

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KEVIN J. RICHARD, CPA  
Secretary

April 28, 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

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

**Re: Proposed Amendments to Regulation LAC 61:I.1310 – Individual Income Tax Tables;  
and LAC 61:I.1501 – Withholding Tables**

Chairman Bishop and Chairman Allain:

On March 10, 2022, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed amendments to regulations LAC 61:I.1310 – *Individual Income Tax Tables* and LAC 61:I.1501 – *Withholding Tables* was sent to your committees for review. The purpose of amending LAC 61:I.1310 and LAC 61:I.1501 is to update the individual income tax tables and withholding tables based on the new income tax rates as provided by Act 395 of the 2021 Regular Session of the Louisiana Legislature that became operative on January 1, 2022 due to the passage of Constitutional Amendment Two during the November 13, 2021 election. Act 395 amended R.S. 47:32 to reduce state income tax rates for tax years beginning on or after January 1, 2022. This proposed amendment will allow the secretary to administer the updated individual income tax tables, withholding tables and formulas for tax year 2022 and subsequent tax years.

The *Notice of Intent* was published on pages 610 through 637 of the March 2022 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Monday, April 25, 2022. There were no attendees other than the one Department attorney assigned to the

*Contributing to a better quality of life.*

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896  
Telephone (225) 219-4059 • Fax (225) 219-2708 • TDD (225) 219-2114  
www.revenue.louisiana.gov

promulgation of the proposed amendments. Additionally, no written or oral comments were received. As a result, no changes will be made to the text of the amended 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 June 2022 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Christina Junker via email at [christina.junker2@la.gov](mailto:christina.junker2@la.gov) or by phone at (225) 219-7823.

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)

*Contributing to a better quality of life.*

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896  
Telephone (225) 219-4059 • Fax (225) 219-2708 • TDD (225) 219-2114  
[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)