

AUTHORITY NOTE: Promulgated in accordance with R.S. 46:811 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Financial Incentives, LR 19:1543 (December 1993), repealed by Louisiana Economic Development, Office of Economic Development, LR 52:232 (February 2026).

§1323. Income and Franchise Tax Requirements

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 46:911 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Financial Incentives, LR 19:1543 (December 1993), repealed by Louisiana Economic Development, Office of Economic Development, LR 52:233 (February 2026).

§1325. Hearing Procedures

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 46:911 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Financial Incentives, LR 19:1543 (December 1993), repealed by Louisiana Economic Development, Office of Economic Development, LR 52:233 (February 2026).

§1327. Contract Execution Procedures

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 46:811 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Commerce and Industry, Division of Financial Incentives, LR 19:1543 (December 1993), repealed by Louisiana Economic Development, Office of Economic Development, LR 52:233 (February 2026).

Anne G. Villa
Deputy Secretary/CFO

2602#039

RULE

Louisiana Economic Development Office of Economic Development

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

Louisiana Economic Development, Office of Economic Development, 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 repeals 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was sunset on July 1, 2017, has had no recorded activity in the Tax Exemption Budget since at least 2021 and was repealed by Act 5 of the 2024 Third Extraordinary of the Louisiana Legislature. This Rule is hereby adopted on the day of promulgation.

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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:233 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

§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 52:234 (February 2026).

Anne G. Villa
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2602#025

RULE

**Louisiana Economic Development
Office of Economic Development**

**Site Investment and Infrastructure Improvement Fund
(LAC 13:I.Chapter 55)**

Louisiana Economic Development (LED), as authorized by and pursuant to the provisions of the Administrative Procedure Act, R.S. 49:950, et seq., R.S. 36:104, R.S. 51:2316, and Act 365 of the 2025 Regular Legislative Session, hereby adopts rules to be used by LED in administration of the Rules for the Site Investment and Infrastructure Improvement Fund. This Rule is hereby adopted on the day of promulgation.

Title 13

ECONOMIC DEVELOPMENT

Part I. Financial Incentive Programs

**Chapter 55. Site Investment and Infrastructure
Improvement Fund**

§5501. Purpose

A. The purpose of this Chapter is to implement the Site Investment and Infrastructure Improvement Fund, hereafter referred to as the “fund”, as established by R.S. 51: 2316.

B. This Chapter shall be administered solely for site investment and infrastructure improvements for economic development purposes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:104 and R.S. 51:2316.

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 52:234 (February 2026).

§5503. Definitions.

A. Terms not otherwise defined in this Chapter shall have the same meaning given to them in R.S. 51:2316, 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.

Begin Construction—construction of an infrastructure project shall begin when:

a. in the case of a new building, either:

i. materials to be used in the project, worth more than 5 percent of the construction budget, are placed at the project site; or