Department, Governor's Office of Homeland Security and Emergency Preparedness, LR 53:

Family Impact Statement

The proposed Rule change is not anticipated to have an impact on family formation, stability, and autonomy as described in R.S. 49:972.

Poverty Impact Statement

The proposed Rule change is not anticipated to have an impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule change is not anticipated to have a significant adverse impact on small businesses as described in R.S. 49:974.5. The rules being repealed apply to parishes, municipalities, and the state and do not regulate small businesses.

Provider Impact Statement

The proposed Rule change is not anticipated to have an impact on providers of services as described in HCR 170 of the 2014 Regular Legislative Session.

Public Comments

Interested persons may submit written comments on the proposed repeal to Clayton Revere, General Counsel, Governor's Office of Homeland Security and Emergency Preparedness, 7667 Independence Boulevard, Baton Rouge, LA 70806, or by email to gohseplegal@la.gov. All comments must be received no later than 4:30 p.m. on December 10, 2026.

Public Hearing

A public hearing will be held only on request.

Clayton Revere
General Counsel

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: Homeland Security and Emergency Preparedness; Intrastate Mutual Aid Compact

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule change is not anticipated to result in any costs or savings to state or local government units. The proposed rule change repeals various chapters in LAC 55:XXI and 55:XXIII because they are obsolete or no longer applicable and do not reflect the current Emergency Operations Plan that the state utilizes to provide evacuation or sheltering support to parishes and municipalities.

The repeal of LAC 55:XXI.Chapters 1 and 3 removes the requirement that parishes and municipalities prepare biennial assessments of at-risk population, essential workers, and inventories of local transportation, and that they submit evacuation and sheltering plans to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP). These chapters were made obsolete by changes to the state's emergency operations plan, which assigns primary responsibility to other state agencies.

The repeal of LAC 55:XXI.Chapter 5 removes the provisions under which the state will determine allocation of evacuation and sheltering resources, as well as the portion of any non-federal cost share that may be charged to requesting parishes. These provisions are no longer applicable to the state's sheltering and evacuation plans.

The repeal of LAC 55:XXIII.Chapters 1 and 3 removes language that largely restated the provisions of the Intrastate Mutual Aid Compact established in R.S. 29:739. The rule is no longer applicable to the current processes parishes use to share resources.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule change is not anticipated to impact revenue collections of state or local governmental units. The current rules do not impose any fees, fines, or other charges, and the state has never recovered any evacuation or sheltering costs from the parishes under LAC 55:XXI.Chapter 5.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

The proposed rule change is not anticipated to directly impact any person, small business, or non-governmental group, and there are no estimated costs or economic benefits to those parties.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule change is not anticipated to have any impact on competition or employment.

Jason P. Mahfouz
Director
2611#050

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Revenue
Tax Policy and Planning Division

Exemption from Tax on Corporations
(LAC 61:I.1140)

Under the authority of R.S. 47:287.501 and 1511, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division proposes to amend LAC 61:I.1140, Exemption from Tax on Corporations.

The purpose of the proposed Rule is to simplify and streamline the registration and maintenance of nonprofit organizations claiming an exemption from corporation income tax. The proposed Rule establishes a registration process for organizations claiming an exemption under I.R.C. Sections 501 or 401(a), eliminates the annual filing requirement for organizations that are totally exempt from Louisiana corporation income tax, and establishes filing requirements for organizations with unrelated business taxable income or other income subject to Louisiana corporation income tax.

This proposed Rule is written utilizing plain language principles to ensure clarity and accessibility for all users. It has also been reviewed and tested for compliance with web accessibility standards.

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue
Chapter 11. Corporation Income Tax
§1140. Exemption from Tax on Corporations

A. Definitions

Department—Louisiana Department of Revenue.

FEIN—Federal Employer Identification Number

IRS TEOS—Internal Revenue Service Tax Exempt Organization Search.

Nonprofit—a corporation or organization claiming a total or partial exemption under R.S. 47:287.501(A) as an organization described in I.R.C. Sections 501 or 401(a).

B. Generally, organizations meeting the qualifications included under I.R.C. Sections 501 or 401(a) are exempt from federal or Louisiana income tax liability.

C. Organizations meeting the qualifications under I.R.C. Sections 501 or 401(a) are not exempt from taxation on unrelated business taxable income or income not included under I.R.C. Sections 501 or 401(a) for federal income tax purposes. Since unrelated business taxable income is not exempt from federal income tax, it is not exempt from Louisiana income tax.

D. Exceptions

1. Mutual savings banks, national banking corporations, building and loan associations, and savings and loan associations are wholly exempt from the corporate income tax imposed under R.S. 47:287.11, regardless of where they are organized.

2. Banking corporations, regardless of where they are organized, which are required by other laws of this state to pay a tax for their shareholders, or whose shareholders are required to pay a tax on their shares of stock are also wholly exempt. Banking corporations, other than those described above, are not exempt from the corporation income tax.

E. Registration Process

1. Nonprofits shall register electronically with the Department through the Louisiana Taxpayer Access Point (LaTAP). The organization shall submit its legal name, FEIN, and mailing address, as well as any other information required by the Department.

2. The Department will attempt to verify the nonprofit's federal tax-exempt status through the IRS TEOS. If the Department is unable to verify the nonprofit's federal tax-exempt status through IRS TEOS, the Department will request that the nonprofit submit its IRS determination letter or other documentation establishing its exempt status under I.R.C. Sections 501 or 401(a). Any documentation requested by the Department shall be submitted within 30 calendar days of the Department's request. If the requested documentation is not timely submitted, the nonprofit shall be registered as a corporation subject to the provisions of Part II-A of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes.

3. If all required information and documentation is submitted and verified, the Department will notify the nonprofit that its registration has been approved and that the nonprofit is registered as exempt from Louisiana corporation income tax, subject to the requirements of Paragraph 6 of this Subsection.

4. Once registered, a nonprofit that is totally exempt is no longer required to file a Louisiana corporation income tax return, except as provided by Paragraph 6 of this Subsection.

5. A nonprofit registered as partially exempt remains subject to the filing requirements of Paragraph 6 of this Subsection.

6. A nonprofit registered as totally or partially exempt shall file a Louisiana corporation income tax return for any taxable period in which the nonprofit has unrelated business taxable income or other income that is not exempt from federal income tax under I.R.C. Sections 501 or 401(a). A nonprofit shall notify the Department of any revocation, change, or other termination of its federal tax-exempt status and shall file any Louisiana corporation income tax return required as a result of such change.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.501.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Income Tax Section, LR 14:108 (February 1988), repromulgated by the Department of Revenue, Policy Services Division, LR 30:485 (March 2004), amended LR 33:860 (May 2007), amended by the Department of Revenue, Tax Policy and Planning Division, LR 53:

Family Impact Statement

The proposed Rule should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of the proposed amendment will have no known or foreseeable effect on:

1. the stability of the family.
2. the authority and rights of parents regarding the education and supervision of their children.
3. the functioning of the family.
4. family earnings and family budget.
5. the behavior and personal responsibility of children.
6. the ability of the family or a local government to perform this function.

Poverty Impact Statement

This proposed Rule will have no impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule is not expected to have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting this proposed Rule to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed Rule will have no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Morgan Newton, Attorney, Tax Policy and Planning Division via email to morgan.newton@la.gov. All comments must be received no later than 4 p.m., Thursday, December 10, 2026.

Public Hearing

Interested persons may submit a written request for a public hearing no later than December 10, 2026, at 4:30 p.m. Requests may be submitted via email to morgan.newton@la.gov and reference Exemption from Tax on Corporations Comments. Pursuant to R.S. 49:961(B)(1), a public hearing will be held only if the statutory requirements

are satisfied. If those requirements are met, the hearing will take place on Monday, January 4, 2027, at 10:30 a.m. in the Griffon Room, located on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802, to receive oral and written comments from interested persons. If the requirements have been met and a public hearing will be held, notice of the hearing will be posted under the respective rule topic on the Department's website at https://revenue.louisiana.gov/tax-policy/rules-regulations, under "Types," then "Nonemergency Rulemaking." A posted notice confirms that the statutory hearing requirements have been met and that the hearing will be held. If no notice appears, a public hearing will not be conducted.

In accordance with the Americans with Disabilities Act, should individuals with a disability need an accommodation in order to participate, contact Morgan Newton by email at LDRadarequests@la.gov.

Jarrod J. Coniglio
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: Exemption from Tax on Corporations

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed amendment is not anticipated to result in material cost or cost savings to state or local government units. The Louisiana Department of Revenue (LDR) may incur minimal workload increases associated with updating registration procedures, taxpayer education, and responding to inquiries related to revised exemption and filing requirements, but such duties are consistent with existing department functions and are expected to be absorbed within LDR's current budget. The amendment is also expected to reduce ongoing administrative workload by eliminating annual corporation income tax filing requirements for organizations that are completely exempt from filing Louisiana corporation income tax.

The proposed rule establishes a registration process for organizations claiming an exemption from Louisiana corporation income tax and distinguishes between organizations that are totally exempt from Louisiana corporation income tax and those with unrelated business taxable income (UBTI) or other income subject to corporation income tax in Louisiana. Organizations that are totally exempt will no longer be required to file an annual Louisiana corporation income tax return to maintain their exempt status. Under the proposed rule, the registration process will allow LDR to maintain information on exempt organizations and their exemption status without requiring an annual tax return from organizations with no corporation income tax liability in Louisiana. Organizations with UBTI or other income subject to corporation income tax will continue to be required to file a Louisiana corporation income tax return. The proposed rule aims to streamline LDR's administration of exempt organizations, reduce processing of unnecessary returns, and allow compliance resources to be focused on organizations that have taxable corporation income in Louisiana.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule amendment is anticipated to have minimal to no effect on revenue collections of state or local government units. The rule does not alter the amount of tax owed, tax rates, or the tax base of organizations subject to Louisiana corporation income tax but only changes the registration and filing requirements for organizations claiming exemption under I.R.C. Sections 501 or 401 (a). Organizations with UBTI or other income will continue to file and pay the tax due, but no significant impact on revenue is anticipated.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

The proposed action directly affects nonprofit organizations claiming exemption from Louisiana corporation income tax, especially those that are totally exempt from it. This amendment eliminates the annual filing requirement for organizations that are totally exempt and establishes a registration process for maintaining their exemption status. This may benefit affected organizations by reducing administrative and compliance costs associated with annual filing of corporation income tax. Organizations with UBTI or other income will continue to be required to file and pay corporation income tax as applicable.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No material impact on competition or employment is anticipated from this proposed rule change.

Brandea Averett
Deputy Secretary
2611#038

Alan M. Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Transportation and Development
Office of Multimodal Commerce

Annual Aviation Fuel Estimation Formula
(LAC 70:IX.Chapter 10)

In accordance with the Administrative Procedure Act, R.S. 49:950, and pursuant to the authority granted in R.S. 48:306.6, the Department of Transportation and Development (DOTD), Office of Multimodal Commerce proposes a new Rule requiring policies and procedures for the administration and reporting of the annual aviation fuel estimation formula. This new proposed Rule, Part IX, Chapter 10 of Title 70 entitled "Annual Aviation Fuel Estimation Formula", is to obtain information, calculate, and provide a formula to the Revenue Estimating Conference which they shall use in determining the annual estimate of aviation fuel taxes collected, as authorized by and pursuant to the provisions of R.S. 47:306, Acts 2026, No. 513, §306.6, Annual aviation fuel estimates; calculations; agreements with the Department of Transportation and Development; reporting requirements.

Title 70
TRANSPORTATION AND DEVELOPMENT
Part IX. Intermodal Transportation
Chapter 10. Annual Aviation Fuel Estimation Formula
§1001. Purpose

A. Title 47 of Revised Statutes, provides, in part, that the Office of Multimodal Commerce, Department of Transportation and Development shall prescribe such reasonable rules and regulations as it deems necessary and advisable relative to aviation fuel tax; to provide for reporting of aviation fuel taxes and to provide for related matters.

B. Monies collected from the avails of the taxes levied on aviation fuel shall be appropriated to the Department of Transportation and Development to be used solely for airport-