

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Planning and Policy Division, LR 50:1503 (October 2024).

§1935. Louisiana Fortified Roof Tax Credit Program

A. General

1. Revised Statute 47:6044 authorizes a nonrefundable income tax credit for Louisiana residents who install a fortified roof, as certified by the Insurance Institute for Business and Home Safety, on qualifying property owned by the taxpayer for which the resident taxpayer claims a homestead exemption.

B. Definitions

1. Terms not otherwise defined in this Section shall have the meaning given to them in R.S. 47:6044, unless the context clearly indicates otherwise.

2. For purposes of this Section, the following words have the meanings provided herein, unless the context clearly indicates otherwise.

Department—the Louisiana Department of Revenue.

FORTIFIED—a program of the IBHS.

FORTIFIED Designation—a written certificate issued by the IBHS confirming that a qualifying property meets or exceeds the IBHS fortified roof standards.

FORTIFIED Home Evaluator—an independent, third party who has completed the FORTIFIED training requirements and is certified by the IBHS as a home evaluator who can certify that a home meets the FORTIFIED roof standards. A list of certified home evaluators can be found at www.fortifiedproviders.com.

Insurance Institute for Business and Home Safety (IBHS)—a non-profit research and communications organization of the property and casualty insurance industry that defines the fortified roof standards for homes, information for which can be found at www.fortifiedhome.org.

LFRTCP-Approved Contractor—a contractor listed in the IBHS Directory at www.fortifiedproviders.com who meets the program requirements of this Section.

Louisiana Fortified Roof Tax Credit Program (LFRTCP)—a program enacted by Act 404 of the 2025 Regular Session, administered by the department, to provide an individual income tax credit to incentivize homeowners to retrofit roofs of insured property, as defined in R.S. 22:1483(C)(9), with a homestead exemption utilizing construction techniques demonstrated to reduce losses caused by a hurricane, tornado, or other catastrophic windstorm event and that meet or exceed the IBHS FORTIFIED roof standard, information for which can be found at www.ibhs.org.

C. Credit Eligibility Requirements. All of the following requirements shall be met to earn the credit:

1. The home shall be a qualifying property in good repair unless damaged by a hurricane, non-hurricane wind, or hail.

2. The fortification work shall comply with the requirements of Subsection D.

3. The taxpayer shall be responsible for paying a certified home evaluator of the homeowner's choice to provide an IBHS home evaluation as well as all other costs and fees necessary to satisfy the requirements of this Section, including, but not limited to, legally required permits or inspections. These expenses shall not constitute qualifying expenses for purposes of the credit.

D. Fortified Roof Installation Requirements

1. Prior to installation, a FORTIFIED home evaluator of the homeowner's choice must provide the homeowner with an IBHS home review evaluation of the home seeking to be FORTIFIED.

2. The FORTIFIED home evaluator shall determine whether the home meets a minimum structural standard on a pass-fail basis before identifying all improvements required to meet or exceed the FORTIFIED roof standard. Thereafter, the FORTIFIED home evaluator shall summarize his findings in a report and provide a copy to the homeowner.

3. After meeting the requirements of Paragraph (1) and (2) of this Subsection, the taxpayer must contract with an LFRTCP-approved contractor to fortify the home. Once the LFRTCP-approved contractor completes the fortification work on the home, the contractor must provide the taxpayer with a copy of the signed contract, a final invoice, and a completed Form R-90157-B, LFRTCP Qualifying Expenses.

4. After meeting the requirements of Paragraphs (1), (2), and (3) of this Subsection, a certified home evaluator will perform all required evaluations to confirm that the LFRTCP-approved contractor completed the fortification work according to the IBHS FORTIFIED roof standard. Thereafter, the IBHS shall review the evaluation and determine whether to issue a FORTIFIED designation.

E. Documentation Requirements

1. To apply for the Louisiana fortified roof tax credit, a resident taxpayer shall complete and submit Form R-90157, Application for Louisiana Fortified Roof Tax Credit together with Form R-90157-B, LFRTCP Qualifying Expenses which has been completed by the LFRTCP-approved contractor who performed the fortification work. Completed applications must be submitted electronically through the Louisiana Taxpayer Access Point (LaTAP) and shall include all of the following supporting documents:

a. A copy of the report prepared by a FORTIFIED home evaluator which identifies all improvements required to meet or exceed the FORTIFIED roof standard.

b. A copy of the signed contract with an LFRTCP-approved contractor.

c. A copy of the final invoice issued by the LFRTCP-approved contractor.

d. A copy of the FORTIFIED designation which lists the date of certification.

2. The Department shall notify each taxpayer that submitted a timely and complete application as to whether the application has been approved or denied. If approved, the notice shall indicate the amount of credit earned and the taxable periods against which the nonrefundable credit(s) may be used. If denied, the notice shall provide the reasons for denial.

3. An application shall not be considered complete until all documentation requested by the department has been received. Failure to respond within 60 days of a request for documentation from the department will result in denial of the application and require the submission of a new application with an updated application date.

F. Contractor Eligibility Requirements

1. To be eligible to work as an LFRTCP contractor, the contractor must meet all of the following program requirements:

a. holds a valid residential license or home improvement registration issued by the Louisiana State Licensing Board for Contractors (LSLBC) and be in good standing with the LSLBC.

b. holds any other valid state or jurisdictional business licenses or work permits required by law in Louisiana.

c. maintains a general liability policy with \$1,000,000 in liability coverage.

d. maintains a workers' compensation policy in compliance with Louisiana law.

e. holds a FORTIFIED certification issued by the IBHS or its successor.

f. is listed on the IBHS Directory as an approved contractor at www.fortifiedproviders.com.

g. complies with all regulatory and tax laws regulating businesses in the state of Louisiana.

G. Conflicts of Interest

1. LFRTCP-approved contractors

a. LFRTCP-approved contractors cannot possess a financial interest in any projects for which they perform work toward a FORTIFIED designation other than for payment by the homeowner for services rendered.

b. LFRTCP-approved contractors cannot be the FORTIFIED home evaluator for a FORTIFIED designation on any project eligible for the LFRTCP.

2. FORTIFIED home evaluators

a. FORTIFIED home evaluators cannot possess a financial interest in any projects for which they perform work toward a FORTIFIED designation other than for payment by the homeowner for services rendered.

b. FORTIFIED home evaluators cannot be the LFRTCP-approved contractor or supplier of any material, products, or systems installed in any home they inspect for FORTIFIED designation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:6044.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:2110 (December 2025).

§1937. Construction Code Retrofitting Deduction

A. General Provisions

1. Pursuant to R.S. 47:293(2)(a)(i), a deduction is allowed for 50 percent of the cost paid or incurred by a taxpayer to voluntarily retrofit the taxpayer's primary residence to comply with either the State Uniform Construction Code (SUCC) or the FORTIFIED home standards developed by the Insurance Institute for Business and Home Safety (IBHS).

B. Definitions

1. The definitions set forth in R.S. 47:293(2)(a)(1) shall apply for purposes of this Section.

2. In addition, and unless inconsistent with the enabling statute or this Section, the definitions found in LAC 61:I.1935 shall apply to this Section.

C. Documentation Requirements

1. Taxpayers claiming the SUCC deduction must provide the following with their return:

a. proof that the improvements meet SUCC requirements, including copies of relevant SUCC sections and receipts or invoices verifying project costs.

b. a written statement confirming the retrofitting was done voluntarily and not required due to new construction or insurance-related repairs from previous damage.

2. Taxpayers claiming the deduction for retrofitting pursuant to the IBHS FORTIFIED standard must comply with the IBHS certification process as outlined in LAC 61:I.1935(D) and shall submit the following additional information with their return:

a. Form R-90157-B, LFRTCP Qualifying Expenses, as completed by the LFRTCP-approved contractor.

b. the report issued by a FORTIFIED Home Evaluator certifying that the home meets a minimum structural standard and identifying necessary improvements to meet or exceed the FORTIFIED Roof standard.

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).

Chapter 29. Natural Resources: Severance Tax

§2901. Severance Tax on Timber, Pulpwood and Minerals Other Than Gas and Oil

A. In General

1. The severance tax imposed by R.S. 47:631 is an excise tax upon the privilege of severing any natural resources from the soil or water. All resources found in a natural state which are of any commercial value whatsoever are natural resources and are subject to the severance tax.

2.a. *Severance* means the separation of the natural resource from the soil or water, or its removal from its natural position.

For example, the dredging of sand from a river; the cutting of timber; or the mining or removal of a mineral from its natural location.

b. Severance does not refer to the refinement of a natural resource after its removal.

3. *Severer* means any person engaged in the operation of severing natural resources from the soil or water, whether that person is the owner of the soil or water; or other person severing from the soil or water of another; or the owner of a natural resource severing from the soil or water of another.

4. The tax is due by the severer, whether the natural resource is used by him or sold to another. If it is used by the severer, the tax is due by the severer. If it is sold, the tax is due by the severer; or by the purchaser, if for any reason it is not paid by the severer. If the natural resource is sold to the state or to the federal government, the tax is still due because the liability for the tax falls primarily on the severer and not on the purchaser. The tax is due on all natural resources removed from the state after severance and must be paid to the state of Louisiana. There is no provision of the law to exempt the parish, municipality, nor any board or agency of the state of Louisiana from the payment of this tax. However,

the tax is not due or owed by a town, parish, or other political subdivision of the state which engages in severing sand or any other natural resource for its own use. Among the resources included are all forms of timber, pulpwood, and minerals such as sulphur, salt, coal, lignite, and ores; also marble, stone, sand, shells, and other natural deposits; and the salt content in brine.

B. Reports and Payment of Tax

1. By Severers

a.i. Every person severing any natural resource from the soil or water of the state must file a report, on forms obtained from the Department of Revenue, on or before the last day of the month following the month during which the natural resource is severed. It is necessary that the report be filed in duplicate. The tax due shall become delinquent after the last day of the month in which the tax is due and payable.

For example, the tax due for products severed in October will become delinquent on the first day of December if not paid on or before November 30.

ii. Delinquent reports and tax shall be subject to penalties, interest, and other additional costs. The report, together with payment for the tax due thereon, is required to be delivered (by mail or in person) to the cashier's division of the Department of Revenue showing the following information in the spaces provided therefor:

(a). parish in which resource is severed and the month during which severed;

(b). the name and address of the person or corporation making the report;

(c). the product severed, the quantity and amount of tax;

(d). all the information in the schedules on the reverse side of the report form, where applicable.

b. In cases where there were no operations during the month, a report must be filed indicating "no operations." Each report must be signed by the reporting taxpayer or officer of the corporation under declaration that it is made under the penalties imposed for perjury.

2. By Purchasers. On or before the last day of the month following the month to which the tax is applicable, purchasers and other persons dealing in any natural product severed from the soil or water in Louisiana shall deliver to the cashier's division of the Department of Revenue a monthly report on forms procured from the department. The report must be signed under the declaration that is made under the penalties imposed for perjury and must show on the reverse side the names and addresses of all persons from whom they have purchased any natural product during the month, together with the total quantity of each natural product. At the time of making the report, the purchaser or other dealer shall pay to the secretary the amount of tax deducted or withheld at the time of the purchase. If, for example, the seller had paid the severance tax, none would be due by the