

RULE

**Department of Revenue
Policy Services Division**

regulatory action, unless otherwise provided in Title 22. The licensee shall have the right to timely demand an administrative hearing to contest the notice of regulatory action in accordance with R.S. 22:2191, et seq.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, 22:11, 22:18, 22:2191, et seq., and the Administrative Procedure Act, R.S. 49:950, et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 48:1105 (April 2022).

§18115. Notice of Summary Suspension or Order

A. Notwithstanding any other provision of this regulation, if the Commissioner finds that the public health, safety, or welfare of Louisiana citizens imperatively requires emergency action, the Commissioner may issue a notice of summary suspension or order to the licensee, setting forth the basis for such a finding. The notice of summary suspension or order shall be in writing, mailed or delivered personally to the licensee at the last known address or principal place of business identified in the Department's database for the licensee, and it may be issued while agency proceedings for license revocation or other adverse actions authorized by R.S. 49:961(C) are pending, unless otherwise provided in Title 22. The licensee shall have the right to timely demand an administrative hearing to contest the notice of summary suspension or order in accordance with R.S. 22:2191, et seq.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, 22:11, 22:18, 22:2191, et seq., and the Administrative Procedure Act, R.S. 49:950, et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 48:1106 (April 2022).

§18117. Stay of Action

A. A demand for an administrative hearing shall not operate as an automatic stay of any order issued by the Commissioner or any action taken or proposed to be taken by the Commissioner unless such relief is granted by the Division of Administrative Law pursuant to R.S. 22:2204 and the Administrative Procedure Act, R.S. 49:950, or as otherwise provided in Title 22. All demands for hearing and requests for a stay of action shall be filed in accordance with Chapter 12 of the Louisiana Insurance Code, R.S. 22:2191, et seq. and held in accordance with the Administrative Procedure Act, R.S. 49:950, et seq.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, 22:11, 22:18, 22:2204, and the Administrative Procedure Act, R.S. 49:950, et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 48:1106 (April 2022).

§18119. Effective Date

A. This regulation shall become effective upon final publication in the Louisiana Register.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, 22:11, 22:18, 22:2191, et seq., and the Administrative Procedure Act, R.S. 49:950, et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 48:1106 (April 2022).

James J. Donelon
Commissioner

2204#016

Partnership Returns-Electronic Filing Requirements; Filing Extensions for Partnerships Filing Partnership/Partnership Composite Returns (LAC 61:III.1507 and 2505)

Under the authority of R.S. 47:201, R.S. 47:1511, R.S. 47:1514, and R.S. 47:1520 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:III.1507 and 2505.

The primary purpose of these amendments is to require electronic submission for both the filing and requests for extension of filing the partnership/partnership composite tax return by any partnership required to so file. 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

§1507. Partnership Returns-Electronic Filing Requirements

A. Every partnership that files a Louisiana Partnership Tax Return, except for those partnerships filing composite partnership returns, shall be required to file the return electronically with the Department of Revenue using the electronic format prescribed by the department. For taxable periods beginning on or after January 1, 2021, partnerships filing composite partnership returns must also file a Louisiana Partnership Return electronically. The format shall be as follows:

A.1. - B.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:201, R.S. 47:1511, and R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1639 (September 2018), amended by the Department of Revenue, Policy Services Division, LR 48:1106 (April 2022).

Chapter 25. Returns

§2505. Filing Extensions for Partnerships filing Partnership/Partnership Composite Returns

A. Revised Statute Title 47, Section 1514 provides that the secretary may grant a reasonable extension to file any tax return due under this subtitle, not to exceed six months, from the date the return is due.

1. To obtain a filing extension for filing a partnership/partnership composite return, partnerships must make the request on or before the tax return's due date.

2. A partnership must request a state filing extension by submitting an electronic application.

A.3. - B.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:1514.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 40:801 (April 2014), amended by the Department of Revenue, Policy Services Division, LR 48:1106 (April 2022).

Kimberly J. Lewis
Secretary

2204#021

RULE

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Hunter Education Program Certification Policy (LAC 76:I.312)

The Wildlife and Fisheries Commission has amended the Hunter Education Program Certification Policy (LAC 76:I.312). Under the current Rule, the minimum age requiring a basic hunting license is 16, so at this time hunter education students 16 and above taking the approved computer based (online) hunter education course receive their hunter education card upon successful completion of the course. In 2021, the Louisiana legislature made changes to the Department of Wildlife and Fisheries license structure that will change the minimum age requiring a basic hunting license to 18 effective June 1, 2022. If the current Rule remains unchanged, this would raise the online-only hunter

education certification age to 18 on June 1, 2022. The change keeps the minimum age for computer based hunter education certification at age 16. This Rule is hereby adopted on the day of promulgation.

Title 76

WILDLIFE AND FISHERIES

Part I. Wildlife and Fisheries Commission and Agencies Thereunder

Chapter 3. Special Powers and Duties

Subchapter C. Hunter Safety Program

§312. Hunter Education Program Certification Policy

A. - E. ...

F. Minimum age for certification in all courses within the Louisiana Hunter Education Program shall be as follows:

1. classroom based hunter education course—age 10;
2. computer based hunter education course—age 16;
3. blended computer based and field day combination course—age 10.

G. - H.4. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:699.3.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 33:1396 (July 2007), amended LR 46:1613 (November 2020), LR 48:1107 (April 2022).

Jack Montoucet
Secretary

2204#026