

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES
RULE TITLE: Open Meetings via
Electronic Means Policy**

- I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)
There are no estimated costs or savings to state or local governmental units related to implementation of the proposed rule. The Louisiana Department of Environmental Quality (LDEQ) currently has the capability to offer participation in public meetings via electronic means, either through teleconference phone lines and/or existing Zoom or Teams videoconference accounts.
- II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)
There is no estimated effect on revenue collections of state or local government units.
- III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)
The individuals directly affected by this rule would be members of the public with disabilities, their designated caregivers, and/or members of public bodies with disabilities request to attend public meetings via electronic means (i.e. teleconference or videoconference). In such cases, it stands to reason that they would not request to participate in such a manner unless they already have the technological capability to do so, either via telephone or through a free Zoom or Teams videoconference account. Therefore, the proposed rule may result in travel savings to members of the public with disabilities as they can now participate in the meeting virtually.
- IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)
There is no estimated effect on competition and employment.

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**NOTICE OF INTENT
Department of Revenue
Tax Policy and Planning Division**

**Payment of Sales and Use Taxes by Persons Constructing,
Renovating, or Altering Immovable Property
(LAC 61:I.4372)**

Under the authority of R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, proposes to amend LAC 61:I.4372.

The purpose of these amendments is to provide additional clarification regarding when immovable property contractors are required to collect and remit sales and use tax when constructing, renovating, or altering immovable property. The proposed amendments provide that when sales tax is collected by the immovable property contractor and remitted to the department, there is a legal presumption that the parties intended there to be a sale of tangible personal property. It also establishes requirements to overcome that presumption.

**Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the
Secretary of Revenue**

**Chapter 43. Sales and Use Tax
§4372. Payment of Sales and Use Taxes by Persons
Constructing, Renovating, or Altering
Immovable Property**

A. - B. ...

C. Except as provided in Subsection D of this Section, sales of tangible personal property, including materials, supplies, and equipment, made to contractors, or their contractors, subcontractors, or agents, for use in the construction, alteration, or repair of immovable property are presumed to be sales to consumers or users, not sales for resale, and therefore the contractor is liable for the taxes imposed by this Chapter on their purchases or importations of such tangible personal property.

D. In the event the contractor, subcontractor, or agent has collected sales tax from its customer to be remitted to the secretary of the Department of Revenue, such collection shall create a presumption that the parties intended title and/or possession of itemized articles of tangible personal property to be transferred to the customer prior to their being made immovable. To overcome this presumption, the customer must present credible evidence that such collection was in error and was contrary to the true intent of the parties. Such credible evidence shall include a writing signed by the contractor stating that title and/or possession of itemized articles of tangible personal property were transferred to the customer after their being made immovable.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 38:1995 (August 2012), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:

Family Impact Statement

This Family Impact Statement is provided as required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature. Implementation of this 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 these proposed rules 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 Impact Statement

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

Small Business Analysis

It is anticipated that the proposed Rule should not 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 these proposed amendments 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 level 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

Interested persons may submit written data, views, arguments, or comments regarding this proposed Rule to Brandea Averett, Director, Tax Policy and Planning Division by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., February 26, 2024.

Public Hearing

A public hearing will be held on February 27, 2024 at 9 a.m. in the River Room, on the 7th 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 Brandea Averett at the address given above in the Public Comments section, by email at LDRadarequests@la.gov or at by phone at (225) 219-2784.

Kevin J. Richard, CPA
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Payment of Sales and Use Taxes by Persons Constructing, Renovating, or Altering Immovable Property

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

The purpose of the proposed amendments is to provide additional clarification regarding when immovable property contractors are required to pay and remit sales and use tax when constructing, renovating, or altering immovable property.

Implementation of this proposal will not result in material additional costs or cost savings to the Louisiana Department of Revenue (LDR). Local governments are not affected by this proposal.

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

There is no anticipated direct material effect on state or local revenues as a result of this measure.

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

The proposed amendment will affect customers of immovable property contractors who believe sales tax was charged in error and seek a refund. The amendments require those customers to present certain documentation to overcome the presumption that the sales tax was properly charged. To the extent this information is not readily available, these taxpayers will have to obtain this additional documentation from their contractor. However, any cost associated with this requirement is expected to be minimal.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

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NOTICE OF INTENT

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Bear Hunting Areas, Seasons, Rules and Bag Limits (LAC 76:XIX.109)

Editor's Note: This Notice of Intent is being reprinted because of a manifest typographical error. The original Notice of Intent can be viewed in its entirety on pages 2182-2184 of the December 20, 2023 *Louisiana Register*.

Notice is hereby given that the Wildlife and Fisheries Commission proposes to adopt a Louisiana Black Bear hunting season for the 2024 hunting season. The department manages the take of resident game, outlaw quadrupeds and migratory birds in Louisiana and this action defines legal participants, sets the legal season bag limits along with legal methods of take and hunting season dates for the Louisiana Black Bear during 2024 hunting season.

The secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of Intent, including but not limited to, the filing of the Fiscal and Economic Impact Statement, the filing of the Notice of Intent and compiling public comments and submissions for the commission's review and consideration. In the absence of any further action by the commission following an opportunity to consider all public comments regarding the proposed rule, the secretary is authorized and directed to prepare and transmit a summary report to the legislative oversight committees and file the final Rule.

Title 76

WILDLIFE AND FISHERIES

Part XIX. Hunting and WMA Regulations

Chapter 1. Resident Game Hunting Season

§109. Bear Hunting Areas, Seasons, Rules and Bag Limits

A. Bear Hunting 2024

1. Hunting only allowed in Bear Area 4 and shall be still hunt only.

2. Bear season will be from the first Saturday in December to the Sunday following the third Saturday in December. Harvest limit is one bear per season.

3. The use of dogs when hunting bear is prohibited.

4. Cubs and females with cubs are not legal to harvest.

A cub is defined as any bear less than or equal to 75 pounds.

5. Bear hunting is restricted to bona fide resident hunters who are properly licensed, hunter safety certified, and selected by lottery. Successful applicants will be issued permits. The number of bear harvest permits issued will be determined based on Bear Area specific population estimates and vital rate data acquired at regular intervals. The number of bear harvest permits issued at any given time during the season shall not allow the harvest to exceed the number of