State of Louisiana
Department of Revenue

JEFF LANDRY
GOVERNOR

RICHARD NELSON
SECRETARY

November 7, 2025

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.1902, 1903 and 1907-Tax Credit Documentation Requirements

Chairwoman Emerson and Chairman Foil:

On September 10, 2025, a copy of the *Notice of Intent* issued by the Department of Revenue for the proposed adoption of LAC 61:I.1902, 1903 and 1905, *Tax Credit Documentation Requirements,* was sent to your committees for review. The primary purpose of the proposed Rule is to set forth the information and documentation required for claiming the Inventory Tax Credit, certain Workforce Child Care Tax Credits, and the Credit for Taxes Paid by Certain Telephone Companies.

The *Notice of Intent* was published on pages 1517 through 1519 of the September 2025 issue of the *Louisiana Register* and repromulgated on pages 1750 through 1752 of the October 2025 Edition 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 December 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Daulton Newton via email at morgaan.newton@la.gov or by phone at (225) 219-2780.

Sincerely,

Brad Blanchard
Attorney