Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue
Chapter 44. Sales and Use Tax Exemptions
§4405 Exemption for digital tools

A. General. Revised Statute 47:305.12 exempts the purchase of digital tools from sales and use tax if they are used for commercial production or used by certain financial institutions for specific purposes or used by certain healthcare facilities or providers for specific purposes.

B. Definitions

Digital Tools—digital products, computer software, prewritten computer software access services or information services.

Licensed Healthcare Facilities and Providers—healthcare institutions and individual practitioners that are licensed by Louisiana Department of Health and or Louisiana State Board of Medical Examiners to deliver medical, dental, behavioral health, or related clinical services to patients. The term includes, but is not limited to, hospitals, clinics, nursing homes, ambulatory surgical centers, rehabilitation facilities, pharmacies, physicians, nurses, dentists, therapists, and other professionals or entities required by law to hold a valid license, certification, or registration to provide healthcare services.

Purchased or Licensed Exclusively for Commercial Purposes—purchased or licensed solely for use in connection with a business, trade, or commercial activity and not for personal, household, or consumer purposes.

Used by the business Directly in the Production of Goods and Services—the direct application or incorporation of a digital tool into the creation, development or production of a final product or service for sale to a customer where the tool is used to produce that product or service. The term does not include tools that are merely supportive, administrative, managerial, planning, communication, or analytical in nature and that do not directly transform inputs into salable goods or services.

C. Commercial Production Exemption (R.S. 47:305.12(A))

1. Digital tools used to manage business operations, including tools used for business management, planning, scheduling, or organizing workers, materials, or equipment—are not used by the business directly and in the production of goods or services for sale to customers and are not exempt from tax.

2. Digital tools that improve efficiency or productivity, including accounting, inventory management, project management, performance tracking, communication software or analytical software, are also not used by the business directly in the production of goods or services for sale to customers and are not exempt from tax.

D. Self-Created Digital Products Exemption (R.S. 47:305.12(B))

1. Examples of digital products created solely for the business needs of the person who created them and are not the type of digital products that are offered for sale by that person, include an in-house workflow automation tool, a proprietary content management system, an internal brand style guide, and in-house training videos.

2. If digital tools are used to create such digital products, sales or use tax will be owed on those digital tools. For example, if Company A purchases prewritten computer software access services that it uses to create a training video for new employees, the training video itself is not taxable. However, the purchase of the prewritten computer software access services is taxable.

E. Licensed Healthcare Facilities and Providers Exemption (R.S. 47:305.12(D)

1. Digital tools used by licensed healthcare facilities and providers for storing or transmitting healthcare information or for the diagnosis or treatment of a medical condition include digital tools that monitor and protect the transmission and storage of patient healthcare information.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Policy and Planning Division, LR 52:1837 (October 2026).

Jarrod J. Congilio
Secretary

2610#026

RULE

Department of Revenue
Tax Policy and Planning Division

Louisiana Fortified Roof Tax Credit Program and Construction Code Retrofitting Deduction
(LAC 61:I.1935 and 1937)

Under the authority of R.S. 47:293(2)(d), 1511, and 6044, 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.1935 and 1937 to update the fortified roof installation requirements.

The purpose of the Rule is to notify taxpayers of a change in procedure for taxable periods beginning with the 2025 tax year. The Rule repeals the requirement that applicants submit a preliminary fortified home evaluation for purposes of the Louisiana Fortified Roof Tax Credit and the Construction Code Retrofitting Deduction.

This Rule is written utilizing plain language principles to ensure clarity and accessibility for all users. It has also been reviewed and tested for compliance with 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 19. Miscellaneous Tax Exemptions, Credits and Deductions
§1935. Louisiana Fortified Roof Tax Credit Program

A. - D. …

1. - 2. Repealed.

3. 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 Paragraph (1) 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. - E.1. ...

a. Repealed.

E.1.b. - G.2.b. …

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), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:1837 (October 2026).

§1937. Construction Code Retrofitting Deduction

A. - C.2.a. …

b. Repealed.

c. - e. …

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), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:1838 (October 2026).

Jarrod J. Coniglio
Secretary

2610#012

RULE

Department of Transportation and Development Professional Engineering and Land Surveying Board

Engineering and Land Surveying
(LAC 46:LXI.105, 903, 1103, 1301, 1311, 1505, 1701, 2101, 2103, 2301, 2305, 2307, 2309, 2911 and 3115)

Under the authority of the Louisiana professional engineering and land surveying licensure law, R.S. 37:681 et seq., and in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 et seq., notice is hereby given that the Professional Engineering and Land Surveying Board has amended its rules contained in LAC 46:LXI.105, 903, 1103, 1301, 1311, 1505, 1701, 2101, 2103, 2301, 2305, 2307, 2309, 2911 and 3115.

This is a revision of existing rules under which LAPELS operates. The revision (a) adds a definition of subprofessional work, (b) clarifies the personal reference requirements for professional engineer licensure applicants who have obtained requisite engineering work experience outside of the United States, (c) modifies the required content of non-accredited engineering curricula, (d) eliminates an unnecessary provision related to language proficiency for examinations, (e) clarifies the procedure for taking an engineering examination for record purposes, (f) clarifies the supervision requirements for the requisite engineering work experience of professional engineer licensure applicants, (g) moves language regarding biennial licensure renewal forms from one section to another section, (h) clarifies the circumstances in which a license may be placed into expired status, (i) requires licensed firms to keep their certificate from the Louisiana Secretary of State active and in good standing, (j) clarifies the responsibilities of firm supervising professionals and (k) updates references to another state agency which recently changed its name. The anticipated effective date of the proposed amendments is the date of promulgation. This Rule is hereby adopted on the day of promulgation.

Title 46
PROFESSIONAL AND OCCUPATIONAL STANDARDS
Part LXI. Professional Engineers and Land Surveyors
Chapter 1. General Provisions
§105. Definitions

A. The words and phrases defined in R.S. 37:682 shall apply to these rules. In addition, the following words and phrases shall have the following meanings, unless the content of the rules clearly states otherwise.

* * *

Subprofessional Work—as it applies in R.S. 37:701(A) only, shall mean the following:

a. Subprofessional work in engineering includes drafting, plan preparation, surveying, inspection and technical data collection. Subprofessional work in engineering is typically performed by engineering technicians, surveyors, draftspersons, assistant field engineers, interns, junior engineers, inspectors, and clerk of the works. Subprofessional work in engineering is task-oriented, supporting professional staff rather than taking final responsibility for design, safety, or public welfare; and

b. Subprofessional work in land surveying includes field data collection, boundary and site staking, site preparation, office support, surveying calculations, research, and infrastructure location. Subprofessional work in land surveying is typically performed by survey technicians, rodman/chainman, instrument person/operator, field engineering aide, survey assistant, and survey crew chief in support of the professional land surveyor.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Surveyors, LR 4:298 (August 1978), amended LR 5:110 (May 1979), LR 7:643 (December 1981), LR 14:449 (July 1988), LR 16:772 (September 1990), LR 17:804 (August 1991), LR 20:901 (August 1994), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1020 (July 2001), LR 30:1704 (August 2004), LR 32:1618 (September 2006), LR 35:1908 (September 2009), LR 38:835 (March 2012), repromulgated LR 38:1030 (April 2012), amended LR 44:612 (March 2018), LR 45:75 (January 2019), LR 47:490 (April 2021), LR 49:335 (February 2023), LR 52:1838 (October 2026).

Chapter 9. Requirements for Certification and Licensure of Individuals and Temporary Permit to Practice Engineering or Land Surveying
§903. Professional Engineer Licensure

A. The requirements for licensure as a professional engineer under the alternatives provided in the licensure law are as follows: