$200 per item must be sold to retailers at a price no less than the cost to the industry member as defined herein. Such sales shall be made for cash only. Refrigerated coolers which serve only as a temperature-controlled product display for spirituous liquor and which have a reasonable open market price of less than $350 and which bear advertising of a spirituous liquor product that is conspicuous, substantial, and permanently inscribed or securely affixed may be given, loaned, or sold to a retailer by a manufacturer at a price no less than the cost to the manufacturer.

C.2.a.iii. - C.2.b.ii. …

iii. Product displays may be furnished by an industry member to a retailer, provided that the total value of all product displays furnished by an industry member may not exceed $350 per brand in use at any one time in any one retail establishment. Product display are racks, bins, barrels, casks, shelving, refrigerated coolers that are furnished by manufacturer and the like from which alcoholic beverages are displayed or sold. Product displays shall bear conspicuous, substantial, and permanently inscribed or securely affixed advertising matter.

C.2.c. - C.2.d.i. …

ii. Other retailer advertising specialties and novelty items, such as foam scrapers, thermometers, litter bags, pencils, bottle openers, balloons, lapel pins, and key rings that bear advertising matter, and are primarily valuable to the retailer as point-of-sale advertising media but have no utility value to the retailer, may be furnished, given, or sold to a retailer if the total cost to any industry member of the retailer advertising specialties furnished, given, or sold in connection with any one retail establishment in any one calendar year does not exceed $100.

iii. After the delivery of the retailer advertising specialties with a total cost to an industry member of $100 has been made by the industry member to a retail establishment during any one calendar year, any future deliveries of such items to that particular retail establishment by such respective industry member during the remainder of the calendar year must be effected only by the sale of the items at their reasonable open market price in the locality where sold. Any items sold, furnished, or given away under this Section must be itemized separately on the industry member's invoice and other records.

C.2.d.iv. - C.2.e.i. …

ii. T-shirts, caps, and similar items may be given to event contestants or patrons of the retail establishment but the total cost of these items may not exceed $350 per event.

C.2.e.iii. - C.2.f. …

i. Bar spending during trade calls, where the alcohol purchased by a manufacturer or wholesaler for a consumer is consumed on retail licensed premises in the presence of the giver, shall be lawful so long as the state's laws regulating retail establishments such as the legal drinking age, etc., are observed and not more than $350 is expended during the trade call.

C.2.f.ii. - C.2.h. …

i. A retail dealer, wholesaler or manufacturer may furnish the beer, wine, or beverage alcohol to be sampled and the cups to hold the beverages. The wholesaler or manufacturer may also provide and display point-of-sale material in an amount not to exceed $350 in value. The display materials shall only be placed inside of the facility and shall not block the aisles or other entrances or exits.

C.2.h.ii. - C.2.m. …

i. Items may include ice chests, grills, rafts, and other items not to exceed $350 in value.

C.2.m.ii. - C.2.n. …

i. Enhancers that exceed $350 in value, such as four-wheel all-terrain vehicles, trips, etc., may be utilized as part of a sweepstakes.

C.2.n.ii - C.2.n.iv. …

v. Photographs or models of enhancers may only be displayed, provided the photographs or models do not exceed $350 in value.

C.2.n.vi. - E. …

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:150A and SCR 31 (2021).

HISTORICAL NOTE: Promulgated by the Department of Public Safety, Office of Alcoholic Beverage Control, LR 4:463 (November 1978), amended LR 5:11 (January 1979), amended by the Department of Public Safety and Corrections, Office of Alcoholic Beverage Control, LR 17:607 (June 1991), LR 20:671 (June 1994), amended by the Department of Revenue and Taxation, Office of Alcoholic Beverage Control, LR 22:116 (February 1996), LR 26:2631 (November 2000), LR 28:1484 (June 2002), LR 31:1344 (June 2005), amended by the Department of Revenue, Office of Alcohol and Tobacco Control, LR 35:89 (January, 2009), LR 38:1286 (May 2012), LR 38:2938 (November 2012), LR 42:66 (January 2016), amended by the Department of Revenue, Office of Alcohol and Tobacco Control, LR 47:1538 (October 2021), amended by the Department of Revenue, Office of Alcohol and Tobacco Control, LR 52:1969 (November 2026).

Linda Pham
Deputy Commissioner

2611#003

RULE

Department of Revenue
Tax Policy and Planning Division

Qualifying Purchases for Public Construction Projects by Contractors and Subcontractors (LAC 61:I.4412)

Under the authority of R.S. 47:305.7 and 1511 and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, through this Rule adopts regulations to define qualifying purchases made by contractors and subcontractors in connection with public construction projects.

R.S. 47:305.7(A)(1)(b) exempts from state and local sales and use tax certain purchases of materials and other qualifying items made by contractors and subcontractors when those purchases are used to perform public construction contracts awarded by the state or its political subdivisions, including their agencies, boards, and commissions. This regulation clarifies which purchases qualify and establishes consistent standards for applying and administering the exemption.

The department drafted the Rule 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 44. Sales and Use Tax Exemptions
§4412. Qualifying Purchases for Public Construction Projects by Contractors or Subcontractors

A. R.S. 47:305.7(A)(1)(b) establishes a state and local sales and use tax exemption for contractors and subcontractors when they make qualifying purchases for public construction contracts.

B. Definitions. For purposes of this Section the following words shall mean:

Public Construction Contracts—construction contracts for public projects awarded by the state or any of its political subdivisions, including agencies, boards, commissions, or instrumentalities thereof.

C. Qualifying Purchases. Purchases qualify for the tax exemption if they meet the following conditions:

1. For tangible personal property
   a. The property is:
      i. purchased for direct and exclusive use in performing the public construction contract;
      ii. permanently incorporated into the structure so that it becomes part of the immovable property; and
      iii. ultimately owned by the public entity (Examples: nails, drywall, HVAC systems, and concrete).
2. For leases or rentals of tangible personal property
   a. The property is:
      i. used directly and exclusively in the performance of the public construction contract; and
      ii. would qualify for the exemption if leased or rented by the public entity (Examples: equipment leased or rented solely for use on the public construction project such as cranes, concrete pump trucks, and excavators).

D. Nonqualifying Purchases. The following do not qualify for the exemption:

1. equipment or services used for general support and not directly for construction (Examples: worker transportation, office trailers, and portable restrooms);
2. tools and equipment the contractor keeps after the project (Examples: hammers, saws, ladders, and generators);
3. supplies used to run or maintain equipment (Examples: fuel, oil, coolants, and cleaning supplies);
4. safety gear for workers (Examples: hard hats, gloves, safety glasses, and fall protection);
5. payments for services or labor that are not related to buying or renting physical items (Examples: inspection services, safety monitoring, janitorial services, and traffic control); and
6. purchases that cannot be clearly linked to a specific public project.

E. The department may require additional documentation to prove that purchases qualify for the exemption.

F. To claim this tax exemption, contractors or subcontractors must have a valid exemption certificate and follow all related rules and procedures prescribed by the department.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.7.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:1971 (November 2026).

Jarrod Coniglio
Secretary

2611#007

RULE

Department of Wildlife and Fisheries
Wildlife and Fisheries Commission

Derelict Crab Trap Removal Program
(LAC 76:VII.367)

In accordance with the Administrative Procedure Act, R.S. 49:961 et seq., and through the authority granted in R.S. 56:332(N), that the Wildlife and Fisheries Commission amends LAC 76:VII.367 to temporarily close a portion of state inside waters to the use of crab traps in order to facilitate the removal of abandoned crab traps in these waters.

These abandoned crab traps can cause navigational hazards, user-group conflicts, and stress on the state blue crab stock by continuing to fish after being abandoned or displaced. Traps are often displaced or abandoned due to storm and tidal movements, theft, from having the floats cut by propellers, or are captured in another fisherman's gear. The removal of these traps is necessary to keep Louisiana's coast pristine, reduce litter, and to facilitate improvement of the blue crab stock.

The Wildlife and Fisheries Commission amended the provisions in LAC 76:VII.367 governing the locations of temporary crab trap closures to address problems in portions of state waters resulting from a large number of abandoned and derelict crab traps since 2004. The Wildlife and Fisheries Commission took action on August 6, 2026 to describe a new portion of state waters to be temporarily closed in 2027 to the use of crab traps for the purpose of conducting a crab trap cleanup. This Rule is hereby adopted on the day of promulgation.

Title 76
WILDLIFE AND FISHERIES
Part VII. Fish and Other Aquatic Life
Chapter 3. Saltwater Sport and Commercial Fishery
§367. Derelict Crab Trap Removal Program

A. The use of crab traps shall be prohibited for a 14-day period from 12 a.m. February 1, 2027 through 11:59 p.m. February 14, 2027 within portions of Iberia and Vermilion Parishes as described below:

1. from a point originating from the intersection of the Acadiana Navigational Channel and the Gulf Intracoastal Waterway (29 degrees 50 minutes 33.79 seconds north latitude, 91 degrees 50 minutes 26.43 seconds west longitude); thence westerly and southerly along the northern shore of the Gulf Intracoastal Waterway to its intersection with the western shore of Freshwater Bayou Canal; thence southwesterly along the western shore of Freshwater Bayou Canal to a point (29 degrees 44 minutes 54.06 seconds north latitude, 92 degrees 13 minutes 02.27 seconds west longitude) near its intersection with the westernmost shore of Vermilion Bay; thence southerly and easterly along the western shore of Vermilion Bay to Redfish Point; thence westerly and