

**RULE**

**Department of Revenue  
Policy Services Division**

Manufactured and Mobile Home  
Settlement Fund Administration  
(LAC 61:I.4313)

Under the authority of Act 1212 of the 2001 Regular Legislative Session 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of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has repealed LAC 61:I.4313, which established procedures for the administration of the Manufactured and Mobile Home Settlement Fund.

Act 1212 of the 2001 Regular Legislative Session provided for the payment of settlements from lawsuits against the state related to the state sales and use taxes collected on purchases of manufactured and mobile homes. It also created the Manufactured and Mobile Home Settlement Fund to provide for the payment of claims filed by purchasers who were not a party to the lawsuits on manufactured and mobile home purchases between January 1, 1998, and June 30, 2001. The Secretary of Revenue adopted LAC 61:I.4313 to carry out the act's provisions. Effective September 2003, all settlements and claims had been paid and all monies in the Manufactured and Mobile Home Settlement Fund had been expended in accordance with Act 1212. Therefore, the regulation was repealed.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered  
by the Secretary of Revenue**

**Chapter 43. Sales and Use Tax**

**§4313. Administration of Claims Against the  
Manufactured and Mobile Home Settlement Fund  
as Required by Act 1212 of the 2001 Regular  
Legislative Session**

Repealed.

AUTHORITY NOTE: Promulgated in Accordance with Acts 2001, No. 1212 and R.S. 47:301.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 27:2261 (December 2001), repealed LR 30:1045 (May 2004).

Cynthia Bridges  
Secretary

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