

E. Disposition

1. If the department denies the petition, notice of the denial and the reasons therefore shall be emailed to the petitioner at the address provided.

2. If the department initiates rulemaking, the petitioner shall be notified, and rule-making proceedings shall be initiated in accordance with the department's rule making procedures.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 49:964(A).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:244 (February 2026).

Jarrod Coniglio  
Secretary

2602#013

**RULE**

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

**Sales Tax on Vending Machine Sales  
(LAC 61.I.4301)**

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, gives notice that it has amended LAC 61.I.4301-Dealer relative to purchases and sales by vending machine operators.

Act 11 of the 2024 Third Extraordinary Session of the Legislature repealed a provision that classified sales of tangible personal property to vending machine operators as sales at retail and the operator's subsequent sale through the vending machine exempt from tax. As a result of this repeal, sales of tangible personal property from vending machines qualify as sales at retail and the operator is required to collect and remit sales tax on those sales. The purpose of this Rule is to provide guidance to vending machine operators on how to calculate and account for the sales tax due on sales from its vending machines. This Rule is hereby adopted on the day of promulgation.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Administrative and Miscellaneous Provisions**

**Chapter 43. Sales and Use Tax**

**§4301. Uniform State and Local Sales Tax Definitions**

A. - C. ...

\* \* \*

*Dealer—*

a. - g. ...

h. A vending machine operator is a dealer and must report his sales of tangible personal property through coin-operated vending machines as retail sales.

i. Gross taxable sales from coin-operated vending machines shall equal the total gross receipts from sales divided by one plus the total combined state and local tax rate.

ii. The vending machine operator shall display a notice on each vending machine that the advertised price includes applicable state and local sales taxes.

i. ...

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:301 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue and Taxation, Sales Tax Division, LR 21:957 (September 1995), LR 22:855 (September 1996), amended by the Department of Revenue, Policy Services Division, LR 27:1703 (October 2001), LR 28:348 (February 2002), LR 28:1488 (June 2002), LR 28:2554, 2556 (December 2002), LR 29:186 (February 2003), LR 30:1306 (June 2004), LR 30:2870 (December 2004), LR 31:697 (March 2005), LR 32:111 (January 2006), LR 32:865 (May 2006), LR 44:2022 (November 2018), amended by Department of Revenue, Tax Policy and Planning Division, LR 52:245 (February 2026).

Jarrod Coniglio  
Secretary

2602#001

**RULE**

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

**Work-Based Learning Tax Credit-Eligible Apprentice  
(LAC 61:I.1909)**

Under the authority of R.S. 47:1511 and 6003 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.1909 relative to the Work-Based Learning Tax Credit.

Revised Statute 47:6003 creates the Work-Based Learning Tax Credit by combining the former Apprenticeship Tax Credit (R.S. 47:6033) and the Youth Jobs Tax Credit (R.S. 47:6028), and by adding eligibility for interns. The credit is nonrefundable and applies to the hiring of apprentices, interns, or youth workers, as defined therein.

The purpose of these amendments is to implement Act 376 of the 2025 Legislative Session and clarify what documentation is required to claim the credit for hiring an eligible apprentice. To qualify, a business must show either: (1) a written apprentice agreement under an apprenticeship program in R.S. 23:281; or (2) participation in a training program accredited by the National Center for Construction Education and Research. 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**

**§1909. Work-Based Learning Tax Credit-Eligible  
Apprentice**

A. General Description

1. For tax periods beginning after December 31, 2025, Revised Statute 47:6003 authorizes businesses to earn a non-refundable work-based learning tax credit against Louisiana income tax equal to \$2.50 for each hour of employment for each eligible apprentice, intern, or youth worker, not to exceed 1,000 hours for each eligible apprentice, intern or youth worker.

B. Documentation Requirements-Eligible Apprentice

1. Taxpayers must attach to the applicable Louisiana income tax return the completed tax credit certification form issued by the department, as well as all other required documentation. Additionally, supporting documentation should be maintained or submitted to the department, as directed in Paragraph 2. of this Subsection.

2. Unless otherwise provided, eligible employers seeking to qualify for the credit pursuant to the hiring of an eligible apprentice are responsible for maintaining or submitting all required information, as follows:

a. For taxpayers seeking to qualify pursuant to a written apprenticeship agreement:

i. report the number of hours worked during the taxable period for each eligible apprentice; and

ii. maintain a copy of the contract executed between the employer and the eligible apprentice and provide it upon request from the department.

b. For taxpayers seeking to qualify pursuant to an eligible apprentice enrolled in a training program accredited by the National Center for Construction Education and Research (NCCER);

i. report the number of hours each eligible apprentice worked during the taxable period for each eligible apprentice; and

ii. maintain a copy of the NCCER transcript for each eligible apprentice, which includes:

(a). the level of training attained by the student enrolled in the training program; and

(b). the number of hours worked during the taxable period by the student enrolled in the training program.

c. Any other information required by the department.

3. No later than January 31 of each calendar year, the Louisiana Workforce Commission shall provide to the department a list of all employers or association of employers that have registered and have been approved to participate in an apprenticeship program as provided for in R.S. 23:381.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6003.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1791 (August 2010); amended by the Department of Revenue, Policy Services Division, LR 49:73 (January 2023); amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:245 (February 2026).

Jarrold Coniglio  
Secretary

2602#020