

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

November 3, 2022

Via e-mail (return receipt requested) to:

The Honorable Stuart J. Bishop
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

The Honorable R.L. "Bret" Allain, II
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

Re: Proposed Amendments to Regulation LAC 61:I.1925, 1927 and 1929 - Donation to Qualified Foster Care Charitable Organization Credit and Certain Adoptions Deductions

Chairman Bishop and Chairman Allain:

On August 10, 2022, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed regulation LAC 61:I.1925, 1927 and 1929 - *Donation to Qualified Foster Care Charitable Organization Credit and Certain Adoptions Deductions* was sent to your committee for review. The purpose of this proposed regulation is to implement Act 378 of the 2021 Regular Session of the Louisiana Legislature which authorizes a nonrefundable tax credit for donations made to Qualifying Foster Care Charitable Organizations for qualified services providing for qualified individuals, as well as, an individual income tax deduction of \$5,000 for taxpayers who adopt a youth from foster care, or an infant through private adoption or an attorney.

The *Notice of Intent* was published on pages 2228 through 2232 of the August 2022 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Tuesday, September 27, 2022. There were no attendees other than one Department attorney. Additionally, no written or oral comments were received. As a result, no changes will be made to the text of the amended rule before it is finalized.

This report is being made in accordance with R.S. 47:968(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed amendment will be submitted for publication as a final rule in the December 2022 edition of the *Louisiana Register*. Should you

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have any questions or need additional information, please contact Christina Junker via email at christina.junker2@la.gov or by phone at (225) 219-7823.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kevin J. Richard', with a large, sweeping flourish extending upwards and to the right.

Kevin J. Richard, CPA
Secretary

Cc: The Honorable Patrick Page Cortez, President of the Senate, apa.senatepresident@legis.la.gov
Office of the State Register, Reg.Submission@la.gov

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