

RULE

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

Petition for Rulemaking (LAC 61:III.103)

counted as a whole. For example, a vehicle registered on any day in March of a year will pay a prorated fee to include March through December of that year, or 10 months.

2. A vehicle registered in another state and required to be registered in Louisiana pursuant to R.S. 47:513 shall be subject to a partial fee based on the number of months it is operated on the highways of Louisiana.

3. The prorated fee schedule shall be as follows.

Electric Vehicles		Hybrid Vehicles	
Months Registered/ Operated in Louisiana	Fee	Months Registered/ Operated in Louisiana	Fee
1	\$9	1	\$5
2	\$18	2	\$10
3	\$28	3	\$15
4	\$37	4	\$20
5	\$46	5	\$25
6	\$55	6	\$30
7	\$64	7	\$35
8	\$73	8	\$40
9	\$82	9	\$45
10	\$92	10	\$50
11	\$101	11	\$55
12	\$110	12	\$60

E. Notification Required

1. The notice that the road usage fee is due on an electric or hybrid vehicle shall be sent to the registered owner at the registered owner’s mailing address as indicated on the records of the Office of Motor Vehicles.

2. The notice shall state that the motor vehicle’s registered owner shall pay the road usage at the rate established in R.S. 32:461 for that particular motor vehicle no later than June 30 of the year the notice was issued. In the event the vehicle’s owner submitted information establishing the vehicle was sold or otherwise transferred, the Office of Motor Vehicles will review submitted documents and adjust amount due based on months vehicle was owned. Fees shall be due no later than August 30 or thirty days from the date of fee adjustment, whichever is later.

3. The notice shall direct the owner or lessee to the official website of the Office of Motor Vehicles to submit the payment using the payment portal on the website. Payments shall not be accepted at any Office of Motor Vehicles field office or at a Public Tag agent. Additionally, payments shall not be submitted through the mail.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 32:461.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:408 (March 2024), amended LR 52:243 (February 2026).

Keith Neal
Commissioner

2602#021

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 adopts LAC 61:III.103 relative to petitions to adopt, amend, or repeal Department of Revenue rules. The following shall also apply to petitions to adopt, amend, or repeal the Office of Charitable Gaming rules.

Revised Statute 49:964(A) requires each agency to enact rules prescribing the form for requesting the Department of Revenue to adopt a new rule or to amend or repeal existing rules. This Rule outlines the information to be included in the petition submitted to the department, as well as the procedures for submission, consideration, and disposition of these petitions. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions

Chapter 1. Agency Guidelines

§103. Petitions to Adopt, Amend, or Repeal

A. A petition requesting the adoption, amendment, or repeal of a Department of Revenue rule (including Charitable Gaming rules) shall be submitted in writing on a form prescribed by the department. The petition must be submitted electronically and include all of the following:

1. the name, mailing address, and contact information of the petitioner.
2. a statement identifying whether the petition seeks adoption of a new rule, amendment of an existing rule, or repeal of an existing rule.
3. the citation or subject matter of the rule at issue, if applicable.
4. a concise statement of the substance of the rule proposed for adoption, amendment, or repeal.
5. the reasons for the requested action, including supporting facts, legal arguments, or policy considerations.
6. the petitioner’s signature and date of submission.

B. The petition may include any supporting materials the petitioner wishes the department to consider.

C. The department shall promptly review each petition to determine whether it is complete and in compliance with the requirements of this Section.

D. Within 90 days after the receipt of a properly submitted petition, the department shall either:

1. deny the petition in writing, stating the reasons for denial; or
2. initiate rulemaking proceedings.

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.