

C. Fee. The fee for issuance of a military surplus motor vehicles specialty license plate shall be the standard motor vehicle license tax imposed by article VII, section 5 of the constitution of Louisiana, based upon the make and model of the military surplus vehicle. The plates are subject to regular renewal requirements.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 32:667(A).

**HISTORICAL NOTE:** Promulgated by the Department of Public Safety and Corrections, Office of Motor Vehicles, LR 44:2217 (December 2018).

Lt. Col. Jason Starnes  
Chief Administrative Officer

1812#020

**RULE**

**Department of Public Safety and Corrections  
Office of the State Fire Marshal  
Uniform Construction Code Council**

**Uniform Construction Code—Tiny Houses (LAC 17:I.107)**

In accordance with the provisions of R.S. 40:1730.26 and R.S. 40:1730.28, relative to the authority of the Louisiana State Uniform Construction Code Council (LSUCCC) to promulgate and enforce rules and in accordance with R.S. 49:953(B), the Administrative Procedure Act, the Department of Public Safety and Corrections, Office of the State Fire Marshal, Louisiana State Uniform Construction Code Council (LSUCCC) has amended LAC 17:I.107. The purpose of amending the current Rule is to add the 2018 International Residential Code (IRC), Appendix Q, Tiny Houses, to the Uniform Construction Code. The Rule allows for the inspection and permitting of said homes in any jurisdiction in the state. It also allows for the inspection of tiny houses on-site and at manufacturing facilities, making them eligible for a residential permit. This Rule is hereby adopted on the day of promulgation.

**Title 17**

**CONSTRUCTION**

**Part I. Uniform Construction Code**

**§107. International Residential Code  
(Formerly LAC 55:VI.301.A.3.a)**

A.1. *International Residential Code*, 2015 Edition, not including Parts I-Administrative, and VIII-Electrical. The applicable standards referenced in that code are included for regulation of construction within this state. The enforcement of such standards shall be mandatory only with respect to new construction, reconstruction, additions to homes previously built to the *International Residential Code*, and extensive alterations. 2018 International Residential Code, Appendix Q, Tiny Houses, with inspections on site and or in the manufacturing plant as required by the LSUCCC regulations. Appendix J, Existing Buildings and Structures, may be adopted and enforced only at the option of a parish, municipality, or regional planning commission.

1.a. - 6.b. ...

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 40:1730.22(C) and (D) and 40:1730.26(1).

**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 41:2383 (November 2015), amended LR 42:1672 (October 2016), amended by the Department of Public Safety and Corrections, Office of the State Fire Marshal, Uniform Construction Code Council, LR 44:79 (January 2018); amended LR 44:2218 (December 2018).

Lt. Colonel Jason Starnes  
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**RULE**

**Department of Revenue  
Policy Services Division**

**Sourcing of Sales other than Sales of Tangible Personal Property; Exclusion of Certain Sales of Tangible Personal Property from the Sales Factor (LAC 61:I.1135 and 1136)**

Under the authority of R.S. 47:1511 and R.S. 47:287.95 and pursuant to the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.1135 and 1136.

The primary purpose of these regulations is to implement Act 8 of the 2016 Second Extraordinary Session of the Louisiana Legislature. 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 11. Corporation Income Tax**

**§1135. Sourcing of Sales other than Sales of Tangible Personal Property**

A. General. R.S. 47:287.95(L) provides for the inclusion in the numerator of the sales factor of sales other than sales of tangible personal property.

B. Market-Based Sourcing. Sales other than sales of tangible personal property are sourced to Louisiana if and to the extent that the taxpayer's market for the sales is in Louisiana. In general, the provisions in this section establish rules for:

1. determining whether and to what extent the market for a sale other than the sale of tangible personal property is in Louisiana,
2. reasonably approximating the state or states of assignment where the state or states cannot be determined,
3. excluding certain sales of intangible property from the numerator and denominator of the receipts factor pursuant to R.S. 47:287.95(L)(1)(e), and
4. excluding sales from the numerator and denominator of the sales factor, pursuant to R.S. 47:287.95(M), where the state or states of assignment cannot