JEFF LANDRY
GOVERNOR

JARROD J. CONIGLIO
SECRETARY

January 27, 2026

Via e-mail (return receipt requested) to:

The Honorable Julie Emerson
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

The Honorable Franklin Foil
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

Re: Proposed Adoption of LAC 61: I.1923 Mobile Workforce Exemption

Chairwoman Emerson and Chairman Foil:

On December 10, 2025, a copy of the Notice of Intent issued by the Department of Revenue for the proposed adoption of LAC 61: I.1923, *Mobile Workforce Exemption*, was sent to your committees for review. The primary purpose of the proposed Rule is to implement the changes to R.S. 47:112.2 and 248(B)(1)(a) enacted by Act 382 of the 2025 Regular Session of the Louisiana Legislature as it pertains to the mobile workforce exemption. Specifically, Act 382 gives mobile workers and employers more time before state income tax applies, extending the threshold from 25 days to 30 days, and repeals the old requirements relative to federal rules or the worker's home state.

The Notice of Intent was published on pages 2153 through 2155 of the December 2025 issue of the *Louisiana Register*. No public hearing was held as the criteria of R.S. 49:961(B)(1) was not satisfied. Additionally, no written comments were received. As a result, no changes will be made to the text of the proposed Rule before it is finalized.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed Rule will be submitted for publication as a final rule in the February 2026 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Morgan Newton via email at morgan.newton@la.gov or by phone at (225) 219-2778.

Sincerely,

Morgan Daulton Newton
Attorney