

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KEVIN J. RICHARD, CPA  
Secretary

October 6, 2022

**Via e-mail (return receipt requested) to:**

The Honorable Stuart J. Bishop  
Chairman of the House Committee on Ways and Means  
P.O. Box 94062  
Baton Rouge, Louisiana 70804  
[apa.h-wm@legis.la.gov](mailto:apa.h-wm@legis.la.gov)

The Honorable R.L. "Bret" Allain, II  
Chairman of the Senate Committee on Revenue & Fiscal Affairs  
P.O. Box 94183  
Baton Rouge, Louisiana 70804  
[apa.s-r&f@legis.la.gov](mailto:apa.s-r&f@legis.la.gov)

**Re: Proposed Regulation LAC 61:I.5103 *Manufacturer's Net Invoiced Price***

Chairman Bishop and Chairman Allain:

On August 10, 2022, a copy of the *Notice of Intent* issued by the Department of Revenue ("Department") for promulgation of the regulation LAC 61:I.5103, *Manufacturer's Net Invoiced Price* was sent to your committee for review. The purpose of the *Notice of Intent* 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 routinely charged on invoices issued to tobacco dealers.

The *Notice of Intent* was published in the August 2022 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Tuesday, September 28, 2022. No written or oral comments were received. No changes will be made to the text of the proposed rule before it is finalized. This report is being made in accordance with R.S. 47:968(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed amendment will be submitted for publication as a final rule in the November 2022 edition of the *Louisiana Register*.

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Should you have any questions or need additional information, please contact me at (225) 219-2700.

Sincerely,



Kevin J. Richard, CPA  
Secretary

cc: The Honorable Patrick Page Cortez, President of the Senate, [apa.senatepresident@legis.la.gov](mailto:apa.senatepresident@legis.la.gov)  
Office of the State Register, [Reg.Submission@la.gov](mailto:Reg.Submission@la.gov)