

- LDR and the Legislative Fiscal Office are unable to quantify the revenue impact of the proposed rule due to the unknown number and tax liability of mobile workers who will be eligible for the exemption under the relaxed requirements.
- III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

The proposed rule is anticipated to benefit individuals who temporarily work in Louisiana without establishing permanent residency. The proposed rule increases the threshold for the mobile workforce exemption from 25 days to 30 days commiserate with Act 382, eliminating the Louisiana income tax burden on individuals who work between 25-30 days per year in the state. In addition, the proposed rule broadens the eligibility criteria, which is anticipated to expand the number of mobile workers eligible for the income tax exemption.

Overall, these changes are anticipated to reduce the Louisiana income tax liability of mobile workers. The anticipated impact on the receipts of affected individuals is expected to be an increase in disposable income, though the exact amount remains indeterminable.

- IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

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Alan M. Boxberger
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NOTICE OF INTENT

Department of Revenue Tax Policy and Planning Division

Repeal of Obsolete Tax Exemptions, Deductions,
Credits and Miscellaneous Provisions
(LAC 61:I.Chapters 11, 13, 19, and 49)

Under the authority of R.S. 47: 1511 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 gives notice of their intent to repeal rules from the administration of Chapter 11, Corporate Income Tax, including LAC 61:I.1123, Chapter 13, Income: Individual, including LAC 61:I.1310, Chapter 19, Miscellaneous Tax Exemptions, Credits and Deductions, including LAC 61:I.1901, 1902, 1907, 1911, 1913, 1915, and 1921, and Chapter 49, Tax Collection, including LAC 61:I.4915.

The proposed Rule repeals provisions related to deductions, credits, and other matters that have either been eliminated or are no longer available. These include the federal income tax deduction, individual income tax tables, employer tax credits for donations of materials, equipment or instructors to certain training programs or schools, solar energy systems tax credits, Louisiana New Markets Tax Credits, alternative fuel tax credits, tax credits for small town health professionals, youth jobs tax credits, and the Louisiana Tax Delinquency Amnesty Act of 2014. The regulation related to inventory tax credits is no longer necessary based on statutory updates. In accordance with R.S.49:964(D), LDR reviewed and evaluated these program rules, and determined them to be obsolete, unnecessary, duplicative, or inconsistent with existing provisions in law. Therefore, LDR seeks their repeal.

Title 61

REVENUE AND TAXATION

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

Chapter 11. Corporation Income Tax

§1123. Federal Income Tax Deduction

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.85.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Income Tax Section, LR 14:98 (February 1988), repromulgated by the Department of Revenue, Policy Services Division, LR 30:473 (March 2004), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

Chapter 13. Income: Individual

§1310. Income Tax Tables

Repealed.

AUTHORITY NOTE: Promulgated in accordance with Act 80 of the 2021 Regular Session of the Louisiana Legislature, R.S. 47:32(A), R.S. 47:164, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Service Division, LR 36:2877 (December 2010), LR 48:504 (March 2022), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

Chapter 19. Miscellaneous Tax Exemptions, Credits, and Deductions

§1901. Employer Tax Credits for Donations of Materials, Equipment, or Instructors to Certain Training Programs or Schools

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6012.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Corporation Income and Franchise Taxes Division, in consultation with the Department of Labor, LR 25:877 (May 1999), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1902. Inventory Tax Credits

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6006 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 27:1705 (October 2001), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1907. Income Tax Credits for Solar Energy Systems

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6030 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, LR 34:2206 (October 2008), amended LR 36:2048 (September 2010), amended by the Department of Revenue, Policy Services Division, LR 37:3532 (December 2011), LR 39:99 (January 2013), LR 40:2612 (December 2014), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1911. Louisiana New Markets Tax Credits

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S.47:6016, R.S.47:287.785, and R.S.47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 37:914 (March 2011) repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1913. Alternative Fuel Tax Credit

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1514, and 6035(G).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Administration Division, LR 38:3239 (December 2012), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1915. Small Town Health Professionals

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:297(H) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 44:1641 (September 2018), LR 45:1811 (December 2019), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1921. Louisiana Youth Jobs Tax Credit

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:6028.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:504 (March 2022), repealed by the Department of Revenue, Tax Policy and Planning Division, LR 52:

Chapter 49. Tax Collection

§4915. Louisiana Tax Delinquency Amnesty Act of 2014

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and Acts 2014, No. 822.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of the Secretary, LR 41:151 (January 2015), 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 Impact 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 Morgan Newton, Attorney via email to morgan.newton@la.gov and reference Repeal of Obsolete Tax Exemptions, Credits, Deductions and Miscellaneous Provisions. All comments must be received no later than 4 p.m., Monday, January 26, 2026.

Public Hearing

Interested persons may submit a written request for a public hearing no later than January 10, 2025, at 4:30 p.m. Requests may be submitted to Morgan Newton, Attorney, Tax Policy and Planning Division, Office of Legal Affairs via email to morgan.newton@la.gov and reference Repeal of Obsolete Tax Exemptions, Credits, Deductions and Miscellaneous Provisions. If the criteria set forth in R.S. 49:961(B)(1) are satisfied, a public hearing will be held on Tuesday, January 27, 2026 at 11:00am 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 Morgan Newton at the address given above in the Public Comments section, by email at LDRadarequests@la.gov or by phone at (225) 219-2780.

Richard Nelson
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Repeal of Obsolete Tax Exemptions, Deductions, Credits and Miscellaneous Provisions

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 governmental expenditures or savings to state or local governmental units.

The purpose of this proposed rule is to remove outdated regulations from several tax chapters: Chapter 11, Corporate Income Tax; Chapter 13, Individual Income Tax; Chapter 15, Income Withholding Taxes; and Chapter 49, Tax Collection. 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 (LDR) 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 for state or local governmental units. The proposed rule change repeals outdated, unnecessary regulations. The proposed rule aims to align regulations with current statutes.

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

No material impacts on costs or economic benefits are anticipated for the affected persons, small businesses, or non-governmental groups due to this proposed rule change.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

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Alan M. Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Transportation and Development
Office of Multimodal Commerce**

**State Safety Oversight for Rail Fixed Guideway Public
Transportation Systems (LAC 70:IX.Chapter 15)**

Notice is hereby given in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 48:214, that the Department of Transportation and Development, Office of Multimodal Commerce, State Safety Oversight Division proposes a new rule requiring Risk Based Inspections (RBI) for State Safety Oversight for Rail Fixed Guideway Public Transportation Systems. The new rule is the State Safety Oversight Program Standard (SSOPS) required by 49 CFR Part 674, published by the Federal Transit Administration (FTA), to oversee the implementation of the safety plan of any rail transit agency (RTA) operating a rail fixed guideway public transportation system (RFGPTS) in the state of Louisiana.

Title 70

TRANSPORTATION AND DEVELOPMENT

Part IX. Intermodal Transportation

Subpart A. Intermodal

**Chapter 15. State Safety Oversight for Rail Fixed
Guideway Public Transportation Systems**

§1501. Introduction

A. The Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA), signed on December 18, 1991, required the Federal Transit Administration (FTA) to create a first-ever State-managed safety and security oversight program for rail fixed guideway public transportation systems (RFGPTS) not regulated by the Federal Railroad Administration. In each successive Act following ISTEA, including the Transportation Equity Act for the 21st Century (TEA-21), signed on June 9, 1998, and the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU), signed on August 10, 2005, the state safety oversight (SSO) program was continued, setting the stage for the safety and programmatic advances required under the Moving Ahead for Progress in the 21st Century Act (MAP-21) signed July 6, 2012 and continued under the Fixing America's Surface Transportation Act (FAST Act), signed on December 4, 2015.

B. On March 16, 2016, FTA issued the 49 CFR Part 674 final Rule. This Rule reflects the requirements of 49 U.S.C. section 5329 and directs states to strengthen their authorities to oversee and enforce safety requirements and to prevent

and mitigate accidents, or safety events as defined below, on the RFGPTS in their jurisdictions.

C. Definitions

Designated Personnel—employees and contractors identified by a recipient whose job functions are directly responsible for safety oversight of the public transportation system of the public transportation agency; or employees and contractors of a State Safety Oversight Agency whose job functions require them to conduct reviews, inspections, examinations, and other safety oversight activities of the rail fixed guideway public transportation systems subject to the jurisdiction of the agency.

Safety Event—an event that involves any of the following:

- a. a loss of life;
- b. a report of serious injury to a person;
- c. a collision involving a rail transit vehicle;
- d. a runaway train;
- e. an evacuation for life safety reasons; or
- f. any derailment of a rail transit vehicle, at any

location, at any time, whatever the cause.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:214; 49 C.F.R. Part 674; 49 U.S.C. § 5329.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of Multimodal Commerce, LR 44:922 (May 2018), amended, LR 52:

§1503. Program Management

A. Authority. The State of Louisiana re-designated the Louisiana Department of Transportation and Development (LADOTD) as the state safety oversight agency (SSOA) for Louisiana in 2014. This enabling authority is found at Louisiana Revised Statute 48:214. The SSOA authority applies to any Rail Transit Agency (RTA) operating a RFGPTS in Louisiana. References to the RTA or RFGPTS do not apply to one specific RTA, but to any RTA operating in Louisiana.

NOTE: The New Orleans Regional Transit Authority is the only RTA/RFGPTS currently subject to oversight in the State of Louisiana.

B. Policies That Govern SSOA Activities.

1. The SSO program is administered by the state safety oversight program manager. The program manager is responsible for carrying out the policies enumerated in the State Safety Oversight Program Standard (SSOPS) and the specific activities and objectives provided in the *Louisiana State Safety Oversight Procedures Manual* (Published December 2025, Publication Number 52). The Department of Transportation and Development will make the latest edition of the *Louisiana State Safety Oversight Procedures Manual* available to the public on its website.

2. The SSO program is currently administered through the Office of Multimodal Commerce at the LADOTD and supported by the commissioner of Multimodal Commerce, the deputy commissioner of Multimodal Commerce, and the freight and passenger rail development statewide program manager.

3. The SSO program manager and any staff or contractors will meet the training requirements of the Public Transportation Safety Certification Training Program.

C. RTA Reporting Requirements. On or before February 15 of each year, the RTA will submit the following material in a report to the SSOA: