

c. a copy of the signed contract with an LFRTCP-approved contractor.

d. the final invoice issued by the LFRTCP-approved contractor.

e. the FORTIFIED designation issued by IBHS, which lists the date of certification.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:293(2)(a)(i) and 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:2111 (December 2025).

Richard Nelson
Secretary

2512#029

RULE

Department of Revenue Tax Policy and Planning Division

Tax Credit Documentation Requirements (LAC 61:I.1902, 1903, and 1905)

Under the authority of R.S. 47:1511 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.1902, 1903, and 1905.

R.S. 47:1624(F) authorizes the suspension of the accrual of interest during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute or regulation. The purpose of these amendments is to set forth the information and documentation required to be provided by a taxpayer claiming the inventory tax credit, certain school readiness tax credits, and the credit for property taxes paid by certain telephone companies. 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 19. Miscellaneous Tax Exemptions, Credits and Deductions

§1902. Inventory Tax Credits

A. - D.3. ...

E. Documentation for Claiming the Credit

1. The following documentation shall be submitted with any return claiming the credit at the time of filing:

a. Form R-10610, Schedule of Ad Valorem Tax Credit Claimed by Manufacturers, Distributors, and Retailers;

b. a copy of the ad valorem (property) tax assessment prepared by the assessor's office; and

c. a copy of the cancelled check or receipt of electronic payment for the ad valorem (property) tax assessment.

2. A manufacturer that has claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the taxable year in which the local inventory taxes were levied and members of a consolidated federal income tax return that includes a manufacturer who has claimed the property tax exemption under ITEP must submit

the following documentation with the return at the time of filing:

a. Form R-10610-ITE, Schedule of Ad Valorem Tax Credit Claimed by ITEP Manufacturers for Ad Valorem Tax Paid on Inventory;

b. a copy of the ad valorem (property) tax assessments prepared by the assessor's office; and

c. a copy of the cancelled check or receipt of electronic payment for the ad valorem (property) tax assessments.

3. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide any of the information or documentation required herein, as provided by R.S. 47:1624(F).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 6006.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 27:1705 (October 2001), amended by the Department of Revenue, Tax Policy and Planning Division, LR 51:2112 (December 2025).

§1903. Administration of the Workforce Child Care Tax Credits

A. - A.3. ...

4. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide any of the information or documentation required herein, as provided by R.S. 47:1624(F).

B. - B.1. ...

2. The provider shall complete the provider portion of the credit certificate and shall submit the certificate to each taxpayer who had a child at the facility during the calendar year no later than January 31 of the succeeding year. The provider portion of the credit certificate will include, but not be limited to, the following information: the child care facility name, the child care facility star rating, the child care facility Louisiana tax identification number, the child care facility license number, the name of the child attending the facility and the issue date and effective year. The provider shall submit to the Department of Revenue a list of all taxpayers to whom a certificate was issued.

3. ...

4. The Department of Education shall provide information necessary for the Secretary of the Department of Revenue to determine the child care provider's quality rating.

C. - C.1.d. ...

2. The Department of Education shall provide documentation to each qualifying provider of the average monthly number of children participating in the Child Care Assistance Program or in the Foster Care Program. If the provider has multiple sites, the Department of Education shall provide this information for each site. The certificate shall be delivered or mailed to all qualifying child care providers by March 1 of the year following the year the credit is earned. The certificate shall include, but not be limited to, the following information: the child care facility name, the child care facility star rating, the child care facility license number and the issue date and effective year.

3. Child care providers shall submit the credit certificate issued by the Department of Education with their Louisiana income tax return claiming the credit.

4. The Department of Education shall provide information necessary for the Secretary of the Department of Revenue to determine and/or verify the provider's quality rating.

D. Credit for Child Care Directors and Staff

1. The Department of Education shall provide information necessary for the Secretary of the Department of Revenue to determine and/or verify the director and staff levels for earning the credit

2. In order to claim this credit, the Department of Education, or its representative, must provide child care facility directors and staff members with Form R-10615, Louisiana School Readiness Tax Credit For Child Care Director and Staff Member, no later than January 31 stating which level of qualification the employee meets according to the criteria established by the Department of Education. The taxpayer must submit Form R-10615 with their Louisiana income tax return.

3. Each child care facility director and staff member will also have to verify that he/she has worked at the same child care facility for at least six months in the calendar year, unless otherwise approved by the Department of Education.

4. Child care director and staff levels will have such meaning as provided by regulation issued by the Department of Education.

E. - E.1. ...

a. In order for a business to claim this credit, the business must support the amount of qualifying expenses paid or made by providing the Department of Revenue with copies of cancelled checks, receipts, and other documentation containing the following information: the name and Louisiana revenue tax identification number of the child care facility to or for whom the eligible expenses were paid or made, the amount and nature of qualifying expenses at each child care facility as defined in R.S. 47:6102 and the child care facility's quality rating.

b. The Department of Education shall provide information necessary for the Secretary of the Department of Revenue to determine and/or verify the facility's quality rating

2. - 2.b....

c. The Department of Education shall provide to the Department of Revenue a list of qualifying child care resource or referral agencies for each calendar year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:474 , R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6103.

HISTORICAL NOTE: Promulgated by the Department of Revenue and the Department of Social Services, LR 33:2667 (December 2007), amended by the Department of Revenue, Tax Policy and Planning Division, LR 51:2112 (December 2025).

§1905. Telephone Company Property Assessment Relief Fund

A. - D.4. ...

E. Documentation for Claiming the Credit

1. The following documentation shall be attached to and submitted with the return at the time of filing:

a. a copy of the ad valorem (property) tax assessment prepared by the assessor's office;

b. a copy of the cancelled check or receipt of electronic payment for the ad valorem (property) tax assessment; and

c. a schedule stating which entity paid the tax and obtained the credit on the taxpayer's behalf, if applicable;

2. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required herein, as provided by R.S. 47:1624(F).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 6014.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 32:866 (May 2006), amended by the Department of Revenue, Tax Policy and Planning Division, LR 51:2112 (December 2025).

Richard Nelson
Secretary

2512#037

RULE

**Department of Public Safety and Corrections
Corrections Services**

Disaster Remediation Program (LAC 22:I.340)

In accordance with the provisions of the Administrative Procedure Act (R.S. 49:950), the Department of Public Safety and Corrections, Corrections Services, hereby amends the contents of Section 340, Disaster Remediation Program.

The Department of Public Safety and Corrections, Corrections Services, has made minor terminology changes to this regulation, such as, changing offender to inmate and unit and/or institution to facility. This Rule is hereby adopted on the day of promulgation.

Title 22

**CORRECTIONS, CRIMINAL JUSTICE AND LAW
ENFORCEMENT**

Part I. Corrections

Chapter 3. Adult Services

Subchapter A. General

§340. Disaster Remediation Program

A. Purpose—to state the secretary's policy regarding a disaster remediation program for eligible inmates to participate in emergency disaster relief efforts and to provide procedures regarding housing for those inmates who participate in such relief efforts.

B. Applicability—deputy secretary, undersecretary, assistant secretary, chief of operations, regional wardens, wardens, Director of Probation and Parole and Director of Prison Enterprises. Each unit head is responsible for ensuring that appropriate facility written policy and procedures are in place to comply with the provisions of this regulation.

C. Policy—it is the secretary's policy to establish a disaster remediation program for inmates to repair the damage done following a natural disaster or emergency. The use of inmate labor shall augment governmental personnel, private sector firms and community volunteers conducting remediation activities during the period immediately after such disaster. Inmate labor shall not replace existing employees, be utilized on a project or job involved in a labor dispute or supplant post disaster remediation activities that may otherwise be performed under contract by private sector firms employed by an affected individual or governmental entity.

D. Definitions