

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

December 2, 2019

Via E-mail/R.R.R. to:

apa.h-wm@legis.la.gov

The Honorable Neil Abramson, Chairman
House Committee on Ways & Means
P.O. Box 94062
Baton Rouge, Louisiana 70804

apa.s-r&f@legis.la.gov

The Honorable Jean-Paul J. Morrell, Chairman
Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804

RE: **Revised Oversight Committee Report for Proposed Regulation LAC 61:III.1537 and 1538**

Chairman Abramson and Chairman Morrell:

On October 10, 2019 a copy of the *Notice of Intent* issued by the Louisiana Sales and Use Tax Commission for Remote Sellers (the "Commission") for the promulgation of the proposed regulation LAC 61:III.1537 and 1538. *Mandatory Electronic Filing of Tax Returns and Payment of Related Sales and Use Tax*, was sent to your committee for review. The purpose of this *Notice of Intent* is to ensure that all remote sellers submit sales tax returns and make any payments electronically.

The *Notice of Intent* was published in the October 2019 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Tuesday, November 25, 2019. Six attendees were present at the public hearing. No oral comments were made by the attendees at the public hearing. No written comments were received either.

On November 26, 2019 we informed your committees that the Commission, for clarification purposes, was going to add the following underlined text to Section 1538(A) of the proposed rule:

A. Effective for all taxable periods beginning on or after July 1, 2020, all payments by any remote seller shall be electronically transferred via Automated Clearing House (ACH) debit only to the commission on or before the twentieth day following the close of the reporting period using the electronic format provided by the commission.

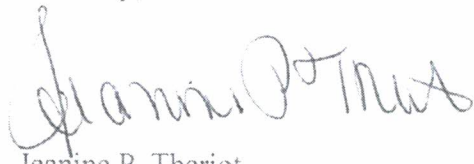
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Upon further consideration, the Commission has decided not to add the additional language into the rule. The proposed rule will be submitted in identical form as the original Notice of Intent.

Unless otherwise directed, the proposed rule will be submitted for publication as a final rule in the January 2020 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2780.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeanine P. Theriot". The signature is fluid and cursive, with the first name being the most prominent.

Jeanine P. Theriot

Chairman

Louisiana Sales and Use Tax Commission for Remote Sellers