

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.1935 and 1937-Louisiana Fortified Roof Tax Credit Program and Construction Code Retrofitting Deduction

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.1935 and 1937, *Louisiana Fortified Roof Tax Credit Program* and *Construction Code Retrofitting Deduction*, respectively, was sent to your committees for review. The primary purpose of the proposed Rule is to outline the requirements for earning and processes for claiming the Louisiana Fortified Roof Tax Credit and the Construction Code Retrofitting Deduction.

The *Notice of Intent* was published on pages 1514 through 1517 of the September 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 December 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Brad Blanchard via email at bradley.blanchard@la.gov or by phone at (225) 219-2674.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brad Blanchard".

Brad Blanchard
Attorney