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(SUBMIT A SEPARATE INSERTION ORDER PER DOCUMENT)

☐ EMERGENCY RULE ☒ NOTICE OF INTENT ☐ RULE ☐ POTPOURRI

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Effective date: _____

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This is your authority to publish in the (month) November, 20 25 *Louisiana Register* the document indicated above.

Office of Economic Development

Office/Board/Commission promulgating this document

Anne G. Villa Deputy Secretary/CFO

(name)

(title)

Name and title of person whose signature will appear in the publication (at the end of the document)

Louisiana Economic Development

Department under which office/board/commission is classified

Leticia Johnson 342-3000

(name)

(phone)

(fax)

Name, phone number, and FAX number of person to contact regarding this document

Leticia.Johnson@ala.gov

E-mail address of contact person

LA University R&D Park

Short descriptive listing for this document to be used in the *Louisiana Register's* TABLE OF CONTENTS/INDEX

Important: If submitting both an Emergency Rule (ER) and a Notice of Intent (NOI) to be published this month, AND if the rule text in the ER is identical to the rule text in the NOI, check here: ☐

File name



Signature of Agency Head or Designee

Anne G. Villa, Deputy Secretary/CFO

Print Name and Title of Agency Head or Designee

CERTIFICATION OF AVAILABLE FUNDS

DOCUMENT # _____

LAGOV AGENCY: I certify the availability of fiscal year 2026 appropriated funds for the payment of the above referenced publication and authorize the processing of an Interagency Billing with the following coding on the 30th of the month of the publication. Attach supplemental sheet for additional lines of coding.

| | | | | | | | | |
|---------------|----------------|-------------|---|-------|------------|-----|----------------|------------|
| 252 | | 250101100 | + | | 2500000000 | | | |
| Business Area | General Ledger | Cost Center | | Grant | Fund | WBS | Internal Order | Functional |

NON-LAGOV AGENCY: I certify the availability of fiscal year 26 appropriated funds for the payment of the above referenced publication and agree to place corresponding invoice in line for payment upon receipt.

Billing Contact Information:

Louisiana Economic Development

Agency Name

Taylor Richard

Agency Contact Person for Billing

Taylor.Richard@la.gov

Agency E-Mail Address for Billing

NOTE: Detailed billing information will be provided via a publishing invoice sent to the Billing Contact Information provided.

NOTICE OF INTENT
Louisiana Economic Development
Louisiana Economic Development Corporation

Louisiana University Research and Development Parks Program
(LAC 13: I. Chapter 15)

Louisiana Economic Development, Office of Economic Development and the Louisiana Economic Development Corporation, as authorized by and pursuant to the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., R.S. 17:3389(G), and R.S. 36:104, hereby give notice of their intent to repeal Rules for the administration of the Louisiana University Research and Development Parks Program.

In accordance with the Office of Governor Executive Order No. JML 25-038, LED reviewed and evaluated these program rules and determined them to be obsolete and unnecessary because the program was sunset on July 1, 2017, has had no recorded activity in the Tax Exemption Budget since at least 2021 and was repealed by Act 5 of the 2024 Third Extraordinary of the Louisiana Legislature-

Chapter 15. Louisiana University Research and Development Parks Program

§1501. General

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:631 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1503. Definitions

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:631 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1505. Criteria

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:632 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1506. Resolution from Local Governmental Subdivision

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:632 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1507. Filing of Applications

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:632 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1509. Recommendations of the Secretaries of Economic Development and Revenue

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1511. Application Shall Be Presented to the Board of Commerce and Industry

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1513. Contract Approvals

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1515. Tax Incentives Available under Contract

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1516. Tax Relief Granted

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1517. Violations of Rules, Statutes, or Documents

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1518. Contract Renewals

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1519. Annual Review

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1521. Appeals and Petition Procedures

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1525. Hearing Procedures

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1527. Contract Execution Procedures

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

Family Impact Statement

The proposed repeal of the Rule is not anticipated to have an impact on family formation, stability, and autonomy as described in R.S. 49:972.

Poverty Statement

The proposed repeal of the Rule is not anticipated to have an impact on poverty as described in R.S. 49:973.

Provider Impact Statement

The proposed repeal of the Rule is not anticipated to have an impact on providers of services as described in HCR 170 of the 2014 Regular Legislative Session.

Small Business Analysis

The proposed repeal of the Rule is not anticipate to have a significant adverse impact on small businesses as described in R.S. 49:974.5.

Public Comments

Interested persons should submit written comments on the proposed Rules to Leticia Johnson, Louisiana Economic Development, 100 North Street, 7th Floor, Baton Rouge, LA 70802 or via email to Leticia.Johnson@LA.GOV. All comments must be received no later than close of business day, December 23, 2025.

Public Hearing

A meeting for the purpose of receiving the presentation of oral comments on the Notice of Intent will be held at 10 a.m. on December 29, 2025, in the LaBelle Conference Room at the LaSalle Building, 617 North 3rd Street, Baton Rouge, LA 70802.

Anne G. Villa
Deputy Secretary/CFO, LED

Chapter 15. Louisiana University Research and Development Parks Program

§1501. General

~~A.—Intent of Law: To provide for the reduction in taxes for concerns located in research and development parks operating in association with a public or regionally accredited independent university in the state.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:631 (April 2000), ~~repealed by Louisiana Economic Development, Office of Economic Development, LR 51:~~

§1503. Definitions

~~A.—For purposes of these rules, the following terms shall have the meaning hereafter ascribed to them, unless the context clearly indicates otherwise.~~

~~*Concern*—any technology driven or innovative, growth oriented company engaged in the application of science, especially to industrial or commercial objectives. Such companies should be engaged in the development, manufacture, assembly or sale of products or services that emerge from or depend upon the practical application of scientific or technological advances.~~

~~*Construction Period*—begins the first day on which foundations are started, or where foundations are unnecessary, the first day that materials or equipment for that project are received, and ends the day that construction is completed or operations begin, whichever is later.~~

~~*Develop*—to aid in the growth of or bring into being.~~

~~*Innovative Growth Oriented*—utilizing new concepts or ideas to induce or sustain growth.~~

~~*Manufacturing Establishment*—for the purposes of receiving benefits under this program shall mean those engaged in the mechanical or chemical transformation of materials or substances into new products, or assembling component parts if the finished product is neither a structure nor other fixed improvement.~~

~~*Park Area*—the area included in any research and development park which is operated in association with a public or regionally accredited independent university in the state.~~

~~*Park Developer*—person(s) or entity responsible for preparing the park area for use.~~

~~*Program*—the Louisiana University Research and Development Parks Program.~~

~~*Research*—a scientific or scholarly investigation process.~~

~~*Technology*—the application of science, especially to industrial or commercial objectives and the whole body of methods and materials used to achieve such objectives.~~

~~*University Research and Development Park*—includes nonprofit or for profit research and development parks that have established a relationship with a university or are part of a university. The relationship may be a contractual one including joint ventures or actual operation of a research and development park by a university, or it may take the shape of a formal operational relationship including cooperative or sponsored ventures between a research park and university. A University Research and Development Park shall have:~~

- ~~a.—existing or planned land and buildings primarily designed for private and public research and development facilities, technology driven and science based companies relating to manufacturing, assembly, or support services;~~
- ~~b.—a contractual and/or operational relationship(s) with a university or other institution of higher education;~~
- ~~c.—a role in promoting research and development by the university in partnership with industry, assisting in the growth of new ventures, and promoting economic development;~~
- ~~d.—a role in aiding the transfer of technology and business skills between the university and industry tenants;~~
- ~~e.—a resolution from the affiliated university describing its participation in the program.~~

~~B.—Park developer must submit a resolution to the Office of Commerce and Industry as soon as a park has been established. The resolution must give the following information:~~

- ~~1.—specific location and boundaries of the park;~~
- ~~2.—documentation of university affiliation.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:631 (April 2000), ~~repealed by Louisiana Economic Development, Office of Economic Development, LR 51:~~

§1505. Criteria

~~A.— To qualify for the Louisiana University Research and Development Parks Program tax incentives an applicant must be a *concern*, as defined in §1503.A, must provide documentation evidencing its location in a University Research and Development Park, must document its association with a Louisiana public or regionally accredited independent university, and must demonstrate, by written statement, its viability to contribute to the improved scientific information and technology available to the citizens of Louisiana and its ability, through improved economic conditions, to stimulate the creation of jobs and the development of the park area. The statement should include all factors which are relevant to the continued and expanded operations of the applicant.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:632 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1506. Resolution from Local Governmental Subdivision

~~A.— The local governmental authority must file with the Board of Commerce and Industry a resolution for each park located within the jurisdiction of its political subdivision, adopted by the governing authority, which provides for participation by that governmental subdivision in the program. The resolution by the local governing authority shall authorize the Board of Commerce and Industry to grant rebates and/or exemptions on eligible sales taxes of the local political subdivision as outlined in this Chapter.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:632 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1507. Filing of Applications

Editor's Note: Applications must be filed now at the following address:
Office of Business Development Services
Box 94185
Baton Rouge, LA 70804-9185

~~A.— An advance notification of intent to file an application for the Louisiana University Research and Development Parks tax incentives shall be filed prior to the beginning of construction, acquisition of equipment, or occupation of existing facilities. An advance notification fee of \$100 shall be submitted with the prescribed advance notification form. Any purchases made prior to the filing of the advance notification may not be eligible for exemption and/or credit. Applications must be filed with the Office of Commerce and Industry, P.O. Box 94185, Baton Rouge, LA 70804-9185 on the prescribed form, along with any required additional information, within six months after the beginning of construction or three months before completion of construction or the beginning of operations, whichever occurs later.~~

~~B.— An application must be submitted to the Office of Commerce and Industry at least 60 days prior to the Board of Commerce and Industry meeting where it will be heard. An application fee shall be submitted with the application based on 0.2 percent of the estimated total amount of taxes to be rebated, exempted, or credited. In no case shall an application fee be smaller than \$200 and in no case shall a fee exceed \$5,000 per project. A fee of \$50 shall be charged for the renewal of a contract. An estimated five year income and franchise tax liability must be provided to the Board of Commerce and Industry. This information will be requested on the application form and is to be used to estimate the economic impact of the project to the state.~~

~~C.— A copy of any application requesting rebate of and/or exemption from taxes of any political subdivision shall be transmitted by the applicant to the governing authority of each political subdivision levying any such taxes. Rebates made by local governing subdivisions may include all of those sales taxes that are not dedicated to the repayment of bonded indebtedness.~~

~~D.— Within six months after construction has been completed, the applicant from the establishment shall file, on the prescribed form, an affidavit of final cost showing complete cost of the project, together with a fee of \$100 for the plant inspection which will be conducted by the Office of Commerce and Industry. Upon request by the Office of Commerce and Industry, a map showing the location of all facilities claiming exemptions in the project will be submitted in order that the property for which rebates are claimed may be clearly identified.~~

~~E.— The Office of Commerce and Industry reserves the right to return the advance notification, application, or affidavit of final cost to the applicant if the estimated exemptions or the fee submitted is incorrect. The document may~~

~~be resubmitted with the correct fee and/or information. Documents will not be considered officially received and accepted until the appropriate fee is submitted. Processing fees for advance notifications, applications, renewals, or affidavits of final cost which have been accepted, will not be refundable.~~

~~F.—The applicant proposing a project with a construction period greater than two years must file a separate application for each construction phase. An application fee shall be submitted with each application filed, based on the fee schedule in §1507.B above.~~

~~G.—The Office of Commerce and Industry is authorized to grant a six month extension for filing of the application. An authorized representative of the Board of Commerce and Industry must approve a further extension. All requests for extension must be in writing and must state why the extension is requested.~~

~~H.—In addition to the information contained in the application, the applicant shall make available any additional relevant information pertinent to the application that the Secretary of the Department of Economic Development or the Board of Commerce and Industry may request.~~

~~I.—Please make checks payable to: Louisiana Office of Commerce and Industry.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:632 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1509. Recommendations of the Secretaries of Economic Development and Revenue

~~A.—The Office of Commerce and Industry shall forward the application with its recommendations to the Secretary of Economic Development and the Secretary of Revenue for their review. Within 30 days after the receipt of the application the secretaries of Economic Development and Revenue shall submit their recommendations (the Secretary of Revenue shall submit a Letter of No Objection in lieu of a letter of recommendation) in writing to the assistant secretary of Commerce and Industry.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1511. Application Shall Be Presented to the Board of Commerce and Industry

~~A.—The Office of Commerce and Industry shall present an agenda of applications to the Board of Commerce and Industry with the written recommendations of the secretaries of Economic Development and Revenue, an endorsement resolution of the local taxing authorities, and shall make recommendations to the board based upon its findings.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1513. Contract Approvals

~~A.—The Board of Commerce and Industry, after acting on the application, shall forward its recommendation, together with all supporting documentation and the recommendations of the Department of Economic Development and the Department of Revenue, to the governor and the Joint Legislative Committee on the Budget. When the governor and Joint Legislative Committee on the Budget find that a concern satisfies the requirements of the law and these rules, they shall advise the Board of Commerce and Industry that it may enter into a contract with such a concern providing for tax rebates, exemptions, and/or credits as allowed by R.S. 17:3389. The contract shall be under the terms and conditions as deemed to be in the best interest of the state. A copy of the contract shall be forwarded to the Department of Revenue, to the local governmental subdivision's tax authority, and the tax collecting officer or agency.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1515. Tax Incentives Available under Contract

~~A.—Tax exemptions may be granted for any of the following:~~

- ~~1.—state corporate franchise tax;~~
- ~~2.—state corporate income tax;~~
- ~~3.—any other tax imposed directly by the state on the applicant.~~

~~B.—The contract will not authorize the applicant to make tax free purchases from vendors. Rebates of taxes paid may be granted for any of the following:~~

- ~~1.—sales and use taxes imposed by the state or local governmental subdivisions on:
 - ~~a.—machinery and equipment used by the applicant;~~
 - ~~b.—materials and building supplies used in the repair, reconstruction, modification, or construction of a plant or facility;~~
 - ~~c.—a tax credit may be granted against the tax liability due to the state for the corporate income tax and the corporate franchise tax, provided however, that such credit shall not exceed the cost of purchase by the concern of machinery and scientific equipment used on the premises of the concern located in the park area;~~
 - ~~d.—materials and supplies necessary for or used in the manufacturing or assembly of the applicant's product, or delivery of services but not on goods or materials that become an integral part of the product or process;~~
 - ~~e.—any other goods and services used or consumed by the applicant's facility in the park.~~~~
- ~~C.—State sales and use tax rebates shall be filed according to official Department of Revenue procedures.~~
- ~~D.—Local sales and use tax rebates shall be filed in the manner prescribed by the local governmental subdivision taxing authority.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1516. Tax Relief Granted

~~A.—The amount of state tax rebates and/or exemptions granted to a concern may be a maximum of 30 percent of the tax liability for state corporate franchise, income, and state sales and use taxes of the concern during the fiscal year preceding the fiscal year for which the rebates and/or exemptions are granted, or the amount established by contract. In the case of companies that have no prior fiscal year, the first fiscal year will be used.~~

~~B.—The amount of the local governmental subdivision tax rebates granted to a concern may be a maximum of 100 percent of the tax liability for sales taxes due to that local governmental subdivision by the concern during the fiscal year preceding the fiscal year for which the rebates are granted, or the amount established by contract. In the case of companies that have no prior fiscal year, the first fiscal year will be used.~~

~~C.—Companies are eligible to receive tax benefits, under this Chapter, for only facilities located within the park.~~

~~D.—Tax rebates are available for machinery and equipment when used inside the park by the applicant for research or in the manufacturing, assembly of a product, or delivery of a service. Machinery and equipment shall not be leased, rented, moved, or used, outside the physical premises of the concern receiving the tax benefits.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:633 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1517. Violations of Rules, Statutes, or Documents

~~A.—On the initiative of the Board of Commerce and Industry or whenever a written complaint of violation of the terms of the rules, the contract documents or the statutes is received, the assistant secretary for the Office of Commerce and Industry shall cause to be made a full investigation on behalf of the board, and shall have full authority for such investigation including, but not exclusively, authority to call for reports or pertinent records or other information from the contractors. If the investigation substantiates a violation, the assistant secretary may present the subject contract to the board for formal cancellation. The businesses with contracts shall then remit any and all taxes that would have been imposed but for the issuance of a contract. If the contract is canceled, the Board of Commerce and Industry shall notify the Department of Revenue, the local governmental subdivision and the agency collecting the local taxes, of the cancellation.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1518. Contract Renewals

~~A.— The initial contract may be entered into for a period up to a maximum of five years under such terms and conditions the board deems to be in the best interest of the state. Each contract may be renewed for a period of up to five years, provided that the total number of years of a contract shall not exceed 10 years, the terms and conditions of which shall be deemed in the best interest of the state. Any renewal contract shall become effective only if the local governmental subdivision levying the tax approves of the renewal prior to the action by the Board of Commerce and Industry to renew the contract. The applicant shall receive and submit the approval of the local governmental subdivision to the Board of Commerce and Industry along with the request for a contract renewal.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1519. Annual Review

~~A.— On February 15, of each year, the contractee shall file an affidavit with the Office of Commerce and Industry certifying that the business still qualifies under §1505. If the affidavit shows the company no longer qualifies under this rule, the Board of Commerce and Industry shall cancel the contract and no further rebates or credits will be granted. The Department of Economic Development will notify the Department of Revenue within 30 days after revocation of a contract. On February 15, of each year, the contractee shall provide the Department of Economic Development with a copy of its most recent research and development report from the previous year.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1521. Appeals and Petition Procedures

~~A.— Applicants who wish to appeal the action of the Board of Commerce and Industry must submit their appeals along with any necessary documentation to the Office of Commerce and Industry at least 30 days prior to the meeting of the screening committee of the Board of Commerce and Industry during which their appeals will be heard.~~

~~B.— Petitions, and all documentation, on matters not yet presented to or ruled on, by the board, must be submitted to the board's staff at least 30 days prior to the meeting of the board in which the petition will be made.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1525. Hearing Procedures

~~A.— Applicants and/or their representatives will be notified of the date of the Board of Commerce and Industry meeting at which their application will be considered. The applicant should have a representative present who is able to answer any questions the Board of Commerce and Industry may have about the information contained in the application. In the event there is not a representative present, the application may be deferred.~~

~~B.— The local governing authority of the political subdivision levying taxes within the park shall be notified of the date of the Board of Commerce and Industry meeting at which any application for benefits under this program will be considered.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), repealed by Louisiana Economic Development, Office of Economic Development, LR 51:

§1527. Contract Execution Procedures

~~A.— When an application is approved, a contract is supplied to the applicant by the Office of Commerce and Industry. The applicant must execute the contract and return it within 30 days of receipt. Certified copies will then be forwarded to the proper local governmental taxing authority and to the Department of Revenue.~~

~~B.—The taxing authorities of the local governmental subdivision issuing an endorsement resolution should be contacted by the applicant to determine their procedure for rebating their sales/use tax.~~

~~C.—Applicants will be contacted by the staff of the Department of Revenue who will advise the proper procedures to follow in order to obtain the state sale/use tax rebate.~~

~~D.—Notification of any change which may affect the contract should be made to the Office of Commerce and Industry. This includes any changes in the ownership or operational name of the firm holding a contract or the abandonment of operation. Failure to report can constitute a breach of contract.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3389.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Business Incentives LR 26:634 (April 2000), ~~repealed by Louisiana Economic Development, Office of Economic Development, LR 51:~~

FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES

Person
Preparing
Statement: Leticia Johnson Dept.: Economic Development
Phone: (225) 342-3000 Office: Office of Economic Development
Return
Address: 100 North Street, 7th Floor Rule
Title: Louisiana University Research and
Development Park Program
Baton Rouge, LA 70802
Date Rule
Takes Effect: Upon promulgation

SUMMARY
(Use complete sentences)

In accordance with Section 961 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. THE FOLLOWING STATEMENTS SUMMARIZE ATTACHED WORKSHEETS, I THROUGH IV AND WILL BE PUBLISHED IN THE LOUISIANA REGISTER WITH THE PROPOSED AGENCY RULE.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed repeal of the rules is not anticipated to result in any direct material effect on governmental expenditures or savings to state or local governmental units.

The proposed rule change repeals the Louisiana University Research and Development Park Program. The proposed repeal aligns with statutory provisions repealed by Act 5 of the 2024 Third Extraordinary Session of the Louisiana Legislature, and further aligns with Title 19, Part I, as required by the Office of the Governor Executive Order No. 25-038.

Any administrative duties brought about by the proposed rule changes will be carried out utilizing existing staff and resources at the LA Economic Development (LED).

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed repeal is not anticipated to affect revenue collections for state or local governmental units. The program was sunset on July 1, 2017, and has had no recorded activity in the Department of Revenue's published Tax Exemption Budget since 2015.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

There are no anticipated costs to directly affected persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment.

Anne P. Villa
Signature of Head or Designee

Anne G. Villa, Deputy Secretary / CFO
Typed Name & Title of Agency Head or Designee

11.6.25
Date of Signature

Alan M. Borking
Legislative Fiscal Officer or Designee

11/7/25
Date of Signature

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES**

The following information is required in order to assist the Legislative Fiscal Office in its review of the fiscal and economic impact statement and to assist the appropriate legislative oversight subcommittee in its deliberation on the proposed rule.

- A. Provide a brief summary of the content of the rule (if proposed for adoption, or repeal) or a brief summary of the change in the rule (if proposed for amendment). Attach a copy of the notice of intent and a copy of the rule proposed for initial adoption or repeal (or, in the case of a rule change, copies of both the current and proposed rules with amended portions indicated).

The proposed rule change repeals the Louisiana University Research and Development Park Program, which was a tax incentive program for applicants or innovative, growth-oriented companies engaged in the development, manufacture, and sale of products or services that emerge from or depend upon the practical application of scientific or technological advances.

Summarize the circumstances, which require this action. If the Action is required by federal regulation, attach a copy of the applicable regulation.

Pursuant to the statutory provisions of LA R.S. 17:3389(G), repealed by Act 5 of the 2024 Third Extraordinary Session of the Louisiana Legislature, and the Office of the Governor Executive Order No. 25-038, the proposed rule, last promulgated April 2000, is being repealed. The program was sunset on July 1, 2017.

- B. Compliance with Act 11 of the 1986 First Extraordinary Session

- (1) Will the proposed rule change result in any increase in the expenditure of funds? If so, specify amount and source of funding.

The proposed rule changes are not anticipated to result in an increase in expenditures for the state.

- (2) If the answer to (1) above is yes, has the Legislature specifically appropriated the funds necessary for the associated expenditure increase? **Not applicable**

(a) _____ YES. If yes, attach documentation.

(b) _____ NO. If no, provide justification as to why this rule change should be published at this time

- C. Compliance with Act 98 of the 2025 Regular Session

- (1) Will the proposed rule change result in either the expenditure of state funds or an economic impact involving costs to regulated entities estimated at \$200,000 or more per year or \$600,000 or more over three years?

(a) _____ YES. (proceed to question D.2 on this page)

(b) X NO.

- (2) If the answer to (1) above is yes, was there a fiscal note for the enacted legislation that required this action (attach documentation)? **Not applicable**

(a) _____ YES, and all cost impacts were contemplated in the Fiscal Note.

(b) _____ YES, but cost impacts exceed those contemplated in the Fiscal Note.

(c) _____ NO.

FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET

I. A. COSTS OR SAVINGS TO STATE AGENCIES RESULTING FROM THE ACTION PROPOSED

1. What is the anticipated increase (decrease) in costs to implement the proposed action?

| COSTS | FY 26 | FY 27 | FY 28 |
|------------------------|-------|-------|-------|
| PERSONAL SERVICES | \$0 | \$0 | \$0 |
| OPERATING EXPENSES | \$0 | \$0 | \$0 |
| PROFESSIONAL SERVICES | \$0 | \$0 | \$0 |
| OTHER CHARGES | \$0 | \$0 | \$0 |
| EQUIPMENT | \$0 | \$0 | \$0 |
| MAJOR REPAIR & CONSTR. | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 |
| POSITIONS (#) | 0 | 0 | 0 |

2. Provide a narrative explanation of the costs or savings shown in "A. 1.", including the increase or reduction in workload or additional paperwork (number of new forms, additional documentation, etc.) anticipated as a result of the implementation of the proposed action. Describe all data, assumptions, and methods used in calculating these costs.

The proposed repeal of the rules is not anticipated to result in any direct material effect on governmental expenditures or savings for state or local governmental units. There will be no need for any administrative duties to be carried out utilizing any existing staff and/or resources at the LA Economic Development (LED), brought about by the proposed repeal.

3. Sources of funding for implementing the proposed rule or rule change.

| SOURCE | FY 26 | FY 27 | FY 28 |
|-----------------------|-------|-------|-------|
| STATE GENERAL FUND | \$0 | \$0 | \$0 |
| AGENCY SELF-GENERATED | \$0 | \$0 | \$0 |
| DEDICATED | \$0 | \$0 | \$0 |
| FEDERAL FUNDS | \$0 | \$0 | \$0 |
| OTHER (Specify) | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 |

4. Does your agency currently have sufficient funds to implement the proposed action? If not, how and when do you anticipate obtaining such funds?

Yes, the agency currently has sufficient funds to implement this action.

B. COST OR SAVINGS TO LOCAL GOVERNMENTAL UNITS RESULTING FROM THE ACTION PROPOSED.

1. Provide an estimate of the anticipated impact of the proposed action on local governmental units, including adjustments in workload and paperwork requirements. Describe all data, assumptions and methods used in calculating this impact.

There will be no costs or savings to local governmental units from the actions of the proposed rule change.

2. Indicate the sources of funding of the local governmental unit, which will be affected by these costs or savings.

No sources of funding of local government will be affected.

FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET

II. EFFECT ON REVENUE COLLECTIONS OF STATE AND LOCAL GOVERNMENTAL UNITS

A. What increase (decrease) in revenues can be anticipated from the proposed action?

| REVENUE INCREASE/DECREASE | FY 26 | FY 27 | FY 28 |
|------------------------------|-------|-------|-------|
| STATE GENERAL FUND | \$0 | \$0 | \$0 |
| AGENCY SELF-GENERATED | \$0 | \$0 | \$0 |
| DEDICATED | \$0 | \$0 | \$0 |
| FEDERAL FUNDS | \$0 | \$0 | \$0 |
| LOCAL FUNDS | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 |

*Specify the particular fund being impacted.

B. Provide a narrative explanation of each increase or decrease in revenues shown in "A." Describe all data, assumptions, and methods used in calculating these increases or decreases.

The proposed repeal is not anticipated to affect revenue collections for state or local governmental units. The program was sunset on July 1, 2017, and has had no recorded activity in the Department of Revenue’s published Tax Exemption Budget since 2015.

**FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET**

III. COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS

- A. What persons, small businesses, or non-governmental groups would be directly affected by the proposed action? For each, provide an estimate and a narrative description of any effect on costs, including workload adjustments and additional paperwork (number of new forms, additional documentation, etc.), they may have to incur as a result of the proposed action.

No persons, small businesses, or non-government groups will be directly affected by the proposed repeal, as there has been no participation in this program.

- B. Also provide an estimate and a narrative description of any impact on receipts and/or income resulting from this rule or rule change to these groups.

There is no direct anticipated impact on receipts and/or income resulting from this rule repeal to these groups.

IV. EFFECTS ON COMPETITION AND EMPLOYMENT

Identify and provide estimates of the impact of the proposed action on competition and employment in the public and private sectors. Include a summary of any data, assumptions and methods used in making these estimates.

The proposed repeal of the rules is not anticipated to impact competition and employment in the public or private sectors.