

Revenue Information Bulletin No. 26-012

June 01, 2026

Individual and Fiduciary Income Tax

Fortified Roof Tax Credit-Change in Procedure

Purpose

The purpose of this bulletin is to notify taxpayers that, effective immediately, a preliminary fortified home evaluation is no longer required to qualify for the Fortified Roof Tax Credit (“Credit”). The Department of Revenue is in the process of preparing a Notice of Intent (NOI) to amend LAC 61:I.1935, *Louisiana Fortified Roof Tax Credit Program* to reflect this change.

Fortified Roof Tax Credit

Previously, homeowners seeking to participate in the Louisiana Fortified Roof Tax Credit Program (LFRTCP) were required to submit a copy of a preliminary fortified home evaluation report to qualify for the Credit. No such report is required to be submitted to the Department to claim the credit. This change does not affect any requirements necessary to obtain an IBHS FORTIFIED Roof designation certificate.

The homeowner must still obtain an IBHS certification confirming that the roof was installed in compliance with the IBHS FORTIFIED Roof standards.

Because the tax credit is claimed only after an IBHS certification is issued, the Department has determined that submitting the preliminary evaluation report to LDR is not necessary for administration of the credit program. Accordingly, this requirement is being repealed effective immediately for all installations.

For additional information regarding eligibility for and application of the LFRTCP, please see Revenue Information Bulletin 25-020.

Questions regarding this Bulletin should be sent to Policy.Income@la.gov. Please include RIB 26-012 in the subject line of any emails sent to LDR regarding this Bulletin.

Jarrod J. Coniglio

Secretary

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