

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

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 Repeal of Obsolete Tax Exemptions, Deductions, Credits, and Miscellaneous Provisions

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 the Repeal of Obsolete Tax Exemptions, Deductions, Credits, and Miscellaneous Provisions from LAC Chapters 11, 13, 19, and 49, was sent to your committees for review. The proposed 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 is 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.

The Notice of Intent was published on pages 2155 through 2157 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