

Amend	Section 312.10 Installation, Inspection and Testing of Backflow Prevention Assemblies, Barometric Loops and Air Gaps.	Installation, inspection and testing shall comply with Sections 312.10.1 through 312.10.3.
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Amend	Section 403.1.1.	
Amend	Exceptions	
Amend	Item (2.)	Where multiple-user facilities are designed to serve all genders, the minimum fixture count shall be calculated 100 percent, based on total occupant load. In such multiple-user facilities, each fixture type shall be in accordance with ICC A117.1 and each urinal that is provided shall be located in a room, created by walls from floor to ceiling, with a solid door.
Adopt	Item (4)	Child day care occupancies shall not be required to have bathtubs or showers.
Amend	Section 403.2, Separate facilities.	
Amend	Exception	
Amend	Item (6.)	Separate facilities shall not be required where rooms, created by walls from floor to ceiling, with a solid door, having both water closets and lavatory fixtures are designed for use by both sexes and privacy for water closets is provided in accordance with Section 405.3.4. Urinals shall be located in a room, created by walls from floor to ceiling, with a solid door.
Adopt	Item (7.)	Separate facilities shall not be required for existing tenant spaces under 1800 sq. ft. where the occupancy classification is either B or M.
Amend	Section 403.3 Employee and public toilet facilities.	
Amend	Exception	
	Item 2	Structures and tenant spaces intended for quick transactions, including takeout, pickup and drop-off, having a public access area less than or equal to 300 square feet (28 m ²) and shall be prohibited from containing public tables or chairs on the premises.
Amend	Section 403.3.3, Location of Toilet Facilities in Occupancies other than Malls and Educational Buildings.	In occupancies other than covered and open mall buildings, and educational buildings, the required public and employee toilet facilities shall be located not more than one story above or below the space required to be provided with toilet facilities, and the path of travel to such facilities shall not exceed a distance of 500 feet (152 m).
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Adopt	Section 1604.1, General.	Every mobile/manufactured home and travel trailer site shall be provided with an individual branch water service line delivering potable water.
Adopt	Section 1604.2, Water Service Lines.	Water service lines to each travel trailer site shall be sized to provide a minimum of 8 gpm (0.505 L/s) at the point of connection with the trailer's water distribution system. Water service lines to each mobile/manufactured home site shall be sized to provide a minimum of 17 gpm (1.1 L/s) at the point of connection with the mobile/manufactured home's water distribution system. All water service lines shall be a minimum of 3/4 inch. A separate service shutoff valve shall be installed on each water service line. In instances where a backflow prevention device or assembly is installed on the water service line (see Section 608.16.23), the shutoff valve shall be located on the supply side of the device or assembly.
Adopt	Section 1604.3, Water Service Connections.	The water service connection from the water service line to the mobile/manufactured home or travel trailer site shall be not less than 1/2-inch diameter.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1730.22(C) and (D) and 40:1730.26(1) and Act836 of the 2014 of the Regular Louisiana Legislative Session.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, State Uniform Construction Code Council, LR 33:291 (February 2007), amended LR 34:93 (January 2008), LR 34:883 (May 2008), LR 34:2205 (October 2008), LR 35:1904 (September 2009), LR 36:2574 (November 2010), effective January 1, 2011, LR 37:601 (February 2011), LR 37:913 (March 2011), repromulgated LR 37:2187 (July 2011), repromulgated LR 37:2726 (September 2011), LR 37:3065 (October 2011), LR 38:1994 (August 2012), amended by the Department of Public Safety and Corrections, Uniform Construction Code Council, LR 39:1825 (July 2013), LR 39:2512 (September 2013), LR 40:2609 (December 2014), amended by the Department of Public Safety and Corrections, Office of State Fire Marshal, LR 41:2386 (November 2015), amended by the Department of Public Safety and Corrections, Office of State Fire Marshal, Uniform Construction Code Council, LR 42:1672 (October 2016), LR 44:81 (January 2018), repromulgated LR 45:919 (July 2019), amended LR 45:1794 (December 2019), LR

46:1611 (November 2020), amended LR 48:2589 (October 2022), LR 50:417 (March 2024).

Chief Daniel H. Wallis
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RULE

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

**Election of Pass-Through Entities
(LAC 61:I.1001)**

Under the authority of R.S. 47:1511, 287.732.2, 300.6 and 300.7, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, amends LAC 61:I.1001.

The purpose of the Rule is to implement Act 450 of the 2023 Regular Session of the Louisiana Legislature relative to the pass-through entity election pursuant to R.S. 47:287.732.2.

The Rule is written in plain language in an effort to increase transparency. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 10. Income: Pass-Through Entities

§1001. Election of Pass-Through Entities

- A. - B.3.a.ii. ...
- iii. Repealed.
- iv. formation documents of the entity such as the Articles of Incorporation, Partnership Agreement or Operating Agreement which specifically set forth how profits, losses and other tax items are distributed to the owners; and
- v. a list of all unused Louisiana net operating losses, tax credit balances and other tax items earned at the entity level prior to the election.
- vi. Repealed.
- B.4. - C.3. ...
- a. Repealed.
- b. Schedule K-1s as actually issued to the owners of the entity for the taxable year as well as Louisiana Form R-6981, *Statement of Owner's Share of Entity Level Tax Items*, reflecting any income that remains taxable to the entity's owners in Louisiana after the election such as dividends and interest; and
- c. Louisiana Form R-6982, *Schedule of Tax Paid if Paid by Owner*, calculating how much tax would have been due if the entity had passed the income through to its owners and the tax had been paid at the owner level.
4. Modification of Income and Loss
- a. Taxpayers with an ownership interest in an entity making the election shall make a modification, as follows:
- i. Resident individual taxpayers shall make a modification on Schedule E of their Louisiana Form IT-540, *Louisiana Resident Income Tax Return*, in accordance with R.S. 47:297.14. A non-resident or part-year resident shall make the modification on the Nonresident and Part-Year Resident (NPR) Worksheet of the Louisiana Form IT-540B, *Louisiana Nonresident and Part-Year Resident Income Tax Return*.
- ii. Resident and nonresident trusts or estates shall make a modification on Lines 2D and 3D and Schedule A, respectively, of their Louisiana Form IT-541, *Fiduciary Income Tax Return*.
- b. The modification shall be made for all income or loss of the entity that was included by the individual or fiduciary owners in the calculation of federal adjusted gross income or federal taxable income, respectively, but which is being taxed at the entity level for Louisiana income tax purposes after the election is made.
- c. The modification shall not be made for any income or loss that remains taxable for Louisiana individual or fiduciary income tax purposes to the entity's owners, such as interest income and dividend income.

d. For calculation purposes, individual or fiduciary income taxpayers with an ownership interest in an entity making the election shall submit a *pro forma* Federal Form 1040 or 1041, respectively, that excludes any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620.

C.5. - C.6.b. ...

D. Termination of the Election. Entities who make the election pursuant to R.S. 47:287.732.2, may apply to the secretary of the Department of Revenue to terminate the election. Any such termination request requires the written approval of more than one-half of the ownership interest based upon capital account balances on the date the request is submitted. A taxpayer may request a termination of the election by electronic submission of Louisiana Form R-6983, *Termination of the Pass-Through Entity Tax Election*, and satisfying the requirements of either method of termination, as follows:

1. The secretary may terminate the election if the entity shows a material change in circumstances.

a. - b. ...

c. The request to terminate the election shall include a written explanation of the material change which warrants termination.

d. Once the entity has filed a Louisiana income tax return for a taxable year for which the election has been made or a subsequent taxable year, the secretary shall not grant a termination of the election to apply to such taxable year for which a return has already been filed.

2. A taxpayer may terminate the election by filing an application for prospective termination.

a. For purposes of this Paragraph, an application shall be considered timely and complete when all required documentation has been submitted on or before November 1 prior to the close of the taxable year for calendar year filers or sixty days prior to the close of the taxable year for fiscal year filers.

3. An entity applying for termination under either method provided in this Subsection must provide the Department either:

a. A resolution signed by secretary of the corporation or equivalent officer manager verifying that more than one-half the ownership interest in the entity based upon capital account balances approved the election, or

b. Other written proof that more than one-half the ownership interest in the entity based upon capital account balances approved the request for termination.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.732.2, 300.6, 300.7 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 46:43 (January 2020), amended by the Department of Revenue, Policy Services Division, LR:48:2991(December 2022); amended by the Department of Revenue, Tax Policy and Planning Division, LR:50:419 (March 2024).

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Secretary

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