

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

February 7, 2022

Via e-mail/R.R.R. to: apa.h-wm@legis.la.gov

The Honorable Stuart J. Bishop, Chairman
House Committee on Ways and Means
P.O. Box 90462
Baton Rouge, Louisiana 70804

Via e-mail/R.R.R. to: apa.s-r&f@legis.la.gov

The Honorable R.L. "Bret" Allain, II, Chairman
Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804

Via e-mail/R.R.R. to: apa.h-app.@legis.la.gov

The Honorable Jerome Zeringue, Chairman
House Committee on Appropriations
P.O. Box 94062
Baton Rouge, Louisiana 70804

Via e-mail/R.R.R. to: apa.s-fin@legis.la.gov

The Honorable Mack "Bodi" White, Chairman
Senate Finance Committee
P.O. Box 94183
Baton Rouge, Louisiana 70804

Re: Proposed Regulation, LAC 61:I.1921 – Louisiana Youth Jobs Tax Credit

Dear Chairman Bishop, Chairman Allain, Chairman Zeringue, and Chairman White:

On December 9, 2021 a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of the proposed regulation, LAC 61:I.1921, *Louisiana Youth Jobs Tax Credit*, was sent to your committee for review. The purpose of the proposed adoption of this regulation is to

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implement Act 454 of the 2021 Regular Session of the Louisiana Legislature, as it concerns the Louisiana Youth Jobs Tax Credit.

The *Notice of Intent* was published in the December 2021 issue of the *Louisiana Register*. A public hearing was held on Tuesday, January 25, 2022. No written or oral comments were received. In addition, no attendees were present at the public hearing. No changes will be made to the text of the rule before it is finalized.

This report is being made in accordance with R.S. 49:968(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 March 2022 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact me at (225) 219-2700.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin J. Richard", with a large flourish extending to the right.

Kevin J. Richard, CPA
Secretary

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