

Building Constructed or Remodeled	Life Safety Code Edition	NFPA 1 Fire Code Edition	Section/ Building Code Edition	Sections/ International Building Code Edition	FGI Guidelines
prior to 1/1/1975	1967		-	-	
1/1/1975 to 12/31/1979	1973		518 / 1974 Chapter 4 revisions to 1973	-	
1/1/1980 to 8/31/1981	1976		518 / 1974 Chapter 4 revisions to 1973	-	
9/1/1981 to 8/31/1986	1981		506 / 1979	-	
9/1/1986 to 2/18/1989	1985		506 / 1985	-	
2/19/1989 to 5/31/1992	1988		506 / 1985	-	
6/1/1992 to 1/4/1995	1991		506 / 1988	-	
1/5/1995 to 5/31/1998	1994		506 / 1991	-	
6/1/1998 to 6/30/2001	1997		412 / 1994	-	
7/1/2001 to 12/31/2001	2000		412 / 1994	-	
1/1/2002 to 6/30/2004	2000		412 / 1997	-	
7/1/2004 to 9/30/2007	2003		-	-	
10/1/2007 to 6/30/2010	2006		-	-	
7/1/2010 to 12/31/2013	2009		-	-	
1/1/2014 to 6/30/2017	2012		-	9 and 10/2012	
a7/1/2017 to 12/31/2022	2015	2015		9 and 10/2015	2014
1/1/2023 to 6/30/2026	2015	2015		Fire Protection and Egress provisions /2021	
Building Constructed or Remodeled	Life Safety Code Edition	NFPA 1 Fire Code Edition	International Fire Code Edition	Louisiana State Uniform Construction Code Edition	FGI Guidelines
After 7/1/2026	2015	2021	2021	2021	2014

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1563(F), R.S. 40:1563(L), R.S. 40:1578.6(A), and R.S. 40:1578.7(E).

HISTORICAL NOTE: Promulgated by the Department of Public Safety, Office of Fire Protection, LR 1:145 (February 1975), amended LR 5:468 (December 1979), LR 6:71 (February 1980), amended by the Office of State Fire Marshal, LR 7:588 (November 1981), LR 9:417 (June 1983), amended by the Department of Public Safety and Corrections, Office of State Fire Marshal, LR 15:96 (February 1989), LR 17:1114 (November 1991), LR 23:1688 (December 1997), LR 27:857 (June 2001), LR 27:2257 (December 2001), repromulgated LR 29:183 (February 2003), amended LR 30:1303 (June 2004), LR 33:671 (April 2007), LR 36:1564 (July 2010), LR 39:1478 (June 2013), LR 43:969 (May 2017), LR 52:1390 (August 2026).

§105. Required Inspections of Wiring, Gas Piping and Fire Extinguishers

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1651(B).

HISTORICAL NOTE: Promulgated by the Department of Public Safety, Office of State Fire Marshal, LR 8:145 (March 1982), amended by the Department of Public Safety and Corrections, Office of State Fire Marshal, LR 23:1691 (December 1997), repealed LR 52:1391 (August 2026).

§107. Smoke and Fire Detection Systems

A. Educational Occupancies

1. In those educational facilities for which plans were reviewed prior to January 1, 1982, and in which deficiencies have been noted because of inadequate corridor separation, lack of smoke barriers, and lack of sprinkler protection in windowless classroom buildings, the state fire marshal will accept as equivalent compliance to the aforementioned requirements installation of a complete smoke detection system in the corridors and hazardous areas. This system must be capable of and properly connected to sound the general fire alarm and shut down all central air handling systems.

2. Within 45 days after service on the owner and/or operator of an inspection report and order of correction citing the deficiencies listed therein, the owner and/or operator of the school must submit to the fire marshal a proposed plan of correction in accordance with §107.A.1. The accepted plan of correction then must be completed within the time specified by the fire marshal which shall not exceed 48 months.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1578.6.B.

HISTORICAL NOTE: Promulgated by the Department of Public Safety, Office of State Fire Marshal, LR 8:236 (May 1982), amended LR 8:523 (October 1982), LR 8:625 (November 1982), amended by the Department of Public Safety and Corrections, Office of State Fire Marshal, LR 23:1691 (December 1997), LR 52:1391 (August 2026).

Bryan J. Adams
State Fire Marshal

2608#007

RULE

Department of Revenue Tax Policy and Planning Division

Repeal of Obsolete Sales and Use Tax Exemptions,
Exclusions, Refunds, and Holidays
(LAC 61:I.Chapters 43 and 44)

Pursuant to the authority of R.S. 47:1511 and R.S. 47:287.95, 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, has repealed certain rules governing the administration of sales and use tax. These include provisions in Chapter 43 (Sales and Use Tax), specifically LAC 61:I.4302 and 4371, and Chapter 44 (Sales and Use Tax Exemptions), specifically LAC 61:I.4406, 4407, 4413, 4416, 4423, and 4427.

This Rule repeals provisions related to certain exemptions, exclusions, refunds and sales tax holidays that have either been repealed from sales and use tax law or have expired. These include the exclusion for pollution control devices and systems; the refund for tangible personal property destroyed in a natural disaster; exemptions for Little Theater tickets,

tickets to musical performances of nonprofit musical organizations, admissions to entertainment furnished by certain domestic nonprofit corporations, purchases of Mardi Gras specialty items, charitable construction of animal shelters; and the sales tax holiday for hurricane preparedness.

The Rule text has been drafted using plain language principles to promote clarity and accessibility for all users. It has also been reviewed and tested for compliance with applicable 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 43. Sales and Use Tax

§4302 Pollution Control Devices and Systems Excluded from Definition of Sale at Retail

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:301(10)(l).

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 18:1414 (December 1992), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

§4371 Sales Tax Refund for Tangible Personal Property Destroyed in a Natural Disaster

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:315.1. and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:99 (January 2005), LR 32:262 (February 2006), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

Chapter 44. Sales and Use Tax Exemptions

§4406 Little Theater Tickets

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.6, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:93 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

§4407 Tickets to Musical Performances of Nonprofit Musical Organizations

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.7, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:100 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

§4413 Admissions to Entertainment Furnished by Certain Domestic Nonprofit Corporations

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.13, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:88 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

§4416 Purchases of Mardi Gras Specialty Items

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.40 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:93 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

§4423 State Sales Tax Holiday on Purchases of Hurricane-Preparedness Items

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and Sec. 2 of Act 429 of the 2007 Regular Session.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 34:1426 (July 2008), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

§4427 Sales and Use Tax Exemption for Charitable Construction of Animal Shelters

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.59(B) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:506 (March 2022); repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:1392 (August 2026).

Jarrod Coniglio
Secretary

2608#029

RULE

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Recreational Alligator Hunting Season (LAC 76:V.703)

The Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission hereby adopts LAC 76:V.703 to establish a recreational alligator hunting season. This Rule creates a controlled recreational harvest opportunity for resident hunters, separate from the existing commercial alligator program, based upon availability of alligator resource and increasing public recreational opportunity. The program is designed to increase public engagement in wildlife management, address landowner concerns regarding nuisance or overabundant alligators, and maintain population sustainability through limited lottery tag issuance, zone-based distribution, mandatory reporting, and a strict prohibition on the commercial sale or movement of recreationally harvested alligators, hides, meat, and parts. This Rule is hereby adopted on the day of promulgation.