

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

December 18, 2025

Via E-mail/R.R.R. to:

Apa_h-wm@legis.la.gov

The Honorable Julie Emerson
House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, LA 70804

Apa_s-r&f@legis.la.gov

The Honorable Franklin J. Foil
Senate Committee of Revenue and Fiscal Affairs
P.O. Box 94183
Baton Rouge, LA 70804

RE: Louisiana Department of Revenue
Yearly Rule-Making Action Report and Executive Order JML 25-038 Report

Chairman Emerson and Chairman Foil:

A. LA. R.S. 49:966(K) Report

In accordance with La. R.S. 49:966(K), the Department of Revenue submits the following summary of actions taken by the Department regarding tax administration and on behalf of the Office of Charitable Gaming with respect to adoption, amendments, or repeal of proposed rules and of actions taken by the agency with respect to proposed fee adoptions, increases, or decreases. Included in this report are actions taken from January 1, 2025, to December 31, 2025.

Additionally, copies of the agency's response to written comments are attached to this report.

Emergency Rules

LAC 61:III.1551 and 1552 - Electronic Filing and Payment Requirement for Dealers Providing Telecommunications, Cable Television, Direct-to-Home Satellite, Video Programming and Satellite Digital Audio Radio Services

Adopted to extend the emergency rule originally effective January 1, 2025, requiring electronic filing and payment of sales tax on certain services in order to properly account for the dedication of these collections.

Effective: June 30, 2025

LAC 61:I.1935 Louisiana Fortified Roof Tax Credit Program

Adopted to establish eligibility criteria and procedures for applying for and claiming the Louisiana Fortified Roof Tax Credit enacted by Act 404 of the 2025 Regular Session

Effective: July 17, 2025

Non-emergency Rulemaking

LAC 61:I.1501 Income Tax Withholding Tables

Amended to update the withholding tables and formulas due to the enactment of a flat three percent individual income tax rate and standard deduction and repeal of exemptions

Notice of Intent: March 20, 2025

Public Hearing: April 28, 2025

Summary Report to Oversight Committees: May 2, 2025

Oversight Hearing: n/a

Final Rule Promulgation: June 20, 2025

LAC 61:I.4919 Installment Agreement for Payment of Tax

Amended to allow payment of the installment agreement and reinstatement fees to be paid in installments

Notice of Intent: April 20, 2025

Public Hearing: June 4, 2025

Summary Report to Oversight Committees: June 5, 2025

Oversight Hearing: n/a

Final Rule Promulgation: July 20, 2025

LAC 61:III.1551 and 1552 - Electronic Filing and Payment Requirement for Dealers Providing Telecommunications, Cable Television, Direct-to-Home Satellite, Video Programming and Satellite digital Audio Radio Services

Enacted to require electronic filing and payment of sales tax on sales of telecommunications, cable television, direct-to-home satellite, video programming and satellite digital audio radio services to properly account for the dedication of the additional state sales tax on these services

Notice of Intent: July 20, 2025

Public Hearing: August 19, 2025

Summary Report to Oversight Committees: August 21, 2025

Oversight Hearing: n/a

Final Rule Promulgation: n/a

LAC 61:I.1935 and 1937 Louisiana Fortified Roof Tax Credit Program and Construction Code Retrofitting Deduction

Enacted to outline the requirements for earning and the processes for claiming the construction code retrofit deduction and fortified roof tax credit

Notice of Intent: September 20, 2025

Public Hearing: n/a

Summary Report to Oversight Committees: November 7, 2025

Oversight Hearing: n/a

Final Rule Promulgation: December 20, 2025

LAC 61:I.1902, 1903, and 1905 Tax Credit Documentation Requirements

Amended to set forth the information and documentation required to be submitted with returns claiming an inventory tax credit, workforce childcare tax credit or credit for property taxes paid by certain telephone companies

Notice of Intent: September 20, 2025

Public Hearing: n/a

Notice of Intent: October 20, 2025 (corrects clerical error)

Summary Report to Oversight Committees: November 7, 2025

Oversight Hearing: n/a

Final Rule Promulgation: December 20, 2025

LAC 61:I.1515, 1525, and 4910, and 61:III.1500, 1502, et seq Electronic Filing and Payment Mandates

Amended to consolidate and simplify the various electronic filing and payment mandates previously enacted throughout Title 61. The rule also expands the electronic filing and payment requirements to sales and withholding tax returns, annual informational returns due by S corporations and oilfield site restoration fee returns.

Notice of Intent: October 20, 2025

Public Hearing: n/a

Summary Report to Oversight Committees: December 12, 2025

Oversight Hearing: n/a

Final Rule Promulgation: n/a

LAC 61:I.4301 Sales Tax on Vending Machine Sales

Notice of Intent: October 20, 2025

Public Hearing: n/a

Summary Report to Oversight Committees: December 9, 2025

Oversight Hearing: n/a

Final Rule Promulgation: n/a

LAC 61:I.1909 Work-Based Learning Tax Credit – Eligible Apprentice

Amended to provide for documentation requirements relative to taxpayers seeking to qualify for the work-based learning tax credit for hiring an eligible apprentice

Notice of Intent: October 20, 2025

Public Hearing:

Summary Report to Oversight Committees:

Oversight Hearing:

Final Rule Promulgation: June 20, 2025

LAC 61:I.4428 Partial Sales and Use Tax Exemption on Boats

Enacted to outline eligibility criteria and provide guidance on proper reporting and payment by dealers and purchasers

Notice of Intent: November 20, 2025

Public Hearing: n/a

Summary Report to Oversight Committees: n/a

Oversight Hearing: n/a

Final Rule Promulgation: n/a

LAC 61:III.103 Petition to Adopt, Amend, or Repeal a Rule

Enacted to outline procedures for and information to be included in a petition to LDR requesting adoption, amendment, or repeal of a rule

Notice of Intent: November 20, 2025

Public Hearing: n/a

Summary Report to Oversight Committees: n/a

Oversight Hearing: n/a

Final Rule Promulgation: n/a

LAC 61:I.203 Alcoholic Beverage Sales by Out-of-State Sellers to Louisiana Wholesalers – Registration and Electronic Reporting Procedures

Requires out-of-state alcoholic beverage manufacturers and wholesalers to submit notices of shipment into Louisiana electronically

Notice of Intent: August 20, 2025

Public Hearing: October 1, 2025

Summary Report to Oversight Committees: October 9, 2025

Oversight Hearing: n/a

Final Rule Promulgation: November 20, 2025

LAC 61:I.1925 Donations to Qualifying Foster Care Charitable Organizations

Amended to update certain provisions based on changes in law and to repeal provisions that duplicate statute or are inconsistent with current law

Notice of Intent: December 20, 2025
Public Hearing: n/a
Summary Report to Oversight Committees: n/a
Oversight Hearing: n/a
Final Rule Promulgation: n/a

LAC 61:I.1123, 1310, 1901, 1902, 1907, 1911, 1913, 1915, 1921, and 4915 Repeal of Obsolete Tax Exemptions, Deductions, Credits, and Miscellaneous Provisions

Repeals provisions related to deductions, credits, and other matters that have been eliminated or are no longer available to taxpayers

Notice of Intent: December 20, 2025
Public Hearing: n/a
Summary Report to Oversight Committees: n/a
Oversight Hearing: n/a
Final Rule Promulgation: n/a

LAC 61:I.1923 Mobile Workforce Exemption

Notice of Intent: December 20, 2025
Public Hearing: N/A
Summary Report to Oversight Committees: N/A
Oversight Hearing: N/A
Final Rule Promulgation: N/A

LAC 61:I.4405 Sales Tax Exemption for Digital Tools

Enacted to provide definitions, guidance, and illustrative examples to help businesses, financial institutions, and healthcare facilities and providers determine whether the purchases of digital tools qualify as exempt

Notice of Intent: December 20, 2025
Public Hearing: n/a
Summary Report to Oversight Committees: n/a
Oversight Hearing: n/a
Final Rule Promulgation: n/a

B. EXECUTIVE ORDER JML 25-038 AND LA. R.S. 49:964(D) REPORT

The attached report was prepared in compliance with La. R.S. 49:964(D) and Executive Order JML 25-038 effective April 1, 2025. The Department of Revenue has reviewed the agency's rules listed on the attached. All Department of Revenue rules are adopted in accordance with the Administrative Procedure Act. The objectives of this review were to identify LDR regulations that are unnecessary, inconsistent with current law, or otherwise outdated.

Rules that are identified as unnecessary have been or will be repealed through comprehensive clean-up amendments. Rules identified as inconsistent with current law or otherwise outdated are being further reviewed for appropriate amendments.

As amendments are drafted, each rule will be reviewed for readability and further amended to the extent possible to comply with the readability level recommended by the Office of the State Register.

Treating each section as a distinct “rule”, the Department of Revenue reviewed 71 tax administration rules during 2025 which represents 25% of the agency’s rules. Additionally, the Department reviewed 45 charitable gaming rules which when combined with last year’s review completes the review of all rules relative to the Office of Charitable Gaming. The Department has reviewed 58% of its rules since January 1, 2024.

Sincerely,



Brandea Averett
Deputy Assistant Secretary

Cc: Emily Andrews, emily.andrews@la.gov; Monica Reed, monica.reed2@la.gov

State of Louisiana
Department of Revenue



JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

December 12, 2025

Via e-mail (return receipt requested) to:

The Honorable Julie Emerson
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 Franklin Foil
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 LAC 61:I.1515, 1525, and 4910; LAC 61:III.Chapter 15
Mandatory Electronic Filing and Payment Requirements**

Chairman Emerson and Chairman Foil:

On October 10, 2025, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed amendments to LAC 61:I.1515, 1525, and 4910; enactment of LAC 61:III.1500, 1502, and 1504, and repeal of LAC 61:III.1511-1525, 1529, 1530, 1533-1536, and 1539-1550, *Mandatory Electronic Filing and Payment Requirements*, was sent to your committees for review. The primary purpose of this Rule is to expand the electronic filing and payment requirements to include all withholding tax returns and statements, the annual information return required to be filed by certain service recipients, and all sales tax returns, except the following: Consumer Use Tax return and payments, Fairs, Festivals, and Other Special Events Sales Tax Returns and payments, watercraft sales tax payments and certifications, Ernest N. Morial Convention Center Service Contractor Tax Return and Tour Tax Return and payments.

The *Notice of Intent* was published on pages 1743 through 1748 of the October 20, 2025 issue of the *Louisiana Register*. No public hearing was requested. Written comments were received from one interested party as noted below.

Written Comments

Department response to comments from Society of Louisiana Certified Public Accountants

Comment: “The Society suggests that, in an effort to avoid needless disputes between the Department and taxpayers that may arise over the meaning of undue hardship and reasonable cause, the definition of undue hardship be modified to provide more specificity, perhaps by including a noninclusive list of examples qualifying under hardships and reasonable cause (e.g., lack of broadband access, natural disasters, etc.) It would also be helpful for the proposed Rule to reference the means by which an affected taxpayer could claim undue hardship or reasonable cause and the timeline required to make such a claim.”

Response: Most of the electronic mandates included in the proposed Rule have been in effect for several years. Undue hardship exemptions are required by R.S. 47:1520(D) and have been in place for all existing mandates. Due to the risk of unintentionally narrowing the application of the exemption to the detriment of taxpayers, and the absence of any prior disputes, the Department does not intend to make any changes to the proposal at this time. However, the Department will work with interested parties to publish frequently asked questions or other guidance to provide examples of circumstances which would qualify for an undue hardship exemption. The Department will also publish instructions on how to request an undue hardship exemption.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed Rule will be submitted for publication as a final Rule in the January 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Brandea Averett via email at brandea.averett@la.gov or by phone at (225) 219-2784.

Sincerely,



Brandea Averett
Deputy Assistant Secretary, Office of Legal Affairs

Cc: The Honorable Cameron Henry, President of the Senate,
apa.senatepresident@legis.la.gov, The Honorable Phillip DeVillier, Speaker of the House,
apa.housespeaker@legis.la.gov, Office of the State Register, Reg.Submission@la.gov

JML-EXECUTIVE ORDER-25-038

Department of Revenue Tax Administration Administrative Rules and Regulations		Proposed Action	Is the Rule Necessary and Consistent with the Law and the Agency's Mission	Do the Probable Benefits of the rule outweigh the costs on persons regulated
Part I				
Chapter 2. Alcoholic Beverages				
Section	Title			
201	Direct Shipments of Sparkling or Still Wines	Valid	Necessary and consistent	Yes
Chapter 9. Hazardous Waste				
Section#	Title			
901	Definitions	Amend	Necessary but needs updating	Yes
903	Standard Dry-Weight conversion Factors	Valid	Necessary and consistent	Yes
905	Imposition of Tax	Valid	Necessary and consistent	Yes
907	Rate of Tax	Repeal	Unnecessary	No
909	Direct Payment by Generator	Repeal	Unnecessary	No
911	Collection by disposer; Liability of Disposer	Repeal	Unnecessary	No
913	Exempt Disposal by Disposer	Repeal	Unnecessary	No
915	Returns and Payment	Repeal	Unnecessary	No
917	Records Requirements	Valid	Necessary and consistent	Yes
Chapter 11. Corporate Income Tax				
Section #				
1123	Federal Income Tax Deduction	Repeal	Unnecessary	No
1135	Sourcing of Sales Other Than Sales of Tangible Personal Property	Amend	Necessary but needs updating for consistency	Yes
1136	Exclusion of Certain Sales from the Sales Factor	Amend	Necessary but needs updating for consistency	Yes
Chapter 13. Income: Individual				
Section #	Title			
1301	Requirements for Submitting Claims for Offset of Individual Income Tax Refunds against Debts Owed Certain State Agencies	Valid	Necessary and consistent	Yes
1303	Application for the Louisiana Individual Income Tax to Native Americans	Valid	Necessary and consistent	Yes
1311	Annual Retirement Income Exemption for Individuals 65 Years or Older	Amend	Necessary but needs updating for consistency	Yes
Chapter 15. Income: Withholding Tax				
Section #	Title			
1505	Electronic Systems for Withholding Exemption Certificates	Valid	Necessary and consistent	Yes
1510	Requirements for Substitute Form W-2, Copy 2, Furnished to Payees	Valid	Necessary and consistent	Yes
1525	Income Tax Withholding on Gaming Winnings	Amend	Necessary but needs updating	Yes
Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions				

Section #	Title			
1901	Employer Tax Credits for Donations of Materials, Equipment, or Instructors to Certain Training Programs or Schools	Repeal	Unnecessary	No
1902	Inventory Tax Credits	Repeal	Unnecessary	No
1903	School Readiness Tax Credits	Amend	Necessary but needs updating for consistency	Yes
1907	Income Tax Credits for Solar Energy Systems	Repeal	Unnecessary	No
1909	Apprenticeship Credits	Amend	Necessary but needs updating	Yes
1911	Louisiana New Markets Tax Credit	Repeal	Unnecessary	No
1913	Alternative Fuel Tax Credit	Repeal	Unnecessary	No
1915	Small Town Health Professionals	Repeal	Unnecessary	No
1921	Youth Jobs Tax Credit	Repeal	Unnecessary	No
1923	Mobile Workforce Exemption	Amend	Necessary but needs updating for consistency	Yes
1925	Donations to Qualifying Foster Care Charitable Organization Credit	Amend	Necessary but needs updating for consistency	Yes
Chapter 29. Natural Resources: Severance Tax				
Section #	Title			
2901	Severance Tax on Timber, Pulpwood and Minerals Other than Gas and Oil	Amend	Necessary but needs updating	Yes
Chapter 31. Petroleum Products: Gasoline Tax				
Section #	Title			
3101	Government Exemptions	Amend	Necessary but needs updating	Yes
3103	Bonded Jobbers	Repeal	Unnecessary	No
3105	Purchase, Storage and Use of Refund Gasoline by Farmers, Fisherman and Operators of Aircraft	Amend	Necessary but needs updating	Yes
3107	Sale of Refund Gasoline by Dealers	Valid	Necessary and consistent	Yes
Chapter 33. Petroleum Products: Special Fuels Tax				
Section #	Title			
3301	Definitions	Repeal	Unnecessary	No
3303	Collection and Payment of Tax	Amend	Necessary but needs updating	Yes
3305	Records Required; Invoices; False or Inadequate Records a Violations	Amend	Necessary but needs updating	Yes
3307	Sales of Dyed Special Fuels	Repeal	Unnecessary	No
3351	Provisions Relating to Users of Special Fuels	Amend	Necessary but needs updating	Yes
3353	Invoice Requirements	Amend	Necessary but needs updating	Yes
3355	Refunds of Credits; Undyed Diesel Fuel Used for Other Than Highway Purposes	Valid	Necessary and consistent	Yes
3357	Use by State Agencies; Parish and Municipal Governments, and Other Political Subdivisions	Valid	Necessary and consistent	Yes
3359	Sales; Use of Dyed Fuel	Amend	Necessary	Yes
3361	Use by Farmers	Valid	Necessary and consistent	Yes
3363	Use of Dyed Special Fuel by Fire Trucks	Valid	Necessary and consistent	Yes

Chapter 35. Petroleum Products: Provisions Common to Taxes on Gasoline or Motor Fuel and Lubricating Oils

Section #	Title			
3501	Designated Routes	Amend	Necessary but needs updating	Yes

Chapter 39. Public Utilities and Carriers: Transportation and Communications Tax

Section #	Title			
3901	Provisions Relating to the Transportation and Communications Tax	Valid	Necessary and consistent	Yes

Chapter 41. Public Utilities and Carriers: Natural Gas Franchise Tax

Section #	Title			
4101	Imposition of Tax	Repeal	Unnecessary	No
4103	Gross Receipts; General Definition	Valid	Necessary and consistent	Yes
4105	Gross Receipts; Interstate Business	Valid	Necessary and consistent	Yes
4107	Gross Receipts; Transportation for Own Use	Repeal	Unnecessary	No

Chapter 43. Sales and Use Tax

Section	Title			
4302	Pollution Control Devices and Systems Excluded from the Definition of Sale at Retail	Repeal	Unnecessary	No
4305	Imposition of Tax	Repeal	Unnecessary	No
4309	Collection of Tax	Repeal	Unnecessary	No
4353	Collection from Interstate and Foreign Transportation Dealers	Amend	Necessary but needs updating	Yes

Chapter 44. Sales and Use Tax Exemptions

Section	Title			
4406	Little Theater Tickets	Repeal	Unnecessary	No
4407	Tickets to Musical Performances of Nonprofit Musical Organizations	Repeal	Unnecessary	No
4411	Contracts Prior to and Within 90 Days of Tax Levy	Amend	Necessary but needs updating	Yes
4414	Cable Television Installation and Repair	Repeal	Unnecessary	No
4416	Purchases of Mardi Gras Specialty Items	Repeal	Unnecessary	No
4417	Exclusions and Exemptions; Purchases Made with US Dept of Ag Food Stamp Coupons and Purchases Made under the WIC Program	Amend	Necessary but needs updating for consistency	Yes
4423	State Sales Tax Holiday on Purchases of Hurricane-Preparedness Items	Repeal	Unnecessary	No
4427	Sales and Use Tax Exemption for Charitable Construction of Animal Shelters	Repeal	Unnecessary	No

Chapter 49. Tax Collection

Section	Title			
4901	Alternative Remedies for the Collection of Taxes	Valid	Necessary and consistent	Yes
4903	Timely Filing When the Due Date Falls on Saturday, Sunday, or Legal Holiday	Amend	Necessary but needs updating	Yes
4905	Signature Alternatives for Preparers	Valid	Necessary and consistent	Yes

4908	Insufficient Funds Checks	Valid	Necessary and consistent	Yes
4911	File Date of Returns and Other Documents; Payment Dates	Valid	Necessary and consistent	Yes
4913	Collection of In-State Tax Liabilities by Debt Collection Agencies or the Attorney General's Office	Valid	Necessary and consistent	Yes
4915	Louisiana Tax Delinquency Amnesty Act of 2014	Repeal	Unnecessary	No

JML-EXECUTIVE ORDER-25-038

Department of Revenue Office of Charitable Gaming Administrative Rules and Regulations

Part I		Proposed Action	Is the Rule Necessary and Consistent with the Law and the Agency's Mission	Do the Probable Benefits of the rule outweigh the costs on persons regulated
Ch. 17	Charitable Bingo, Keno, Raffle			
Section No.	Title			
1701	Statement of Department Policy	Repeal	No	No
1703	Definitions	Amend	Necessary but needs technical updates	Yes
1705	Eligibility for Charitable Gaming Licenses	Amend	Necessary but needs updating	Yes
1707	Application for a License to Conduct Charitable Gaming	Amend	Necessary but needs updating	Yes
1709	Expiration of License/Reissuance	Amend	Necessary but needs technical updates	Yes
1711	Manufacturer's Suitability and Business Relationships	Amend	Necessary but needs technical updates	Yes
1713	Revocation, Suspension, Restriction, Denial or Nonrenewal of Application - Fair Hearing; Judicial Review	Repeal	No	No
1715	Standards of Construction	Repeal	No	No
1719	Assembly and Packaging	Repeal	No	No
1721	Raffles	Amend	Necessary but needs updating	Yes
1722	Limited Raffle License Requirements	Valid	Yes	Yes
1723	Bingo Licensing Exemptions	Amend	Necessary but needs updating	Yes
1725	Miscellaneous	Amend	Necessary but needs technical updates	Yes
1727	Value of Prizes	Valid	Necessary and consistent	Yes
1729	Transfer of Surplus Supplies	Valid	Necessary and consistent	Yes
1731	Record Retention Requirements	Amend	Necessary but needs updating	Yes
1733	Gaming Account	Amend	Necessary but needs updating	Yes
1735	License Not Transferable	Amend	Necessary but needs technical updates	Yes
1742	Minimum Internal Accounting Control	Amend	Necessary but needs updating	Yes
1743	Expenses	Valid	Necessary and consistent	Yes
1744	Assigned Fixed Value Required on Disposable and Nondisposable Bingo/Keno Cards, and Bonanza Sheets	Amend	Necessary but needs technical updates	Yes
1745	Licensing of Manufacturers and Distributors	Valid	Necessary and consistent	Yes
1747	Application for Manufacturer's License	Amend	Necessary but needs technical updates	Yes
1749	Application for Distributor's License	Amend	Necessary but needs technical updates	Yes
1751	Applicant Suitability and Business Relationships	Amend	Necessary but needs technical updates	Yes

1753	Manufacturers; and Distributors' Background Investigation	Amend	Necessary but needs technical updates	Yes
1755	Distributor's State Identification Stamp	Amend	Necessary but needs technical update	Yes
1757	Timely Payment of Supplies; Penalty for Violation	Amend	Necessary but needs technical update	Yes
1761	Reporting Requirements for License Holders	Valid	Necessary and consistent	Yes
1771	Standards for Construction of Pull Tabs	Valid	Necessary and consistent	Yes
1773	Assembly and Packaging of Pull Tabs	Valid	Necessary and consistent	Yes
1775	Progressive Pull-Tabs	Valid	Necessary and consistent	Yes
1781	Progressive Bingo [Formerly §1789]	Valid	Necessary and consistent	Yes
1783	Progressive Mega Jackpot Bingo [Formerly §1791]	Valid	Necessary and consistent	Yes
1785	Electronic Progressive Mega Jackpot Bingo	Valid	Necessary and consistent	Yes
1787	Investigation of License Holders [Formerly §1781]	Valid	Necessary and consistent	Yes
1789	Suspension and Revocation of License Holders [Formerly §1783]	Valid	Necessary and consistent	Yes
1791	Right to Fair Hearing—Judicial Review [Formerly §1785]	Valid	Necessary and consistent	Yes
1793	Penalty Provisions [Formerly §1787]	Amend	Necessary but needs technical update	Yes
Ch. 18	Electronic Video Bingo			
1801	Statement of Department Policy	Repeal	No	No
1803	Definitions and Terms	Repeal	No	No
1805	Registration of Manufacturers, Distributors or Owners of Electronic Video Bingo Machines	Repeal	No	No
1807	Permitting Process	Repeal	No	No
1809	Machine, Hardware and Software Specifications	Repeal	No	No
1811	Operation of Machines	Repeal	No	No
1813	Fees	Repeal	No	No
1815	Reporting and Record Requirements	Repeal	No	No
1817	Enforcement and Regulation	Repeal	No	No
1819	Administrative Proceedings and Adjudication	Repeal	No	No
1821	Repeal of Previously Adopted Rules	Repeal	No	No
Ch. 19	Electronic Video Bingo			
1901	Definitions	Amend	Necessary but needs updating	Yes
1903	Licensing of Manufacturers, Distributors or Owners of Electronic Video Bingo Machines	Amend	Necessary but needs technical updates	Yes
1905	Permitting Process	Amend	Necessary but needs technical updates	Yes
1907	Permit Stamp, Machine Location	Amend	Necessary but needs technical updates	Yes
1909	Expiration of License/Reissuance	Amend	Necessary but needs technical updates	Yes
1911	Machine Specifications	Valid	Necessary and consistent	Yes
1913	Software Information to be Provided to the Division	Amend	Necessary but needs technical updates	Yes
1915	Machine Testing	Amend	Necessary but needs technical updates	Yes
1917	Approval of Machines	Amend	Necessary but needs technical updates	Yes
1919	Machine Repair	Valid	Necessary and consistent	Yes

1921	Inspection and Seizure of Machines	Valid	Necessary and consistent	Yes
1923	Investigation of Permittee	Valid	Necessary and consistent	Yes
1925	Prohibited Machines	Valid	Necessary and consistent	Yes
1931	Possession of Electronic Video Bingo Machines	Valid	Necessary and consistent	Yes
1933	Times of Machine Operation	Valid	Necessary and consistent	Yes
1935	Combination of Interests Prohibited	Valid	Necessary and consistent	Yes
1941	Reporting Requirements for Electronic Video Bingo Manufacturers	Valid	Necessary and consistent	Yes
1943	Reporting Requirements for Electronic Video Bingo Distributors	Valid	Necessary and consistent	Yes
1945	Reporting Requirements for Organizations Owning Electronic Video Bingo Machines	Valid	Necessary and consistent	Yes
1947	Payment of Permit Fees	Valid	Necessary and consistent	Yes
1949	Distributor's Payment to Organizations	Valid	Necessary and consistent	Yes
1951	Record Retention Requirements of Electronic Video Bingo	Valid	Necessary and consistent	Yes
1953	Dissemination of Information	Valid	Necessary and consistent	Yes
1955	General Penalty Provision	Valid	Necessary and consistent	Yes
Ch. 21	Electronic Bingo Card Dabber Devices			
2101	Definitions	Valid	Necessary and consistent	Yes
2103	Registration of Manufacturers, Distributors or Owners of Electronic Bingo Card Dabber Devices	Valid	Necessary and consistent	Yes
2105	Electronic Bingo Card Dabber Device Approval Process	Valid	Necessary and consistent	Yes
2107	Equipment Malfunctions and Inspections	Valid	Necessary and consistent	Yes
2109	Reporting and Record Requirements	Valid	Necessary and consistent	Yes
2111	Enforcement	Valid	Necessary and consistent	Yes
Ch. 22	Commercial Lessors			
2201	Licensing of Commercial Lessors	Valid	Necessary and consistent	Yes
2203	Background Investigation	Valid	Necessary and consistent	Yes
2205	Expiration of License/Reissuance	Valid	Necessary and consistent	Yes
2207	Gifts Prohibited	Valid	Necessary and consistent	Yes
2209	Prohibitions	Valid	Necessary and consistent	Yes
2211	Storage Lockers	Valid	Necessary and consistent	Yes
2213	Lease Agreement	Valid	Necessary and consistent	Yes
2215	Combination of Interests Prohibited	Valid	Necessary and consistent	Yes
Ch. 23	Casino Nights			
2301	Definitions	Valid	Necessary and consistent	Yes
2303	Compliance	Valid	Necessary and consistent	Yes
2305	Commencement of Activity	Valid	Necessary and consistent	Yes
2307	License Required for Leasing Equipment	Valid	Necessary and consistent	Yes
2309	Information Required; Unsuitability	Valid	Necessary and consistent	Yes

2311	Leasing Equipment from Licensed Private Casino Contractors	Valid	Necessary and consistent	Yes
2313	Specific License Required	Valid	Necessary and consistent	Yes
2315	Organization Compliance	Valid	Necessary and consistent	Yes
2317	Contracts	Valid	Necessary and consistent	Yes
2319	Additional Consideration Prohibited	Valid	Necessary and consistent	Yes
2321	Percentage Payments Prohibited; Use Fees	Valid	Necessary and consistent	Yes
2323	Name Tags	Valid	Necessary and consistent	Yes
2325	Authorized Games	Valid	Necessary and consistent	Yes
2327	Wagering on Authorized Games Only	Valid	Necessary and consistent	Yes
2329	Display of Rules	Valid	Necessary and consistent	Yes
2331	Miscellaneous Provisions	Valid	Necessary and consistent	Yes
2333	Tickets; Recordkeeping Requirements	Valid	Necessary and consistent	Yes
2335	Accountability	Valid	Necessary and consistent	Yes
2337	Imitation Money	Valid	Necessary and consistent	Yes
2339	Register of Workers	Valid	Necessary and consistent	Yes
Part V	T.V. Bingo			
Ch. 20	Cable Television Bingo			
2001	General Provisions	Valid	Necessary and consistent	Yes
2003	Applicant Suitability and Business Relationships	Valid	Necessary and consistent	Yes
2005	Organization Application for a License to Conduct New Orleans Cable Television Bingo	Valid	Necessary and consistent	Yes
2007	Expiration of License/Renewal	Valid	Necessary and consistent	Yes
2009	Volunteer Worker I.D. — Application/Requirements	Valid	Necessary and consistent	Yes
2011	Volunteer/Worker License I.D. Not Transferable	Valid	Necessary and consistent	Yes
2013	Transfer of Surplus Supplies	Valid	Necessary and consistent	Yes
2015	Minimum Internal Accounting Controls	Valid	Necessary and consistent	Yes
2023	Reporting Requirements for License Holders	Valid	Necessary and consistent	Yes
2025	Record Retention Requirements	Valid	Necessary and consistent	Yes
2027	Investigation of License Holders	Valid	Necessary and consistent	Yes
2029	Audits	Valid	Necessary and consistent	Yes
2051	General Provisions	Valid	Necessary and consistent	Yes
2053	Applicant Suitability and Business Relationships	Valid	Necessary and consistent	Yes
2055	Application	Valid	Necessary and consistent	Yes
2057	Private Contractor Background Investigation	Valid	Necessary and consistent	Yes
2059	Expiration/License Renewal	Valid	Necessary and consistent	Yes
2061	Acquisition of Supplies	Valid	Necessary and consistent	Yes
2063	Payment of Supplies	Valid	Necessary and consistent	Yes

2065	Minimum Internal Accounting Controls	Valid	Necessary and consistent	Yes
2067	Reporting Requirements	Valid	Necessary and consistent	Yes
2069	Collection of Use Fee	Valid	Necessary and consistent	Yes
2071	Record Retention Requirements	Valid	Necessary and consistent	Yes
2073	Investigation of License Holders	Valid	Necessary and consistent	Yes
2075	Audits	Valid	Necessary and consistent	Yes
2101	Retail Sales Premises—General	Valid	Necessary and consistent	Yes
2103	Retail Premises Suitability	Valid	Necessary and consistent	Yes
3001	Suspension and Revocation of License Holders	Valid	Necessary and consistent	Yes
3003	Right to Fair Hearing—Judicial Review	Valid	Necessary and consistent	Yes
3005	General Penalty Provision	Valid	Necessary and consistent	Yes