

- c. ARRT or NMTCB examination in nuclear medicine technology;
 - d. ARRT examination in radiation therapy technology;
 - e. MDCB examination in dosimetry;
 - f. ARDMS examination in diagnostic medical sonography; vascular technology or diagnostic cardiac sonography.
2. The advanced-level examinations considered acceptable continuing education activity are:
- a. ARRT examination in cardiovascular-interventional technology;
 - b. ARRT examination in mammography;
 - c. ARRT or NMTCB examination in computed tomography;
 - d. ARRT examination in magnetic resonance imaging;
 - e. other ARRT examinations as developed and implemented.
3. ...

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:3207(B)(2).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Radiologic Technology Board of Examiners, LR 21:178 (February 1995), amended LR 23:71 (January 1997), LR 40:2264 (November 2014), amended by the Department of Health, Radiologic Technology Board of Examiners, LR 42:2190 (December 2016), amended LR 51:801 (June 2025), amended by the Department of Health, Radiologic Technology Board of Examiners, LR 52:356 (March 2026).

Hollie Taranto, M.B.A., R.T. (R)
Executive Director

2603#004

RULE

Department of Revenue Tax Policy and Planning Division

Donations to Qualifying Foster Care Charitable Organization Credit (LAC 61:I.1925)

Under the authority of R.S. 47:1511 and 6042 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 amends LAC 61:I.1925 relative to the Donations to Qualifying Foster Care Charitable Organization credit.

The purpose of this Rule is to update or repeal provisions that duplicate or are inconsistent with the statutory provisions providing for the Donations to Qualifying Foster Care Charitable Organization Credit. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Miscellaneous Tax Exemptions, Credits and Deductions

Chapter 19.

§1925. Donations to Qualifying Foster Care Charitable Organization Credit

A. - A.1. ...

2. Repealed.

A.3. - B. ...

* * *

Department—Repealed.

* * *

Qualified Individual—Repealed.

Qualified Services—Repealed.

Qualifying Foster Care Charitable Organization—
Repealed.

* * *

Taxpayer—Repealed.

C. - E.1. ...

E.2. - G.3.b. Repealed.

H. QFCCO Reporting

1. A QFCCO must electronically submit a report by email to TaxCredit.Registry@la.gov, which is prepared by an independent certified public accountant not related to a donor or affiliated with the QFCCO, and which includes all information required by R.S. 47:6042(C)(2), no later than January 31 of each year. When all donations received by a QFCCO in the prior calendar year are used to provide services to qualified individuals, the report may include the total amount of donations received and a statement that to that effect in lieu of the requirements in R.S. 47:6042(C)(2)(c) and (d).

H.2. - I.b. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 6042.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:2988 (December 2022), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:357 (March 2026).

Jarrod Coniglio
Secretary

2603#036

RULE

Department of Revenue Tax Policy and Planning Division

Mobile Workforce Exemption (LAC 61:I.1923)

Under the authority of R.S. 47:112.2, R.S. 47:242(1)(ii), R.S. 47:248, and 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.1923 to update the qualifications for the mobile workforce exemption.

The purpose of the regulation is to implement the changes to R.S. 47:112.2 and 248(B)(1)(a) enacted by Act 382 of the 2025 Regular Session of the Louisiana Legislature as it pertains to the mobile workforce exemption. Specifically, Act 382 gives mobile workers and employers more time before state income tax applies, extending the threshold from 25 days to 30 days, and repeals the old requirements relative to federal rules or the worker's home state. 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**

§1923. Mobile Workforce Exemption

A. - A.2. ...

a. The compensation is paid for employment duties performed by the nonresident individual in this state for 30 or fewer days in the calendar year.

A.2.b. - A.2.c. ...

d. Repealed.

A.2.e. - C.1. ...

a. Nonresident employees seeking to claim the exemption for income earned while performing employment duties within the state for less than 30 days are not required to file a Louisiana individual income tax return. If the nonresident employee has other income from Louisiana sources, the nonresident employee does not qualify for this exemption and all Louisiana income must be reported on the Nonresident and Part-Year Resident (NPR) Worksheet of the Louisiana Form IT-540B, *Louisiana Nonresident and Part-Year Resident Income Tax Return*.

C.1.b. ...

i. within 10 days from the thirty-first day of performing employment duties within the state;

C.1.b.ii. - C.1.b.iii. ...

2. Employers. If a nonresident employee performs employment duties in excess of 30 days within the state, the employer must begin withholding income tax and report such tax on Form L-1, *Employer's Quarterly Return of Louisiana Withholding Tax* beginning in the period in which the thirty-first day fell.

D. - D.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:112.2, R.S. 47:242(1)(ii), R.S. 47:248, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 49:334 (February 2023), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:358 (March 2026).

Jarrod Coniglio
Secretary

2603#037

RULE

**Department of Revenue
Tax Policy and Planning Division**

Partial Sales and Use Tax Exemption on Boats
(LAC 61:I.4428)

Under the authority of R.S. 47:1511, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, adopts LAC 61.I.4428 relative to the sales tax cap on boats registered in Louisiana when the tax is paid within 90 days of purchase or importation.

Revised Statute 47:305.23 establishes that the combined state and local sales or use tax will be capped \$20,000 if the tax is paid within 90 days of purchase or importation, effectively exempting the sales or use tax in excess of that amount. The Rule outlines the eligibility criteria for the exemption and provides additional guidance to dealers and purchasers regarding the proper reporting and payment of the state and local sales and use taxes when the cap is triggered. 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 44. Sales and Use Tax Exemptions

§4428. Partial Sales and Use Tax Exemption on Boats

A. General. Revised Statute 47:305.23 authorizes an exemption for sales and use tax in excess of \$20,000 otherwise due on the sale or use of boats registered in Louisiana if the tax is paid within 90 days of the sale or importation.

B. Definitions

Consumer Price Index United States—a program of the Bureau of Labor Statistics which measures the average change over time in prices paid by the urban consumer.

Department—the Louisiana Department of Revenue.

C. Eligibility Requirements. The following requirements shall be met to obtain the exemption:

1. The boat must be purchased or imported and registered in Louisiana on or after July 1, 2025.

2.a. The combined state and local sales or use tax due must exceed \$20,000 prior to the exemption. The exemption applies to only those taxes in excess of \$20,000, after application of the credits authorized in R.S. 47:303(A)(3) and 337.86.

b. The sales price of the following items shall not be included when calculating the sales and use tax due for purposes of the cap:

i. Accessories not attached to and made a part of the boat at the time of sale, including but not limited to ladders, anchors, rod holders, and fish finders.

ii. General accessories that do not attach to the boat, including but not limited to gas cans, fishing poles, life jackets, fire extinguishers, flares, dock line and rope, boat covers, wake boards and other recreational gear.

iii. Trailers.

3. Payment of tax due must be completed within 90 days of the sale or importation.

4. If payment is not made within 90 days, the exemption shall not apply, and the purchaser or importer shall be responsible for the entire amount of state and local sales or use tax due on the boat.

D. Reporting

1. Louisiana boat dealers must calculate the total state and local sales tax due on the boat.

a. If the total tax is equal to or less than \$20,000, the dealer shall charge, collect, and remit the tax to the appropriate state and local tax collectors.

b. If the total tax exceeds \$20,000, the dealer shall indicate on the invoice that the tax is subject to exemption and report the sale as exempt on its general sales tax return. In this