

SENATE BILL NO. 28

BY SENATOR TALBOT AND REPRESENTATIVES BAYHAM, BILLINGS,  
CHASSION, ORGERON AND WILLARD

1 AN ACT

2 To enact R.S. 47:6044, relative to income tax credits; to establish an income tax credit  
3 program for expenses related to fortifying a roof; to provide for definitions; to  
4 provide for the amount of the credit; to provide for an annual cap; to provide for the  
5 administration of the cap; to provide for an application process, certification, and  
6 administration of the credit; to provide for application of the credits; to provide for  
7 the recovery and recapture of credits; to authorize the promulgation of rules; to  
8 provide for applicability; to provide for an effective date; and to provide for related  
9 matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:6044 is hereby enacted to read as follows:

12 **§6044. Louisiana Fortified Roof Tax Credit Program**

13 **A. Definitions. For purposes of this Section:**

14 **(1) "Department" means the Louisiana Department of Revenue.**

15 **(2) "Qualified expenses" means the cost of purchase and installation paid**  
16 **by a taxpayer to meet or exceed the fortified roof standard established by the**  
17 **Insurance Institute for Business and Home Safety on qualifying property.**  
18 **Qualified expenses shall not include permit, inspection, and other similar costs**  
19 **necessary to obtain Insurance Institute for Business and Home Safety**  
20 **certification.**

21 **(3) "Qualifying property" means insurable property, as defined in R.S.**  
22 **22:1483, owned by a resident taxpayer and on which the resident taxpayer has**  
23 **a homestead exemption. Qualifying property shall not include new construction**  
24 **homes, condominiums, and mobile homes.**

25 **(4) "Secretary" means the secretary of the Louisiana Department of**  
26 **Revenue.**

1           B. Administration of the credit. (1) There is hereby allowed a  
2           nonrefundable credit against individual income tax for qualified expenses  
3           incurred on or after July 1, 2025, for the installation of a fortified roof meeting  
4           or exceeding the fortified roof standard established by the Insurance Institute  
5           for Business and Home Safety.

6           (2) The credit shall be equal to the total amount of qualified expenses  
7           paid by the resident taxpayer and certified by the Insurance Institute for  
8           Business and Home Safety, not to exceed ten thousand dollars per resident  
9           taxpayer. In no event shall a qualifying property be eligible for more than one  
10           tax credit authorized pursuant to this Section.

11           (3) The credit shall be earned when certified by the Insurance Institute  
12           for Business and Home Safety.

13           (4)(a) The total amount of credits issued pursuant to the provisions of  
14           this Section shall not exceed ten million dollars per fiscal year.

15           (b) The issuance of tax credits authorized by this Section shall be on a  
16           first-come, first-served basis. If the total amount of credits issued in a particular  
17           fiscal year exceeds the amount of tax credits authorized for that year, the  
18           department shall treat the excess as having been applied for on the first day of  
19           the subsequent year.

20           (c) The department shall treat all requests received on the same business  
21           day as received at the same time. If the aggregate amount of the requests  
22           received on a single business day exceeds the total amount of available tax  
23           credits, the department shall issue tax credits on a pro rata basis.

24           C. Application of the credit. Taxpayers that earn a tax credit shall claim  
25           the credit on their individual income tax return for the taxable period in which  
26           the credit is earned. If the total amount of tax credits certified exceeds the  
27           amount of such taxes due, any unused credit may be carried forward as a credit  
28           against subsequent tax liability for a period not to exceed three years.

29           D. Application Process, Certification, and Administration. (1) A resident  
30           taxpayer seeking a tax credit pursuant to this Section shall submit an

1 application on a form prescribed by the department. The application period  
2 shall begin on January first and conclude on June thirtieth of the calendar year  
3 following the calendar year in which the credit is earned. The taxpayer shall  
4 submit a copy of the certificate issued by the Insurance Institute for Business  
5 and Home Safety certifying compliance with the fortified roof building  
6 standards when applying for the tax credit. The taxpayer shall attach all  
7 required documentation to the application.

8 (2) The department shall review the application and any other  
9 information deemed necessary for determination of the qualified expenses  
10 eligibility.

11 E.(1) Recapture of credits. If the department or the secretary find that  
12 expenses for which a taxpayer received credits pursuant to this Section were not  
13 for qualifying expenditures for a credit, then the taxpayer's state income tax for  
14 such taxable period shall be increased by such amount necessary for the  
15 recapture of credit provided by this Section.

16 (2)(a) Recovery of credits by the Department of Revenue. Credits  
17 granted to a taxpayer, but later disallowed, may be recovered by the secretary  
18 through any collection remedy authorized by R.S. 47:1561 and initiated within  
19 three years from December thirty-first of the year in which the credit was  
20 taken.

21 (b) The only interest that may be assessed and collected on recovered  
22 credits is interest determined in accordance with R.S. 47:1601(A)(2), which shall  
23 be computed from the original date of the return on which the credit was taken.

24 (3) The provisions of this Subsection are in addition to and shall not limit  
25 the authority of the secretary to assess or to collect under any other provision  
26 of law.

27 F. The department shall promulgate rules in accordance with the  
28 Administrative Procedure Act to establish the policies for administration of the  
29 eligibility criteria and any other matters necessary to carry out the purpose of  
30 this Section.

1                    **G. A taxpayer shall not receive a tax credit pursuant to this Section if a**  
 2                    **grant amount is received by the taxpayer pursuant to the provisions of R.S.**  
 3                    **22:1483.1.**

4                    **H. A taxpayer shall not receive any other state tax credit, exemption,**  
 5                    **exclusion, deduction, or any other tax benefit for which the taxpayer has**  
 6                    **received a tax credit pursuant to this Section.**

7                    **I. No credit shall be earned pursuant to the provisions of this Section**  
 8                    **after December 31, 2031.**

9                    Section 2. The provisions of this Act shall apply to qualifying expenses paid on or  
 10                    after July 1, 2025.

11                    Section 3. This Act shall become effective upon signature by the governor or, if not  
 12                    signed by the governor, upon expiration of the time for bills to become law without signature  
 13                    by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 14                    vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 15                    effective on the day following such approval.

---

PRESIDENT OF THE SENATE

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_