

B. - C.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:5077, 47:1511, and 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:932 (July 2019), amended LR 48:2764 (November 2022).

§1534. Tobacco Tax—Electronic Payment Required

A. R.S. 47:1519(B)(1) allows the secretary to require payment of tobacco tax by electronic funds transfer.

B.1. Effective for all taxable periods beginning on or after October 1, 2019, all payments by a tobacco dealer shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

2. Effective for all taxable periods beginning on or after January 1, 2023, all payments by a retail dealer of vapor products shall be electronically transferred to the Department of Revenue on or before the twentieth day following the close of the reporting period using the electronic format provided by the department.

C. - G. ...

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 45:932 (July 2019), amended LR 48:2765 (November 2022).

Kevin J. Richard, CPA
Secretary

2211#018

RULE

**Department of Revenue
Policy Services Division**

**Manufacturer’s Net Invoiced Price
(LAC 61.I.5103)**

Under the authority of R.S. 47:841(D) and 1511, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61.I.5103 relative to the determination of manufacturer’s net invoiced price.

The purpose of this regulation is to provide definitions relative to the calculation of manufacturer’s net invoiced price and provide guidance regarding the inclusion and exclusion of certain items such as, trade discounts, cash discounts, federal excise tax, and shipping charges routinely reflected on invoices issued to tobacco dealers. 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

§5103. Manufacturer’s Net Invoiced Price

A. Definitions

Cash Discounts—reduction to the total invoiced amount based upon a payment method or timing of payment such as payment by electronic funds transfer, automatic withdrawal or full payment within a specified period.

Promotional Incentives—product provided to the Louisiana dealer and listed on the invoice at no cost.

Trade Discounts—reduction in list price or unit price given by a manufacturer or other supplier. These discounts are listed in the product line item as either a percentage or specified amount and are reflected in the extended price of the product on the invoice.

B. The tobacco tax is imposed on the invoice price of cigars, smoking tobacco, smokeless tobacco, and other tobacco products. R.S. 47:842(6) defines invoice price as the manufacturer’s net invoiced price as invoiced to the Louisiana tobacco dealer.

C. Manufacturer’s net invoiced price is the product line item price charged to the dealer by the manufacturer, supplier, jobber or other person who sells the tobacco product to the dealer inclusive of any trade discount reflected in the line item price.

D. Federal excise and other taxes, shipping charges, and freight charges separately stated on an invoice are not considered part of the price of the taxable product and are excluded from the determination of manufacturer’s net invoiced price.

E. Cash discounts shall not be considered when determining the manufacturer’s net invoiced price.

F. R.S. 47:854(B) requires that any tobacco products given away at no cost must be taxed in the same manner as products sold, used, consumed, handled or distributed in this state. The tobacco tax due on promotional incentives listed on an invoice at no cost shall be determined as follows.

1. If the invoice reflects a purchase of the same product, then the tobacco excise tax should be calculated on the invoiced price charged on the invoice for the same product.

2. If the invoice does not show the purchase of the same product, then the tax is calculated on the manufacturer’s list price for that product.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:841(D) and 1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 48:2765 (November 2022).

Kevin J. Richard, CPA
Secretary

2211#027

RULE

**Department of Revenue
Policy Services Division**

**Presidential Disaster Tax Relief Credit, Federal Income Tax
Deduction and Withholding by Professional Athletic Teams
(LAC 61:I.601, 1307, and 1520)**

Under the authority of R.S. 39:100.1, 47:164(D), 287.785, 295, 1511, and 1602.1 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and Acts 395 and 396 of the 2021 Regular Session of the Louisiana Legislature, which became operative on January 1, 2022 due to the passage of Constitutional Amendment Two during the November 13, 2021 election, the Department

of Revenue, Policy Services Division, has amended LAC 61:I.601, relative to certain federal disaster tax relief credits, LAC 61:I.1307 relative to the federal income tax deduction, and LAC 61:I.1520(C), relative to the withholding of Louisiana individual income tax by professional athletic teams for nonresident team members who render services to the team within Louisiana.

These amendments repeal regulations pertaining to Louisiana's federal income tax deduction and federal disaster tax relief credits which became obsolete due to the repeal of R.S. 47:293(4) and R.S. 47:287.85(C)(2). The purpose of LAC 61:I.601 was to declare the Katrina Emergency Tax Relief Act of 2005 and the Gulf Opportunity Zone Act of 2005 as disaster relief credits and provide guidance regarding their applicability in accordance with R.S. 47:293(4), while the purpose of LAC 61:I.1307 was to provide clarification regarding the two options for taxpayers to compute their federal income tax liability deduction when the taxpayer claimed the federal credit for foreign taxes paid pursuant to R.S. 47:297(B). In addition, the amendments make LAC 61:I.1520, which requires periodic withholding for professional athletic teams domiciled outside Louisiana on their nonresident team members, consistent with the new individual income tax rates provided for by Act 395. 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 6. Presidential Disaster Relief

§601. Presidential Disaster Relief

Repealed.

AUTHORITY NOTE: Adopted in accordance with R.S. 47:1511, R.S. 47:287.85(C)(2), R.S. 47:293(3) and R.S. 47:287.785.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 32:642 (April 2006), amended LR 32:1907 (October 2006), repealed LR 48:2766 (November 2022).

§1307. Federal Income Tax Deduction

Repealed.

AUTHORITY NOTE: Adopted in accordance with 47:293(3), R.S. 47:297(B), R.S. 47:295, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 28:1030 (May 2002), repealed LR 48:2766 (November 2022).

Chapter 15. Income: Withholding Tax

§1520. Withholding by Professional Athletic Teams

A. - B.3. ...

C. Rate of Withholding. Effective on or after January 1, 2022, the withholding tax rate under this Section shall be 4.25 percent of the compensation attributable to "duty days" spent in Louisiana.

D. - H. ...

AUTHORITY NOTE: Adopted 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), amended LR 48:2766 (November 2022).

Kevin J. Richard, CPA
Secretary

2211#039

RULE

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Daily Take of Crappie on Bayou D'Arbonne Lake (LAC 76:VII.197)

The Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission has amended a Rule (LAC 76:VII.197) by modifying the daily take of crappie on Bayou D'Arbonne Lake. The new daily take will be 50 fish per person of which no more than 7 fish may exceed 12 inches in length, and the possession limit will be as established in statute. This Rule is intended to increase the potential of catching trophy-size crappie by protecting larger fish and allowing for the harvest of smaller fish.

The secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Rule, including but not limited to, the filing of the Fiscal and Economic Impact Statement, the filing of the Notice of Intent and compiling public comments and submissions for the commission's review and consideration. In the absence of any further action by the commission following an opportunity to consider all public comments regarding the Rule, the secretary is authorized and directed to prepare and transmit a summary report to the legislative oversight committees and file the final Rule. This Rule is hereby adopted on the day of promulgation. This Rule is hereby adopted on the day of promulgation.

Title 76

WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic life

Chapter 1. Freshwater Sports and Commercial Fishing

§197. Crappie Regulations—Daily Take

A. Poverty Point Reservoir (Richland Parish)

1. Daily Limit—25 fish per person:

a. on water possession—same as daily limit per person.

B. Bayou D'Arbonne Lake (Union and Lincoln Parishes) including all areas between the Bayou D'Arbonne spillway structure and Gill's Ferry Landing on D'Arbonne Creek and Hogpen Landing on Corney Creek.

1. Daily Limit—50 fish per person, of which no more than 7 fish may exceed 12 inches total length:

a. on water possession—same as daily limit per person.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:325(C).

HISTORICAL NOTE: Promulgated in accordance with Department of Wildlife and Fisheries, Wildlife and Fisheries