

- Aiding and abetting a person or firm in conducting conveyance device systems and equipment activity of conveyance device systems and equipment contrary to code.
- Other violations not expressly enumerated herein shall be considered a Serious offense.

Major Offenses: Employees/Persons: \$500 - \$5,000
Firms/Persons: \$1,000 - \$5,000

Major offenses include:

- Charging a customer for work that was not performed.
- Impersonating the state fire marshal, his designated representative or any other public official.
- Intimidating or coercing a customer.
- Operating, using or moving or attempting to move a conveyance device or equipment, or part thereof, without the approval of the OSFM after a reportable accident, injury or death, unless the action is to prevent further injury to any person or persons.
- Falsifying an application or any other document submitted to obtain a license or other documentation requested by or submitted to the OSFM via mail, electronic mail, in person or online.
- Falsifying tags, labels, inspection/service reports, invoices and/or other documents.
- Working without any or with a suspended firm license.
- Working an employee or as an employee with a suspended license.
- Aiding and abetting an unlicensed person or firm in conducting conveyance device systems and equipment activity of a system.
- Committing three or more serious offenses within a three-year period.
- Engaging in false, misleading or deceptive acts or practices.

Other violations not expressly enumerated herein shall be considered a Major offense.

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

The owner of any building with a life safety system and equipment, or the owner's designated representative, will incur a \$150 annual inspection fee to ensure the system complies with applicable safety standards and determine whether any structural changes to the building or its contents require modifications to the system.

To the extent that a person, entity, licensed firm, licensee, or applicant for licensure violates current statute or administrative rules, they may incur fines ranging from \$10 to \$5,000 based on the classification of the offense.

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
Fire Marshal
2512#067

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

**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 proposes to amend LAC 61:I.1925 relative to the Donations to Qualifying Foster Care Charitable Organization credit.

The purpose of this proposed 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.

**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:

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

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

Small Business Analysis

These 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 this proposed amendment to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

These 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, via email to morgan.newton@la.gov and reference Donations to Qualifying Foster Care Charitable Organizations. 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, 2026, at 4:30 p.m. Requests may be submitted via email to morgan.newton@la.gov and reference Donations to Qualifying Foster Care Charitable Organizations. Pursuant to R.S. 49:961(B)(1), a public hearing will be held only if the statutory requirements are satisfied. If those requirements are met, the hearing will take place on Tuesday, January 27, 2026, at 10 a.m. in the River Room, on the seventh floor of the LaSalle Building, 617 North Third

Street, Baton Rouge, LA 70802. 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: Donations to Qualifying Foster Care Charitable Organization Credit

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

The proposed rule is not anticipated to result in material costs or cost savings to the Department of Revenue (LDR) or local governments.

The purpose of this proposed rule is to update or repeal provisions that either duplicate or conflict with the statutory provisions outlined in R.S. 47:6042. This statute was amended by Act 349 during the 2025 Regular Session to accommodate the Donations to Qualifying Foster Care Charitable Organization (QFCCO) credit. Additionally, the proposed rule changes the submission of the required independent accountant's report from physical mailing to electronic format.

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

There are no anticipated effects on revenue collections of the state or local governmental units.

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

The proposed rule change will impact foster care organizations that wish to be certified as Qualifying Foster Care Charitable Organizations (QFCCO) in order to receive donations that are eligible for a nonrefundable income tax credit. The new rule eliminates the requirement for these organizations to submit Form R-68010, Application for Certification as a Qualifying Foster Care Charitable Organization, to LDR. Instead, organizations will qualify under a designation from the Department of Children and Family Services as a child placing agency to provide adoption and foster care services. Additionally, it changes the submission of the required independent accountant's report from physical mailing to electronic format. This is anticipated to improve efficiency and accessibility for foster care organizations by reducing the number of required forms and documentation by addressing duplicate or contradictory provisions in the regulations. No material costs are expected as online access and communication have largely become a business standard, and only minimal economic benefits are anticipated.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

Richard Nelson
Secretary
2512#053

Alan M. Boxberger
Legislative Fiscal Officer
Legislative Fiscal Office