

**Title 51**  
**PUBLIC HEALTH—SANITARY CODE**  
**Part IX. Marine and Fresh Water Animal Food**  
**Products**

**Chapter 3. Preparation and Handling of Seafood for Market**

**§318. Handling of Shells of Crustacean and Molluscan Shellfish**

A. No person, firm, or corporation holding or required to hold a permit under §311 of this Part shall engage in the sale or distribution of emptied crustacean or molluscan shells to a “food establishment”, as that term is defined in LAC 51:XXIII.101—except for the cephalothoraxes of specimens of crawfish from which the viscera have been previously removed for the purposes of preparing for service by adding an edible stuffing to the cephalothoraxes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:4(A)(1).

HISTORICAL NOTE: Promulgated by the Department of Health, Office of Public Health, LR 52:982 (June 2026).

Bruce D. Greenstein  
Secretary  
and  
Ralph L. Abraham, MD  
Surgeon General

2606#042

**RULE**

**Department of Health**  
**Office of Public Health**

Retail Food Establishments  
(LAC 51:XXIII.2101)

Under the authority granted by R.S. 40:4 and in accordance with the R.S. 49: 950 et seq., the Administrative Procedure Act, notice is hereby given that the Department of Health, Office of Public Health, has enacted new provisions of LAC 51 *Public Health—Sanitary Code* to address prohibiting the use of crustacean and/or molluscan shellfish shells as food-service containers. These surfaces cannot be adequately cleaned and sanitized for this purpose and this activity increases the risk of cross-contamination and the growth of vegetative pathogens and the production of toxins; it therefore represents a significant hazard to public health.

This Rule language amended §2101.B to stipulate clearly that food service establishments may not use shells of shellfish as food-service containers except in the context of an animal removed briefly from the shell for preparation and then immediately returned to the same shell for single service or the use of a cephalothorax from a crawfish from which the viscera have been previously removed for the purposes of service of crawfish bisque by adding an edible stuffing to the cephalothorax.

**Title 51**  
**PUBLIC HEALTH—SANITARY CODE**  
**Part XXIII. Retail Food Establishments**

**Chapter 21. Equipment and Utensils**

**§2101. General**

**[formerly paragraph 22:13]**

A. ...

B. Mollusk and crustacean shells may not be used as serving containers. This prohibition does not apply to the removal of the animal from the shell for preparation then returning to the same shell for service or the one-time use of a cephalothorax from a crawfish from which the viscera have been previously removed for the purposes of preparing for service by adding an edible stuffing to the cephalothorax.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:4.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of Public Health, LR 28:324 (February 2002), repromulgated LR 28:1417 (June 2002), amended LR 28:2532 (December 2002), amended by the Department of Health, Office of Public Health, LR 43:1392 (July 2017), LR 52:982 (June 2026).

Bruce D. Greenstein  
Secretary  
and  
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2606#043

**RULE**

**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, has amended the rules for the administration of the Restoration Tax Abatement Program. This Rule is hereby adopted on the day of promulgation.

**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 52:982 (June 2026).

## **§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 52:983 (June 2026).

## **§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 52:983 (June 2026).

## **§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 52:983 (June 2026).

#### **§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 52:984 (June 2026).

#### **§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 52:984 (June 2026).

#### **§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 52:984 (June 2026).

### **§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 52:985 (June 2026).

### **§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 52:985 (June 2026).

### **§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 52:985 (June 2026).

### **§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 52:985 (June 2026).

Anne G. Villa  
Deputy Secretary/CFO

2606#030

## **RULE**

### **Department of Wildlife and Fisheries Wildlife and Fisheries Commission**

Administration of the Natural and Scenic Rivers and  
Historic and Scenic Rivers  
(LAC 76:IX.103, 109, 111, 117, and 118)

The Wildlife and Fisheries Commission adopts changes to the Administration of the Natural and Scenic Rivers Program by clarifying allowable timber harvest activities, reducing the evaluation period and the number of publications required by