

ii. the printing system shall have a paper sensing device that prevents play and disables the device if there is insufficient paper to print a ticket voucher for a player or an audit copy. Upon sensing the "paper low" or "paper out" signal, the device shall finish printing the ticket voucher for the last game played and prevent further play; and

iii. the paper contained in the printing mechanism for the printing of the ticket vouchers and the audit copy shall be of a type which diminishes the ability to copy, alter, or falsify;

iv. all device owners shall retain the door ticket for a period of not less than 90 days. The door ticket may be scanned and retained electronically.

A.1.q. - E.6. ...

7. All device owners shall maintain a current, written maintenance log for each video draw poker gaming device operating within a licensed establishment, on a form approved by the division, for the purpose of keeping records of routine maintenance and repairs. All log entries shall contain the following information:

a. time and date of access of the video draw poker gaming device;

b. reason for access of the video draw poker gaming device;

c. any time the logic board is accessed or meter readings are altered, mechanical (hard) and electronic (soft) meter readings of the video draw poker gaming device;

d. the signed and printed name and state issued permit number of the certified individual accessing the video draw poker gaming device;

e. area of the video draw poker gaming device accessed; and

f. time and date the video draw poker gaming device was secured.

E.8. - L.1.c.ii. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 33:4862.1 et seq. and R.S. 27:1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Office of State Police, Gaming Enforcement Section, Video Gaming Division, LR 18:197 (February 1992), amended LR 21:582 (June 1995), amended by the Department of Public Safety and Corrections, Gaming Control Board, LR 23:1322 (October 1997), LR 25:85 (January 1999), LR 30:269 (February 2004), repromulgated LR 30:446 (March 2004), amended LR 32:109 (January 2006), LR 32:1613 (September 2006), LR 40:1109 (June 2014), repromulgated LR 40:1382 (July 2014), amended LR 40:1384 (July 2014), LR 49:72 (January 2023).

Ronnie S. Johns
Chairman

2301#016

RULE

Department of Revenue Policy Services Division

Apprenticeship Tax Credits (LAC 61:I.1909)

Under the authority of R.S. 47:1511 and 6033 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.1909 relative to Apprenticeship Tax Credits.

Revised Statute 47:6033 authorizes a credit for businesses that hire an eligible apprentice, as defined therein. The purpose of these amendments is to implement Act 454 of the 2021 Regular Session of the Louisiana Legislature relative to Apprenticeship Tax Credits. 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. Apprenticeship Tax Credits

A. General Description

1. For tax periods beginning after December 31, 2021, Revised Statute 47:6033 authorizes businesses to earn a non-refundable apprenticeship tax credit against Louisiana income tax or corporation franchise tax equal to \$1.25 for each hour of employment of each eligible apprentice, as defined herein, not to exceed 1,000 hours for each eligible apprentice.

2. In order to be eligible for the credit, a business must employ a person who:

a. is an eligible apprentice, as defined herein;

b. has been employed for a minimum of 250 hours during the taxable period; and

c. satisfies all other criteria of this Section.

3. The credit shall be earned in the year in which the taxpayer is deemed to have satisfied all requirements of this Section, as approved by the department.

4. The credit shall be allowed against the income tax for the taxable period for which the credit is earned and against the franchise tax for the taxable period following the period in which the credit is earned. If the tax credit allowed pursuant to R.S. 47:6033 exceeds the amount of such taxes due, any unused credit may be carried forward as a credit against subsequent liability for a period not to exceed five years.

5. A taxpayer shall not receive any other incentive for the job creation or hiring of an eligible apprentice for which the taxpayer has received a tax credit pursuant to this Section, including but not limited to the provisions of R.S. 25:1226, 47:297.13, 6023, 6026, 6028, 6033, 6034, 51:1781, 2451, or 3121.

B. Definitions

Department—the Louisiana Department of Revenue

Eligible Apprentice—a person who:

a. has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program as provided for in R.S. 23:381; or

b. is enrolled in a training program accredited by the National Center for Construction Education and Research (NCCER) which has no less than four levels of training and no less than 500 hours of instruction:

i. has successfully completed no less than two levels of training; and

ii. has attained no less than 250 hours of instruction.

C. Claiming the Credit

1. Taxpayers must attach to the applicable Louisiana income tax return both a completed Apprenticeship Tax Credit Employer Certification (Form R-90005), as well as Tax Incentives with Job Creation Components (Form R-6311). 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 will be responsible for obtaining and submitting all required information, which includes the following:

a. For taxpayers seeking to qualify pursuant to a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program provided for in R.S. 23:281, the number of hours worked during the taxable period for each eligible apprentice. In addition, a copy of the contract executed between the employer and the eligible apprentice should be maintained and available for production upon request from the department to substantiate the qualification of an eligible apprentice.

b. For taxpayers seeking to qualify pursuant to an eligible apprentice enrolled in a training program accredited by NCCER, a copy of the NCCER transcript for each eligible apprentice, which includes:

i. the level of training attained by the student enrolled in the training program;

ii. 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.

D. Approval

1. 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.

2. A taxpayer is deemed eligible upon satisfactorily demonstrating that it has met the requirements of Subsection A of this Section during the taxable year. Eligibility shall authorize a taxpayer for one or more nonrefundable credit(s) with a carryforward of five years equal to the lesser of \$1.25 for each hour of employment or \$1,250 for the tax period deemed eligible.

3. For any amounts denied, the department shall notify the taxpayer as to each apprentice so denied and provide the reasons for denial.

4. For each calendar year, beginning with calendar year 2023, the department shall not approve credits in excess of \$2,500,000. Claims shall be approved as eligible for the credit by the department on a first-come, first-served basis as determined by the postmarked or received date of all documentation required by Subsection C of this Section. A claim shall not be considered complete until all information requested by the department has been received.

5. If the total amount of credits granted in any calendar year to qualifying businesses is less than the respective cap, any residual amount may be available for issuance by the department in subsequent calendar years. For purposes of the credit cap, any amounts authorized by the

department shall be deemed granted for the calendar year in which the credit is earned.

6. In the event it is determined by the department that the taxpayer has not met the requirements of Subsection A of this Section, any amounts approved by the department are subject to disallowance by the department and any amounts allowed to offset tax are subject to recapture by the department.

7. The accrual of refund interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required herein.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6033.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1791 (August 2010), amended LR 49:73 (January 2023).

Kevin J. Richard, CPA
Secretary

2301#068

RULE

Department of Revenue Policy Services Division

Fresh Start Proper Worker Classification Initiative (LAC 61:III.2301)

Under the authority of R.S. 47:1511 and 1576.3, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:III.2301, to provide guidance on the Fresh Start Proper Worker Classification Initiative adopted by Act 406 of the 2022 Regular Session.

R.S. 47:1576.3 authorizes the secretary to promulgate rules for the administration of the Fresh Start Proper Worker Classification Initiative. Additionally, R.S. 47:1511 authorizes the secretary to prescribe rules and regulations to carry out the purposes of any statutes or provisions included under the secretary's authority. R.S. 47:1576.3(B) authorizes certain employers who have been treating workers as independent contractors to voluntarily reclassify a class or classes of workers as employees for future periods without being held liable for withholding tax, interest or penalties for prior periods. The purpose of this Rule is to administer and implement the voluntary worker classification program enacted by Act 406 of the 2022 Regular Session. The Rule provides guidance regarding the necessary qualifications to participate in the program and the conditions associated with an accepted application. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions

Chapter 23. Fresh Start Proper Worker Classification Initiative

§2301 Fresh Start Program

A. Definitions. For purposes of this Section and the administration of the Fresh Start Proper Worker Classification Initiative ("Fresh Start Program") set forth in