2. The total direct and indirect effect on the costs to the provider to provide the same level of service.

3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Interested persons may submit written comments to Heather Hood, Liaison Officer & Legal and Policy Strategist - Louisiana Department of Public Safety and Corrections, Office of State Police, 7919 Independence Blvd., Baton Rouge, LA 70806 or heather.hood2@la.gov. All comments must be submitted no later than the end of business day, central time zone, 10th of June, 2026.

Bryan J. Adams
State Fire Marshal

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: Preliminary Provisions

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed rule is not anticipated to result in any costs or savings for the Office of State Fire Marshal (OSFM).

OSFM proposes to amend Title 55 (Public Safety), Part V, Chapter 1 (Preliminary Provisions), Sections 103 (General Provisions) and 107 (Smoke and Fire Detection Systems), and to repeal Section 105 (Required Inspections of Wiring, Gas Piping and Fire Extinguishers). The proposed rule updates language to align with current practice. Specifically, the proposed rule:

- Adds the Louisiana State Uniform Construction Code (LSUCC), as adopted and amended by the LSUCC Council, and the International Fire Code published by the International Code Council to the list of publications used by the state fire marshal as materials for determination.
- Removes the International Building Code published by the International Code Council, National Fire Protection Association (NFPA) 1 Fire Code, NFPA 101 Life Safety Code, NFPA 32 Standard for Dry Cleaning Plants, and NFPA 664 Standard for the Prevention of Fires and Explosions in Wood Processing and Woodworking Facilities from the list of publications used by the state fire marshal as materials for determination.
- Repeals Section 105, which required mandatory inspections (and, when necessary, repairs) of electrical wiring and gas piping in structures, watercraft, and movables in accordance with the applicable National Fuel Gas Code of the NFPA and the Louisiana revised statutes, including inspections at initial installation and subsequent visual inspections by the state fire marshal or his designated representative.
- Adds to the list of new construction requirements to be used for all inspections and evaluations of buildings constructed or remodeled under plans reviewed by the OSFM, requiring application of the International Fire Code (as published by the International Code Council), to the extent it does not conflict with the LSUCC, as amended, including the fire protection, egress, and accessibility life safety provisions of the LSUCC as adopted and amended by the LSUCC Council.
- Removes the special provisions for high-rise buildings contained in the Standard Building Code published by the Southern Building Code Congress International and the International Building Code published by the International Code Council from the list of new construction requirements used for all inspections and evaluations of buildings constructed or remodeled under plans reviewed by the Office of the State Fire Marshal.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There is no anticipated effect on revenue collections of state or local governmental units.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

There are no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

Implementation of this proposed rule is not anticipated to have an effect on competition and employment.

Bryan J. Adams	Patrice Thomas
State Fire Marshal	Deputy Fiscal Officer
2605#032	Legislative Fiscal Office

NOTICE OF INTENT

Department of Revenue
Tax Policy and Planning Division

Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds, and Holidays
(LAC 61:I.Chapters 43 and 44)

Pursuant to the authority of R.S. 47:1511 and R.S. 47:287.95, 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, hereby provides notice of its intent to repeal certain rules governing the administration of sales and use tax. These include provisions in Chapter 43 (Sales and Use Tax), specifically LAC 61:I.4302 and 4371, and Chapter 44 (Sales and Use Tax Exemptions), specifically LAC 61:I.4406, 4407, 4413, 4416, 4423, and 4427.

This proposed Rule repeals provisions related to certain exemptions, exclusions, refunds and sales tax holidays that have either been repealed from sales and use tax law or have expired. These include the exclusion for pollution control devices and systems; the refund for tangible personal property destroyed in a natural disaster; exemptions for little theater tickets, tickets to musical performances of nonprofit musical organizations, admissions to entertainment furnished by certain domestic nonprofit corporations, purchases of Mardi Gras specialty items, charitable construction of animal shelters; and the sales tax holiday for hurricane preparedness.

The proposed Rule text has been drafted using plain language principles to promote clarity and accessibility for all users. It has also been reviewed and tested for compliance with applicable web accessibility standards.

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue
Chapter 43. Sales and Use Tax
§4302 Pollution Control Devices and Systems Excluded from Definition of Sale at Retail

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:301(10)(l).

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 18:1414 (December 1992), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§4371 Sales Tax Refund for Tangible Personal Property Destroyed in a Natural Disaster

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:315.1. and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:99 (January 2005), LR 32:262 (February 2006), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

Chapter 44. Sales and Use Tax Exemptions

§4406 Little Theater Tickets

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.6, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:93 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52:

§4407 Tickets to Musical Performances of Nonprofit Musical Organizations

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.7, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:100 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52:

§4413 Admissions to Entertainment Furnished by Certain Domestic Nonprofit Corporations

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.13, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:88 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52:

§4416 Purchases of Mardi Gras Specialty Items

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.40 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:93 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52:

§4423 State Sales Tax Holiday on Purchases of Hurricane-Preparedness Items

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and Sec. 2 of Act 429 of the 2007 Regular Session.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 34:1426 (July 2008), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52:

§4427 Sales and Use Tax Exemption for Charitable Construction of Animal Shelters

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S.47:305.59(B) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:506 (March 2022); repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52:

Family Impact Statement

The proposed Rule should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of the proposed amendment will have no known or foreseeable effect on:

1. the stability of the family.
2. the authority and rights of parents regarding the education and supervision of their children.
3. the functioning of the family.
4. family earnings and family budget.
5. the behavior and personal responsibility of children.
6. the ability of the family or a local government to perform this function.

Poverty Statement

This proposed Rule will have no impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule is not expected to have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting this proposed Rule to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed Rule will have no known or foreseeable effect on:

1. the staffing levels requirements or qualifications required to provide the same level of service.
2. the total direct and indirect effect on the cost to the provider to provide the same level of service.
3. the overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Bobbi Davis, Attorney, Tax Policy and Planning Division, by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4 p.m., June 30, 2026.

Public Hearing

Interested persons may submit a written request for a public hearing no later than June 10, 2025, at 4:30 p.m. Requests may be submitted either by mail, addressed to Bobbi Davis, Attorney, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098, or via email to Bobbi.Davis@la.gov and reference Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds and Holidays. If the criteria set forth in R.S. 49:961(B)(1) are satisfied, a public hearing will be held on July 1, 2026 in the River Room, located on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, La 70802, for all interested persons to attend and submit oral or written comments. To confirm whether or not the public hearing will

be held, please visit the department's website at: https://revenue.louisiana.gov/tax-policy/rules-regulations and under "Types" select "Nonemergency Rulemaking." In accordance with the Americans with Disabilities Act, should individuals with a disability need an accommodation in order to participate, contact Bobbi Davis at the address given above in the Public Comments section, by email at LDRadarequests@la.gov or by phone at (225) 219-2780.

Jarrod Coniglio
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds, and Holidays

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed repeal of the rules is not anticipated to result in any direct material effect on government expenditures or savings to state or local governmental units.

The purpose of this proposed rule is to remove outdated regulations from two tax chapters: Chapter 43, Sales and Use Tax, and Chapter 44, Sales and Use Tax Exemptions. The rule aims to update these regulations to match current laws. Following Executive Order No. JML 25-038 from the Governor's Office, the Louisiana Department of Revenue has reviewed these program rules and found they are outdated and no longer needed.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed repeal of the rules is not anticipated to affect revenue collections of state or local government units. The proposed rule change repeals outdated and unnecessary regulations and aims to align regulations with current statutes. The sales and use tax exemptions, exclusions, refunds, and sales tax holiday were repealed effective December 4, 2024.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

No material impact on costs or economic benefits is anticipated for directly affected persons, small businesses, or non-governmental groups from this proposed rule change.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No material impact on competition or employment is anticipated from this proposed rule change.

Brandea Averett	Alan M. Boxberger
Deputy Secretary	Legislative Fiscal Officer
2605#047	Legislative Fiscal Office

NOTICE OF INTENT

Department of Transportation and Development
Office of Multimodal Commerce

Vertiport Development Program
(LAC 70:IX.Chapter 9)

In accordance with the Administrative Procedure Act, R.S. 49:950, and pursuant to the authority granted in R.S. 48:80, that the Department of Transportation and Development (DOTD), Office of Multimodal Commerce, proposes a new rule requiring policies and procedures for the administration of the Vertiport Development Program. This new proposed Rule, Part IX, Chapter 9 of Title 70 entitled "Vertiport Development Program", is to secure, oversee and administer new or enhanced funding and to ensure the safety of the public, as authorized by and pursuant to the provisions of R.S. 48:80, Acts 2024, No. 316, §2, for the Vertiport Development Program.

Title 70
TRANSPORTATION AND DEVELOPMENT
Part IX. Intermodal Transportation
Chapter 9. Vertiport Development Program
§901. Purpose

A. Program Intent. The intent of the vertiport development program is to administer the vertiport development fund and any associated funding for the Louisiana Department of Transportation and Development, Office of Multimodal Commerce – Aeronautics Division to stimulate innovation and provide rules, procedures, and processes for the efficient project delivery of vertiport infrastructure statewide. Future ground infrastructure, often referred to as "vertiports" will be comprised of existing airports and heliports as well as purpose-built new facilities. Vertiports refer to areas designed specifically for the arrival and departure of AAM aircraft, and may include additional support services, such as passenger processing, refueling, and maintenance areas. Variations in terminology include a vertiplex or vertihub, which would accommodate multiple vertiports in close proximity, and a vertistop, a vertiport for boarding and discharging passengers and cargo but limited or no supporting services.

B. The Louisiana Department of Transportation and Development, Office of Multimodal Commerce, Aeronautics Division, hereinafter referred to as OMC-Aeronautics, will foster vertiport operational safety and protect the health and safety of persons and property of the citizens of Louisiana and those engaged in vertiport operations. Further, OMC-Aeronautics will promote the vertiport program statewide, provide guidance for operational safety protocols to local governments, and provide guidance on the planning, design, construction, and inspection of registered facilities. Federal guidance on the design of infrastructure is thus far limited and preliminary. FAA, with industry support, released Engineering Brief (EB) 105 in September 2022, which provides early guidance as to the siting of vertiports. EB 105 was developed in acknowledgement of the state of the industry, with limited performance data due to the proprietary nature of aircraft design. AAM operations may occur at many of the 68 public-use airports or many private aviation facilities in Louisiana, including busy commercial service airports, regional airports, or general aviation facilities with capacity. Existing heliports may prove attractive to business use cases supporting the movement of passengers. The following considerations will inform the design of vertiports at existing airport and heliport facilities. Early coordination with FAA regarding the identification and depiction of vertiport facilities on an Airport Layout Plan, as well as consideration of potential environmental impacts under National Environmental Policy Act (NEPA) will also be critical considerations. Increased mobility through AAM relies on expanding operations beyond traditional aviation facilities, a possibility facilitated by the advances in propulsion types (e.g. vertical takeoff and landing). Widespread