

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 32:461.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 50:420 (March 2024).

Kevin J. Richard, CPA
Secretary

2403#025

RULE

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

**Open Meetings via Electronic Means
(LAC 61:III.Chapter 2)**

Under the authority of R.S. 42:14(E), 42:17.2 and 47:1511, 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:III.201, 203, 205, and 207 relative to Louisiana's open meetings law.

Act 393 of the 2023 Regular Session amended R.S. 42:17.2 of Louisiana's Open Meetings law to permit certain, eligible public bodies and agencies to conduct its open meetings via electronic means (e.g., videoconference or teleconference). Regardless of its eligibility status, agencies are required by R.S. 42:14(E) to provide electronic or alternate participation in open meetings as an ADA accommodation for people with disabilities. In order to implement such provisions, R.S. 42:14(E) requires agencies to promulgate rules in accordance with the Administrative Procedures Act. The Department of Revenue meets the criteria set forth in R.S. 42:17.2 for eligibility to conduct open public meetings via electronic means. Therefore, the primary purpose of this regulation is to promulgate rules as required by R.S. 42:14(E) and R.S. 42:17.2. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions

**Chapter 2. Open Meetings via Electronic Means
Policy**

§201. Postings Prior to Meeting via Electronic Means

A. The Department of Revenue shall provide notice in accordance with R.S. 42:17.2 on the department's website at www.revenue.louisiana.gov.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:421 (March 2024).

**§203. Electronic Meeting Requirements and
Limitations**

A. For any meeting conducted via electronic means, the Department of Revenue shall ensure compliance with all requirements outlined in R.S. 42:17.2(C).

B. An online archive of any open meetings conducted via electronic means shall be maintained and available for two years on the agency's website at www.revenue.louisiana.gov.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:421 (March 2024).

§205. Disability Accommodations

A. Although an open meeting may be scheduled as in-person, the Department of Revenue is obligated to provide for participation via electronic means on an individualized basis by people with disabilities.

B. People with disabilities are defined as any of the following:

1. a member of the public with a disability recognized by the Americans with Disabilities Act (ADA);
2. a designated caregiver of such a person; or
3. a participant member of the agency with an ADA-qualifying disability.

C. The Department of Revenue shall ensure that the written public notice for an open meeting, as required by R.S. 42:19, includes the name, telephone number and email address of the designated agency representative to whom a disability accommodation may be submitted.

D. The requestor with an accommodation will receive a teleconference and/or video conference link for participation via electronic means as soon as possible following receipt of the request, but no later than the start of the scheduled meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:421 (March 2024).

Kevin J. Richard, CPA
Secretary

2403#019

RULE

**Department of Treasury
State Bond Commission**

Meetings via Electronic Means (LAC 71:III.2501)

In accordance with R.S. 49:950 et seq., R.S. 42:14, and R.S. 42:17.2, the State Bond Commission has adopted the following Rule, which amends LAC 71:III.2501-2507. This Rule amends previously adopted virtual meeting rules so that the State Bond Commission may conduct meetings via electronic means in accordance with Act 393 of the 2023 Regular Session of the Legislature. The Rule, much like the previous rule, provides for regulations and procedures to allow the public to participate via electronic means in State Bond Commission meetings that are held electronically. The first Section of the Rule provides for agency eligibility. The second Section of the Rule provides for postings prior to conducting a meeting via electronic means. The third Section provides for electronic meeting requirements and limitations. The final Section provides for disability accommodations. This Rule is hereby adopted on the day of promulgation.