

employs them, in accordance with the terms of the employment agreement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:950.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Corrections Services, LR 34:1927 (September 2008), amended LR 36:531 (March 2010), LR 38:1253 (May 2012), LR 40:2600 (December 2014), LR 41: 1307 (July 2015), LR 45:69 (January 2019), LR 48:

Family Impact Statement

Amendment to the current Rule should not have any known or foreseeable impact on family formation, stability or autonomy, as described in R.S. 49:972.

Poverty Impact Statement

The proposed Rule should not have any known or foreseeable impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule should not have any known or foreseeable costs and/or benefits to directly affected persons, small businesses, or non-governmental groups.

Provider Impact Statement

The proposed Rule should not have any known or foreseeable impact on providers as defined by HCR 170 of the 2024 Regular Legislative Session.

Public Comments

Written comments may be addressed to Natalie Laborde, Executive Counsel, Department of Public Safety and Corrections, P. O. Box 94304, Baton Rouge, LA 70804 until 4:30 p.m. on February 9, 2022.

James M. Le Blanc
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Offender Incentive Pay and Other Wage Compensation

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed revisions regarding offender incentive pay and the recategorization and creation of certain positions will result in an increase in self-generated revenue expenditures for the Department of Public Safety & Corrections (DPS&C); however, such costs are indeterminable.

The proposed rules will increase the incentive pay for Tutors in some instances, decrease the incentive pay in others, and create new categories of incentive pay. The net fiscal impact associated with the incentive pay adjustments is indeterminable as it is unknown what number of future Tutors will be assigned to each category. In addition, the proposed rules will combine multiple mentor programs across correctional facilities and reclassify mentor positions; the increase in the number of inmates classified as Certified Mentors will result in an indeterminable increase in costs. Finally, the proposed rules create the new position of Facilitator with a pay rate of \$0.20 per hour, which will result in an increase in the expenditures. The department estimates there will be no more than twenty Facilitators per correctional facility; actual costs are indeterminable and will depend upon the number of participants and hours worked.

Offender incentive pay is funded through self-generated revenue through the Division of Prison Enterprises.

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

There will be no effect on revenue collections of state or local governmental units as a result of the proposed rule changes.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

Offenders who receive an increase in their hourly pay will experience economic benefits; however, some offenders will experience an economic loss due to the decrease in their hourly pay as a result of the proposed rules. Other offenders will have the opportunity to receive incentive pay with the creation of new categories.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no estimated effect on competition and employment as a result of the proposed rule changes.

Thomas C. Bickham, III
Undersecretary
2202#010

Alan M. Boxberger
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Revenue
Policy Services Division**

Income: Withholding Tax (LAC 61:I.1515)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and Act 285 of the 2021 Regular Session of the Louisiana Legislature, and R.S. 47:114, 114.1, 1511, 1520(A)(2) the Department of Revenue, Policy Services Division, (“the Department”), gives notice that rulemaking procedures have been initiated to amend LAC 61:I.1515. Louisiana Revised Statute 1520(A)(2) authorizes the Secretary the discretion to require electronic filing of tax returns or reports by administrative rule promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq.

The purpose of this regulation is to amend the rule on Mandatory Electronic Filing of Tax Returns to conform to the return reporting requirements set forth under Louisiana Revised Statute 47:114.1 as authorized by Act 285 of the 2021 Regular Session of the Louisiana Legislature. Specifically, this proposed amendment requires service recipients who file 50 or more Federal Form 1099-NEC to file such forms electronically using the electronic format prescribed by the department.

Title 61

REVENUE AND TAXATION

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

Chapter 15. Income: Withholding Tax

**§1515. Withholding Tax Statements and Returns—
Electronic Filing Requirements**

A. - C. ...

a. Service recipients that file 50 or more Federal Form 1099-NECs due on or after January 1, 2022, are required to electronically file Federal Form 1099-NECs using the electronic format prescribed by the department.

D. - E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:114, R.S. 47:287.614, R.S. 47:609, R.S. 47:1511 and R.S. 47:1520(A)(2).

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:2204 (October 2009), LR 38:2382 (September 2012), amended LR44:1638 (September 2018), amended by the Department of Revenue, Policy Services Division, LR 48:

Family Impact Statement

The proposed amendments to LAC 61:I.1515, regarding return reporting requirements for Income Tax withholding, should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of this proposed rule will have no known or foreseeable effect on:

1. The stability of the family.
2. The authority and rights of parents regarding the education and supervision of their children.
3. The functioning of the family.
4. Family earnings and family budget.
5. The behavior and personal responsibility of children.
6. The ability of the family or a local government to perform this function.

Poverty Statement

This proposed regulation will have no impact on poverty as described in R.S. 49:973.

Small Business Analysis

It is anticipated that this proposed amendment should not 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 this proposed amendment to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed amendment will have no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Christina Junker, Attorney, Policy Services Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4:00 p.m., Friday, March 25, 2022.

Public Hearing

A public hearing will be held on Monday, March 28, 2022, at 10:00 a.m. in the LaBelle Room, on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Kevin Richard
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Income: Withholding Tax

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

Implementation of this proposed rule amendment will result in approximately \$51,360 of programming and testing costs to redesign the current web application for electronic filing. This proposed rule amends the rule requiring electronic filing of withholding tax statements and returns. Specifically, this proposed amendment requires service recipients who file 50 or more federal 1099-NEC forms to file such forms electronically with the Louisiana Department of Revenue (LDR).

Local governmental units are not affected by this proposal.

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

There is no anticipated direct material effect on governmental revenues as a result of this proposed rule amendment.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

Although LDR cannot determine the additional costs incurred by these service recipients to comply with this change, any costs are expected to be minimal, as online access and activity has largely become a business standard. These filers may incur costs to the extent that additional fees are charged by tax preparers or tax preparation software companies.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule amendment is not anticipated to have any effect on competition or employment.

Kevin J. Richard
Secretary
2202#026

Alan M. Boxberger
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Domesticated Aquatic Organisms (LAC 76:VII.Chapter 9)

Editor's Note: This Notice of Intent is being repromulgated to correct a manifest typographical error. The original document may be viewed on pages 1607-1609 of the October 20, 2021 edition of the *Louisiana Register*.

Under the authority of R.S. 56:411, et seq., and in accordance with the provisions of the Administrative Procedure Act, La. R.S. 49:950, et seq., the Wildlife and Fisheries Commission hereby advertises its intent to add and update permit fees as mandated in Act 356 of the 2021 Legislative Session. Additional definitions were added to this Rule which further define the permits as updated in law. The associated fees serve to offset departmental costs for required inspection and oversight.

The secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of