

3. - 5.b....

I. Sale of Immovable Property. In the case of the sale of immovable property, the receipts are sourced to Louisiana if and to the extent that the immovable property is located in Louisiana.

J. Repealed.

K. Lease or License of Intangible Property. In the case of the lease or license of intangible property, the receipts are sourced to Louisiana if and to the extent that the intangible property is used in Louisiana.

L. - L.3.a. ...

4. - 4.a. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:287.95

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 44:2218 (December 2018), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:1513 (September 2026).

§1136. Sourcing of Certain Sales of Tangible Personal Property

A. ...

B. - C.2. Repealed.

D. ...

E. Repealed.

F. - F.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:287.95.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 44:2221 (December 2018), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:1514 (September 2026).

Jarrod J. Coniglio
Secretary

2609#021

RULE

Department of Revenue Tax Policy and Planning Division

Income Tax Withholding on Gaming Winnings (LAC 61:I.1525)

Under the authority of R.S. 47:1511 and 164(F) and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, amends LAC 61:I.1525 relative to the Income Tax Withholding on Gaming Winnings.

The purpose of this Rule is to repeal provisions that duplicate statutory requirements for income tax withholding on gaming winnings. Act 133 of the 2024 Regular Legislative Session enacted R.S. 47:164(D)(3), (E), and (F), which codify these requirements. Accordingly, the Department repeals the duplicative provisions in LAC 61:I.1525.

This 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. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 15. Income: Withholding Tax

§1525. Income Tax Withholding on Gaming Winnings

A. - A.3. Repealed.

B. - B.2. ...

AUTHORITY NOTE: Promulgated in accordance with Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Service Division, LR 36:2877 (December 2010), LR 48:504 (March 2022), LR 52:71 (January 2026), amended by the Department of Revenue, Tax Policy and Planning Division LR 52:1514 (September 2026).

Jarrod J. Coniglio
Secretary

2609#023

RULE

Department of Revenue Tax Policy and Planning Division

Withholding by Professional Athletic Teams (LAC 61:I.1520)

Under the authority of R.S. 39:100.1 and R.S. 47:1511, 164(D), 295, 114, and 1602.1, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, amends LAC 61:I.1520. The amendment changes the reference to the rate of withholding from a numerical rate to the rate imposed on individuals pursuant to R.S. 47:32.

The purpose of this Rule is to align the withholding tax rate applicable to professional athletic teams with the individual income tax rate established in R.S. 47:32, so that the rate adjusts by operation of law and ensures consistent and simplified administration.

This 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. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 15. Income: Withholding Tax

§1520. Withholding by Professional Athletic Teams

A. - B.3. ...

C. Rate of Withholding. The withholding tax rate under this Section shall be computed at the rate levied on individuals pursuant to the provisions of R.S. 47:32 and applied to the compensation attributable to "duty days" spent in Louisiana.

D. - G.1.b. ...

AUTHORITY NOTE: Adopted in accordance with R.S. 39:100.1, R.S. 47:164(D), R.S. 47:295, R.S. 47:1511, R.S. 47:114 and R.S. 47:1602.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 30:91 (January 2004), amended LR 39:104 (January 2013), repromulgated LR 39:330 (February 2013), amended LR 48:507 (March 2022), amended LR 48:2766 (November 2022); amended by Department of Revenue, Tax Policy and Planning Division, LR 52:1514 (September 2026).

Jarrod J. Coniglio
Secretary

2609#022

RULE

Department of Transportation and Development Office of Multimodal Commerce

Vertiport Development Program (LAC 70:IX.Chapter 9)

In accordance with the Administrative Procedure Act, R.S. 49:950, and pursuant to the authority granted in R.S. 48:80, that the Department of Transportation and Development (DOTD), Office of Multimodal Commerce, has adopted a new rule requiring policies and procedures for the administration of the Vertiport Development Program. This Rule, Part IX, Chapter 9 of Title 70 entitled “Vertiport Development Program”, is to secure, oversee and administer new or enhanced funding and to ensure the safety of the public, as authorized by and pursuant to the provisions of R.S. 48:80, Acts 2024, No. 316, §2, for the Vertiport Development Program. This Rule is hereby adopted on the day of promulgation.

Title 70

TRANSPORTATION AND DEVELOPMENT

Part IX. Intermodal Transportation

Chapter 9. Vertiport Development Program

§901. Purpose

A. Program Intent. The intent of the vertiport development program is to administer the vertiport development fund and any associated funding for the Louisiana Department of Transportation and Development, Office of Multimodal Commerce – Aeronautics Division to stimulate innovation and provide rules, procedures, and processes for the efficient project delivery of vertiport infrastructure statewide. Future ground infrastructure, often referred to as “vertiports” will be comprised of existing airports and heliports as well as purpose-built new facilities. Vertiports refer to areas designed specifically for the arrival and departure of AAM aircraft, and may include additional support services, such as passenger processing, refueling, and maintenance areas. Variations in terminology include a vertiplex or vertihub, which would accommodate multiple vertiports in close proximity, and a vertistop, a vertiport for boarding and discharging passengers and cargo but limited or no supporting services.

B. The Louisiana Department of Transportation and Development, Office of Multimodal Commerce, Aeronautics Division, hereinafter referred to as OMC-Aeronautics, will foster vertiport operational safety and protect the health and safety of persons and property of the citizens of Louisiana and those engaged in vertiport operations. Further, OMC-

Aeronautics will promote the vertiport program statewide, provide guidance for operational safety protocols to local governments, and provide guidance on the planning, design, construction, and inspection of registered facilities. Federal guidance on the design of infrastructure is thus far limited and preliminary. FAA, with industry support, released Engineering Brief (EB) 105 in September 2022, which provides early guidance as to the siting of vertiports. EB 105 was developed in acknowledgement of the state of the industry, with limited performance data due to the proprietary nature of aircraft design. AAM operations may occur at many of the 68 public-use airports or many private aviation facilities in Louisiana, including busy commercial service airports, regional airports, or general aviation facilities with capacity. Existing heliports may prove attractive to business use cases supporting the movement of passengers. The following considerations will inform the design of vertiports at existing airport and heliport facilities. Early coordination with FAA regarding the identification and depiction of vertiport facilities on an Airport Layout Plan, as well as consideration of potential environmental impacts under National Environmental Policy Act (NEPA) will also be critical considerations. Increased mobility through AAM relies on expanding operations beyond traditional aviation facilities, a possibility facilitated by the advances in propulsion types (e.g. vertical takeoff and landing). Widespread implementation of AAM will require the development and integration of new aviation infrastructure in new urban, suburban, and rural locations, in some cases co-located with existing parking or transportation facilities. Much of this infrastructure will be built and permitted through state licensing and will require conformance with local zoning codes and ordinances, with community involvement playing a critical role. This policy shall be revised and adapted to current federal regulation and policy changes as practicable.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:80.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Multimodal Commerce, LR 52:1515 (September 2026).

§903. Definitions

Advanced Air Mobility (AAM)—an air transportation system primarily utilizing electric aircraft, including eVTOL and eCTOL aircraft to carry passengers, cargo, or provide services in an urban or regional setting, with a gross takeoff weight of 300 lbs. or more.

Combined Charging Standard (CCS)—a widely accepted global charging standard for electric vehicles (EVs) that supports most electric aviation and electric ground vehicles.

Committee—Joint Legislative Committee on Transportation, Highways, and Public Works.

Controlling Dimension (D)—the diameter of the smallest circle enclosing the VTOL aircraft projection on a horizontal plane, while the aircraft is in the takeoff or landing configuration, with rotors/propellers turning, if applicable.

Design VTOL Aircraft—the design vertical take-off and landing (VTOL) aircraft is the largest electric, hydrogen, or hybrid VTOL aircraft that is expected to operate at a vertiport. This design VTOL aircraft is used to size the TLOF, FATO, and Safety Area.