requires the Louisiana Department of Health (LDH) to charge an annual retail permit fee in the amount of $22,500 to each of the 10 authorized retail permit holders.

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

Implementation of the proposed rule is anticipated to generate $225,000 SGR in state revenue collections by collecting $22,500 from each of the 10 medical marijuana retail permit holders authorized to operate in the state ($22,500 - annual retail permit holder fee X 10 - authorized retail permit holders = $225,000).

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

Implementation of the proposed rule is anticipated to cost each of the 10 authorized medical marijuana retailers $22,500 per year.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule has no known effect on competition and employment.

Tonya Joiner	Alan M. Boxberger
Assistant Secretary	Legislative Fiscal Officer
2603#041	Legislative Fiscal Office

NOTICE OF INTENT

Louisiana Economic Development
Office of Economic Development

Restoration Tax Abatement Program
(LAC 13:I.Chapter 9)

Louisiana Economic Development, Office of Economic Development, authorized by and pursuant to the provision of the Administrative Procedure Act, R.S. 49:950 et seq., R.S. 47:4311 through 47:4319, hereby gives notice of their intent to amend and propose the rules for the administration of the Restoration Tax Abatement Program.

Title 13
ECONOMIC DEVELOPMENT
Part I. Financial Incentive Programs
Chapter 9. Restoration Tax Abatement Program

§901. General

A. Intent of Law. To encourage the expansion, restoration, improvement, and development of existing commercial structures and owner-occupied residences in downtown, historic, and economic development districts or Federally designated opportunity zone (collectively referred to as "economic development districts"). To provide for the development and improvement of local communities, encourage the fullest use of underutilized resources, and enhancement of the tax base.

B. Program Description. The Restoration Tax Abatement Program ("program") provides to commercial property owners and homeowners who expand, restore, improve or develop an existing structure ("project") in a downtown development district, economic development district or historic district, the right for five years after completion of the work, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project.

1. The application is subject to approval by the local governing authority, the state Board of Commerce and Industry ("board"), and the governor. Assessment of the improvements, made by the project to the property, is deferred for five years by a contract entered into with the board. The contract may be eligible for renewal, subject to the same conditions, for an additional five years. The tax abatement is not available if property taxes have been paid on the improvements made by the project. If the property is sold, the contract may be transferred, subject to local government and board approval.

2. The program is administered by Louisiana Economic Development ("LED").

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:252 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§902. Definitions

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

Advance—submitted prior to an application and before the beginning of the project, notifying LED of an intent to apply for the program and giving a brief overview of the planned restoration project.

Board—Board of Commerce and Industry.

Certified Historic Structure—any building, including its structural component, which is listed on the National Register of Historic Places, or located in a registered historic district and certified by the secretary of the interior as being of historic significance to the district.

Downtown Development District—a downtown development district or central business development district created by law or pursuant to law. The board may determine whether or not a district complies with this definition.

Economic Development District—a district created for the purpose of economic development established by a local governing authority, in accordance with law; or for Applications received on or after July 1, 2019, an opportunity zone as designated by the federal government. The board may determine whether or not a district complies with this definition.

Historic District—district of a historic structure or structures listed in or pending being listed in the National Register of Historic Places; or a district created by a local governing authority in accordance with R.S. 33:4571 et seq.

LED—Louisiana Economic Development

Local Governing Authority—the governing authority of the parish in which the downtown, historic, or economic development district is located. If the district is located within a municipality, then the governing authority of the municipality. If the district is located partly in a municipality, then the governing authority of the parish and the governing authority of the municipality.

Opportunity Zone—an economic development district designated by the federal government with a population census tract that is a low-income community. Applies to

applications received on or after July 1, 2019. The board may determine whether or not a district complies with this definition.

Owner Occupied Residence—any structure occupied by the owner and used principally for residential use including condominium units, duplexes, and other multiple residence structures.

Project—Planned work and activity of restoring, rehabilitation, developing or expanding of an existing structure.

Project Start Date—The start date of a project shall begin when any construction activity of restoring, rehabilitating, developing or expanding of an existing structure begins.

Registered Historic District—listed in the National Register of Historic Places.

Secretary—the Secretary of Louisiana Economic Development.

Structure—for purposes of this program, one single building not currently connected to another building or fixture by a fixed permanent roofed attachment, such as a hallway, or breezeway.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by Louisiana Economic Development, Office of Economic Development, LR 52:

§903. Advance Requirements

A. The applicant shall submit an "advance" with LED through the department's online portal prior to the project start date. A non-refundable fee shall be paid online with the submission of the advance form in accordance with R.S. 36:104.

1. The project start date shall not exceed 12 months after the advance filing date. Dates may be amended by the applicant if the written request is made within 90 days of the estimated project start date. In no instance shall the project start date exceed 12 months after the advance filing date.

B. LED reserves the right to request additional information for the advance. The document will not be considered officially received and accepted until the appropriate fee and information is submitted.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:252 (March 1992), amended by the Department of Economic Development, Office of Business Development, LR 42:223 (February 2016), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§905. Application Requirements

A. The application for tax exemption shall be filed electronically with LED within 90 days following the project start date. Failure to file an application within 90 days following the project start date shall result in the application being denied. Pursuant to R.S. 47:4315.A.(4), under no circumstances will the board consider an application for abatement on any project for expansion, restoration, improvement or development once ad valorem taxes have been paid on the basis of an assessed valuation which reflects the improvements made by the project.

B. An application fee pursuant to R.S. 36:104 shall be submitted with the application.

C. When the expansion, restoration, improvement, or development is to be made to an owner-occupied residence, a contract of exemption shall not be available unless:

1. a minimum rehabilitation cost equal to or greater than 25 percent of the assessed valuation of the improvements located on the property for the year prior to the commencement of the expansion, restoration, improvement, or development of the owner-occupied residence is incurred by the owner; and such expansion, restoration, improvement, or development is completed within a 24-month period.

D. The expansion, restoration, improvement or development must be made to an existing structure and must be located in a downtown development district, economic development district, or historic district.

E. The expansion, restoration, improvement or development of a certified historic structure shall be required to meet the National Park Service requirements for restoration projects known as the Secretary of the Interior's "Standards for Rehabilitating Historic Structures"; and, as interpreted by the Louisiana Department of Culture, Recreation, and Tourism, Division of Historic Preservation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:252 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§907. Project Documentation

A. The following addendum documentation must be submitted with the application:

1. proof of ownership: act of sale or option to acquire the property;

2. a legal property description, from proof of ownership (suitable for insertion into the exemption contract—retype if necessary), a plot map; a copy of the building permit issued for the project;

3. picture of the structure before beginning the project and a rendering of the structure as it will appear after completion of the project;

4. names and addresses of all owners, including the general partner(s) or, the principal stockholders of the corporation;

5. the assessed value of the structure only (improvements) and the taxes paid on the structure only, prior to the commencement of the project;

6. a copy of the tax invoice for the year prior to commencement of the project from the parish assessor;

7. written correspondence from the local governing authority certifying that the structure is in a downtown development district, an historic district, or an economic development district specifically designated as such for this program.

B. For projects at owner-occupied residences, in addition to submitting the required addendum documentation, the following are required:

1. a statement certifying that the minimum rehabilitation cost incurred to the owner-occupied residence project will be equal to or greater than 25 percent of the assessed valuation of the improvements located on the property prior to the commencement of the expansion, restoration, improvement, or development; and

2. a statement certifying that the owner-occupied residence project will be completed within a 24-month period.

C. The project period for residential projects shall not exceed 24 months beyond the project start date.

D. The project period for commercial projects shall not exceed 24 months beyond the project start date unless a separate application is filed for an additional 12-month phase prior to the ending of the prior phase, but in no instance shall the project period exceed 48 months.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:253 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§909. Local Governing Authority Certification and Approval

A. R.S. 47:4314.B. requires the exemption to be certified and approved by each local governing authority which is defined in R.S. 47:4313(5).

B. Upon receipt of the application, the local governing authority shall notify each tax recipient body affected by the contract for a limited exemption and shall make available to each body the application and all supporting documents.

C. The local governing authority shall certify, via resolution:

1. the property on which the expansion, restoration, improvement or development is being made is located within an established downtown, historic, or economic development district, whether established by a local governing authority or in accordance with law;

2. whether the applicant's land usage meets the definition of "commercial property" based on their zoning ordinance, land use plan, downtown or economic revitalization plan, or any other development code and shall certify that the property meets their criteria; and

3. whether to approve or disapprove the application.

D. The local governing authority shall, within 60 days after receipt of the application from LED, file with the department a statement of its decision to approve or disapprove the application, the reasons therefore, and any supporting documents, or the application will be deemed approved by the local governing authority.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:98 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:254 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§911. Effective Date of Contract

A. The owner of the existing structure or structures shall carefully document the date the project began, the date the project is complete, and the beginning date of the effective use of the structure. The owner must file that information on the prescribed Project Completion Report electronically, with LED, within 30 days following the last day of the month after effective use of the structure has begun or the project is essentially completed, whichever occurs first, LED will indicate with a return of a copy of that report the effective date of the tax exemption contract, which shall be December 31 of the year in which effective use of the structure began or the project was essentially complete, whichever was sooner.

B. As the assessment date for Orleans Parish is August 1, the effective date of contract for a structure located in Orleans Parish shall be July 31 of the applicable year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:99 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:254 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§913. Affidavit of Final Cost

A. Within six months after the project has been completed, an affidavit of final cost showing complete cost of the exempted project shall be filed electronically, with LED, with a fee in compliance with R.S. 36:104.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:99 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:254 (March 1992), amended by the Department of Economic Development, Office of Business Development, LR 42:224 (February 2016), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§917. Contract Can Be Transferred

A. If the property for which the limited exemption has been granted is sold the limited exemption may be transferred for the remainder of its term to the new owner.

1. Owner/seller should within 90 days of the sale provide written notification to LED the property has been sold.

2. The purchaser shall, within 90 days of the date of such act of sale, request for a transfer of this contract with LED.

a. Failure to request or apply for a transfer within the stipulated time herein set forth may constitute violation of the terms hereof.

b. Failure to timely request or apply for a transfer shall cancel the contract with the original owner.

B. The board, with the approval of the local governing authority, shall consider any such application for transfer of a contract for exemptions strictly on the merits of the application for such transfer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:99 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:254 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§919. Violation of Rules or Documents

A. On the board's initiative or whenever a written complaint or violation of terms of the tax exemption rules or contract is received, the LED Secretary shall cause to be made a full investigation on behalf of the board, and he shall have full authority for such investigation including, but not exclusively, authority to call for reports or other pertinent records or other information from the owner. If the investigation substantiates a violation, the LED Secretary may present the subject contract to the board for formal cancellation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Commerce, Office of Commerce and Industry, Finance Division, LR 11:99 (February 1985), amended LR 12:665 (October 1986), amended by the Department of Economic Development, LR 18:255 (March 1992), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

§921. Contract Renewal

A. Contracts may be renewed, subject to the same conditions, for an additional five years extending such right for a total of 10 years from completion of the project.

B. In order to be eligible for renewal of an existing contract the Project Completion Report and affidavit of final cost, contract addendum documents, must have been filed for the original contract; taxes cannot have been paid on the improvements pursuant to R.S. 47:4315.A.(4); and a renewal application form shall be submitted within six months prior to the expiration date of the original contract. The following documentation should be submitted:

1. a written, notarized certification from the applicant, referencing the original application/contract number, that "taxes have not been paid on improvements exempted under contract number (number), for (owner name), pursuant to R.S. 47:4315, Paragraph A.(4) and the Restoration Tax Abatement Program Rules"; and

2. a renewal fee, pursuant to R.S. 36:104, paid through the department's online portal.

C. The same approval process, as used for the original application and contract, will be followed for renewal contracts. Applications must first be filed with LED. They will then be sent to the local governing authority for approval. If approved by the local governing authority, the application will be submitted to the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:4311-4319.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, LR 18:252 (March 1992), amended by the Department of Economic Development, Office of Business Development, LR 42:224 (February 2016), amended by Louisiana Economic Development, Office of Economic Development, LR 52:

Family Impact Statement

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

Poverty Impact Statement

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

Small Business Analysis

The proposed Rule is not anticipated to have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting the proposed rule to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

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

Public Comments

Interested persons should submit written comments on the proposed Rules to Rodney Barnes through the close of business on Wednesday, April 29, 2026 at Louisiana Economic Development, P.O. Box 94185, Baton Rouge, LA 70804 or via email to Rodney.Barnes@la.gov.

Public Hearing

A meeting for the purpose of receiving the presentation of oral comments on the Notice of Intent will be held at 9:30 a.m. on April 29, 2026 in the LaBelle Conference Room at the LaSalle Building, 617 North 3rd Street, Baton Rouge, LA 70802.

Anne G. Villa
Deputy Secretary/CFO

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: Restoration Tax Abatement Program

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

The proposed rule change is not anticipated to result in any direct material effect on governmental expenditures or savings to state or local governmental units. 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).

The proposed rule change amends the Restoration Tax Abatement Program to add definitions, clarify deadlines related to local governing authority certification and approval, add deadlines related to commercial project periods, update agency and board names, and mandate web-based payment of advanced notification fees. In accordance with the Office of the Governor Executive Order No. JML 25-038, LED reviewed and evaluated these program rules and proposes revisions to update and better align the program guidelines with existing administrative practices and R.S. 47:4311 et. seq.

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

The proposed rule change is not anticipated to materially affect revenue collections for state or local governmental units. The proposed rule change does not change the fee structure of the program, but changes the existing rule to reflect the current administrative practices related to online payments. The proposed rule change sets forth deadlines for the completion of a commercial project and considers a lack of response from governing authorities within 60 days as local approval for applications. Eligibility for tax relief under the program for some applicants may potentially be affected by the amendments related to deadlines, along with corresponding property tax collections associated with expansion, restoration, or improvement projects.

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

Certain program participants may potentially benefit from the new provisions related to a lack of response from local governing authorities, while other participants (commercial projects) face a new four-year deadline for project completion under the proposed rules. The proposed amendments mandate participating entities to submit certain fees and documents via web-based solutions. Costs associated with online submission are expected to be minimal, given that online access and activity have largely become a business standard.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

Anne G. Villa	Alan M. Boxberger
Deputy Secretary/CFO	Legislative Fiscal Officer
2603#026	Legislative Fiscal Office

NOTICE OF INTENT

Louisiana Works
Rehabilitation Services

Rehabilitation Services
(LAC 67:VII.Chapters 1-21)

Louisiana Works, Louisiana Rehabilitation Services (LRS) proposes to amend Chapters 1, 2, 5, 15, 17, and 21 of LAC 67, Social Services, as authorized by R.S. 23:3022. The amendments are promulgated in accordance with provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

The amendments to Chapter 1 of LAC 67 update the name of the designated state agency providing governance and oversight to Louisiana Rehabilitation Services (LRS) from "Louisiana Workforce Commission" to "Louisiana Works" in accordance with Act No. 478 of the 2025 regular legislative session. The amendments propose language for eligibility and ineligibility criteria. The amendments clarify stipulations for Trial Work services. The amendments add language pertaining to the development of Individualized Plans for Employment. The amendments propose changes and clarifying language regarding the financial administration of services provided by LRS. The amendments update the services provided by LRS. The amendments propose language for conditions of case closure. The amendments also update citations of legal authority, and correct spelling and punctuation errors for accuracy throughout the chapter.

The amendments to Chapter 2 of LAC 67 add language to the purpose of Community Rehabilitation Programs (CRP). The amendments update language related to items required in administrative files of a CRP. The amendments clarify language for the governing body. The proposed amendments add criteria requirement for personnel administration and staff development. The amendments change language to clarify monitoring practices, and denial or revocation of vendorship.

The amendments to Chapter 5 of LAC 67 update and add definition of terms. The amendments provide further clarification on the policy of non-discrimination. The amendments include language proposed to clarify the responsibilities of licensed managers and the State Licensing Authority with regard to Business Enterprise operations and standards. The amendments provide clarification on the Title and authority of the Louisiana Blind Vendor's Elected Committee. The amendments also update citations of legal authority and correct spelling and punctuation errors for accuracy throughout the chapter.

The amendments to Chapter 15 of LAC 67 update the name of the designated state agency providing governance and oversight to Louisiana Rehabilitation Services (LRS) from "Louisiana Workforce Commission" to "Louisiana Works" in accordance with Act No. 478 of the 2025 regular legislative session.

The amendments to Chapter 17 of LAC 67 provide federal guidance on the prohibition of sub-granting. The amendments include repealed language that is unnecessary or not applicable to this chapter. The amendments propose replacing the terms of "grantee" and "grant" with "contractor" and "project". The amendments also include changes related to the acquisition of real property and equipment.

The amendments to Chapter 21 of LAC 67 update the name of the designated state agency providing governance and oversight to Louisiana Rehabilitation Services (LRS) from "Louisiana Workforce Commission" to "Louisiana Works" in accordance with Act No. 478 of the 2025 regular legislative session. The amendments include an update to the definition of terms. The amendments also clarify the membership composition of the Blind Vendors Trust Fund Board. The amendments also include the consideration of the Louisiana Blind Vendors Elected Committee with regard to expenditure approval of the fund.

Title 67
SOCIAL SERVICES
Part VII. Rehabilitation Services

Chapter 1. General Provisions

§101. Agency Profile

A. - D. …

E. Nondiscrimination. All programs administered by and all services provided by LRS shall be rendered on a nondiscrimination basis without regard to disability, race, color, sex, religion, age, national origin, duration of residence in Louisiana, or status with regard to public assistance in compliance with all appropriate state and federal laws and regulations to include Title VI of the Civil Rights Act of 1964.

F. Compliance with State Laws, Federal Laws and Regulations, and Departmental Policies and Procedures. Staff shall comply with all state and federal laws, agency and civil service rules and regulations, Title I of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act (ADA) of 1990, as amended (Public Law 101-336).

G. - Q. ...

R. Misrepresentation, Fraud, Collusion, or Criminal Conduct

1. Individuals who obtain access to the services provided by LRS through means of misrepresentation, fraud, collusion, or criminal conduct shall be held responsible for the return of funds expended by LRS on the individual's behalf. Further, such actions shall result in the closure of the individual's vocational rehabilitation case record. Failure on the individual's part to make reparation of funds to the agency may result in legal action being taken by Louisiana Works.

2. In cases in which LRS is in possession of clear evidence of misrepresentation, fraud, collusion, or criminal conduct on the part of the individual for the purpose of obtaining services for which the individual would not otherwise be eligible, the individual's case will be referred to the Louisiana Works general counsel for consultation and/or