

revisions, and revise procedures within the rule regarding the restoration of good time.

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)

There is no estimated cost and/or economic benefit to directly affected persons, small businesses, or non-governmental groups as a result of the proposed rule changes.

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
2104#015

Alan M. Boxberger
Staff Director
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Revenue
Policy Services Division**

**Installment Agreement for Payment of Tax
(LAC 61.I.4919)**

Under the authority of R.S. 47:105(B), 47:1511, and 47:1576.2 and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, gives notice that rulemaking procedures have been initiated to amend LAC 61.I.4919 relative to installment agreements for the payment of tax.

R.S. 47:105(B) and 47:1576.2 authorize the payment of taxes in installments and gives the secretary authority to promulgate rules to administer the installment program. The purpose of this regulation is to clarify that a continuing guaranty agreement may be required for installment agreements requested by limited liability companies, partnerships and limited partnerships, to extend the payment period for which an informal installment agreement is authorized, and to make technical changes.

Title 61

REVENUE AND TAXATION

Part I. Administrative and Miscellaneous Provisions

Chapter 49. Tax Collection

§4919. Installment Agreement for Payment of Tax

A. - B.2. ...

3. The taxpayer shall file returns for all tax periods included in the installment agreement.

4. The taxpayer shall agree to waive all restrictions and delays on all liabilities not assessed for periods included in the installment agreement.

5. The taxpayer shall agree to timely file all returns and pay all taxes that become due after the periods included in the installment agreement.

6. The taxpayer may be required to pay a down payment of 20 percent and to make installment payments by automatic bank draft.

7. All installment agreement payments shall be applied to accounts, taxes, and periods as determined by the department.

8. Any and all future credits and overpayments of any tax shall be applied to outstanding liabilities covered by the installment agreement.

9. The taxpayer shall notify the department before selling, encumbering, alienating, or otherwise disposing of any of their real (immovable) or personal (movable) property.

10. Tax liens may be filed in any parish wherein the department has reason to believe the taxpayer owns immovable property.

11. A continuing guaranty agreement may be required on installment agreements requested by a corporation, limited liability company, partnership, or limited partnership.

C. - C.4. ...

D. Forms of Installment Agreements

1. Informal installment agreements shall be allowed only if the amount owed is less than \$25,000 and the payment period is 36 months or less.

2. Formal installment agreements shall be required if the amount owed is \$25,000 or more or the payment period exceeds 36 months. Information relative to the taxpayer's employment, bank account, credit, income statement, balance sheets, cash-flow data, and any other information shall be provided to the department upon request.

D.3. - E.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:105 and R.S. 47:1576.2.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 42:281 (February 2016), amended LR 47:

Family Impact Statement

The proposed adoption of this Rule might have a slight positive impact on family as defined by R.S. 49:972(D) or on family formation, stability and autonomy as the length of the installment agreement period is being extended giving families more time over which to pay their liabilities. The proposed adoption should have no other known or foreseeable impact 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 Impact Statement

The proposed Rule has no known impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule has no known measurable impact on small businesses as described in R.S. 49:965.6.

Provider Impact Statement

The proposed Rule has 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

All interested persons may submit written data, views, arguments or comments regarding this proposed Rule to Brandea Averett, Attorney, Policy Services Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., May 25, 2021.

Public Hearing

A public hearing will be held on May 26, 2021 at 9 a.m. in the LaBelle Room, located on the 1st floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana. Masks are required in the LaSalle Building.

Kimberly Lewis Robinson
Secretary

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES
RULE TITLE: Installment Agreement
for Payment of Tax**

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

This proposed rule will not result in any increased costs or revenues to the state or local government units. This proposal amends the rule to extend the maximum payment period for an informal installment agreement from 24 months to 36 months and provides for a formal agreement if the payment period exceeds 36 months. The installment agreement fee of \$105 remains unchanged as does the reinstatement fee. If the taxpayer defaults on the installment agreement, a fee of \$60 is charged to reinstate the agreement. The fees do not apply to establish an installment agreement with a taxpayer whose adjusted gross income is less than or equal to \$25,000. The installment agreement fees cannot be paid in installments nor waived or applied against any tax debt.

This proposal adds that a continuing guaranty agreement may also be required of limited liability companies, partnerships, and limited partnerships in addition to corporations.

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

Currently, any installment agreement over 24 months or that has a debt of more than \$25,000 is considered a formal installment agreement. Taxpayers requesting a formal installment agreement must complete a Statement of Financial Condition and provide copies of bills. Often there are delays in establishing formal agreements because it takes the taxpayer time to complete the paperwork and the financial information has to be reviewed and approved by staff or appointed officials, depending on the years and the amount of debt. Extending the informal installment agreement to 36 months could allow taxpayers to enter into installment agreements faster and will improve the default rate. The taxpayers will be able to log onto LaTap to establish the agreement without the necessity of more extensive paperwork.

Extending the time for payments in an informal installment agreement could cause a slight decrease in the annual collections due to the longer pay-off period since the payments would be extended an additional year. However, because the default rate of installment agreements is expected to decrease and more informal installment agreements are anticipated given the longer payment period, the state's annual collections may increase slightly.

Local governmental units are not affected.

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

This proposed rule will have a slight economic impact on the affected taxpayer by providing additional time to resolve outstanding liabilities.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed rule should not affect competition or employment.

Kimberly L. Robinson
Secretary
2104#056

Alan M. Boxberger
Staff Director
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Transportation and Development
Professional Engineering and Land Surveying Board**

Engineering and Land Surveying
(LAC 46:LXI.705, 709, 903, 1301, 1305, 1309,
1311, 1313, 1315, 1509, 1901, 2103,
2301, 2305, 2501, 3109, 3115 and 3117)

Under the authority of the Louisiana professional engineering and land surveying licensure law, R.S. 37:681 et seq., and in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 et seq., notice is hereby given that the Louisiana Professional Engineering and Land Surveying Board has initiated procedures to amend its rules contained in LAC 46:LXI.705, 709, 903, 1301, 1305, 1309, 1311, 1313, 1315, 1509, 1901, 2103, 2301, 2305, 2501, 3109, 3115 and 3117.

This is a technical revision of existing rules under which LAPELS operates. The revision (a) makes several minor housekeeping changes, (b) incorporates the recent change made to LAPELS' licensure law dealing with requirements for professional engineer licensure, (c) updates the processes with respect to examinations, (d) provides for alternative methods of changing licensure and certification status, (e) clarifies the exemption from firm licensure for certain sole proprietorships, (f) imposes a requirement for licensees to be truthful in all communications with LAPELS and (g) clarifies several requirements with respect to continuing professional development.

**Title 46
PROFESSIONAL AND OCCUPATIONAL
STANDARDS**

Part LXI. Professional Engineers and Land Surveyors

Chapter 7. Bylaws

§705. Meetings

A. ...

B. Special Meetings. The chairman or the secretary may call special meetings when considered necessary. Upon written request of at least six board members, the chairman is required to call a special meeting.

C. Open Meetings. Every meeting of the board shall be open to the public, unless closed as an executive session.

D. Meeting Dates. Written public notice of the dates, times, and places of all regular meetings shall be given at the beginning of each calendar year.

E. Separate Notice of All Meetings. In addition, separate written public notice of any regular, special, or rescheduled