

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(3) grants the secretary the discretion to require electronic filing of tax returns or reports by administrative rule promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. R.S. 47:1520(A)(1)(d) also allows the secretary to require electronic filing when the report is required for dedicated fund distribution. The purpose of this regulation is to require aviation fuel dealers to electronically file all state sales tax returns and electronically submit all related sales and use tax payments. Article VII §27(B)(1) of the Louisiana Constitution requires the revenue dedicated to airports be appropriated based on annual estimated revenue from sales taxes collected and received on aviation fuel. Aviation fuel dealers must file and pay electronically so that aviation fuel revenues can be tracked to ensure the accuracy of future revenue estimates.

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 III. Administrative and Miscellaneous Provisions

Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

§1549. Aviation Fuel Dealers—Electronic Filing Requirements

A. Definitions. The terms *aviation fuel*, *aviation fuel dealer*, *aviation gasoline*, and *aviation jet fuel* shall have the same meanings given to them in R.S. 47:818.2.

B. For filing periods beginning on or after October 1, 2024, aviation fuel dealers shall be required to file the Form R-1029E, Louisiana Sales Tax Return, electronically.

C. Aviation fuel dealers may not file paper versions of the Form R-1029.

D.1. Failure to comply with the electronic filing requirement of this section will result in the assessment of a penalty as provided for in R.S. 47:1520(B), beginning with the October 2024 filing period.

2. Waiver of the penalty provided for in paragraph 1 of this subsection shall only be allowed as provided for in R.S. 47:1520(B).

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:1293 (September 2024).

§1550. Aviation Fuel Dealers—Electronic Payment Required

A. R.S. 47:1519(B)(1) allows the secretary to require aviation fuel dealers to pay sales and use tax by electronic funds transfer.

B. Effective for all filing periods beginning on or after October 1, 2024, all payments by any aviation fuel dealer shall be electronically transferred to the department on or before the twentieth day following the close of the reporting period using the electronic format provided.

C. For purposes of this Rule, specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

D. 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 and 1602, beginning on November 20, 2024.

E. If an aviation fuel dealer has made a good faith attempt and exercises due diligence in initiating a payment under the provisions of R.S. 47:1519, this Rule, and LAC 61.I.4910 but because of unexpected problems arising at financial institutions, Federal Reserve facilities, the automated clearinghouse system, or state agencies, the payment is not timely received, the delinquent penalty may be waived as provided by R.S. 47:1603. Before a waiver will be considered, aviation fuel dealers must furnish the department with documentation proving that due diligence was exercised and that the delay was clearly beyond their control.

F. In any case where the aviation fuel dealer can prove payment by electronic funds transfer would create an undue hardship, the secretary may exempt the taxpayer from the requirement to transmit funds electronically.

G. The tax returns must be filed electronically; separately from the electronic transmission of the remittance.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:1519.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:1293 (September 2024).

Richard Nelson
Secretary

2409#029

RULE

Department of Revenue Tax Policy and Planning Division

Installment Agreement for Payment of Tax (LAC 61.I.4919)

Under the authority of R.S. 47:105(B), 47:1511, and 47:1576.2 and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, has amended LAC 61.I.4919 relative to installment agreements for the payment of tax.

R.S. 47:105(B) and 47:1576.2 authorizes the payment of taxes in installments and gives the secretary authority to promulgate rules to administer the installment program. This Rule increases the maximum threshold and extends the payment period for informal installment agreements.

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. Administrative and Miscellaneous Provisions Chapter 49. Tax Collection

§4919. Installment Agreement for Payment of Tax

A. - C.4. ...

D. Forms of Installment Agreements

1. Informal installment agreements shall be allowed only if the amount owed is less than \$50,000 and the payment period is 60 months or less.

2. Formal installment agreements shall be required if the amount owed is \$50,000 or more or the payment period exceeds 60 months. Information relative to the taxpayer's employment, bank account, credit, income statement, balance sheets, cash-flow data, and any other information shall be provided to the department upon request.

D.3. - E.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:105 and R.S. 47:1576.2.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 42:281 (February 2016), amended by the Department of Revenue, Policy Services Division, LR 47:892 (July 2021), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1293 (September 2024).

Richard Nelson
Secretary

2409#079

RULE

Uniform Local Sales Tax Board

Authorization of Participation for Americans with Disabilities Act Compliance (LAC 72:I.Chapter 2)

Under the authority of R.S. 47:337.102 and 47:337.94, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Louisiana Uniform Local Sales Tax Board adopts LAC 72:I.Chapter 2.

Pursuant to Act 393 of the 2023 Regular Session of the Louisiana Legislature, which authorizes certain public bodies to allow members of the public and members of a public body who have a disability recognized by the Americans with Disabilities Act the ability to participate in meetings via teleconference or video conference. This Rule is hereby adopted on the day of promulgation.

Title 72

UNIFORM LOCAL SALES TAX

Part I. General Provisions

Chapter 2. Open Meetings via Electronic Means Policy

§201. Agency Eligibility

A. The Louisiana Uniform Local Sales Tax Board (LULSTB) meets the below criteria pursuant to R.S. 42:14, to be eligible to conduct open public meetings via electronic means:

1. LULSTB is a public body as contemplated by R.S. 42:14(E)(1), political subdivision of the state pursuant to R.S. 47:337.102(A) with rulemaking authority pursuant to R.S. 47:337.102(E) and R.S. 47:337.94;

2. has powers, duties, or functions that are not limited in scope to a particular political subdivision or region;

3. conducts at least six regularly scheduled meetings in a calendar year; and

4. is not one of the agencies identified by R.S. 42:17.2(I), to which open meetings via electronic means shall not apply.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:17.2, R.S. 42:14, and R.S. 17.2.1.

HISTORICAL NOTE: Promulgated by Louisiana Uniform Local Sales Tax Board, LR 50:1294 (September 2024).

§203. Postings Prior to Meeting via Electronic Means

A. No later than 24 hours, exclusive of Saturdays, Sundays, and legal holidays, prior to the meeting via electronic means, the LULSTB shall post the meeting notice and agenda on the board's website, the Boards and Commissions website, and as otherwise required by law pursuant to R.S. 42:17.2(B). The notice will include:

1. detailed information for participants to submit comments regarding matters on the agenda via electronic means; and

2. applicable teleconference phone number and /or videoconference link.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:17.2, R.S. 42:14, and R.S. 17.2.1.

HISTORICAL NOTE: Promulgated by Louisiana Uniform Local Sales Tax Board, LR 50:1294 (September 2024).

§205. Electronic Meeting Requirements and Limitations

A. The LULSTB shall not conduct more than one-third of its regularly scheduled meetings in a calendar year via electronic means and will only conduct successive meetings via electronic meetings as reasonably needed.

B. The presiding officer shall be present and shall preside over the meeting at the anchor location. The anchor location shall be open to the public. Any member of the public body or the LULSTB shall be allowed to participate in person at the anchor location.

C. A schedule of meetings shall be posted on the board's website, and annually on the boards and commission website.

D. In an electronic meeting, board members of the LULSTB, whether participating from the anchor location or via electronic means, shall be counted for the purpose of establishing a quorum and may vote.

E. The LULSTB shall identify and acknowledge all public comments inclusive of those received in person during the meeting and those received in writing or electronically before any submission deadline (if any) for the meeting and shall maintain those comments in its record of the meeting.

F. If the LULSTB is aware of a technical problem that causes the meeting to no longer be audible, or if applicable, visible and audible to the public the meeting shall be recessed until the problem is resolved. If the problem is not resolved within one hour, the meeting shall be adjourned, and the presiding officer shall make an effort to alert all participants to that fact.

G. An online archive of any open meetings conducted via electronic means shall be maintained and available for two years on the board's website.

H. A member of the advisory committee who participates in a meeting via electronic means shall not be eligible to receive per diem for attending the meeting virtually.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:17.2, R.S. 42:14, and R.S. 17.2.1.

HISTORICAL NOTE: Promulgated by Louisiana Uniform Local Sales Tax Board, LR 50:1294 (September 2024).

§207. Disability Accommodations

A. People with disabilities are defined as any of the following: