

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, the Administrative Procedure Act, R.S. 49:950 et seq., and R.S. 22:439.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50: 1291 (September 2024).

**§19711. Effective Date**

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

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, the Administrative Procedure Act, R.S. 49:950 et seq., and R.S. 22:439.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1292 (September 2024).

Timothy J. Temple  
Commissioner

2409#026

**RULE**

**Department of Revenue  
Office of Charitable Gaming**

**Limited Raffle Licenses  
(LAC 42:I.1722)**

Under the authority of R.S. 4:707, 707.1, and 729, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Office of Charitable Gaming has adopted LAC 42:I.1722.

Revised Statute 4:707.1, enacted by 2023 Acts, No. 89, establishes a limited raffle license and provides exemptions from the requirements of R.S. 4:705(2)(c) (\$75 license fee) and 4:714(F)(1) (requiring a separate charitable gaming account). LAC 42:I.1722 sets forth the qualifications and requirements for a limited raffle license. The Rule establishes a reduced license and renewal fee of \$25. Limited raffle licenses are available to organizations who conduct one or more raffle games during the 12-month license period with aggregate total prize winnings that do not exceed \$10,000.

An Emergency Rule outlining the qualifications and requirements was issued on September 1, 2023 (*Louisiana Register*, Volume 49, Number 9). A revised Emergency Rule was issued on February 29, 2024. This Rule will adopt the provisions set forth in the February 29, 2024 Emergency Rule. This Rule is hereby adopted on the day of promulgation.

**Title 42**

**LOUISIANA GAMING**

**Part I. Charitable Bingo, Keno, Raffle**

**Subpart 1. Bingo**

**Chapter 17. Charitable Bingo, Keno and Raffle**

**Subchapter B. Gaming Requirements**

**§1722. Limited Raffle License Requirements**

A. A limited raffle license may be issued pursuant to R.S. 4:707.1 to an organization that:

1. qualifies under Louisiana law to conduct charitable gaming;
2. holds one or more raffle games during the 12-month license period for which the aggregate value of all

prizes to be awarded for all raffle games does not exceed \$10,000; and

3. the raffles are not conducted at a time and place other games of chance allowed under R.S. 4:707 are conducted.

B. Limited raffle licensees shall be subject to the same requirements as other licensed organizations conducting raffles except that:

1. the license and renewal fee shall be \$25;
2. a separate charitable gaming account shall not be required;
3. the information required by R.S. 4:716 shall be submitted annually rather than quarterly; and
4. the license renewal application may be submitted after June 30 without penalty, provided it is filed at least 30 days prior to the scheduled raffle unless the secretary waives this requirement for good cause.

C. Notwithstanding Paragraph B.1 of this Section, if the aggregate value of all prizes to be awarded during the license period will not exceed \$250, the license and renewal fees shall be waived.

D. Raffle games for which the prize value cannot reasonably be predetermined, such as 50/50 and split the pot raffles do not qualify for a limited raffle license. Similarly, raffles with prizes that by nature exceed \$10,000, such as automobiles and immovable property, do not qualify for the limited raffle license.

E. If the total prize winnings distributed by the licensee during the 12-month limited license period exceed \$10,000, the organization shall be prohibited from renewing its limited raffle license. In this case, the organization shall apply for a standard charitable gaming license. In the event that the organization does not apply for a standard charitable gaming license, the organization's limited raffle license will be deemed suspended for a calendar year. After the expiration of the calendar year, the organization may reapply for a limited raffle license.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:707.1 and 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Charitable Gaming, LR 50:1292 (September 2024).

Luke Morris  
Assistant Secretary

2409#028

**RULE**

**Department of Revenue  
Policy Services Division**

Aviation Fuel Dealer Sales Tax Returns,  
Form R-1029E—Electronic Filing  
and Payment Requirement  
(LAC 61.III.1549 and 1550)

Under the authority of R.S. 47:1511, 47:1519, 47:1520 and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, through this Notice of Intent, adopts rules to require electronic filing and payment requirements for aviation fuel dealers who are filing the Form 1029, *Louisiana Sales Tax Return*.

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