application and verification of eligibility. The warden or designee may deny, approve in full, or approve in part the offender’s application for restoration of good time. When reviewing the application, the warden or designee shall consider the offender’s participation or failure to participate in rehabilitative programs, if such programs are available and warranted. If approved, the ARDC supervisor/manager or designee shall restore the amount of good time approved by the warden subject to the requirements set forth in Paragraph E.3. of this Section. A copy of the approved application, as well as a copy of the revised master prison record, shall be sent to the offender. The originals shall be filed in the offender’s master record.

d. If the application is denied, the ARDC supervisor/manager or designee shall provide a written reason on the application for restoration of good time and provide a copy to the offender (including the justification(s) for denial). The original application shall be filed in the offender’s master record.

2. Local Jail Facilities
   a. The office of adult services shall ensure that an application for restoration of good time provided by the basic jail guidelines team leaders to the sheriff or administrator of each local jail facility within their region on an annual basis.
   b. Offenders housed in local jail facilities who meet the eligibility requirements stated in Subsection E of this Section, who wish to apply for restoration of previously forfeited good time, shall complete an application for restoration of good time and submit it to the sheriff or administrator of the jail where the offender is housed, who shall forward all completed applications to the chief of operations at headquarters. The sheriff or administrator of the jail shall verify that the offender meets the requirements to apply and, if so, shall forward the completed application to the chief of operations at headquarters.
   c. The chief of operations shall designate OAS staff to review the offender’s application and disciplinary record to verify the offender’s eligibility for restoration of forfeited good time. (If the offender is ineligible for restoration of forfeited good time, the reviewing staff member shall indicate the reason(s) for ineligibility on the application form and return a copy to the sheriff or administrator of the local jail facility; and the sheriff or administrator shall notify the offender. The original application shall be filed in the offender's master record). If the offender is eligible for restoration of good time, the number of days to be restored shall include consideration of the offender’s participation or failure to participate in rehabilitative programs (if available at the local jail facility). If the offender is eligible for restoration of forfeited good time, the reviewing staff member shall indicate the number of days eligible for restoration on the application for restoration of good time. Upon completion, the reviewing staff member shall forward the offender’s application to the chief of operations or designee for consideration.
   d. The chief of operations or designee shall review the offender’s application and verification of eligibility. The chief of operations or designee may deny, approve in full, or approve in part the offender’s application for restoration of good time. When reviewing the application, the chief of operations or designee shall consider the offender’s participation or failure to participate in rehabilitative programs, if such programs are available and warranted. If approved, the ARDC supervisor/manager or designee shall restore the amount of good time approved by the warden; and a copy of the approved application, as well as the revised master prison record, shall be sent to the offender. The originals shall be filed in the offender's master record.
   e. If approved, an OAS ARDC supervisor/manager or designee shall restore the amount of good time approved by the chief of operations subject to the requirements set forth in Paragraph E.3. of this Section. A copy of the approved application, as well as a copy of the revised master prison record, shall be returned to the sheriff or administrator of the local jail facility; and the sheriff or administrator shall notify the offender. The original application shall be filed in the offender’s master record.
   f. If the application is denied, an OAS ARDC supervisor/manager or designee shall provide a written reason(s) on the application for restoration of good time and return the application (including the justification(s) for denial) to the sheriff or administrator of the local jail facility; and the sheriff or administrator shall notify the offender. The original application shall be filed in the offender’s master record.

3. The amount of good time forfeited and restored shall be displayed on the offender management system master prison record screen. In addition to the current offender management system procedures in place regarding the maintenance of the amount of good time forfeited per offender, the office of data and information systems shall track the total amount of good time restored department-wide pursuant to this regulation on an annual basis.

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:953.


James M. Le Blanc
Secretary

2107#022

RULE

Department of Revenue
Policy Services Division

Installment Agreement for Payment of Tax
(LAC 61.1.4919)

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, has amended LAC 61.1.4919 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. This Rule is hereby adopted on the day of promulgation.

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 47:893 (July 2021).

Kimberly Lewis Robinson
Secretary
2107/#050