

## **NOTICE OF INTENT**

### **Department of Revenue Policy Services Division**

Income and Franchise Tax  
(LAC 61:I.4910)

Under the authority of R.S.47:1519, and R.S.47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S.49:950 et seq., the Department of Revenue, Policy Services Division, proposes to amend LAC 61.I.4910.

As part of its ongoing effort to provide guidance to taxpayers concerning the proper interpretation of the law and to prevent the loss of tax revenue to which the State is entitled under the law, the Department of Revenue proposes to amend LAC 61.I.4910 to more accurately account for payments remitted by electronic funds transfer. The department proposes to delete language within the current rule that provides a special exception from withholding tax return filing for employers who remit their withholding taxes to the department by electronic funds transfer. Beginning with taxable periods on or after January 1, 2012 all employers — including those who remit withholding taxes by electronic funds transfer — will be required to submit quarterly withholding tax returns reconciling the amounts of taxes payable to the department to their actual remittances during each calendar quarter.

## **Title 61 REVENUE AND TAXATION Part I. Taxes Collected and Administered By the Secretary of Revenue**

### **Chapter 49. Tax Collection**

#### **§4910. Electronic Funds Transfer**

A. – E (4). ...

5. Tax return must be filed.

a. A tax return or report must be filed separately from the electronic transmission of the remittance.

b. Failure to timely file a tax return or report shall subject the affected taxpayer or obligee to penalty, interest, and loss of applicable discount, as provided by state law.

6. In situations involving extenuating circumstances as set forth in writing by the taxpayer and deemed reasonable by the secretary of the Department of Revenue, the secretary may grant an exception to the requirement to transmit funds electronically

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

**HISTORICAL NOTE:** Adopted by the Department of Revenue, LR:

### **Family Impact Statement**

This Family Impact Statement is provided as required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature.

1. Implementation of this proposed Rule will have no effect on the stability of the family.
2. Implementation of this proposed Rule will have no effect on the authority and rights of parents regarding the education and supervision of their children.
3. Implementation of this proposed Rule will have no effect on the functioning of the family.
4. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.
5. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested person may submit written data, views, arguments, or comments regarding this proposed rule to the Policy Services Division, by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. All comments must be received no later than 5:00 p.m., June 27, 2012. A public hearing will be held on June, 28, 2012, at 10:30 a.m. in the River Room, on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana 70802.

Cynthia Bridges  
Secretary