

## NOTICE OF INTENT

### Department of Revenue Tax Policy and Planning Division

#### Open Meetings via Electronic Means (LAC 61:III.201, 203, 205, 207)

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, proposes to adopt 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. Therefore, the primary purpose of this proposed regulation is to promulgate rules as required by R.S. 42:14(E) and R.S. 42:17.2.

### Title 61

### REVENUE AND TAXATION

#### Part III. Administrative and Miscellaneous Provisions

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

##### §201. Agency Eligibility

A. 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.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:17.2 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 49:

##### §203. 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](http://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 49:

##### §205. 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](http://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 49:

##### §207. 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. Upon receipt of an accommodation request, the designated agency representative shall only ask if the requestor has an ADA-qualifying disability or is a caregiver of such a person

(yes or no). The requestor shall not be required to complete a medical inquiry form or disclose the actual impairment or medical condition to support a disability accommodation request.

E. The designated agency representative shall provide the requestor with the accommodation, including the 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 49:

#### **Family Impact Statement**

The proposed Rule 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 Rule will have no foreseeable impact on poverty as described in R.S. 49:973.

#### **Small Business Analysis**

The proposed Rule is not expected to 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 Rule 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., Wednesday, December 20, 2023.

#### **Public Hearing**

A public hearing will be held on Thursday, December 21, 2023, at 10:00 AM in the River Room, on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802. Should individuals with a disability need an accommodation in order to participate, contact Christina Junker at the address given above in the Public Comments section, by phone at (225) 219-7823, or by e-mail at christina.junker2@la.gov.

**Kevin J. Richard, CPA**  
**Secretary, Department of Revenue**

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**Kevin J. Richard, CPA**  
**Secretary, Department of Revenue**

**Fiscal and Economic Impact Statement  
For Administrative Rules**

Person preparing  
statement:  
Phone:  
Return Address:

Dana Gibson  
(225) 219-2174  
617 North Third Street  
Baton Rouge, LA 70802

Department: Revenue  
Office: External Reporting Division  
Rule Title: LAC 61:III.201, 203, 205, 207  
Date Rule  
Takes Effect: March 20, 2024

**Summary**

In accordance with Section 953 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. The following summary statements, based on the attached worksheets, will be published in the *Louisiana Register* with the proposed agency rule.

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

**The purpose of this proposed rule is to implement the provisions of La. R.S. 42:14(E) and 42:17.2 enacted by ACT 393 of the 2023 Regular Session of the Louisiana Legislature. La. R.S. 42:14(E) requires agencies (with certain exceptions) to provide electronic or alternate participation in open meetings as an ADA accommodation for people with disabilities. Additionally, La. R.S. 42:17.2 was amended to permit certain, eligible public bodies and agencies to conduct open meetings via electronic means (e.g., videoconference or teleconference).**

Louisiana Department of Revenue's (LDR) implementation costs are expected to be minimal. Zoom is the predominant video conference software utilized by state agencies. The cost for a commercial Zoom license starts at \$150 per year but may be higher depending on the needs of the meeting. Alternatives such as Skype and GoTo Meeting are also available. Additional features such as captioning and webinar software to provide moderated public participation may pose additional costs. For example, a Zoom Webinars license for up to 500 attendees costs \$690 per year. An online archive of any open meetings conducted via electronic means shall be maintained and available for two years on the agency's website.

**The agency currently has sufficient funding to implement the proposed rule.**

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

**The proposed rule is not anticipated to have any effect on revenue collections of state or local governmental units.**

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES OR NON-GOVERNMENTAL GROUPS (Summary)

**There are no anticipated costs to directly affected persons, small businesses, or non-governmental groups. To the extent someone is able to attend a meeting via electronic means that might not otherwise be able to, an economic impact may result.**

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

**There is no anticipated impact on competition or employment.**

\_\_\_\_\_  
Signature of Agency Head or Designee

**Kevin J. Richard, Secretary**

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Typed Name and Title of Agency Head or Designee

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Date of Signature

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Legislative Fiscal Officer Designee

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Typed Name of Legislative Fiscal Officer Designee

\_\_\_\_\_  
Date of Signatur