

**Title 61
REVENUE AND TAXATION**

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

**Chapter 19. Miscellaneous Tax Exemptions, Credits,
and Deductions**

§1923. Mobile Workforce Exemption

A. - A.2. ...

a. The compensation is paid for employment duties performed by the nonresident individual in this state for 30 or fewer days in the calendar year.

A.2.b. - A.2.c. ...

d. Repealed.

A.2.e. - C.1. ...

a. Nonresident employees seeking to claim the exemption for income earned while performing employment duties within the state for less than 30 days are not required to file a Louisiana individual income tax return. If the nonresident employee has other income from Louisiana sources, the nonresident employee does not qualify for this exemption and all Louisiana income must be reported on the Nonresident and Part-Year Resident (NPR) Worksheet of the Louisiana Form IT-540B, *Louisiana Nonresident and Part-Year Resident Income Tax Return*.

C.1.b. ...

i. within 10 days from the thirty-first day of performing employment duties within the state;

C.1.b.ii. - C.1.b.iii. ...

2. Employers. If a nonresident employee performs employment duties in excess of 30 days within the state, the employer must begin withholding income tax and report such tax on Form L-1, *Employer's Quarterly Return of Louisiana Withholding Tax* beginning in the period in which the thirty-first day fell.

D. - D.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:112.2, R.S. 47:242(1)(ii), R.S. 47:248, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 49:334 (February 2023), amended by the Department of Revenue, Tax Policy and Planning Division, LR 52:358 (March 2026).

Jarrod Coniglio
Secretary

2603#037

RULE

**Department of Revenue
Tax Policy and Planning Division**

Partial Sales and Use Tax Exemption on Boats
(LAC 61:I.4428)

Under the authority of R.S. 47:1511, and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, adopts LAC 61.I.4428 relative to the sales tax cap on boats registered in Louisiana when the tax is paid within 90 days of purchase or importation.

Revised Statute 47:305.23 establishes that the combined state and local sales or use tax will be capped \$20,000 if the tax is paid within 90 days of purchase or importation, effectively exempting the sales or use tax in excess of that amount. The Rule outlines the eligibility criteria for the exemption and provides additional guidance to dealers and purchasers regarding the proper reporting and payment of the state and local sales and use taxes when the cap is triggered. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

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

Chapter 44. Sales and Use Tax Exemptions

§4428. Partial Sales and Use Tax Exemption on Boats

A. General. Revised Statute 47:305.23 authorizes an exemption for sales and use tax in excess of \$20,000 otherwise due on the sale or use of boats registered in Louisiana if the tax is paid within 90 days of the sale or importation.

B. Definitions

Consumer Price Index United States—a program of the Bureau of Labor Statistics which measures the average change over time in prices paid by the urban consumer.

Department—the Louisiana Department of Revenue.

C. Eligibility Requirements. The following requirements shall be met to obtain the exemption:

1. The boat must be purchased or imported and registered in Louisiana on or after July 1, 2025.

2.a. The combined state and local sales or use tax due must exceed \$20,000 prior to the exemption. The exemption applies to only those taxes in excess of \$20,000, after application of the credits authorized in R.S. 47:303(A)(3) and 337.86.

b. The sales price of the following items shall not be included when calculating the sales and use tax due for purposes of the cap:

i. Accessories not attached to and made a part of the boat at the time of sale, including but not limited to ladders, anchors, rod holders, and fish finders.

ii. General accessories that do not attach to the boat, including but not limited to gas cans, fishing poles, life jackets, fire extinguishers, flares, dock line and rope, boat covers, wake boards and other recreational gear.

iii. Trailers.

3. Payment of tax due must be completed within 90 days of the sale or importation.

4. If payment is not made within 90 days, the exemption shall not apply, and the purchaser or importer shall be responsible for the entire amount of state and local sales or use tax due on the boat.

D. Reporting

1. Louisiana boat dealers must calculate the total state and local sales tax due on the boat.

a. If the total tax is equal to or less than \$20,000, the dealer shall charge, collect, and remit the tax to the appropriate state and local tax collectors.

b. If the total tax exceeds \$20,000, the dealer shall indicate on the invoice that the tax is subject to exemption and report the sale as exempt on its general sales tax return. In this

case, the dealer shall not collect the tax from the purchaser but must inform him of the responsibility to self-report and remit the taxes directly to the state and local collectors.

i. When the boat is purchased from a Louisiana dealer, the local sales tax shall be paid to the collector for the parish where the dealer is located.

ii. When the boat is imported, the local sales tax shall be paid to the collector for the parish where the purchaser resides.

c. The sales tax due on accessories and other tangible personal property not included in the price of the boat shall be charged, collected, and remitted by the dealer regardless of the application of the cap.

2. The purchaser or importer of a boat eligible for partial exemption shall be responsible for paying the tax directly to the Department and appropriate local tax collector using the form and method specified by the collectors.

E. Threshold Adjustments. Beginning July 1, 2030, and every five years thereafter, the threshold of \$20,000 shall be adjusted based upon the Consumer Price Index United States and redetermined by the methodology established in R.S. 47:305.23. Notice of the adjusted threshold shall be published by the department in a Revenue Information Bulletin.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 52:358 (March 2026).

Jarrod Coniglio
Secretary

2603#005

RULE

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, repeals 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 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 was 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. This Rule is hereby adopted on the day of promulgation.

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 52:359 (March 2026).

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 52:359 (March 2026).

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 52:359 (March 2026).

§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 52:359 (March 2026).

§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 52:359 (March 2026).

§1911. Louisiana New Markets Tax Credits

Repealed.