

Reusable Material—a material that would otherwise be classified as E and P Waste, but which is capable of resource conservation and recovery and has been processed in whole or in part for reuse. To meet this definition, the material must have been treated physically, chemically, or biologically or otherwise processed so that the material is significantly changed (i.e., the new material is physically, chemically, or biologically distinct from the original material), and meets the criteria §565.F. This term does not include ROW Fluid

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AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 26:2811 (December 2000), amended LR 27:1898 (November 2001), LR 29:937 (June 2003), LR 34:1421 (July 2008), LR 36:2570 (November 2010), LR 43:536 (March 2017), LR 45:1600 (November 2019), LR 49:911 (May 2023).

§519. Permit Application Requirements for Commercial Facilities

A. - A.1. ...

2. A major modification to an existing commercial facility or transfer station permit is one in which the facility requests approval to include ROW fluid operations or make significant technological changes to an existing E and P Waste treatment and/or disposal system, including the construction and operation of additional equipment or systems to treat and/or dispose of E and P waste streams other than those previously accepted by the facility. A major modification request may include a request to expand an existing commercial facility or transfer station onto adjacent property not previously permitted for E and P Waste disposal activities

A.3. - C.21. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 26:2823 (December 2000), amended LR 27:1905 (November 2001), LR 29:938 (June 2003), LR 36:2570 (November 2010), LR 45:1601 (November 2019), LR 49:912 (May 2023).

§565. Resource Conservation and Recovery of Exploration and Production Waste

A. In order to encourage the conservation and recovery of resources in the oilfield industry, the processing of E and P waste into reusable materials or ROW fluid, in addition to or beyond extraction and separation methods which reclaim raw materials such as crude oil, diesel oil, etc., is recognized as a viable alternative to other methods of disposal.

B. Commercial facilities may function for the purpose of generating reusable material or ROW fluid only, or they may generate reusable material or ROW fluid in conjunction with other storage, treatment or disposal operations.

C. Commercial facilities that generate reusable material or ROW fluid are subject to all of the permitting requirements imposed on other commercial facilities. They are also subject to the same operational requirements without regard to the distinction between E and P waste and reusable material or ROW fluid. Existing permits may be amended to allow re-use or ROW fluid operations at commercial facilities which acquire the capability to engage in processing for reuse or ROW fluid operations. Commercial facilities which utilize extraction or separation

methods to reclaim raw materials such as crude oil, diesel oil, etc. may do so without amendment of existing permits.

D. - I. ...

J. Onsite use of E and P waste for downhole well operations is permissible only as authorized by the Office of Conservation and in accordance with the requirements of LAC 43:XIX.313.J.

K. Existing commercial facilities who desire to commence ROW fluid operations must comply with the notification, application and permitting requirements of LAC 43:XIX.519.

L. The Commissioner of Conservation, the Secretary of the Department of Natural Resources, and the State of Louisiana upon issuance of a permit to a commercial facility operator for ROW fluid operations shall be held harmless from and indemnified for any and all liabilities arising from such operations and use of ROW fluid, and the commercial facility operator shall execute such agreements as the commissioner requires for this purpose.

M. Reporting. Each commercial facility which generates ROW fluid must furnish the commissioner a monthly report showing the disposition of all such material.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 27:1916 (November 2001), amended LR 29:939 (June 2003), LR 34:1422 (July 2008), LR 36:2571 (November 2010), LR 49:912 (May 2023).

Monique M. Edwards
Commissioner

2305#012

RULE

**Department of Revenue
Policy Services Division**

**Voluntary Disclosure Agreements
(LAC 61:III.2103)**

Under the authority of R.S. 47:1502, 1511 and 1603(A), 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:III.2103.

R.S. 47:1603(A) specifically authorizes the secretary to promulgate rules and regulations concerning the waiver of penalties, including but not limited to the establishment of a voluntary disclosure program. Act 406 of the 2022 Regular Session of the Louisiana Legislature directs the department to establish a voluntary disclosure program for reporting undisclosed withholding tax liabilities that would have been due for workers who were not classified as employees. LAC 61:III.2103 outlines the department's current voluntary disclosure program. The purpose of the amendments is to implement Act 406 and establish a specific program that allows employers who are registered for withholding tax but discover that they have been misclassifying one or more classes of workers as independent contractors to enter into a voluntary disclosure agreement for the undisclosed withholding tax associated with the misclassified workers.

The amendments set forth the conditions under which an applicant may qualify for a voluntary disclosure agreement

specifically related to withholding taxes due for workers who were consistently treated as independent contractors or other non-employees by the taxpayer for the previous three years. The amendments also outline the process for entering into a voluntary disclosure agreement with the Department of Revenue, and the requirements that must be complied with for the Department of Revenue to remit or waive payment of the whole or any part of the penalties under a valid voluntary disclosure agreement. Finally, the amendments clarify that the look back period for collected-but-not-remitted taxes applies also to taxes that are withheld but not remitted. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions

Chapter 21. Interest and Penalties

§2103. Voluntary Disclosure Agreements

A. Definitions. For purposes of this Section, the following terms have the meanings ascribed to them.

* * *

Look-Back Period—a period for which a qualified applicant agrees to disclose and pay the tax and interest due. The *look-back period* shall be as follows.

a. Except as provided in Subparagraphs b through e, the *look-back period* shall include the current calendar year up to the date of registration with the department and the three immediately preceding calendar years.

b. For taxes collected or withheld and not remitted, the look-back period shall include all periods in which tax was collected or withheld and not remitted. This look-back period shall not affect the look-back period described in Subparagraph a. of this Paragraph for undisclosed liabilities unrelated to tax collected or withheld and not remitted.

c. For discontinued, acquired, or merged entities, the look-back period shall include undisclosed liabilities in the last calendar year in which the qualified applicant had nexus within this state and the three immediately preceding calendar years.

d. For withholding taxes associated with misclassified employees, the look-back period shall include the current calendar year up to the date of the application and the three immediately preceding calendar years. This look-back period shall not apply to any taxes actually withheld from an employee and not remitted.

e. The secretary and the applicant may agree to adjust a look-back period to include other years.

f. The look-back period(s) shall be established at the time the secretary or his authorized representative signs the voluntary disclosure agreement.

Misclassified Employees—a class or classes of workers who were consistently treated as independent contractors or other non-employees by the taxpayer for the previous three years and for which the taxpayer filed all required IRS Forms 1099-NEC, 1099-MISC or equivalent form, consistent with the non-employee treatment.

Qualified Applicant—any taxpayer subject to the reporting and payment of a tax imposed by the state of Louisiana that is not disqualified under Subsection B of this Section.

* * *

Withholding Tax—income tax that is required to be deducted or withheld by an employer from the wages paid to an employee in accordance with R.S. 47:112.

B. Disqualification. Any applicant who meets one or more of the criteria below shall be disqualified from entering into a voluntary disclosure agreement:

1. The applicant is registered with the department as of the application date but failed to file returns or underreported the amount due for a tax for which a voluntary disclosure agreement is requested.

a. Registration with the department for reporting and payment of any tax for which a voluntary disclosure agreement is not being requested will not disqualify a qualified applicant from entering into a voluntary disclosure agreement.

2. The applicant submitted returns, extensions, payments, or was registered with the department within three years of the application date for a tax for which a voluntary disclosure agreement is requested.

3. The applicant is requesting a voluntary disclosure agreement for withholding tax due for misclassified employees and:

a. the workers for which the agreement is requested do not qualify as misclassified employees; or

b. the applicant actually withheld taxes from wages paid to workers included in the class or classes for which a voluntary disclosure agreement request is being made; or

c. the applicant has not provided proof of worker's compensation coverage for all employees.

4. The applicant has been contacted by the department concerning a liability regarding a tax for which a voluntary disclosure agreement is requested, including but not limited to a potential liability or contact for the purpose of performing an audit of the taxpayer's records.

5. The applicant is affiliated with another entity that has been contacted by the department for the purpose of performing an audit of the affiliated entity's records. An applicant may become a qualified applicant after the audit of the affiliated entity has been completed, provided the applicant is not disqualified under any other criteria.

C. Acceptance of Offer to Enter into Voluntary Disclosure Agreement

1. After the secretary has reviewed the application and determined from the information included therein that the applicant qualifies for a voluntary disclosure agreement, the secretary shall send a copy of the agreement to the qualified applicant or the qualified applicant's representative for signature.

2. The qualified applicant or qualified applicant's representative, acting under the authority of a power of attorney, shall sign the agreement and return it to the secretary within 30 calendar days of the postmark or e-mail date, or within any extension of time authorized by the secretary beyond 30 calendar days from the postmark or e-mail date.

3. After the signed agreement is received from the applicant, the secretary or his authorized representative shall sign the agreement and return a copy of the agreement to the applicant which has been signed by both parties.

RULE

**Workforce Commission
Plumbing Board**

Plumbers—Introductory Information; Licenses
(LAC 46:LV.101, 301, 303, 304, 305, 306, 307,
308, 309, 310, 312, 313, 314, 503, 701, and 901)

4. If the application was submitted to the Multistate Tax Commission, the applicant shall return signed agreements in accordance with policies established by the commission.

D. Waiver or Remittance of Payment of Penalty

1. After all tax and interest due for the look-back period have been paid, the delinquent penalties shall be waived, unless the tax disclosed was collected or withheld but not remitted.

2. Where the tax was collected or withheld but not remitted, the secretary may consider waiving payment of the whole or any part of the delinquent penalties on a case-by-case basis.

E. Payment of Tax, Interest, and Penalty Due

1. All tax due for the look-back period must be paid within 60 calendar days of the secretary’s signing date of the voluntary disclosure agreement or within any extension of time authorized by the secretary beyond 60 calendar days of the signing date. All schedules or returns required by the secretary to show the amount of tax due must be included with this payment.

2. For purposes of withholding tax due for misclassified employees, any wages timely reported on a Louisiana individual income tax return filed by any worker in the class or classes of workers identified in the application as verified by the Department of Revenue shall be excluded for purposes of calculating the liability due by the qualified applicant.

3. The secretary shall compute the interest and penalty due for the tax disclosed by the applicant and send a schedule by mail or email to the applicant or his representative showing the amount of tax, interest and penalty due. The applicant must submit payment of the full amount of the interest and any penalties not waived within 30 calendar days from the postmark or e-mail date of the schedule or, if applicable, within any extension of time granted by the secretary. If payment of the full amount due has not been received at the expiration of such time, the secretary may void the agreement.

F. The secretary may disclose tax information to the Multistate Tax Commission or any political subdivision of the state which has entered into an information exchange agreement with the department in order to coordinate the delivery and acceptance of applications for voluntary disclosure agreements. Any information so furnished shall be considered and held confidential and privileged by the Multistate Tax Commission or the political subdivision to the extent provided by R.S. 47:1508.

G. The terms of the voluntary disclosure agreement shall be valid, binding, and enforceable by and against all parties, including their transferees, successors, and assignees.

H. The secretary reserves the right to void the voluntary disclosure agreement if the applicant fails to comply with any of the conditions outlined in the agreement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1502, R.S. 47:1511, R.S. 47:1580, and R.S. 47:1603.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 41:558 (March 2015), amended LR 49:913 (May 2023).

Kevin J. Richard, CPA
Secretary

2305#021

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:953, the Plumbing Board (board), determined amending LAC 46:LV. clarifies the meaning of “constant on-the-job supervision”; amends a restricted plumber’s license to comply with R.S. 37:1368 amended in August 2022; identifies the procedure followed when a board member is not available for an examination; the appointment of an interim vice chairman; allows for references to the advisory body consistent with the law and clarification on ID cards; amends NSF charges to comply with R.S. 37:1371; clarifies the requirement of the posting of a physical address on signs of an employing entity; and corrects the administrative charges for processing an application.

These adjustments will be effective upon final publication in the *Louisiana Register*. This Rule is hereby adopted on the day of promulgation.

**Title 46
PROFESSIONAL AND OCCUPATIONAL
STANDARDS
Part LV. Plumbers**

**Chapter 1. Introductory Information
§101. Definitions**

Direct, Constant On-The-Job Supervision—a licensed journeyman plumber/master plumber or natural gas fitter/master natural gas fitter is physically present and in direct communication at the property or jobsite for residential construction and single-story or single building commercial construction, and in the same building on the same floor level for multi-level or multi-story commercial construction, where the apprentice is engaged in plumbing. A licensed journeyman plumber/master plumber or natural gas fitter/master natural gas fitter may supervise apprentices who are engaged in plumbing or natural gas fitting at that time as governed by the Louisiana Workforce Commission. An apprentice doing work other than plumbing or natural gas fitting shall not be considered an apprentice for purposes of supervision.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1277 and R.S. 37:1366.

HISTORICAL NOTE: Adopted by the Department of Labor, Plumbing Board, 1968, amended and promulgated by the Department of Employment and Training, Plumbing Board, LR 17:49 (January 1991), amended by the Department of Labor, Plumbing Board, LR 21:1348 (December 1995), LR 26:329 (February 2000), amended by the Workforce Commission, Plumbing Board, LR 42:575 (April 2016). LR 43: 541 (March 2017), LR 43:972 (May 2017), LR 44:633 (March 2018), amended by the Workforce Commission, Plumbing Board, LR 44:1915 (October 2018), amended by the Workforce Commission, Plumbing Board, LR 47:274 (February 2021), LR 49:914 (May 2023).