

State of Louisiana
Department of Revenue

JEFF LANDRY
GOVERNOR



JARROD J. CONIGLIO
SECRETARY

January 6, 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.1909 Work-Based Learning Tax Credit-Eligible Apprentice

Chairwoman Emerson and Chairman Foil:

On October 9, 2025, a copy of the Notice of Intent issued by the Department of Revenue for the proposed adoption of LAC 61: I.1909, Work-Based Learning Tax Credit-Eligible Apprentice, was sent to your committees for review. The primary purpose of the proposed Rule is to implement Act 376 of the 2025 Legislative Session and clarify the information and documentation required to claim the credit for hiring an eligible apprentice. To qualify, a business must show either: (1) a written apprentice agreement under an apprenticeship program in R.S. 23:281; or (2) participation in a training program accredited by the National Center for Construction Education and Research.

The Notice of Intent was published on pages 1752 through 1754 of the October 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