

the proportion of the total amount paid by each domestic insurer for the preceding year.

C. An affidavit must be included with Form 836 certifying the commissioner that the domestic insurer will use the retaliatory credit refund monies exclusively for Louisiana-specific purposes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1501 (October 2024).

§19909. Request for Refundable Tax Credit; Dispute Resolution

A. Domestic insurers seeking a refundable tax credit shall submit a request to the LDI pursuant to R.S.22:836 on Form 836 which shall be designed by the commissioner. The request shall be submitted no later than April 15th of each year. The commissioner may disapprove a tax credit either in whole or in part if the required supporting documents are missing.

B. If the commissioner disapproves in whole or in part, a refundable tax credit filed by a domestic insurer, he shall give written notice to the domestic insurer, stating grounds for disapproval. The notice shall be sent to the address shown on the records of the LDI. The insurer shall have 30 days to dispute the disapproval of the commissioner or supply the missing documentation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1502 (October 2024).

§19911. Effective Date; Implementation

A. This regulation shall take effect on January 1, 2024. The initial applications for the refundable retaliatory tax credits must be filed by April 15, 2025. This regulation sunsets December 31, 2029. The last applications for the refundable tax credits must be filed by April 15, 2030, for the year of 2029.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1502 (October 2024).

Timothy J. Temple
Commissioner

2410#033

RULE

Office of the Lieutenant Governor

**Open Meetings Accessibility and Accommodations
(LAC 4:XXIII.501)**

In accordance with the provisions of R.S. 49:950 et seq.), the Office of the Lieutenant Governor (OLG) adopts LAC 4:XXIII.501. The Rule is to accommodate people with disabilities so that they may participate via electronic means in public meetings of public bodies placed

in the OLG. Such rulemaking is required pursuant to Act 393 of the 2023 Regular Session of the Louisiana Legislature, specifically R.S. 42:14(E)(4) and R.S. 42:17.2.1(B). This Rule is hereby adopted on the day of promulgation.

Title 4

ADMINISTRATION

Part XXIII. ADA Accessibility

Chapter 5. Office of the Lieutenant Governor

§501. Open Meetings Accessibility and Accommodations

A. All public bodies placed within the Office of the Lieutenant Governor shall provide for access to and participation in open meetings held by the public body via electronic means on an individualized basis to people with disabilities.

B. People with disabilities means any of the following:

1. a member of the public with a disability recognized by the Americans with Disabilities Act (ADA) or a designated caregiver of such person; or

2. a member of the public body with an ADA-qualifying disability.

C. People with disabilities interested in participating in the open meeting via electronic means should submit such request to the designated agency representative listed on the written public notice of the open meeting, in advance of the applicable meeting.

D. As soon as possible, but no later than the start of the open meeting, the public body shall provide the requestor the teleconference phone number and/or video conference link (with the passcode, if applicable) to accommodate the requestor's participation in the open meeting.

E. People with disabilities interested in providing written comments on agenda items shall be permitted by the public body to submit such comments to an address, email address, or other portal that is specifically described by the public body in the written public notice of its meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14 and R.S. 42:17.2.1.

HISTORICAL NOTE: Promulgated by the Office of the Lieutenant Governor, LR 50:1502 (October 2024).

Nancy Watkins
Undersecretary

2410#040

RULE

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

**Restaurant Oyster Shell Recycling Tax Credit
(LAC 61:I.1933)**

Under the authority of R.S. 47:1511 and 6043, 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, adopts LAC 61:I.1933 to effectively administer R.S. 47:6043 relative to the restaurant oyster shell recycling tax credit.

Act 404 of the 2023 Regular Legislative Session (“Act 404”) enacted R.S. 47:6043, which authorizes an income tax credit for Louisiana restaurants that donate oyster shell material to the oyster shell recycling program of the Coalition to Restore Coastal Louisiana or a department-approved oyster shell recycling program. The credit authorized by Act 404 may be claimed for taxable years beginning between January 1, 2024 and December 31, 2028. The credit is refundable and may be applied against corporation, individual, and fiduciary income taxes for the year in which donations are made. The primary purpose of this regulation is to implement Act 404.

The Rule is written in plain language in an effort to increase transparency. 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

§1933. Restaurant Oyster Shell Recycling Tax Credit

A. Definitions

Compensation—for purposes of this section, any amount of payment in any form that contributes to an entity’s profit.

CRCL—the Coalition to Restore Coastal Louisiana.

Department—the Department of Revenue.

OSRP—an oyster shell recycling program or activity certified by the department for purposes of this credit. The CRCL is considered an OSRP.

Restaurant—a food establishment as defined by LAC 51:XXIII.101 that

- a. holds a state health department permit to operate,
- b. has an owner or designated employee possessing a state food safety certificate,
- c. collects, accounts for, and remits state sales tax to the department.

Taxpayer—a person who is required to file a Louisiana income tax return.

B. General Description

1. For taxable years beginning on or after January 1, 2024 but before January 1, 2029, taxpayers are eligible for the restaurant oyster shell recycling tax credit for donations of oyster shell material by restaurants to the oyster shell recycling program of the Coalition to Restore Coastal Louisiana or other oyster shell recycling program or activity approved by the department. The credit is a refundable income tax credit and is limited to \$2,000 per restaurant.

2. OSRPs are certified by the department to receive donations eligible for the tax credit. Only donations to the CRCL or an OSRP qualify for the credit.

C. Claiming the Tax Credit

1. Taxpayers claiming the restaurant oyster shell recycling credit must attach Form(s) R-90154, Receipt for Restaurant Oyster Shell Recycling Credit, to their return. The receipt shall contain the information set forth in this paragraph and must be issued by the OSRP to the donor on a quarterly basis, or monthly if approved by the department.

a. The OSRP section shall contain the following information:

- i. name and physical location address of the restaurant;
- ii. name of the OSRP;
- iii. beginning and ending dates of the donation period;
- iv. receipt number for tracking; and
- v. the total amount, in pounds, of oyster shell material donated by the donor to the OSRP during the donation period.

b. The donor section shall contain the following:

- i. legal name of the restaurant making the donation, whether an individual or entity; and
- ii. last four digits of the Social Security number, or Louisiana revenue account number, of the owner of the restaurant that donated to the OSRP; and
- iii. the amount of the credit.

c. The amount of donated oyster shell material may be ineligible for the credit for failure to include any information required on the receipt.

2. The credit shall be claimed for the taxable year in which the donation was made.

a. Exception: Receipts issued on a quarterly basis shall be claimed for the taxable year in which the quarter ends.

3. If the total amount of credits claimed in a particular calendar year exceeds the \$100,000 annual cap, the Department shall treat the excess as having been applied for on the first day of the following year. To utilize the credits in the subsequent year during which the taxpayer’s claim has priority, the taxpayer shall claim the credits on the subsequent tax year’s return and file it prior to the end of the calendar year. If the taxpayer fails to file a return in the subsequent year, the credits shall lose their priority status.

D. Application for Certification as an Oyster Shell Recycling Program

1. An organization that seeks to become certified as an OSRP may apply for certification at any time during the year by submitting a completed Form R-90152, Application for Certification as an Oyster Shell Recycling Program to the department.

2. The application shall contain:

- a. the name, mailing and physical address, Louisiana revenue account number, and federal employer identification number of the OSRP;
- b. contact information, including an email address, for the OSRP’s designated representative;
- c. a statement detailing the planned method of calculating approximate weights of oyster shell material donated to the program;
- d. a statement that the program intends use 100 percent of donated oyster shell material to improving water quality, benefitting aquatic habitats, supporting local economies, and protecting the coastline of this state;
- e. a statement that the OSRP will not use or otherwise facilitate the use of donated oyster shell material for commercial aquaculture or as aggregate in commercial use;
- f. a statement that the program will not receive or provide compensation for donated oyster shell material.

3. Within two months of receipt of an application for certification as an OSRP, the department shall notify the applicant of their status by way of approval notated on the

application to the email address designated on the application. The notification shall designate whether the OSRP is approved to issue quarterly or monthly receipts to donors. Certification is valid beginning January 1 of the year that an organization is approved.

4. If the application is denied, the department will inform the applicant of its grounds for denial and allow 15 business days from date of notification for the applicant to correct any defects. Grounds for denial include, but are not limited to:

- a. failure of the applicant to submit any information required by the application;
- b. failure of the applicant to submit any additional information requested by the department.

E. OSRP Reporting

1. An OSRP shall submit a completed Form R-90154, Receipt for Restaurant Oyster Shell Recycling Credit, with a completed OSRP section to each donor on a quarterly basis, or monthly if approved by the department.

2. An OSRP shall file an annual report with the department no later than January 31 of each year to OysterShell.RecyclingCredit@la.gov.

3. The annual report shall contain the following information:

- a. a certification that the OSRP continues to abide by the statements attested to in their OSRP application;
- b. copies of all receipts issued to donors during the prior calendar year;
- c. a listing in Excel format of all donations made for the purpose of this credit. For every donation of oyster shell material made during the prior calendar year, include:
 - i. the date of donation, the weight of materials donated, in pounds, the restaurant name and physical location address, and the receipt number on which the donation is included;
 - ii. if issuing receipts quarterly, the last day of the quarter;
- d. notification to the department of changes that may affect certification eligibility.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:6043.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Planning and Policy Division, LR 50:1503 (October 2024).

Richard Nelson
Secretary

2410#025

RULE

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

**Marking System for Passive Nets and Traps
(LAC 76:VII.114)**

The Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission do hereby revise a Rule (LAC 76:VII.114) by adding the requirement of marking crawfish and bream traps, cans, and barrels. Recreational crawfish trap marking requirements were removed from R.S. 56 with the license restructure in 2021, and this Rule reinstates that

requirement and expands it to commercial traps. This Rule is hereby adopted on the day of promulgation.

Title 76

WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic life

Chapter 1. Freshwater Sports and Commercial Fishing

§114. Marking System for Passive Nets and Traps

A. Each gill net or trammel net shall be marked with a waterproof tag attached to the corkline at each end of the net, no more than three feet from the edge of the webbing or on an attached buoy. Each hoop net, slat trap, wire net, recreational crawfish trap, can, barrel, and bream trap shall be marked with a waterproof tag attached directly to the device or on an attached buoy. Said tags shall be supplied by the fisher and shall be completely waterproof. Each tag or buoy shall have the fisher's appropriate commercial or recreational fisher's license number (not the net license number) etched, stamped, or printed or written in indelible ink thereon in the English language, so as to be clearly legible.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:6, R.S. 56:320(F), and R.S. 56:322.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 48:2372 (September 2022), amended LR 49:1144 (June 2023), LR 50:1504 (October 2024).

Madison D. Sheahan
Secretary

2410#041

RULE

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

**Passive Hooked Fishing Gear Regulations
(LAC 76:VII.116)**

The Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission do hereby revise a Rule (LAC 76:VII.116) by expanding marking, setting, and tending requirements to freshwater commercial passive hooked gear and reinstating waterbody-specific requirements for commercial gear that were inadvertently nullified upon the recent update to LAC 76:VII.116. This Rule is hereby adopted on the day of promulgation.

Title 76

WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic life

Chapter 1. Freshwater Sports and Commercial Fishing

§116. Freshwater Yo-Yos, Trigger Devices, Trotlines, Limb Lines, Jugs, and all Passive Fishing Devices Containing a Hook or Hooks

A. The Wildlife and Fisheries Commission hereby adopts the following regulations applicable to the use of yo-yos, trigger devices, trotlines, limb lines, jugs, and all other passive fishing devices containing a hook or hooks in freshwater areas of the state.

- 1. No more than 50 recreational yo-yos, or trigger devices, limb lines, or floating devices containing a hook or