to a delay in the issuance of a refund that is attributable to the taxpayer's failure to provide information or documentation required by statute or regulation.

Implementation of this proposal will not result in material additional costs or cost savings to the Department of Revenue (LDR).

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

To the extent the additional information required for the credits and the suspension of interest provisions reduce refund interest paid by the state to taxpayers, the proposed rule will increase state revenue.

According to R.S. 47:1624(A)(1)(a) interest shall be allowed from 90 days after the later of the due date of the return, the filing date of the return or claim for refund on which the overpayment is claimed, or the date the tax was paid. LDR is unable to provide an estimate as to how much interest has accumulated due to missing documentation for these particular credits.

With no local income tax, there is no impact to local governmental revenue as a result of this rule.

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

Taxpayers claiming the inventory tax credit, certain school readiness tax credits, or the telephone property tax credit will be affected by the proposed rule. Taxpayers will be required to submit new documentation when filing the return. However, the additional costs for completion and submission of the required information to claim the tax credit on the return from this proposed rule are expected to be minor.

To the extent taxpayers previously received interest in certain circumstances, the proposed rule will decrease taxpayer income from the interest suspension when proper documentation is not provided.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

Richard Nelson	Alan M. Boxberger
Secretary	Legislative Fiscal Officer
2510#037	Legislative Fiscal Office

NOTICE OF INTENT

Department of Revenue
Tax Policy and Planning Division

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

Under the authority of R.S. 47:1511 and 6003 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 proposes to amend LAC 61:I.1909 relative to the Work-Based Learning Tax Credit.

Revised Statute 47:6003 creates the Work-Based Learning Tax Credit by combining the former Apprenticeship Tax Credit (R.S. 47:6033) and the Youth Jobs Tax Credit (R.S. 47:6028), and by adding eligibility for interns. The credit is nonrefundable and applies to the hiring of apprentices, interns, or youth workers, as defined therein.

The purpose of these amendments is to implement Act 376 of the 2025 Legislative Session and clarify what documentation is required to claim the credit for hiring an eligible apprentice. To qualify, a business must show either: (1) a written apprentice agreement under an apprenticeship program in R.S. 23:281; or (2) participation in a training program accredited by the National Center for Construction Education and Research.

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions

§1909. Work-Based Learning Tax Credit-Eligible Apprentice

A. General Description

1. For tax periods beginning after December 31, 2025, Revised Statute 47:6003 authorizes businesses to earn a non-refundable work-based learning tax credit against Louisiana income tax equal to $2.50 for each hour of employment for each eligible apprentice, intern, or youth worker, not to exceed 1,000 hours for each eligible apprentice, intern or youth worker.

B. Documentation Requirements-Eligible Apprentice

1. Taxpayers must attach to the applicable Louisiana income tax return the completed tax credit certification form issued by the department, as well as all other required documentation. Additionally, supporting documentation should be maintained or submitted to the department, as directed in Paragraph 2. of this Subsection.

2. Unless otherwise provided, eligible employers seeking to qualify for the credit pursuant to the hiring of an eligible apprentice are responsible for maintaining or submitting all required information, as follows:

a. For taxpayers seeking to qualify pursuant to a written apprentice agreement:

i. report the number of hours worked during the taxable period for each eligible apprentice; and

ii. maintain a copy of the contract executed between the employer and the eligible apprentice and provide it upon request from the department.

b. For taxpayers seeking to qualify pursuant to an eligible apprentice enrolled in a training program accredited by the National Center for Construction Education and Research (NCCER);

i. report the number of hours each eligible apprentice worked during the taxable period for each eligible apprentice; and

ii maintain a copy of the NCCER transcript for each eligible apprentice, which includes:

(a). the level of training attained by the student enrolled in the training program; and

(b). the number of hours worked during the taxable period by the student enrolled in the training program.

c. Any other information required by the department.

3. No later than January 31 of each calendar year, the Louisiana Workforce Commission shall provide to the department a list of all employers or association of employers that have registered and have been approved to participate in an apprenticeship program as provided for in R.S. 23:381.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.785, R.S. 47:295, R.S. 47:1511, and R.S. 47:6003.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1791 (August 2010); amended by the Department of Revenue, Policy Services Division, LR 49:73 (January 2023); amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:

Family Impact Statement

The proposed amendments 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 this proposed Rule 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

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

Small Business Analysis

The proposed amendments are not anticipated 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 these proposed amendments to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed amendments 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, Tax Policy and Planning Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4:30 p.m., November 24, 2025.

Public Hearing

Interested persons may submit a written request for a public hearing no later than November 10, 2025, at 4:30 p.m. Requests may be submitted either by mail, addressed to Morgan Newton, Attorney, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098, or via email to morgan.newton@la.gov and reference Work-Based Learning Tax Credit Comments. If the criteria set forth in R.S. 49:961(B)(1) are satisfied, a public hearing will be held on November 25, 2025, at 10:30 a.m. 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 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: Work-Based Learning Tax Credit-Eligible Apprentice

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

The proposed rules are anticipated to increase $178,317 SGR expenditures and one (1) T.O. position in the Department of Revenue (LDR) in FY 27. One-time costs of $85,000 are expected in FY 27 related to computer system development and return modifications. One Revenue Tax Specialist 1with a salary and related benefits of $93,317 will be necessary beginning in FY 27 to review and process applications for taxpayers seeking to claim the proposed credit LDR reports the ability to absorb this amount within its current budget.

The purpose of this proposed rule is to implement Act 376 of the 2025 Regular Session, which enacted R.S. 47:6003, which creates the Work-Based Leaming Tax Credit by combining the former Apprenticeship Tax Credit (R.S. 47:6033) and the Youth Jobs Tax Credit (R.S. 47:6028) with expanded eligibility and a larger credit amount. The proposed rule clarifies what documentation is required to claim the credit for hiring eligible apprentices.

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

The proposed rules are estimated to decrease SGF revenue by $600,000 in FY 27 and $1.14 M each year thereafter. Act 376 of the 2025 Regular Session combined the Youth Jobs Tax credit and the Apprenticeship Tax Credit under expanded eligibility and a larger credit amount The existing two credit programs were set to sunset in tax years 2025 and 2028, respectively. The new 5-year credit program is nonrefundable, worth $2.50 per hour up to $2,500 per hired apprentice, intern, or eligible youth per year, and capped at $1M in claims for tax year 2026.

The Legislative Fiscal Office (LFO) estimates the new credit is likely to reach the $1 M cap in FY 27. In subsequent years, the cap may increase by $1 M (until $7.5 M if credits claimed are 80% of the previous year's cap, which may increase exposure to the state by an additional $1 M each fiscal year, should programmatic activity pick up. Given that the Tax Exemption Budget (TEB) data indicates revenue loss of $400,000 associated with the two existing credits, the bill is anticipated to decrease SGF revenue by $600,000 in FY 27 and $1.14 M each year thereafter. Factors that contribute to potential revenue loss include an expansion in the definition of apprentice ($36,500 estimated revenue loss), doubling the hourly tax credit from $1.25 per hour to $2.50 per hour ($400,000 estimated revenue loss), and expansion of the credit to interns, defined as a student learner participating in a work-based learning program authorized and regulated by the Dept. of Education ($700,000 estimated revenue loss).

With no local income tax. there are no anticipated effects on revenue collections of local governments.

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

The proposed rule will reduce the income tax liability of qualifying taxpayers in the form of a nonrefundable tax credit. The amount of the credit for each eligible apprentice, intern, or youth worker employed for a minimum of one hundred hours during the taxable period shall equal $2.50 per hour of employment or $2,500, whichever is less per taxable period. To claim the tax credit, taxpayers may be required to attach a copy of supporting documentation to support eligibility for the credit. Any additional costs for completion and submission of the required paperwork. for this proposed rule are expected to be minimal.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule incentivizes the employment of eligible disadvantaged youth, apprentices, and interns, but a reasonable determination of the effect on competition and employment cannot be made.

Richard Nelson	Alan M. Boxberger
Secretary	Legislative Fiscal Officer
2510#044	Legislative Fiscal Office

NOTICE OF INTENT

Department of Transportation and Development
Office of Multimodal Commerce

Speed Restrictions for Railroad Traffic
(LAC 70:IX.Chapter 11)

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. 36:504, that the Department of Transportation and Development proposes to amend LAC 70:IX.11, Intermodal Transportation Part IX, which establishes speed restrictions for railroad traffic within specified areas of corporate limits of a municipality and directs said municipality to notify the commissioner, Office of Multimodal Commerce situated within the Department of Transportation and Development (DOTD). The proposed amendments simplify these rules to comply with Plain Writing Act of 2010 (Public Law 111-274) for public understanding, to clarify and to remove unnecessary and obsolete regulations.

Title 70
TRANSPORTATION AND DEVELOPMENT
Part IX. Multimodal Transportation

Chapter 11. Speed Restrictions for Railroad Traffic

§1101. General Procedure for Municipality Request

A. In accordance with the provisions of R.S. 48:389, the Department of Transportation and Development has set forth the following procedures for compliance therewith.

B. In order to establish speed restrictions for railroad traffic within the specified areas of corporate limits of a municipality, the governing body of said municipality shall adopt a resolution and forward it to the Commissioner, Office of Multimodal Commerce, Department of Transportation and Development, Box 94245, Baton Rouge, LA 70804. This written request in the form of a resolution shall contain the following:

1. name of the railroad carrier or company to be affected, and location of the railroad track to be affected, giving exact locations where the restricted speed limit(s) are requested;

2. documentation and explanation of the unique characteristics of the essentially local safety hazard that is sought to be eliminated or reduced, including documentation of all accidents or incidents;

3. regulatory and warning devices in existence and location of each;

4. applicable automobile speed limits at any affected railroad crossing(s).

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:389.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of the Secretary, Public Transportation, LR 18:761 (July 1992), amended by the Department of Transportation and Development, Intermodal Transportation Division, LR 33:530 (March 2007), amended by the Department of Transportation and Development, Office of Multimodal Commerce, LR 52:

§1103. Notification of Railroad

A. Upon receipt of the request by the municipality, the director of freight and passenger rail shall contact the affected railroad(s) through the local railroad office. If unable to locate a local office, the Director shall seek the assistance of DOTD General Counsel and appropriate legislative representatives. A copy of the request of the municipality shall be forwarded to the affected railroad.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:389.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of the Secretary, Public Transportation, LR 18:761 (July 1992), amended by the Department of Transportation and Development, Office of Multimodal Commerce, LR 52:

§1105. Investigation

A. Prior to the evidentiary hearing referred to below, the department, through its appropriate district office, shall conduct an investigation of the particular site regarding the problem within the municipality and shall furnish a written report containing its findings to the director of freight and passenger rail.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:389.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of the Secretary, Public Transportation, LR 18:761 (July 1992), amended by the Department of Transportation and Development, Office of Multimodal Commerce, LR 52:

§1107. Notification

A. Prior to the evidentiary hearing referred to below, the department shall publish in the "Potpourri" Section of the *Louisiana Register* notice of the date, time and place of the evidentiary hearing. Copies of the notice shall also be sent to the affected parties and other parties who have expressed an interest in the railroad speed limit being considered.

AUTHORITY NOTE: Promulgated in accordance with R.S. 48:389.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Office of the Secretary, Public Transportation, LR 18:762 (July 1992), amended by the Department of Transportation and Development, Office of Multimodal Commerce, LR 52: