

F. Grant Award Process

1. Once the LFHP approves the grant application, the homeowner may contract with an LFHP-approved contractor to fortify the home. Once the LFHP-approved contractor completes the fortification work on the home, they must submit a copy of the signed contract to the LFHP with a final invoice. The final invoice must include written verification that the work was completed to the FORTIFIED roof standard and that the total invoiced amount does not include any costs or fees incurred by the contractor for those items identified in R.S. 22:1483.1(B).

2. The home evaluator will perform all required evaluations to confirm that the LFHP-approved contractor completed the work according to the IBHS FORTIFIED roof standard. The IBHS will review the evaluation and determine whether to issue a FORTIFIED designation, which is a written certificate that the home meets the FORTIFIED roof standard.

3. ...

4. The LFHP reserves the right to conduct random inspections.

5. To timely manage the processing of grant applications or to meet funding limitations, the LFHP may establish specific periods when it will accept grant applications.

G. The commissioner may create pilot projects as needed to establish a sustainable distribution system of the program in any geographic area within the State of Louisiana.

H. Coordination with Other Funding Sources

1. Applicants shall report any funds received or anticipated from insurance, disaster relief, or other sources to ensure that the grant only covers actual costs.

2. Insurers shall not reduce settlement payments based on the payment or an LFHP grant.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11 and R.S. 22:1483.1.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 49:698 (April 2023), amended LR 50:1500 (October 2024).

**§18207. Effective Date**

A. Regulation 126, as amended, shall be effective upon final publication in the *Louisiana Register*.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11 and R.S. 22:1483.1.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1501 (October 2024).

Timothy J. Temple  
Commissioner

2410#026

**RULE**

**Department of Insurance  
Office of the Commissioner**

Regulation 130—Insurance Premium Tax Credits for  
Retaliatory Taxes Paid by Certain Domestic Insurers  
(LAC 37:XIII.Chapter 199)

The Department of Insurance, pursuant to the authority of the Louisiana Insurance Code, R.S. 22:1 et seq., and in accordance with the Administrative Procedure Act, R.S.

49:950 et seq., hereby promulgates *Regulation 130—Insurance Premium Tax Credits for Retaliatory Taxes Paid by Certain Domestic Insurers*. Regulation 130 implements the provisions of Act No. 428 of the 2023 Regular Session. The law creates an insurance premium tax refundable credit for retaliatory taxes paid by certain domestic insurers. This Rule is hereby adopted on the day of promulgation.

**Title 37**

**INSURANCE**

**Part XIII. Regulations**

**Chapter 199. Regulation Number 130—Insurance  
Premium Tax Credits for Retaliatory  
Taxes Paid by Certain Domestic Insurers**

**§19901. Purpose**

A. The purpose of this regulation is to implement the provisions of Act No. 428 of the 2023 Regular Session. The law creates an insurance premium tax refundable credit for retaliatory taxes paid by certain domestic insurers.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1501 (October 2024).

**§19903. Applicability and Scope**

A. This regulation applies to Louisiana domestic insurers that are authorized to write and do write insurance in Louisiana on an admitted basis and in at least one other state on an admitted basis as of July 1, 2023.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1501 (October 2024).

**§19905. Definitions**

*Commissioner*—the commissioner of insurance for the State of Louisiana.

*LDI*—the Louisiana Department of Insurance.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1501 (October 2024).

**§19907. Calculation of the Refundable Credit; Proof of  
Credit; Affidavit**

A. Domestic admitted insurers who have paid retaliatory tax based on premiums written in the preceding year shall provide evidence of the retaliatory taxes paid to other states along with Form 836. Evidence may consist of tax returns, invoices, copies of checks, or other documents that support the payment of the retaliatory taxes. Form 836 will be due by April 15th of each year.

B. Within 60 days after receiving all applications of the retaliatory credits, the LDI shall issue a refund for the retaliatory amounts paid by the domestic insurer. The maximum amount of refundable credits shall not exceed nine million dollars per fiscal year for the total of all domestic insurers claiming credits. If the total amount of refundable credits claimed by all eligible domestic insurers exceeds nine million dollars, the refunds shall be made on a pro rata basis to the eligible domestic insurers based upon

the proportion of the total amount paid by each domestic insurer for the preceding year.

C. An affidavit must be included with Form 836 certifying the commissioner that the domestic insurer will use the retaliatory credit refund monies exclusively for Louisiana-specific purposes.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1501 (October 2024).

#### **§19909. Request for Refundable Tax Credit; Dispute Resolution**

A. Domestic insurers seeking a refundable tax credit shall submit a request to the LDI pursuant to R.S.22:836 on Form 836 which shall be designed by the commissioner. The request shall be submitted no later than April 15th of each year. The commissioner may disapprove a tax credit either in whole or in part if the required supporting documents are missing.

B. If the commissioner disapproves in whole or in part, a refundable tax credit filed by a domestic insurer, he shall give written notice to the domestic insurer, stating grounds for disapproval. The notice shall be sent to the address shown on the records of the LDI. The insurer shall have 30 days to dispute the disapproval of the commissioner or supply the missing documentation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1502 (October 2024).

#### **§19911. Effective Date; Implementation**

A. This regulation shall take effect on January 1, 2024. The initial applications for the refundable retaliatory tax credits must be filed by April 15, 2025. This regulation sunsets December 31, 2029. The last applications for the refundable tax credits must be filed by April 15, 2030, for the year of 2029.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, R.S. 22:836, and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 50:1502 (October 2024).

Timothy J. Temple  
Commissioner

2410#033

#### **RULE**

#### **Office of the Lieutenant Governor**

#### **Open Meetings Accessibility and Accommodations (LAC 4:XXIII.501)**

In accordance with the provisions of R.S. 49:950 et seq.), the Office of the Lieutenant Governor (OLG) adopts LAC 4:XXIII.501. The Rule is to accommodate people with disabilities so that they may participate via electronic means in public meetings of public bodies placed

in the OLG. Such rulemaking is required pursuant to Act 393 of the 2023 Regular Session of the Louisiana Legislature, specifically R.S. 42:14(E)(4) and R.S. 42:17.2.1(B). This Rule is hereby adopted on the day of promulgation.

#### **Title 4**

#### **ADMINISTRATION**

#### **Part XXIII. ADA Accessibility**

#### **Chapter 5. Office of the Lieutenant Governor**

#### **§501. Open Meetings Accessibility and Accommodations**

A. All public bodies placed within the Office of the Lieutenant Governor shall provide for access to and participation in open meetings held by the public body via electronic means on an individualized basis to people with disabilities.

B. People with disabilities means any of the following:

1. a member of the public with a disability recognized by the Americans with Disabilities Act (ADA) or a designated caregiver of such person; or

2. a member of the public body with an ADA-qualifying disability.

C. People with disabilities interested in participating in the open meeting via electronic means should submit such request to the designated agency representative listed on the written public notice of the open meeting, in advance of the applicable meeting.

D. As soon as possible, but no later than the start of the open meeting, the public body shall provide the requestor the teleconference phone number and/or video conference link (with the passcode, if applicable) to accommodate the requestor's participation in the open meeting.

E. People with disabilities interested in providing written comments on agenda items shall be permitted by the public body to submit such comments to an address, email address, or other portal that is specifically described by the public body in the written public notice of its meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14 and R.S. 42:17.2.1.

HISTORICAL NOTE: Promulgated by the Office of the Lieutenant Governor, LR 50:1502 (October 2024).

Nancy Watkins  
Undersecretary

2410#040

#### **RULE**

#### **Department of Revenue Tax Policy and Planning Division**

#### **Restaurant Oyster Shell Recycling Tax Credit (LAC 61:I.1933)**

Under the authority of R.S. 47:1511 and 6043, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, adopts LAC 61:I.1933 to effectively administer R.S. 47:6043 relative to the restaurant oyster shell recycling tax credit.