

Two New Proposed Regulations Issued by the Louisiana Department of Revenue

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The Louisiana Department of Revenue has now issued two new proposed regulations regarding:

- Electronic filing and payment requirements for consolidated sales tax returns; and
- Mandatory electronic filing requirements and electronic payment requirements relating to the Industrial Hemp-Derived CBD and Consumable Hemp Products Tax.

Consolidated Sales Tax Returns – Electronic Filing and Payment Requirements:

The Department is proposing to adopt rules in Louisiana Administrative Code (“LAC”) 61.III.1547 and 1548 to require electronic filing and payment requirements for “consolidated filers” who are filing the Louisiana Sales Tax Return (Form R-1029).

According to the proposed regulation, “consolidated filers” are taxpayers who are approved, according to LAC 61:I.4351(A)(1)(a), to file consolidated sales tax returns to report sales from multiple locations on one consolidated monthly return.

The purpose of the proposed regulation is to require consolidated filers to electronically file all sales tax returns and electronically submit all related sales and use tax payments. According to the Department’s proposed regulation, recent legislative changes have required more specific tracking of sales tax revenues, and requiring consolidated filers to file returns and make payments electronically allows for targeted tracking while maintaining convenience for consolidated filers.

A copy of that proposed regulation can be found [here](#).

Industrial Hemp-Derived CBD and Consumable Hemp Products Tax:

The Department is also proposing to amend LAC 61.III.1535 and 1536, regarding mandatory electronic filing and payment requirements for the Industrial Hemp-Derived CBD Tax Return. Act 336 of the 2021 Regular Session (“Act 336”) changed the name of the tax to Consumable Hemp Products Tax and expanded its applicability. The purpose of the new proposed regulation is to revise

the terminology in the regulation consistent with the changes to the tax statutes made by Act 336.

A copy of that proposed regulation can be found [here](#).

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