OFFICE OF THE STATE REGISTER INSERTION ORDER (eff.02/26)

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(SUBMIT A SEPARATE INSERTION ORDER PER DOCUMENT)

☐ **EMERGENCY RULE** ☒ **NOTICE OF INTENT** ☐ **RULE** ☐ **POTPOURRI**

Adoption Date of EMR: _____

Effective Date of EMR: _____

REFER TO INSTRUCTIONS ON REVERSE SIDE

This is your authority to publish the document indicated above in the *Louisiana Register* for (month, year): 11/2026

Office/Board/Commission promulgating this document: Office of Economic Development

Department under which office/board/commission is classified: Louisiana Economic Development

Person whose signature will appear in the publication (at the end of the document): Name: Anne G. Villa

Job Title: Deputy Secretary/CFO

Person to contact regarding this document: Name: Rodney Barnes Phone number: 642-3000

Email: Rodney.Barnes@la.gov Fax number: _____

Short descriptive listing for this document to be used in the *Louisiana Register's* **TABLE OF CONTENTS/INDEX:**
Assessment of Tax-Exempt Pollution Control Equipment

File name: _____

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: ☐

Signature of Agency Head or Designee: Anne G. Villa Digitally signed by Anne G. Villa Date: 2026.11.08 18:48:00 -06'00'

Print Name and Title of Agency Head or Designee: Anne G. Villa, Deputy Secretary/CFO

CERTIFICATION OF AVAILABLE FUNDS **DOCUMENT #** _____

LAGOV AGENCY: I certify the availability of appropriated funds for fiscal year 2027 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.

Business Area: 250 General Ledger: _____ Cost Center: 2501011000 Grant: _____

Fund: 2500000000 WBS: _____ Internal Order: 5950038 Functional Area: _____

NON-LAGOV AGENCY: I certify the availability of appropriated funds for fiscal year 2027 for the payment of the above referenced publication and agree to place corresponding invoice in line for payment upon receipt.

Signature of Agency Head or Designee: Kathy Blankenship Digitally signed by Kathy Blankenship Date: 2026.11.09 09:20:21 -06'00'

Billing Contact Information:

Agency Name: Louisiana Economic Development

Agency Contact Person for Billing: Taylor Richard

Agency E-Mail Address for Billing: Taylor.Richard@la.gov

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

NOTICE OF INTENT

Louisiana Economic Development
Office of Economic Development

Assessment of Tax-Exempt Pollution Control Equipment

(LAC 13:I.Chapter 31)

Louisiana Economic Development ("LED"), 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 repeal Rules for the administration of the Assessment of Tax-Exempt Pollution Control Equipment Program.

In accordance with the Office of the Governor Executive Order No. JML 25-038, LED reviewed and evaluated these program rules and determined them to be obsolete and unnecessary and therefore seeks their repeal.

Title 13
Part I. Financial Incentive Programs
Chapter 31. Assessment of Tax-Exempt Pollution Control Equipment

§3101. Assessment of Tax-Exempt Pollution Control Equipment

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.31.

HISTORICAL NOTE: Adopted by the Board of Commerce and Industry, March 1974, by resolution, repealed by Louisiana Economic Development, Office of Economic Development, LR.

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 Statement

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

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.

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.

Public Comments

Interested persons should submit written comments on the proposed Rules to Rodney Barnes through the close of business on Monday, January 4, 2027, 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 2:00 p.m. on Monday, January 4, 2027, in the LaBelle Conference Room at the LaSalle Building, 617 North 3rd Street, Baton Rouge, LA 70802.

Anne G. Villa
Deputy Secretary/CFO, LED

Title 13
Part I. Financial Incentive Programs
Chapter 31. Assessment of Tax-Exempt Pollution Control Equipment

§3101. Assessment of Tax-Exempt Pollution Control Equipment

~~A. Six months prior to the date of expiration of an industrial tax exemption contract on air or pollution control equipment, the subject company will file with the Board of Commerce and Industry the following information:~~

~~1. four copies of the tax exemption contract covering the equipment;~~

~~2. four copies of the certification by the Louisiana Air and/or Stream Control Commission(s) that the subject equipment is a valid pollution control device;~~

~~3. four certified copies of a rendition of the actual market value of the equipment at the time the tax exemption is to expire, according to the method set forth in Act 69.~~

~~B. Upon receipt of this material it will be reviewed for content by the Board of Commerce and Industry, meeting in regular session, prior to the expiration date of the tax exemption contract.~~

~~C. If the board is satisfied with the information received, it will direct the Executive Director of the Department of Commerce and Industry to issue to the subject company a letter certifying that:~~

~~1. a valid tax exemption contract has existed on subject pollution abatement equipment;~~

~~2. it meets the standards of the appropriate state pollution control agencies;~~

~~3. it appears to qualify under the provisions of Act 69 of 1973 covering the method such pollution control equipment is to be assessed.~~

~~D. The original of this document is to be returned to the subject company, along with one copy each of the items listed in Section I of this resolution. A copy of the letter of certification, together with one copy each of the items in Section I of this resolution, is to be forwarded to the Assessor of the Parish in which subject equipment is located, and a duplicate copy of all material sent to the Louisiana Tax Commission.~~

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.31.

HISTORICAL NOTE: Adopted by the Board of Commerce and Industry, March 1974, by resolution, Louisiana Economic Development, Office of Economic Development, LR.

FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES

Person Preparing Statement:	Rodney Barnes	Dept.:	Louisiana Economic Development
Phone:	225-342-5444	Office:	Office of Economic Development
Return Address:	100 North Street, 9th Floor	Rule Title:	Assessment of Tax-Exempt Pollution Control Equipment
	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 rule 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 Assessment of Tax-Exempt Pollution Control Equipment program (program). The sole authority for this program, R.S. 47:305.31, was repealed July 1, 2005 by Act 345 of the 2025 RS. The proposed repeal better aligns Title 13, Part I, as required by the Office of the Governor Executive Order No. JML 25-038, and aligns with current practices.

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

The proposed rule change is not anticipated to affect revenue collections for state or local governmental units.

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 G. Villa Digitally signed by Anne G. Villa Date: 2026.11.08 18:47:25 -06'00'
Signature of Head or Designee

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

Date of Signature

Legislative Fiscal Officer or Designee

11/9/26
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 Assessment of Tax-Exempt Pollution Control Equipment program (program), which was created to provide an industrial tax exemption on air or pollution control equipment. There has been no participation in this program, as the program has not been implemented within LED for decades since the sole authority for the rule, R.S. 47:305.31, was repealed July 1, 2005 by Act 345 of the 2025. In accordance with the Office of the Governor Executive Order No. JML 25-038, LED reviewed and evaluated this program rule and proposes the following revisions to update and better align the program guidelines with existing administrative practices and R.S. 47:4311 et. seq.

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

In accordance with the Office of the Governor Executive Order No. JML 25-038, LED reviewed and evaluated this program rule and proposes the revisions to update and better align the program guidelines with existing administrative practices and R.S. 47:4311 et. seq.

C. 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 change is not anticipated to result in an increase of governmental 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

D. 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 27	FY 28	FY 29
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 this rule 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 Louisiana Economic Development (LED), brought about by the proposed repeal.

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

SOURCE	FY 27	FY 28	FY 29
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 government 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 27	FY 28	FY 29
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 rule change is not anticipated to affect revenue collections for state or local governmental units.

FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET

III. COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED COMMERCIAL PROPERTY OWNERS, HOMEOWNERS, 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-governmental groups would be directly affected by the proposed rule change, 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 change 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 this rule is not anticipated to impact competition and employment in the public or private sectors.