost of stamps affixed to goods which, because of damage were unfit for sale and have been returned to the manufacturer, must claim the refund or credit in the manner prescribed by the secretary and provide the following documentation:

1. a notarized affidavit containing the product brand name, the quantity returned to the manufacturer or jobber, the date of return of the product and the location to which the product was returned; and

2. a copy of the credit memo received from the manufacturer.

C. A dealer who intends to destroy goods which have been affixed with a tax stamp because they have either been damaged and are unfit for sale or have been removed from the state directory shall notify the department prior to the destruction and comply with the following requirements: .

1. The destruction shall be witnessed by a representative of the Department of Revenue and/or the Office of the Attorney General.

2. Goods shall be destroyed by cutting in half and saturating the product with bleach.

3. The Department of Revenue shall provide the dealer with a certification of the destruction which shall be submitted with the claim for credit or refund.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:857 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Tax Policy and Planning Division, LR 50:1673 (November 2024).

Richard Nelson
Secretary

2411#010

RULE

Department of Revenue Tax Policy and Planning Division

Net Capital Gains Deduction (LAC 61:I.1312)

Under the authority of R.S. 47: 293.2 and 1511, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, adopts LAC 61:I.1312 to effectively administer R.S. 47:293.2 relative to the net capital gains deduction.

Revised Statutes 47:293(9)(a)(xvii) and (10) provide an individual income tax deduction for net capital gains resulting from the sale or exchange of an equity interest in or substantially all of the assets of a non-publicly traded corporation, partnership, limited liability company, or other business organization commercially domiciled in Louisiana.

Act 242 of the 2023 Regular Legislative Session (“Act 242”) requires the department to promulgate regulations relative to the net capital gains deduction and outlines minimum rule requirements. Act 242 provides that the regulations must contain: 1) documentation requirements applicable to taxpayers claiming the deduction; 2) a de minimis exception to documentation requirements for small transaction eligible for the deduction; 3) restrictions on eligibility for transactions where the majority of the physical assets are located outside of Louisiana; and 4) restrictions on eligibility for transactions between related parties. The primary purpose of this Rule is to conform to these regulation requirements.

This Rule is written in plain language with a readability score of 11.11. 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 13. Income: Individual

§1312. Net Capital Gains Deduction

A. General. R.S. 47:293(9)(a)(xvii) and (10) provide a deduction for resident individuals and nonresident individuals (“taxpayers”), respectively, for net capital gains resulting from the sale or exchange of an equity interest in, or from the sale or exchange of substantially all of the assets of a non-publicly traded corporation, partnership, limited liability company, or other business organization (“business”) commercially domiciled in Louisiana.

B. Definitions

Capital Gains from the Sale or Exchange of the Assets of a Business—capital gains from sales and exchanges that are reported on Federal Form 4797—Sales of Business Property, the gains from which are reportable on Schedule D of Federal Form 1040.