

**Title 61**  
**REVENUE AND TAXATION**

**Part III. Department of Revenue; Administrative Provisions and Miscellaneous**  
**Chapter 1. Agency Guidelines**  
**§101. Policy Statements**

A. - C.2.c.iv(c)(ix). ...

D. Other Types of Policy Guidance

1. Policy and Procedure Memoranda

a. A Policy and Procedure Memorandum (PPM) is an internal document providing internal administrative or management guidance to employees. A PPM does not have the force and effect of law and is not binding on the public. It does not focus on taxpayers' substantive or procedural rights or obligations. It is binding on employees.

b. A PPM may be issued for any of the following reasons:

i. to notify employees of internal policies that apply only to employees and do not apply to taxpayers;

ii. to notify employees of internal procedures and instructions that do not apply to taxpayers; or

iii. to inform employees of internal programs that affect only employees.

c. A PPM may not be the appropriate policy statement if:

i. a taxpayer's substantive or procedural rights or obligations would be affected;  
or

ii. a rule would be more appropriate under the APA.

2. Revenue Information Bulletin

a. A Revenue Information Bulletin (RIB) is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the department. RIBs will be established in a standard format and issued in sequence.

b. A RIB announces general information useful in complying with the laws administered by the department and may be issued under any circumstance deemed necessary by the secretary including:

i. to inform the public and employees that a statute or regulation has been added, amended, or rescinded;

ii. to inform the public and employees that a case has been decided;

iii. to publish information to employees and the public that is based on data supplied by other agencies, such as per capita income figures or comparative tax collections by parish;

iv. to publish IRS information;

v. to publish information such as deadlines;

vi. to inform the public of services offered by the department, such as regional office hours, website features, and like information; or

vii. to revise a previous Revenue Information Bulletin, Tax Topics, or other similar publication.

3. Informal Advice

a. In addition to rules, Declaratory Rulings, Policy and Procedure Memoranda, and Revenue Information Bulletins, taxpayers and employees may still seek advice on tax

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questions. To assist customers, the department will provide informal advice. Informal advice does not have the force and effect of law and is not binding on the department, the public, or the person who asked for the advice. Informal advice will have no effect on an audit.

b. Any of the following types of informal advice may be provided.

i. Informal Oral Advice. There is no formal procedure for requesting informal oral advice. Employees will answer questions by telephone or in person as requested, within resource and appropriateness constraints. Advice given at audit meetings, protest conferences, and the like is considered informal oral advice.

ii. Informal E-Mail Advice. Has the same status as informal oral advice.

iii. Informal Written Advice. Requests for informal written advice should be in writing. Informal written advice is not a declaratory ruling.

iv. Newsletters, Pamphlets, and Informational Publications. The department may publish informational newsletters, pamphlets, and publications at regular intervals. Statements contained in these publications do not have the force and effect of law and they are not binding on the public or the department. They are merely helpful tools for disseminating information.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1511.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue, Office of the Secretary, LR 27:207 (February 2001), amended by the Department of Revenue, Policy Services Division, LR 35:

### **Family Impact Statement**

The proposed amendment of LAC 61:III.101 regarding policy statements, 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.

Any interested person may submit written data, views, arguments or comments regarding this proposed Rule to Leonore Heavey, Senior Policy Consultant, Policy Services Division, Office of the Secretary by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 5 p.m., Tuesday, April 21, 2009. A public hearing will be held on Wednesday, April 22, 2009, at 10 a.m. in the River Room, on the second floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA.

Cynthia Bridges  
Secretary

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**FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE  
RULES**

**RULE TITLE: Policy Statements**

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

There will be no implementation cost to the state to amend this rule. There is the possibility of workload reductions as certain solutions are provided more efficiently. Implementation of the amendments to this rule will have no cost or savings to local governmental units.

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

State general funds revenues will not increase or decline in Fiscal Year 2008-2009 or thereafter due to the amendment of this rule. There should be no effect on revenue collections of local governmental units as a result of the amendment of this rule.

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

The amendment of this rule will not result in any cost to directly affected persons or non-governmental groups. However, they should benefit from improved accessibility to information pertinent to tax preparation.

**IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)**

The amendment of this rule should not affect competition or employment.

Cynthia Bridges  
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0903#055

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