

C. Refugee medical assistance is available to all individuals with the immigration status of refugee or asylee.

D. All recipients who receive refugee cash assistance through the Office of Refugee Resettlement, and who are not eligible for Medicaid or SCHIP program, shall be certified for RMA.

1. Receipt or application for refugee cash assistance is not a requirement of the RMA program.

E. A refugee who has been certified in a regular Medicaid program and loses that coverage because of increased earnings from employment, and is within the eligibility time period, shall be transferred to RMA.

F. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Public Law 82-414, 8 U.S. Code 1522(e)(5).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Bureau of Health Services Financing, LR 35:1112 (June 2009), amended by the Department of Health, Bureau of Health Services Financing, LR 51:

§103. Eligibility Requirements

A. Individuals may qualify for the RMA program if they meet the following requirements:

1. has an immigration status recognized by the Office of Refugee Resettlement (ORR) through policy or federal notice that qualifies for resettlement assistance;

2. has income and resources that do not exceed the guidelines set forth in 42 CFR 435.831, as reflected in the State approved Title XIX Medicaid plan;

3. is not otherwise eligible for Medicaid or SCHIP;

4. provides the name of the resettlement agency that resettled them, if applicable;

a. Repealed.

5. not enrolled as a full-time student in a higher education program, except where such enrollment is approved by the State or its designee.

B. An individual does not need to apply for or receive refugee cash assistance (RCA) in order to qualify for the RMA.

1. Repealed.

C. All recipients of RCA who are not otherwise eligible for Medicaid or SCHIP are eligible for RMA.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Public Law 82-414, 8 U.S. Code 1522(e)(5).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Bureau of Health Services Financing, LR 35:1112 (June 2009), amended by the Department of Health, Bureau of Health Services Financing, LR 51:

§107. Eligibility Period

A. Repealed.

B. The RMA eligibility period shall be determined in accordance with 45 CFR 400.211.

1. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Public Law 82-414, 8 U.S. Code 1522(e)(5).

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Bureau of Health Services Financing, LR 35:1113 (June 2009), amended by the Department of Health, Bureau of Health Services Financing, LR 51:

§108. Termination of Services

A. RMA benefits shall terminate upon the earliest of the following:

1. the individual's eligibility period expires;
2. the individual enrolls in Medicaid or SCHIP;
3. termination of ORR eligible immigration status; or

4. relocation from the state of Louisiana.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Public Law 82-414, 8 U.S. Code 1522(e)(5).

HISTORICAL NOTE: Promulgated by the Department of Health, Bureau of Health Services Financing, LR 51:

Implementation of the provisions of this Rule may be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), if it is determined that submission to CMS for review and approval is required.

Kimberly Sullivan, JD, Bureau of Health Services Financing, is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

Bruce D. Greenstein
Secretary

2507#010

DECLARATION OF EMERGENCY

Louisiana Economic Development Office of Economic Development

High Impact Jobs Program (LAC 13:I.Chapter 53)

This Emergency Rule is being published pursuant to emergency provisions of the Administrative Procedure Act, R.S. 49:962 (A)(1)(a) which provide for emergency procedures to establish rules, and R.S. 51:921 and R.S. 36:104 which allows Louisiana Economic Development ("LED") to promulgate rules and regulations to protect the welfare and prosperity of the citizens of the state.

Louisiana Economic Development has an immediate need for rules to implement the program in alignment with Act 372 of the 2025 Regular Legislative Session. Whereas Act 372 outlines a basic framework, additional guidance on some components of the program, such as a definition for distressed areas is necessary for interested parties to assess their program eligibility. A delay in imposition would hinder effective administration of this program and delay access to the program by qualified applicants, resulting in an adverse financial impact on Louisiana businesses.

This Emergency Rule shall be effective July 1, 2025, and shall remain in effect for a period of 180 days unless renewed or revoked, or until adoption of the final Rule, whichever occurs first.

Title 13

ECONOMIC DEVELOPMENT

Part I. Financial Incentive Programs

Chapter 53. High Impact Jobs Program

§5301. Purpose

A. The purpose of this Chapter is to implement the High Impact Jobs Program as established by R.S. 51:2771.

B. This Chapter shall be administered to achieve the following purposes:

1. to encourage companies to create jobs that pay above the parish average wage and offer a basic health plan; and
2. to encourage companies to retain highly skilled workers with advanced degrees.

C. Effective date of Act 372 of the 2025 Regular Legislative Session

1. The provisions of Act 372 of the 2025 Regular Legislative Session shall become effective July 1, 2025, however, Louisiana Economic Development shall not issue the first grant until on or after July 1, 2026.

D. Effective date of the program rules

1. Notwithstanding any provision of the Administrative Procedure Act to the contrary, rules promulgated are subject to the approval of the Joint Legislative Committee on the Budget.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5303. Definitions

A. Terms not otherwise defined in this Chapter shall have the same meaning given to them in R.S. 51:2771, unless the context clearly requires otherwise.

B. In this Chapter, the following terms shall have the meanings provided herein, unless the context clearly indicates otherwise.

Advanced Degree—any academic or professional degree earned after a bachelor's degree, such as a master's or doctorate. This term shall not include certifications that demonstrate a professional's proficiency in specific areas such as IT, unless otherwise approved by the secretary.

Applicant—a person requesting a grant award from LED under this program.

Baseline Jobs—the median statewide number of employees of company, including any named subsidiary in the contract, during the payroll periods including the twelfth day of the month, in the last twelve months completed prior to the application date, or if a later contract effective date is elected and approved, the higher median number of jobs existing either during the payroll periods including the twelfth day of the month, in the last twelve months completed prior to the application date or the contract effective date, as verified on the applicable ES-4 form or equivalent filing form or other documentation as approved by LED. Baseline Jobs must be maintained in any year for which New Job creation benefits are requested.

Baseline Job Payroll—shall mean straight wages excluding overtime, bonus or relocation payments. Partial year employees' wages may be annualized.

Basic Health Benefits Plan—individual coverage for basic hospital care, physician care, and health care, effective no later than the first day of the month 90 days after hiring, that provides the same coverage as that provided to executive, administrative, and professional employees who are exempt from the minimum wage and maximum hour requirements of the federal Fair Labor Standards Act, 29 U.S.C. 2 201 et seq., and which LED determines to be in compliance with federally mandated healthcare requirements, or if no federally mandated healthcare requirements exist, as otherwise approved by LED. For the purposes of this Paragraph, the term "value" shall mean the cost to the company or the cost of equivalent coverage.

Company—an entity authorized to do business in Louisiana pursuant to state law.

Completion—the date on which all required steps for issuance of grant payments have been completed including but not limited to submission of an expenditure verification

report and all necessary support documentation, and payment in full of any CPA fees.

Contract Effective Date—may be no earlier than the date that LED received the application and fee, but no later than 180 days after the application date.

Distressed Area—an area that is economically distressed or underdeveloped, which is defined as:

a. lowest 25 percent of parishes by average annual wage according to the Bureau of Labor Statistics (BLS), or

b. areas considered *Deeply Distressed* within the New Market Tax Credit program administered by the U.S. Department of the Treasury's (Treasury) Community Development Financial Institutions Fund (CDFI) in accordance with Internal Revenue Code 26 U.S.C. 45D, and applicable Treasury regulations 26 CFR 1.45D-1, as may be amended, or

c. projects that have a significant community impact, as demonstrated by the associated Regional Economic Development Organization (REDO), or

d. as approved by the secretary.

Expenditure Verification Report—a report of expenses prepared by an independent certified public accountant, selected by LED, paid for by the company, in accordance with R.S. 36:104.1.

Jobs—positions of employment that meet all of the following criteria:

a. did not exist in the state for that employer prior to the effective date of the incentive contract entered into pursuant to the provisions of this Chapter.

b. are for full-time, at-will employees. Does not include seasonal or temporary positions.

c. are directly employed by the company or a named subsidiary in the contract.

d. are filled onsite or remotely by Louisiana employees of the company or a named subsidiary in the contract.

e. include a basic health benefits plan.

f. is approved by the secretary.

g. as a general rule, jobs from an acquired Louisiana company shall not be considered a new job for the purposes of this program.

h. jobs shall not mean baseline jobs.

LED—Louisiana Economic Development

Louisiana Employee—a person who qualifies as a resident individual pursuant to R.S. 47:31(1)

New Job Totals—the total number of jobs minus Baseline Jobs

Parish Average Wage—the average wage in a parish as determined annually by the United States Department of Labor, Bureau of Labor Statistics, or its successor agency.

Person—any natural person or legal entity including an individual, corporation, partnership, or limited liability company

Project Site—a physical facility in Louisiana, operating with posted business hours and employing at least one full-time equivalent employee, as identified for a project on the program application

Qualifying Company—a company that is certified by LED as meeting the eligibility requirements of this Section and that has executed a contract with LED providing the terms and conditions for its participation in the program provided for in this Section.

Regional Average Wage—the average wage within the geographic boundaries of the regional economic development organization in which the project is located, as calculated by LED and posted on its website.

Regional Economic Development Organization—any of the following eight state organizations: the Baton Rouge Area Chamber; the Central Louisiana Economic Development Alliance; Greater New Orleans, Inc.; the Northeast Louisiana Economic Alliance; the North Louisiana Economic Partnership; One Acadiana; the South Louisiana Economic Council; the Southwest Louisiana Economic Development Alliance, or any of their successors. Abbreviated and also known as “REDO”.

Retain—to keep employees within an organization

Secretary—Secretary of Louisiana Economic Development

Wages—compensation of an employee based on time worked or output of production but does not include overtime compensation, bonuses or relocation payments.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5305. General Principles

A. The following general principles will direct the administration of the program.

1. Grant awards are not be considered as an entitlement for companies, and the secretary has the final authority to determine whether or not each particular applicant is eligible and meets the criteria of the grant award, and in all such circumstances, the exercise of that discretion shall be deemed to be a final determination of the applicant's award status.

2. Applications shall be accepted on a year round basis, subject to availability of funding in any given year, or as otherwise determined by LED.

3. As a general rule applicants may apply for more than one statutory benefit program administered by LED, provided that:

a. separate applications are submitted per program; and

b. program applicants do not receive a double benefit on the same expenditure or job.

4. Except that notwithstanding any other provision of law to the contrary, a company seeking the benefits of this High Impact Job Program shall not also receive rebates provided for under the Quality Jobs Program as provided for in R.S. 51:2451 through 2461.

B. Program funding.

1. Funding for this program is provided by any money transferred, donated, or appropriated to the High Impact Job Fund (“Fund”).

2. LED may not authorize issuance of grant payments exceeding the available monies in the Fund.

3. The issuance of grant payments shall be subject to funding availability in any given fiscal year, and administered based upon a first come, first served basis, as determined by the completion date.

a. Any applicants with completions on the same business day shall be treated as received at the same time, and if the aggregate amount of requests received on a single business day exceed the amount of funding available, payments shall be made on a pro rata basis.

b. In the event the aggregate amount of requests exceed the annual program cap, the excess requests shall be treated as having been applied for on the first day of the subsequent year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5307. General Program Description

A. Companies primarily engaged in the following sectors are ineligible for participation in the program:

1. gaming;
2. retail sales;
3. professional sports teams;
4. state and political subdivision enterprises;
5. automotive rental and leasing;
6. local solid waste disposal;
7. local sewage systems;
8. local water systems;
9. professional service organizations primarily engaged in providing legal services;
10. professional service organizations primarily engaged in providing accounting services;
11. telemarketing and other call centers;
12. solar farms;
13. motion picture and video industries, primarily engaged in producing, or producing and distributing, motion pictures, videos, televisions programs or commercials, broadly defined by NAICS Code 5121;
14. sound recording industries primarily engaged in sound recording and producing sound recordings, broadly defined by NAICS Code 5122;
15. live entertainment and performing arts companies, primarily engaged in producing live presentations involving the performance of actors, singers, dancers and other performing artists, broadly defined by NAICS Code 7111;
16. LED may utilize economic impact methodology when evaluating submissions. Using this methodology, industries with a multiplier effect at or below 1.85 may be considered ineligible for program participation. LED shall maintain a listing by NAICS codes of such industries on its website, which may be updated annually.

B. To ensure fair and transparent use of funds allocated for this program, sole proprietorships shall be considered ineligible for program participation, and small companies seeking to hire individuals closely connected to the business owner may be subject to heightened scrutiny or restrictions on related party transactions.

C. Companies primarily engaged in the following sectors are eligible for participation in the program:

1. industry sectors identified in LED's strategic plan, as may be amended from time to time;
2. energy and process industries, including but not limited to liquefied natural gas services, nuclear components and carbon ecosystem management;
3. logistics, including but not limited to ports and maritime freight, warehousing and transportation equipment;
4. aerospace and defense, including but not limited to ship building, instrument and propulsion unit manufacturing;
5. agribusiness, including but not limited to fertilizer and food manufacturing, precision and digital agriculture;
6. professional services, including but not limited to data centers and general management operations;

7. life sciences; including but not limited to medical device manufacturing, pharma manufacturing and biotech research and development;

8. technology services, including but not limited to robotics and industrial controls, IoT software and cybersecurity;

9. manufacturing;

10. biomedical or biotechnology industries;

11. corporate headquarters or regional headquarters of a multi-state business.

D. NAICS codes are one factor to be considered by LED in determining program eligibility, however, they shall not be considered dispositive for eligibility purposes.

E. For applications received on or after July 1, 2025, qualifying companies may be eligible for the following incentives:

1. A reimbursable grant based upon the annualized wages paid for qualifying new jobs, not to exceed two hundred thousand dollars per year, per job, based upon the parish average wage paid where the project is located at the time the incentive contract is executed, subject to the following conditions;

a. Eight percent for a project located in a distressed area with wages equal to or greater than one hundred and ten percent but less than one hundred and twenty five percent of the lesser of the parish average wage or the regional average wage;

b. eighteen percent for a project located in a parish with wages equal to or greater than one hundred and twenty five percent but less than one hundred and fifty percent of the parish average wage;

c. twenty-two percent for a project located in a parish with wages equal to or greater than one hundred and fifty percent of the parish average wage.

2. A reimbursable grant to retain highly skilled workers with advanced degrees, at the invitation of, and as approved by the secretary.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5309. Application Procedure

A. LED will provide a standard application form which applicants will be required to use to apply for assistance under this program. Applications may be filed through LED's online Fastlane portal, or as otherwise directed by LED.

B. The application shall include, but not be limited to, the following information:

1. business name;
2. contact person and their title;
3. business physical address;
4. business phone number and email address;
5. brief description of the nature of the business;
6. number of existing employees;
7. number of proposed new jobs;
8. Secretary of State registration;
9. any additional information requested by LED.

10. In addition, applicants for projects located in a distressed region shall also provide the following:

a. evidence of the geographic boundaries of the distressed area;

b. letter of project support from the applicable regional economic development organization.

C. A non-refundable application fee shall be submitted with the application in accordance with R.S. 36:104.

D. A refundable expenditure verification report deposit shall also be submitted with the application, in accordance with R.S. 36:104.1. As a general rule, the deposit fee shall be \$7,500.00.

1. The expenditure verification report deposit fee may be waived or reduced at the discretion of the secretary for good cause shown. In which case, the applicant will remain liable for payment in full of the actual cost of accounting services, with payment to be made in full at a later date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5311. Selection Criteria

A. LED will consider various discretionary factors when determining which applications will be funded. Among the factors which may be taken into consideration are the following:

1. industry sectors identified in LED's strategic plan, as may be amended from time to time;

2. letters of project support from the applicable regional economic development organization;

3. disbursing of funding statewide;

4. availability of funding; and

5. best interests of the state.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5313. LED Action—Grant Approval or Denial Provisions

A. In the event LED determines that an applicant is eligible, funding is available and a grant would be appropriate, a contract will be issued, specifying the amount, the terms and conditions of the grant. Companies with project sites located in distressed areas may be subject to in-office work requirements.

1. The initial term of the contract shall be for three years.

2. The contract may be renewed for a single two-year period, if the grant recipient has complied with all terms and conditions of the contract and has not failed to perform any act which would have made the applicant default on any terms of the contract.

a. Applications for renewal shall be filed with LED in the same manner as the original request, not more than six months before, and not later than the expiration of the initial contract, and shall include an application fee and expenditure verification report deposit fee, in accordance with R.S. 36:104 and R.S. 36:104.1.

b. Applications for renewal after the expiration of the initial contract shall be considered late, and may be subject to an additional late filing fee, in accordance with R.S. 36:104.

B. A qualifying company with an executed contract shall make a request for reimbursement as follows:

1. Company shall notify LED that they are ready to proceed and make a cost report of expenses available for inspection by the independent certified accountant assigned by LED, including evidence of basic health plans provided if applicable, and any additional information as may be requested.

2. Requests may be submitted either annually or at the end of the initial or contract renewal periods, as applicable.

3. Upon completion, independent CPA shall submit the expenditure verification report to LED and the applicant, and a final invoice for accounting services rendered.

4. Company shall be refunded any amount in excess of its advance deposit or notified of any final amount due for accounting services.

5. After company payment of any outstanding fees, LED shall review the expenditure verification report and any other applicable support documentation, and upon a determination of qualification, LED shall make payment to the applicant.

C. In the event an application is denied, or if a reimbursement request is denied in whole or part, LED shall issue a written denial, specifying the basis for denial.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

§5315. Return of Benefits

A. If a company receives a grant award pursuant to this High Impact Jobs Program and it is subsequently determined that the company did not qualify for the benefit then:

1. Future payments to the company shall be reduced by the amount wrongfully received by the company; or,

2. If there are no future payments due the company from which to deduct the amount owed, LED may recover any monies wrongfully obtained.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2771

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 51:

Anne G. Villa
Deputy Secretary/CFO

2507#007

DECLARATION OF EMERGENCY

Louisiana Economic Development Office of Economic Development

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

This Emergency Rule is being published pursuant to emergency provisions of the Administrative Procedure Act, R.S. 49:962 (A)(1)(a) which provide for emergency procedures to establish rules, and R.S. 51:921 and R.S. 36:104 which allows Louisiana Economic Development (“LED”) to promulgate rules and regulations to protect the welfare and prosperity of the citizens of the state.

LED has an immediate need to amend the rules of 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, and as required by Act 44 of the 2025 Regular Session of the Louisiana Legislature. A delay in imposition would hinder effective administration of this program and delay access to the program by qualified applicants, resulting in an adverse financial impact on the state, Louisiana businesses and program applicants.

This Emergency Rule shall be effective June 30, 2025, and shall remain in effect for a period of 180 days unless renewed by LED or until adoption of final rules, whichever occurs first.

Title 61

REVENUE AND TAXATION

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

Chapter 61. Motion Picture Production Tax Credit Program

Subchapter A. Program Rules for Projects with Applications Received on or After July 1, 2017 and prior to July 1, 2025

§6103. General Description

A. For application received on or after July 1, 2017 and prior to July 1, 2025, state-certified productions may be eligible for up to a 40 percent tax credit on total qualified in-state expenditures, including resident and non-labor as follows:

A.1. - 3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1125.1., 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), repromulgated by the Department of Economic Development, Office of Business Development, LR 45:868 (July 2019), amended LR 48:1494 (June 2022), LR 48:1915 (July 2022, amended by Louisiana Economic Development, Office of Economic Development, LR 51:

§6105. Definitions

A. - B. ...

Office—means the Office of Entertainment Industry Development until July 1, 2025, and thereafter means the Office of Economic Development in Louisiana Economic Development.

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 but prior to July 1, 2025, the office may issue no more than \$150,000,000 in tax credits in any fiscal year.

Secretary—Secretary of Louisiana Economic Development.
