

NOTICE OF INTENT

Department of Revenue Tax Policy and Planning Division

Louisiana Fortified Roof Tax Credit Program and Construction Code Retrofitting Deduction (LAC 61:I.1935 and 1937)

Under the authority of R.S. 47:293(2)(d), 1511, and 6044, 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.1935 and 1937 to update the fortified roof installation requirements.

The purpose of the proposed Rule is to notify taxpayers of a change in procedure for taxable periods beginning with the 2025 tax year. The proposed Rule repeals the requirement that applicants submit a preliminary fortified home evaluation for purposes of the Louisiana Fortified Roof Tax Credit and the Construction Code Retrofitting Deduction.

This proposed Rule is written utilizing plain language principles to ensure clarity and accessibility for all users. It has also been reviewed and tested for compliance with web accessibility standards.

Title 61

REVENUE AND TAXATION

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

Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions

§1935. Louisiana Fortified Roof Tax Credit Program

A.-D.

~~1. Prior to installation, a FORTIFIED home evaluator of the homeowner's choice must provide the homeowner with an IBHS home review evaluation of the home seeking to be FORTIFIED.~~

~~2. The FORTIFIED home evaluator shall determine whether the home meets a minimum structural standard on a pass-fail basis before identifying all improvements required to meet or exceed the FORTIFIED roof standard. Thereafter, the FORTIFIED home evaluator shall summarize his findings in a report and provide a copy to the homeowner.~~

~~3. After meeting the requirements of Paragraph (1) and (2) of this Subsection, the The taxpayer must contract with an LFRTCP-approved contractor to fortify the home. Once the LFRTCP-approved contractor completes the fortification work on the home, the contractor must provide the taxpayer with a copy of the signed contract, a final invoice, and a completed Form R-90157-B, LFRTCP Qualifying Expenses.~~

~~4. After meeting the requirements of Paragraphs (1), (2), and (3) of this Subsection, a certified home evaluator will perform all required evaluations to confirm that the LFRTCP-approved contractor completed the fortification work according to the IBHS FORTIFIED roof standard. Thereafter, the IBHS shall review the evaluation and determine whether to issue a FORTIFIED designation.~~

E.1 ...

a. ~~— A copy of the report prepared by a FORTIFIED home evaluator which identifies all improvements required to meet or exceed the FORTIFIED roof standard.~~

b.-G.2.b. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and 47:6044.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:2110, amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:

§1937. Construction Code Retrofitting Deduction

A.-C.2.a. ...

b. ~~— The report issued by a FORTIFIED Home Evaluator certifying that the home meets a minimum structural standard and identifying necessary improvements to meet or exceed the FORTIFIED Roof standard.~~

c.-e. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:293(2)(a)(i) and 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 51:2110, amended 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 Morgan Newton, Attorney, Tax Policy and Planning Division via email to morgan.newton@la.gov. All comments must be received no later than 4:00 p.m., Monday, August 10, 2026.

Public Hearing

Interested persons may submit a written request for a public hearing no later than August 10, 2026, at 4:30 p.m. Requests may be submitted via email to morgan.newton@la.gov and reference Louisiana Fortified Roof Tax Credit Comments. 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 Thursday, August 27, 2026, 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, to receive oral and written comments from interested persons. If the requirements have been met and a public hearing will be held, notice of the hearing will be posted under the respective rule topic on the Department's website at <https://revenue.louisiana.gov/tax-policy/rules-regulations>, under "Types," then "Nonemergency Rulemaking." A posted notice confirms that the statutory hearing requirements have been met and that the hearing will be held. If no notice appears, a public hearing will not be conducted.

In accordance with the Americans with Disabilities Act, should individuals with a disability need an accommodation in order to participate, contact Morgan Newton by email at LDRadarequests@la.gov.

Jarrold J. Coniglio
Secretary, Department of Revenue