

- c. ARRT or NMTCB examination in nuclear medicine technology;
 - d. ARRT examination in radiation therapy technology;
 - e. MDCB examination in dosimetry;
 - f. ARDMS examination in diagnostic medical sonography; vascular technology or diagnostic cardiac sonography.
2. The advanced-level examinations considered acceptable continuing education activity are:
- a. ARRT examination in cardiovascular-interventional technology;
 - b. ARRT examination in mammography;
 - c. ARRT or NMTCB examination in computed tomography;
 - d. ARRT examination in magnetic resonance imaging;
 - e. other ARRT examinations as developed and implemented.
3. ...

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:3207(B)(2).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Radiologic Technology Board of Examiners, LR 21:178 (February 1995), amended LR 23:71 (January 1997), LR 40:2264 (November 2014), amended by the Department of Health, Radiologic Technology Board of Examiners, LR 42:2190 (December 2016), amended LR 51:801 (June 2025), amended by the Department of Health, Radiologic Technology Board of Examiners, LR 52:356 (March 2026).

Hollie Taranto, M.B.A., R.T. (R)
Executive Director

2603#004

RULE

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

Donations to Qualifying Foster Care Charitable
Organization Credit (LAC 61:I.1925)

Under the authority of R.S. 47:1511 and 6042 and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division amends LAC 61:I.1925 relative to the Donations to Qualifying Foster Care Charitable Organization credit.

The purpose of this Rule is to update or repeal provisions that duplicate or are inconsistent with the statutory provisions providing for the Donations to Qualifying Foster Care Charitable Organization Credit. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

**Part I. Miscellaneous Tax Exemptions, Credits and
Deductions**

Chapter 19.

**§1925. Donations to Qualifying Foster Care Charitable
Organization Credit**

A. - A.1. ...

2. Repealed.

A.3. - B. ...

* * *

Department—Repealed.

* * *

Qualified Individual—Repealed.

Qualified Services—Repealed.

Qualifying Foster Care Charitable Organization—
Repealed.

* * *

Taxpayer—Repealed.

C. - E.1. ...

E.2. - G.3.b. Repealed.

H. QFCCO Reporting

1. A QFCCO must electronically submit a report by email to TaxCredit.Registry@la.gov, which is prepared by an independent certified public accountant not related to a donor or affiliated with the QFCCO, and which includes all information required by R.S. 47:6042(C)(2), no later than January 31 of each year. When all donations received by a QFCCO in the prior calendar year are used to provide services to qualified individuals, the report may include the total amount of donations received and a statement that to that effect in lieu of the requirements in R.S. 47:6042(C)(2)(c) and (d).

H.2. - I.b. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 6042.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:2988 (December 2022), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:357 (March 2026).

Jarrod Coniglio
Secretary

2603#036

RULE

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

Mobile Workforce Exemption (LAC 61:I.1923)

Under the authority of R.S. 47:112.2, R.S. 47:242(1)(ii), R.S. 47:248, and R.S. 47:1511 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.1923 to update the qualifications for the mobile workforce exemption.

The purpose of the regulation is to implement the changes to R.S. 47:112.2 and 248(B)(1)(a) enacted by Act 382 of the 2025 Regular Session of the Louisiana Legislature as it pertains to the mobile workforce exemption. Specifically, Act 382 gives mobile workers and employers more time before state income tax applies, extending the threshold from 25 days to 30 days, and repeals the old requirements relative to federal rules or the worker's home state. This Rule is hereby adopted on the day of promulgation.