

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:3270, et seq.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Board of Private Security Examiners, LR 13:758 (December 1987), repromulgated LR 26:1077 (May 2000), repromulgated LR 52:243 (February 2026), amended LR 52:1835 (October 2026).

Carl Saizan
Executive Director

2610#028

RULE

Department of Public Safety and Corrections Office of State Police

Breath and Blood Alcohol Analysis Methods and Techniques (LAC 55:I.581 and 583)

Pursuant to the authority of R.S. 32:663 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Public Safety and Corrections, Public Safety Services hereby has adopted Title 55, Part I, Chapter 5, Subchapter B, Sections 581 and 583 to allow and provide for receiving, sampling and analyses of oral fluids for chemical analyses and to allow for maintenance of samples for blood alcohol and controlled dangerous substances testing at room temperature prior to submission for testing.

The Rule change adds oral fluids to the types of biological evidence analyzed according to the procedures for chemical testing provided herein and removes the recommendation for refrigeration as acceptable option of storage prior to delivery at an evidence storage facility. This Rule is hereby adopted on the day of promulgation.

Title 55

PUBLIC SAFETY

Part I. State Police

Subchapter C. Analysis of Biological Specimens for Controlled Dangerous Substances

§581. Receiving and Sampling of Evidence

A. Evidence submitted for toxicological examination shall be labeled for identification, securely sealed, and submitted in a container appropriate for shipping and maintaining security. They shall have been taken with the contents of a collection kit approved by the Louisiana State Police crime laboratory. Such kits shall be made available to all law enforcement agencies through the Louisiana State Police.

B. The kits shall contain no components which would interfere with the results of the test and each kit must be suitable for the purpose of collecting biological specimens for forensic toxicological determinations.

C. The sample or samples taken for analysis may be maintained at room temperature and delivered to the proper evidence storage facility within 24 hours following the end of the collecting officer's shift. It shall then be transported to the laboratory utilized for analysis at the earliest opportunity after collection, not to exceed 10 calendar days starting at the time of the collection.

D - E ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:663.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:2625 (November 2000), amended LR 37:1416 (May 2011), LR 44:97 (January 2018), LR 51:682 (May 2025), LR 52:1836 (October 2026).

§583. Analytical Procedures

A. Analytical procedures shall include the use of at least two tests (a screening test and a confirmation test, or two confirmation tests) performed for each analyte present. If a screening test is used, the confirmation tests shall be based on a different physical or chemical principle from that of the screening test and offer a higher degree of specificity. All confirmation tests shall be performed using gas chromatography/mass spectrometry or liquid chromatography/mass spectrometry. Screening tests may include, but not be limited to, colorimetric, enzymatic, or chromatographic analysis. Confirmation of the identity of an analyte in a different specimen from that used for the first test (e.g., blood, oral fluid and urine) is acceptable, as is reconfirmation in a second aliquot of the same specimen.

B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 32:663.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, LR 26:2625 (November 2000), amended LR 37:1417 (May 2011), LR 44:1272 (July 2018), LR 45:1809 (December 2019), LR 46:797 (June 2020), LR 52:1836 (October 2026).

Chad Guidry
Captain

2610#016

RULE

Department of Revenue Tax Policy and Planning Division

Exemptions for Digital Products, Computer Software,
Prewritten Computer Software Access Services and
Information Services (LAC 61:I.4405)

Under the authority of R.S. 47:305.12(E) and 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, adopts LAC 61:I.4405 to clarify the sales tax exemptions provided in R.S. 47:305.12 for purchases of digital products, computer software, prewritten computer software access services and information services (digital tools).

The purpose of the Rule is to provide definitions, guidance, and illustrative examples to help businesses, financial institutions and healthcare facilities and providers determine whether their purchases of digital tools qualify for the exemption under R.S. 47:305.12. 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

§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