

RULE

**Department of Revenue
Policy Services Division**

**Nonresident Professional Athletes
(LAC 61:I.1304, 1305, 1520, and III.1527)**

Under the authority of R.S. 39:100.1, 47:101(A), 111(A)(12), 114, 164(D), 290, 293, 295, 1511, 1520, 1602.1, 1604.1 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.1304, 1305, 1520 and 61:III.1527 relative to Louisiana income tax returns for nonresident professional athletes.

These amendments repeal language pertaining to obsolete team composite tax returns and composite payments, which allowed professional athletic teams to report Louisiana individual income tax on behalf of all nonresident team members. These amendments would also effectively modify certain reporting requirements related to the Sports Facility Assistance Fund and make an existing regulation consistent with R.S. 47:1604.1, which modifies penalty rates for fraud, negligence and large tax deficiencies. 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

**§1304. Nonresident Apportionment of Compensation
from Personal Services Rendered in Louisiana**

A. - I.2. ...

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J. Nothing in this regulation shall restrict the secretary's authority to otherwise provide for efficient administration of the individual income tax.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:111(A)(12), R.S. 47:290, 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 28:99 (January 2002), amended LR 48:507 (March 2022).

**§1305. Income Tax Schedule Requirement for Certain
Nonresident Professional Athletes and
Professional Sports Franchises**

A. If the Louisiana income tax of a nonresident professional athlete or professional sports franchise is attributable to the Sports Facility Assistance Fund, created by R.S. 39:100.1, the following schedule must be attached to any income tax return filed, including individual, corporate, fiduciary, or trust income tax returns. Each nonresident professional athlete and professional sports franchise with Louisiana source income must attach a schedule to the required Louisiana income tax return—that includes the following information:

1. the name of each facility, course, stadium, or arena at which they earned income in Louisiana;
2. the location of each facility, course, stadium, or arena at which they earned income in Louisiana; and

3. the number of duty days, as defined in LAC 61:I.1304.I, spent at each facility, course, stadium, or arena at which they earned income in Louisiana.

B. ...

* * *

C. Effective for tax years beginning on or after January 1, 2021, nonresident professional athletes, if required to file an individual income tax return, must utilize the Louisiana Nonresident Return, Form IT-540B and attach Schedules NRPA-1 and NRPA-2.

D. Penalty for Failure to Timely Remit Returns, Schedules and Payments

1. The following penalties based on R.S. 47:1602.1 will be imposed for failure to timely remit these returns, schedules, and payments.

a. In the case of failure to timely make and file any return or schedule required by the secretary to administer the provisions of the Sports Facility Assistance Fund, the penalty shall be \$500 for the first such failure, \$1,000 for the second such failure within the three-year period beginning on the due date of the first delinquent return or schedule, and \$2,500 for each subsequent failure within the three-year period beginning on the due date of the first delinquent return or schedule.

b. In the case of failure to timely remit any payment required by the secretary to administer the provisions of the Sports Facility Assistance Fund, the penalty shall be 5 percent of the total payment due if the delinquency is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the delinquency continues, not to exceed 50 percent of the amount due.

E. Based on R.S. 47:1604.1, any taxpayer who fails to comply with the tax laws of this state or understates tax liability by ten percent or more, under circumstances indicating a careless or reckless disregard of rules and regulations, but with no voluntary intent to defraud, may cause a penalty to be imposed, in addition to any other penalties provided, of 20 percent of the tax or deficiency found to be due.

1. The penalty provided for pursuant to this Paragraph shall not be applicable if a taxpayer's understatement was due to reasonable cause where the taxpayer acted in good faith.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:100.1, R.S. 47:101(A)(3), R.S. 47:295, R.S. 47:1511, R.S. 47:1602.1, and R.S. 47:1604.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:98 (January 2002), amended LR 34:446 (March 2008), amended LR 48:507 (March 2022).

Chapter 15. Income: Withholding Tax

§1520. Withholding by Professional Athletic Teams

A. - G.1.b. ...

H - H.3. repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 39:100.1, R.S. 47:164(D), R.S. 47:295, R.S. 47:1511, R.S. 47:114 and R.S. 47:1602.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 30:91 (January 2004), amended LR 39:104 (January 2013), repromulgated LR 39:330 (February 2013), amended LR 48:507 (March 2022).

Part III. Administrative and Miscellaneous Provisions
Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

§1527. Electronic Filing Mandate for Reports and Returns related to the Sports Facility Assistance Fund

A. - B.1.b. ...

c. IT-540B with attached Schedules NRPA-1 and NRPA-2 for nonresident athletes; and

B.1.d. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1520 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 37:914 (March 2011), amended LR 48:508 (March 2022).

Kevin J. Richard, CPA
Secretary

2203#027

RULE

Department of Wildlife and Fisheries
Wildlife and Fisheries Commission

Alligators (LAC 76:V.701)

The Wildlife and Fisheries Commission does hereby reduce farm alligator releases to the wild from 10 percent to 5 percent. Allow landowners with minimal acreage landowner nuisance tags to harvest alligators year round. Declare that hatchlings be removed from incubation material, placed in clean fresh water and fed within 10 days of hatching. Change the minimum temperature requirements on farm facilities from 80 degrees Fahrenheit to a more appropriate range from 70 degrees Fahrenheit to 90 degrees Fahrenheit. Change the slaughter regulations on alligator farms to prohibit cord severance followed by pithing of the brain as an acceptable slaughter method.

Over the past 50 years, alligator nest surveys have increased from an estimate of less than 10,000 in the 1970s and 1980s to well over 60,000 nests in recent years. This increase in nesting has produced a population that can now be sustained with a much lower farm return rate. Allowing a landowner with minimal acreage to harvest an alligator at any time of the year will allow for greater flexibility in our nuisance control program. Adding a regulation stating that hatchlings must be removed from incubation material and placed in clean, fresh water and fed within 10 days of hatching will allow for maximum survivability and early growth of new hatchlings. Changing minimum temperature requirements on farm facilities from 80 degrees Fahrenheit to a more appropriate range from 70 degrees Fahrenheit to 90 degrees Fahrenheit will be more consistent with modern alligator farming practices. Changing slaughter regulations on alligator farms to no longer allow cord severance followed by pithing of the brain as an acceptable slaughter method will put Department of Wildlife and Fisheries regulations in line with the World Organization for Animal Health guidelines. This Rule is hereby adopted on the day of promulgation.

Title 76

WILDLIFE AND FISHERIES

Part V. Wild Quadrupeds and Wild Birds

Chapter 7. Alligators

§701. Alligator Regulations

A. - A.6.f.vii. ...

7. Open Season, Open Areas, and Quotas

a. Open seasons are as follows.

i. The state shall be divided into the east and west alligator hunting zones by the following boundary: Beginning at the southwestern most part of Point Au Fer Island thence north along the western boundary of Terrebonne Parish to the Atchafalaya River, thence north along the Atchafalaya River to the East Atchafalaya Protection Levee, thence north along the East Atchafalaya Protection Levee, to Interstate 10, thence east along Interstate 10 to Interstate 12, thence east along Interstate 12 to Interstate 55, thence north along Interstate 55 to the Mississippi state line. The season for taking alligators in the wild shall open on the last Wednesday of August in the East Zone and the first Wednesday of September in the West Zone and will remain open for 60 days thereafter in each zone. The secretary shall be authorized to close, extend, delay, or reopen the season as biologically justifiable.

ii. Nuisance control hunters may take nuisance alligators at any time as prescribed by the department. An individual landowner may be issued landowner nuisance tags for minimal acreage of isolated parcels of non-contiguous wetlands and harvest alligators at any time prescribed by the department.

7.a.iii. - 13.d. ...

14. Alligator Egg Collections

a. - i. ...

j. The alligator egg collection permittee and the landowner are responsible for the return of the percentage of live alligators to the wild described on the alligator egg collection permit. This requirement is nontransferable. Minimum return rates will be based upon the state average hatching success which is 78 percent. In no case shall the return rate be less than 5 percent at 48 inches total length. Each alligator shall be returned to the original egg collection area within a maximum time of two years from date of hatching. Each alligator shall be a minimum of 36 inches and a maximum of 60 inches (no alligator over 60 inches total length will be accepted for release) in total length and the returned sex ratio should contain at least 50 percent females. The alligator egg collection permittee/landowner are responsible for and must compensate in kind for alligator mortality which occurs for department-authorized return to the wild alligators while being processed, stored, or transported. The department shall be responsible for supervising the required return of these alligators. A department transfer authorization permit is not required for return to the wild alligators which are delivered to the farm of origin no more than 48 hours prior to being processed for wild release. Releases back to the wild will only occur between March 15 and August 25 of each calendar year provided that environmental conditions as determined by the department are favorable for survival of the released alligators. Any farmer who owes 1000 or more alligators at