or if no longer employed the permittee shall be served first by certified mail, registered mail or certificate of mailing and if this attempt is not successful an attempt will be made by first-class mail to the last provided physical address, if different from last provided mailing address, or the registered agent (if any exists), or to the most recent electronic mailing address. The rule change provides for notices to be presumed to have been given where service cannot be completed successfully because the supplied address is incorrect or incomplete, or an updated address is not timely provided or the licensees, permittees, and applicants fail to accept service.

The rule change provides for service other than by certified or registered mail to be evidenced by a certificate of the manner in which service was made by the party making service and the date of service and shall be considered proof of service and sufficient notice. The rule change provides that for service by electronic mail a copy of the delivery receipt is also required and service is made on the date shown on the delivery receipt. The rule change provides that service by regular mail shall be considered made on the date the item was mailed. During FY 19-20 there were eighty-one first attempts of service of notices by US mail and fifty-one first attempts at personal service. Of the total number of first attempts, there were seven second attempts of service of notices and twenty-three second attempts of personal service. Of the total number of first attempts, there were two third attempts of service of notices and thirteen third attempts of personal service. Of the total number of first attempts, there was only one fourth attempt of personal service.

The rule change also provides for ex parte hearings where service of the notice cannot be made in accordance with, or service can be presumed to have been given in accordance with, Section 109. The rule change provides for notices of hearing to be made by first-class mail or electronic means to the last provided physical or mailing or electronic mailing address found in the adjudicatory record when notice cannot be made by certified mail or personal service. During FY 19-20 there were only six ex parte hearings that were granted. The rule change adds the newer forms of gaming and updates the citations since LAC 42:III.103 was adopted.

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

The proposed rule change will have no effect on revenue collections of state or local governmental units.

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

The proposed rule change will have no effect on costs or economic benefits to directly affected persons, small businesses, or non-governmental units. The proposed rule changes provide the duties for service by licensees, permittees, and applicants. The proposed rule change will require licensees, permittees, and applicants to accept all correspondence from the board, board hearing office, and division and to notify timely (within ten days) of any changes of address, phone number, or electronic mail address. The proposed rule change will require licensees, permittees, and applicants to file a request for a hearing within ten days of service of the notice or date of the enforcement action.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule change will have no effect on competition and employment.
The proposed amendment of LAC 61:I.103 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 should have no 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 the function as contained in the Rule.

Poverty Impact Statement
The proposed Rule will have no effect on poverty as described in R.S. 49:973.

Small Business Analysis
The impact of the proposed Rule on small businesses as defined in the Regulatory Flexibility Act has been considered. This proposed Rule does not have any known or foreseeable adverse impact on small businesses. Therefore, a Small Business Economic Impact Statement has not been prepared.

Provider Impact Statement
1. Describe the Effect on the Staffing Level Requirements or Qualifications Required to Provide the Same Level of Service. The proposed Rule may require the department to hire two additional “When Actually Employed” (WAE) human resource analysts for approximately three months in order to process the high volume of criminal history record checks that will need to be conducted on current and prospective employees, contractors and subcontractors. The proposed Rule does not have any known or foreseeable impact on the department 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. The proposed Rule does not have any known or foreseeable impact on the department to provide the same level of service.
3. The Overall Effect on the Ability of the Provider to Provide the Same Level of Service. The proposed Rule does not have any known or foreseeable impact on the department 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 Shone T. Pierre, General Counsel, Louisiana Department of Revenue, P.O. Box 66258, Baton Rouge, LA 70896 or by fax to (225) 219-2708. All comments must be received no later than 4:30 p.m., Friday, June 24, 2022.

Public Hearing
A public hearing will be held on Monday, June 27, 2022 at 9 a.m. in the LaBelle Room, located on the first floor of the

LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Kevin J. Richard
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES
RULE TITLE: Criminal History Record Checks for Access to Federal Tax Information

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)
The purpose of this proposed amendment to LAC 61:1.103 is to change the timeframe in which criminal history record checks for access to federal tax information must be completed. This change is being made to reflect the Internal Revenue Service’s updated requirement that criminal history record checks are to be conducted every five years. Previously, criminal background checks were required every ten years. Fingerprinting and criminal history record checks are mandated by R.S. 15:587.5.
Minor implementation costs to Louisiana Department of Revenue (LDR) are anticipated. LDR will incur one-time costs to conduct updated background checks for existing employees who were not previously due for updates, and will incur ongoing additional costs as the frequency of background checks is increased.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)
No material impacts on revenue collections of state or local governmental units are anticipated due to this proposed rule change.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES OR NONGOVERNMENTAL GROUPS (Summary)
No material impacts on costs or economic benefits are anticipated for affected personal or non-governmental groups due to this proposed rule change.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)
No material impact on competition or employment is anticipated due to this proposed rule change.

Kevin J. Richard
Secretary
2205#056

NOTICE OF INTENT
Department of Revenue
Sales and Use Tax Commission for Remote Sellers

Voluntary Disclosure Agreements
(LAC 61:III.2905)

Under the authority of and in accordance with R.S. 47:340(G)(11) and the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Louisiana Sales and Use Tax Commission for Remote Sellers, (“the commission”) through this Notice of Intent, proposes to adopt a rule to provide general guidance and procedures for the administration of voluntary disclosure agreements.