

B. Any person who has an active license as a cosmetologist, esthetician, manicurist, or an instructor under the laws of country or territory outside the United States, shall be eligible for licensure in Louisiana by reciprocity. A completed reciprocity application, all supporting documents, applicable fees, and evidence of successful passage of all required examinations shall be submitted. Upon passage of the state examination and any other required examination, a license by reciprocity shall be issued.

C. If the reciprocity applicant has not taken and received a passing score on the national examination administered by the board or on a practical examination administered by the transferring state, country, or territory, the applicant shall be issued a license by reciprocity upon passage of the national examination and/or practical examination administered by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:575(A)(5) and R.S. 37:575(B)(1).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Cosmetology, LR 49:2087 (December 2023).

## **Chapter 7. Safety and Sanitation Requirements**

### **§717. Prohibited Services**

A. No license or permit issued by the board authorizes the performance of any of the following services in a salon licensed by the board:

1. diagnosis, treatment, or therapy of any dermatological condition, or the process of removing hair known as “electrolysis”;
2. use of lasers;
3. micro-needling;
4. micro-blading;
5. services or procedures which penetrate or invade the live tissue or dermis by any means including but not limited to the use of instruments or product insertion, puncturing, cutting, needling or chemical exfoliation.

6. the use of any acid or acid solution to exfoliate the skin below the epidermis;

7. commercial body art commercial body Art or the practice of physical body adornment by registered establishments and operators utilizing, but not limited to, the following techniques; tattooing, cosmetic tattooing, body piercing, microblading, branding, and scarification as defined by Part XXVIII of Title 51 of the *Louisiana Administrative Code*;

8. the use of any mechanical or electrical apparatus classified as a medical device by the U.S. Food and Drug Administration.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:575(A)(6).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Board of Cosmetology, LR 49:2088 (December 2023).

## **Chapter 9. Inspections**

### **§901. Access of Inspectors**

A. Access. Inspectors and employees of the board are entitled to enter any salon or school licensed by the board, to interview any person present at the facility and to examine all work records pertaining to the cosmetology profession during the regular business hours of the facility. Inspectors and employees of the board are authorized to enter any premises where cosmetology services are advertised or being offered, to enforce the provisions of the Louisiana Cosmetology Act.

B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S.37:575(A)(10), R.S. 37:577, and R.S. 37:606(A).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Board of Cosmetology, LR 29:331 (March 2003), amended by the Office of the Governor, Board of Cosmetology, LR 44:911 (May 2018), LR 49:2088 (December 2023).

## **Chapter 11. Special and Temporary Permits**

### **§1101. Special Permits**

A. - A.1. ...

2. shampoo assistants; and
3. threading.

B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:575(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Board of Cosmetology, LR 29:331 (March 2003), amended by the Office of the Governor, Board of Cosmetology, LR 44:911 (May 2018), LR 49:2088 (December 2023).

### **§1103. Special Permit for Microdermabrasion**

A. Microdermabrasion. Any special permit authorizing the performance of microdermabrasion using a nonprescriptive device issued to an electrologist prior to March 1, 2023 may be renewed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:575(B)(2).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Board of Cosmetology, LR 29:331 (March 2003), amended LR 29:2781 (December 2003), amended by the Office of the Governor, Board of Cosmetology, LR 49:2088 (December 2023).

## **Chapter 17. Miscellaneous Provisions**

### **§1715. Criminal Background**

A. Criminal Background. Applicants shall not be disqualified from or denied issuance of a certificate of registration solely or partly based on a prior criminal conviction, except in cases authorized by R.S. 37:2950.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:575(A)(5) and R.S. 37:600(A)(8).

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Board of Cosmetology, LR 29:334 (March 2003), amended by the Office of the Governor, Board of Cosmetology, LR 49:2088 (December 2023).

Steve Young  
Executive Director

2312#031

## **RULE**

### **Department of Economic Development Office of Entertainment Industry Development**

#### **Motion Picture Production Tax Credit Program (LAC 61:I.Chapter 61)**

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., notice is hereby given that the Department of Economic Development amends the rules for the Motion Picture Production Tax Credit Program (R.S. 47: 6007, et seq.) to better align the rules with current statutory provisions and administrative practices, as

required by Act 411 of the 2023 Regular Session of the Louisiana Legislature. This Rule is hereby adopted on the day of promulgation.

## **Title 61**

### **REVENUE AND TAXATION**

#### **Part I. Taxes Collected and Administered by the Secretary of Revenue**

#### **Chapter 61. Motion Picture Production Tax Credit Program**

##### **§6105. Definitions**

A. - B. ...

\*\*\*

*Commencement of Production*—Repealed.

\*\*\*

*Cost Report Submission Deadline*—the date detailed in the initial certification letter by which a cost report shall be submitted to LED, after which time all such claims to tax credits shall be deemed waived.

\*\*\*

*Developer*—Repealed.

\*\*\*

*Indirect Costs*—costs of operation that are not directly associated with a state certified production, such as clerical salaries, general administrative costs and other overhead charges.

\*\*\*

*Legacy Tax Credit Reservation*—is a provisional allocation of tax credits in a given fiscal year, as evidenced by an initial certification letter issued prior to July 1, 2023, that has not expired or been released in accordance with the provisions of §6107.

\*\*\*

*Production Expenditures*—preproduction, production and postproduction expenditures directly incurred in this state that are directly used in a state-certified production, whether the production company directly contracts or subcontracts such work, including without limitation the following:

a. - j. ...

k. payments to a loan-out or personal services corporation for the services of an out-of-state hire are allowed as long as the services are performed in Louisiana on a state certified production and all withholding requirements are met.

l. - m. Repealed.

*Production Facility*—Repealed.

*Program Issuance Cap*—for applications submitted on or after July 1, 2017 and prior to July 1, 2023, the office may issue no more than \$150,000,000 in tax credits (“total cap”) in any fiscal year, with \$7,500,000 reserved for qualified entertainment companies (“QEC cap”), \$7,500,000 reserved for Louisiana screenplay productions (“LA screenplay cap”), \$15,000,000 reserved for independent film productions (“independent film cap”), with the remaining \$120,000,000 available for general allocation to any state certified production (“general cap”); for applications received on or after July 1, 2023, the office may issue no more than \$150,000,000 in tax credits in any fiscal year.

\*\*\*

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:6007.

**HISTORICAL NOTE:** Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 36:53 (January 2010), amended by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development, LR 43:300 (February 2017), LR 43:2102 (November 2017), repromulgated by the Department of Economic Development, Office of Business Development, LR 45:869 (July 2019), amended by the Department of Economic Development, Office of Entertainment Industry Development, LR 46:179 (February 2020), LR 48:1495 (June 2022), LR 48:1915 (July 2022), LR 49:2089 (December 2023).

##### **§6107. Certification Procedures**

A. - A.3. ...

B. Qualification. The office and the secretary shall determine whether a production qualifies for certification, by meeting all requirements of R.S. 47:6007 and these regulations, and taking the following factors into consideration:

1. - 3. ...

C. Initial Certification

1. Application Review Process and Reservation of Tax Credits

a. Project-Based Production Tax Credit—For Applications Submitted prior to July 1, 2017

i. After review and upon a determination of qualification, the office and the secretary shall issue an initial certification letter indicating the amount of tax credits certified for the state certified production, or a written denial.

b. Project-Based Production Tax Credit—for Applications submitted on or after July 1, 2017 but prior to July 1, 2023:

i. Beginning July 1, 2017 and thereafter, the office will accept and review applications on a monthly basis. All applications received by the 15th of the month will be treated as received on the last business day of the month (“monthly initial certification pool”) and processed accordingly.

ii. After review and upon determination of qualification, the office and the secretary shall issue an initial certification letter, or a written denial. The initial certification letter will provisionally allocate tax credits based upon expected the cost report submission date and availability of tax credits in any given year.

c. Project-Based Production Tax Credit—for Applications Submitted on or after July 1, 2023

i. Beginning July 1, 2023 and thereafter, the office will accept and review applications on a monthly basis. All applications received by the 15th of the month will be treated as received on the last business day of the month (“monthly initial certification pool”) and processed accordingly.

ii. After review and upon determination of qualification, the office and the secretary shall issue an initial certification letter, or a written denial.

2. Additional information may be requested by the office or the department in order to make a determination of eligibility for the program.

3. Cap Management—Phase 1—Initial Certification—Tentative Reservation—for applications received on or after July 1, 2017 and prior to July 1, 2023

3.a. - 4.b. ...

5. Duration of Effect—for Applications Submitted on or after July 1, 2017 and prior to July 1, 2023

a. - c.i. ...

6. Duration of Effect—for Applications Submitted on or after July 1, 2023

a. Once an initial certification letter is issued, the applicant or official representative must countersign and return an electronic copy to the office via Fastlane, within 30 business days, acknowledging initial certification status.

b. The initial certification letter shall be effective for qualifying expenditures made within a period of twelve months prior to the date of application and twenty-four months after the date of initial certification letter, except that:

i. state certified productions for scripted episodic content (“SEC’s”), with estimated expenditures of at least \$10,000,000 in state expenditures per calendar year, shall be issued an initial certification letter effective for qualifying expenditures made until 60 months after the date of initial certification, under terms and conditions approved by the office and the secretary, as set forth in the initial certification letter.

D. - D.2. ...

a. a cost report uploaded via Fast Lane, which shall be audited by a state licensed, independent certified public accountant assigned by the office and complying with the minimum standards as required by R.S. 47:6007(D)(2)(d). The cost report may be subject to additional audit by the department or the Department of Revenue, at the applicant’s expense.

i - iii ...

b. a detailed general ledger in an excel spreadsheet format to be uploaded via Fast Lane, or as otherwise approved by LED. Confidential taxpayer information is to be redacted, with only the last four digits to be included on any social security numbers or financial account numbers.

c. additional information as may be requested.

3. - 3.a.i. ...

b. Project-Based Production Tax Credit—for Applications Submitted on or after July 1, 2017 and prior to July 1, 2023.

i. - iii. ...

c. Project-Based Production Credit—for Applications Submitted on or after July 1, 2023

i. The issuance of tax credits shall be administered on a first come, first serve basis until the program issuance cap has been met, except that legacy credit reservations shall have priority over other final certification requests received by LED on or after the date of the legacy credit reservation final certification request.

ii. After review and upon a determination of qualification, the office and the secretary shall issue a final certification letter indicating the amount of tax credits certified for the state certified production, or a written denial.

4. Cap Management—Phase 2—Final Certification—Tax Credit Issuance for Applications Submitted on or after July 1, 2017 and prior to July 1, 2023

D.4.a - E.2.e. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007 and R.S. 36:104.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 36:55 (January 2010), amended by the Department of Economic Development, Office of the Secretary, Office of Business Development and the Louisiana Economic Development Corporation, LR 37:514 (February 2011), amended by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development, LR 42:39 (January 2016), amended by the Department of Economic Development, Office of Entertainment Industry Development, LR 43:2102 (November 2017), repromulgated LR 43:2473 (December 2017), repromulgated by the Department of Economic Development, Office of Business Development, LR 45:871 (July 2019), amended by the Department of Economic Development, Office of Entertainment Industry Development, LR 46:179 (February 2020), LR 48:1496 (June 2022), LR 48:1916 (July 2022), LR 49:2089 (December 2023).

#### **§6111. Delinquent tax filing clearance requirement**

A. No motion picture production tax credit may be earned, certified, issued to, transferred by, or used to reduce a Louisiana tax liability if there exists a delinquent federal, state or local tax obligation.

B. Compliance with this requirement shall now be certified by the motion picture production company, irrevocable designee, taxpayer, or claimant before any credit may be certified, transferred, or sold.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Entertainment Industry Development, LR 49:2090 (December 2023).

#### **§6115. Transfer fee allocation and the Entertainment Development Fund**

A. For applications received on or after July 1, 2017, as a general rule, motion picture production tax credits may not be transferred or sold to another taxpayer;

1. except that, the motion picture production company that earned the tax credits, or the company’s irrevocable designee, may transfer the credits to LDR for 90 percent of the face value of the credits;

2. the transfer notification submitted to LDR shall include a fee of two percent of the tax credit transfer value, which shall be deposited upon receipt in the state treasury and thereafter credited to the Louisiana Entertainment Development Fund.

B. Money in the Louisiana Entertainment Development Fund (“EDF”) shall be appropriated as follows:

1. 25 percent to LDR for administrative purposes; and

2. 75 percent to LED for motion picture and television education development initiatives, matching grants for Louisiana filmmakers, Louisiana workforce development programs, and other motion picture production and television related programs.

C. Administration of the EDF fund by LED shall be as follows.

1. Applications shall be accepted on a year round basis, subject to availability of funding in any given year,

and shall be administered by LED in accordance with program rules, LAC 61: I, Chapter 21.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Entertainment Industry Development, LR 49:2090 (December 2023).

**§6119. Louisiana Promotional Graphic**

A. For applications for state-certified productions received on or after July 1, 2017 and prior to July 1, 2023 at time of request for final certification, state certified productions shall be required to acknowledge the financial assistance of the state of Louisiana—either through the inclusion of a Louisiana promotional graphic meeting requirements set forth below, or an alternative marketing opportunity that has been approved in writing by LED.

1. - 3. ...

B. For applications for state-certified productions received on or after July 1, 2023 at time of request for final certification, state certified productions shall be required to acknowledge the financial assistance of the state of Louisiana as follows:

1. Logo. Shall include up to a five second long static or animated graphic in the end credits before the below-the line crew crawl for the life of the production, during each broadcast worldwide if applicable; and

2. Promotional piece. Shall provide LED with an electronic press kit, customized video, or alternative asset, as may be agreed to by LED, for promotional use by LED.

3. Except that commercials, music videos, or other state-certified productions that are prohibited by federal law or contractual requirements from utilizing the promotional Louisiana graphic may use an alternative marketing option as approved by LED.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development, LR 42:1656 (October 2016), re-promulgated by the Department of Economic Development, Office of Business Development, LR 45:878 (July 2019), LR 48:1497 (June 2022), amended LR 48:1917 (July 2022). LR 49:2091 (December 2023).

Anne G. Villa  
Undersecretary

2312#020

**RULE**

**Department of Economic Development  
Office of the Secretary**

**Angel Investor Tax Credit Program  
(LAC 13:I.3307)**

The Department of Economic Development, as authorized by and pursuant to the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., R.S. 47:6020 through 6020.4, and R.S. 36:104, hereby amends rules for the administration of the Angel Investor Tax Credit Program.

The purpose of this regulation is to implement legislative changes to the Angel Investor Tax Credit program under R.S. 47:6020 as enacted by Act 253 of the 2023 Regular Session of the Louisiana Legislature. This Rule is hereby adopted on the day of promulgation.

**Title 13**

**ECONOMIC DEVELOPMENT**

**Part I. Financial Incentive Programs**

**Chapter 33. Angel Investor Tax Credit**

**§3307. The Amount, Allocation and Limitations of the Angel Investor Tax Credits**

A. - G. ...

1. Applications received on or after July 1, 2020, for qualified investments that meet the requirements of Subsection C of this Section and the requirements of 26 U.S.C. 1400Z-1, shall be entitled to an enhanced credit in accordance with the provisions of this Subsection.

2. - 3. ...

4. Repealed

H. No credits shall be granted or reserved under this program for reservation applications received by the department on or after July 1, 2030.

I. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6020 and R.S. 36:104.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of the Secretary, LR 32:229 (February 2006), amended LR 32:1595 (September 2006), amended by Department of Economic Development, Office of the Secretary, LR 37:3196 (December 2011), amended by the Department of Economic Development, Office of Business Development, LR 42:35 (January 2016), amended by Department of Economic Development, Office of the Secretary, LR 47:37 (January 2021), amended by Department of Economic Development, Office of the Secretary, LR 47:1105 (August 2021), amended by Department of Economic Development, Office of the Secretary, LR 49:2091 (December 2023).

Anne G. Villa  
Undersecretary

2312#026

**RULE**

**Board of Elementary and Secondary Education**

**Bulletin 741—Louisiana Handbook for School Administrators—Graduation Appeals Process  
(LAC 28:CXV.717, 2321, and 2322)**

In accordance with the provisions of R.S. 17:6(A)(10) and the Administrative Procedure Act (APA), R.S. 49:953(B)(1) et seq., the Board of Elementary and Secondary Education has amended LAC 28:CXV in *Bulletin 741—Louisiana Handbook for School Administrators*. The revisions create an appeals process for graduation. This appeals process creates a rigorous evaluation method in which in a student's senior year, a student, who fails to achieve a "passing" score on the end-of-course exam in a testing pair may demonstrate proficiency using a portfolio. All students will still be required to take all state assessments. The change will be to