

Message

Received: Wednesday, Feb 4, 2026 6:44:30 PM

Subject: Electronic Filing and Payment Mandate for Various State Taxes Begins Jan. 1, 2026

Effective Jan. 1, 2026, the Louisiana Department of Revenue requires electronic submission of various tax returns and payments. A Notice of Intent to adopt regulations for this electronic filing and payment mandate was published in the Louisiana Register on Oct. 20, 2025. The final regulation for this mandate will be published in the January 2026 Louisiana Register.

The expanded electronic filing and payment mandates apply to:

- All sales and use tax returns, except the Louisiana Consumer Use Tax Return, the Fairs, Festivals, and Other Special Events Sales Tax Return, and the Watercraft Sales Tax Payment Certifications
- All withholding tax returns
- Submission of Federal Forms 1099-NEC required by La. R.S. 47:114.1
- Oilfield Site Restoration Fees
- Annual informational and composite income tax returns filed by S corporations

These mandates apply to all returns and payments submitted on or after Jan. 1, 2026, regardless of the taxable period being reported unless specifically excepted. Failure to comply with the electronic filing requirement in the absence of an undue hardship exemption will result in the assessment of a penalty of \$100 or five (5%) percent of the tax, whichever is greater. Failure to comply with the electronic funds transfer requirements will result in the tax payment being considered delinquent and subject to penalties and interest.

You can file and pay electronically for FREE through the Louisiana Taxpayer Access Point (LaTAP) portal. You may need to add access to the appropriate tax account type to file and pay through LaTAP.

Respectfully,

Louisiana Department of Revenue