

case, the dealer shall not collect the tax from the purchaser but must inform him of the responsibility to self-report and remit the taxes directly to the state and local collectors.

i. When the boat is purchased from a Louisiana dealer, the local sales tax shall be paid to the collector for the parish where the dealer is located.

ii. When the boat is imported, the local sales tax shall be paid to the collector for the parish where the purchaser resides.

c. The sales tax due on accessories and other tangible personal property not included in the price of the boat shall be charged, collected, and remitted by the dealer regardless of the application of the cap.

2. The purchaser or importer of a boat eligible for partial exemption shall be responsible for paying the tax directly to the Department and appropriate local tax collector using the form and method specified by the collectors.

E. Threshold Adjustments. Beginning July 1, 2030, and every five years thereafter, the threshold of \$20,000 shall be adjusted based upon the Consumer Price Index United States and redetermined by the methodology established in R.S. 47:305.23. Notice of the adjusted threshold shall be published by the department in a Revenue Information Bulletin.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:358 (March 2026).

Jarrod Coniglio  
Secretary

2603#005

## RULE

### Department of Revenue Tax Policy and Planning Division

#### Repeal of Obsolete Tax Exemptions, Deductions, Credits and Miscellaneous Provisions (LAC 61:I.Chapters 11, 13, 19, and 49)

Under the authority of R.S. 47: 1511 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, repeals rules from the administration of Chapter 11, Corporate Income Tax, including LAC 61:I.1123, Chapter 13, Income: Individual, including LAC 61:I.1310, Chapter 19, Miscellaneous Tax Exemptions, Credits and Deductions, including LAC 61:I.1901, 1902, 1907, 1911, 1913, 1915, and 1921, and Chapter 49, Tax Collection, including LAC 61:I.4915.

The Rule repeals provisions related to deductions, credits, and other matters that have either been eliminated or are no longer available. These include the federal income tax deduction, individual income tax tables, employer tax credits for donations of materials, equipment or instructors to certain training programs or schools, solar energy systems tax credits, Louisiana New Markets Tax Credits, alternative fuel tax credits, tax credits for small town health professionals, youth jobs tax credits, and the Louisiana Tax Delinquency Amnesty Act of 2014. The regulation related to inventory tax credits was no longer necessary based on statutory updates. In

accordance with R.S.49:964(D), LDR reviewed and evaluated these program rules, and determined them to be obsolete, unnecessary, duplicative, or inconsistent with existing provisions in law. Therefore, LDR seeks their repeal. 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 11. Corporation Income Tax

###### §1123. Federal Income Tax Deduction

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.85.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Income Tax Section, LR 14:98 (February 1988), repromulgated by the Department of Revenue, Policy Services Division, LR 30:473 (March 2004), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:359 (March 2026).

##### Chapter 13. Income: Individual

###### §1310. Income Tax Tables

Repealed.

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), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:359 (March 2026).

##### Chapter 19. Miscellaneous Tax Exemptions, Credits, and Deductions

###### §1901. Employer Tax Credits for Donations of Materials, Equipment, or Instructors to Certain Training Programs or Schools

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6012.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Corporation Income and Franchise Taxes Division, in consultation with the Department of Labor, LR 25:877 (May 1999), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:359 (March 2026).

###### §1902. Inventory Tax Credits

Repealed.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 27:1705 (October 2001), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:359 (March 2026).

###### §1907. Income Tax Credits for Solar Energy Systems

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6030 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 34:2206 (October 2008), amended LR 36:2048 (September 2010), amended by the Department of Revenue, Policy Services Division, LR 37:3532 (December 2011), LR 39:99 (January 2013), LR 40:2612 (December 2014), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:359 (March 2026).

###### §1911. Louisiana New Markets Tax Credits

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S.47:6016, R.S.47:287.785, and R.S.47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 37:914 (March 2011) repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:359 (March 2026).

**§1913. Alternative Fuel Tax Credit**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1514, and 6035(G).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Administration Division, LR 38:3239 (December 2012), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:360 (March 2026).

**§1915. Small Town Health Professionals**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:297(H) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1641 (September 2018), LR 45:1811 (December 2019), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:360 (March 2026).

**§1921. Louisiana Youth Jobs Tax Credit**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S.47:1511 and R.S. 47:6028.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:504 (March 2022), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:360 (March 2026).

**Chapter 49. Tax Collection**

**§4915. Louisiana Tax Delinquency Amnesty Act of 2014**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and Acts 2014, No. 822.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of the Secretary, LR 41:151 (January 2015), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:360 (March 2026).

Jarrod Coniglio  
Secretary

2603#038

**RULE**

**Department of Transportation and Development  
Office of Multimodal Commerce**

**State Safety Oversight for Rail Fixed Guideway Public  
Transportation Systems (LAC 70:IX.Chapter 15)**

Notice is hereby given in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 48:214, that the Department of Transportation and Development, Office of Multimodal Commerce, State Safety Oversight Division amends this Rule requiring Risk Based Inspections (RBI) for State Safety Oversight for Rail Fixed Guideway Public Transportation Systems. The Rule is the State Safety Oversight Program Standard (SSOPS) required by 49 CFR Part 674, published by the Federal Transit Administration (FTA), to oversee the implementation of the safety plan of any rail transit agency (RTA) operating a rail fixed guideway

public transportation system (RFGPTS) in the state of Louisiana. This Rule is hereby adopted on the day of promulgation.

**Title 70**

**TRANSPORTATION AND DEVELOPMENT**

**Part IX. Intermodal Transportation**

**Subpart A. Intermodal**

**Chapter 15. State Safety Oversight for Rail Fixed  
Guideway Public Transportation Systems**

**§1501. Introduction**

A. The Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA), signed on December 18, 1991, required the Federal Transit Administration (FTA) to create a first-ever State-managed safety and security oversight program for rail fixed guideway public transportation systems (RFGPTS) not regulated by the Federal Railroad Administration. In each successive Act following ISTEA, including the Transportation Equity Act for the 21st Century (TEA-21), signed on June 9, 1998, and the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU), signed on August 10, 2005, the state safety oversight (SSO) program was continued, setting the stage for the safety and programmatic advances required under the Moving Ahead for Progress in the 21st Century Act (MAP-21) signed July 6, 2012 and continued under the Fixing America's Surface Transportation Act (FAST Act), signed on December 4, 2015.

B. On March 16, 2016, FTA issued the 49 CFR Part 674 final Rule. This Rule reflects the requirements of 49 U.S.C. section 5329 and directs states to strengthen their authorities to oversee and enforce safety requirements and to prevent and mitigate accidents, or safety events as defined below, on the RFGPTS in their jurisdictions.

**C. Definitions**

*Designated Personnel*—employees and contractors identified by a recipient whose job functions are directly responsible for safety oversight of the public transportation system of the public transportation agency; or employees and contractors of a State Safety Oversight Agency whose job functions require them to conduct reviews, inspections, examinations, and other safety oversight activities of the rail fixed guideway public transportation systems subject to the jurisdiction of the agency.

*Safety Event*—an event that involves any of the following:

- a. a loss of life;
- b. a report of serious injury to a person;
- c. a collision involving a rail transit vehicle;
- d. a runaway train;
- e. an evacuation for life safety reasons; or
- f. any derailment of a rail transit vehicle, at any location, at any time, whatever the cause.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:214; 49 C.F.R. Part 674; 49 U.S.C. § 5329.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Multimodal Commerce, LR 44:922 (May 2018), amended, LR 52:360 (March 2026).

**§1503. Program Management**

A. Authority. The state of Louisiana re-designated the Department of Transportation and Development (LADOTD) as the state safety oversight agency (SSOA) for Louisiana in 2014. This enabling authority is found at Louisiana Revised