

DECLARATION OF EMERGENCY**Department of Revenue**

Electronic Filing and Payment Requirement for Dealers
 Providing Telecommunications, Cable Television, Direct-to-
 Home Satellite, Video Programming and Satellite Digital
 Audio Radio Services
 (LAC 61.III.1551 and 1552)

In accordance with the emergency provisions of the Administrative Procedures Act, R.S. 49:962(A)(1)(e), and pursuant to the authority set forth in R.S. 47:1511, 47:1519, and 47:1520, the secretary of the Department of Revenue declares that an emergency exists and adopts by emergency process the attached Rule to require electronic filing and payment of Louisiana sales and use tax by dealers of telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services. This action is deemed necessary to effectively administer certain sales and use taxes enacted by Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. Act 11 levies an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services in Louisiana at the rate of 5 percent of the amounts paid or charged for those services. This additional state sales tax is dedicated to the Local Revenue Fund. The Department of Revenue is requiring electronic filing and payment to properly account for the dedicated collections.

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(2) 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 dealers to electronically file all state sales tax returns and electronically submit all related sales and use tax payments. This Rule is written in plain language in an effort to increase transparency.

This Rule shall have the force and effect of law on January 1, 2025, and will remain in effect 180 days, unless renewed by the secretary of the Department of Revenue, or until permanent rules are promulgated in accordance with law.

Title 61**REVENUE AND TAXATION****Part III. Administrative and Miscellaneous Provisions**

**Chapter 15. Mandatory Electronic Filing of Tax
 Returns and Payment for Dealers
 Providing Telecommunications Services,
 Cable Television Services, Direct-To-
 Home Satellite Services, Video
 Programming Services and Satellite
 Digital Audio Radio Services**

**§1551. Telecommunications, Cable and Satellite Dealers
 – Electronic Filing Requirements**

A. For tax periods beginning on or after January 1, 2025, dealers providing telecommunications services, cable

television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services as described in R.S. 47:301.1(F)(2) and R.S. 47:301.3(10)(a)(iii) (collectively referred to herein as “dealers”) shall be required to file Louisiana sales and use tax returns electronically.

B. Dealers may not file paper versions of the Louisiana sales and use tax return.

C. 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).

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, LR:

**§1552. Telecommunications, Cable and Satellite Dealers
 – Electronic Payment Required**

A. R.S. 47:1519(B)(1) allows the secretary to require dealers to pay sales and use tax by electronic funds transfer.

B. Effective for all taxable periods beginning on or after January 1, 2025, all sales and use tax payments by any dealer providing telecommunications services, cable television services, direct-to-home satellite services, video programming services and satellite digital audio radio services as described in R.S. 47:301.1(F)(2) and R.S. 47:301.3(10)(a)(iii) 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(E).

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.

E. If the 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 (E), 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, the dealer 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 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, LR:

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