

State of Louisiana  
Department of Revenue



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](mailto: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](mailto:apa.s-r&f@legis.la.gov)

**Re: Proposed Adoption of LAC 61: I.1925 Donations to Qualifying Foster Care Charitable Organizations Credit**

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.1925, *Donations to Qualifying Foster Care Charitable Organizations Credit*, was sent to your committees for review. The primary purpose of the 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.

The Notice of Intent was published on pages 2150 through 2151 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](mailto:morgan.newton@la.gov) or by phone at (225) 219-2778.

Sincerely,

A handwritten signature in blue ink, appearing to read "Morgan Daulton Newton", with a long horizontal flourish extending to the right.

Morgan Daulton Newton  
Attorney