

## NOTICE OF INTENT

### Louisiana Sales and Use Tax Commission for Remote Sellers

#### Open Meetings via Electronic Means (LAC 61:III.2907, 2909, 2911 and 2913)

Under the authority of R.S. 42:14(E), 42:17.2 and 47:340, and in accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., the Louisiana Sales and Use Tax Commission for Remote Sellers, proposes to adopt LAC 61:III.2907, 2909, 2911, and 2913 relative to Louisiana's open meetings law.

Act 393 of the 2023 Regular Session amended R.S. 42:17.2 of Louisiana's Open Meetings law to permit certain, eligible public bodies and agencies to conduct its open meetings via electronic means (e.g., videoconference or teleconference). Regardless of its eligibility status, agencies are required by R.S. 42:14(E) to provide electronic or alternate participation in open meetings as an ADA accommodation for people with disabilities. In order to implement such provisions, R.S. 42:14(E) requires agencies to promulgate rules in accordance with the Administrative Procedures Act. Therefore, the primary purpose of this proposed regulation is to promulgate rules as required by R.S. 42:14(E) and R.S. 42:17.2.

### Title 61

#### REVENUE AND TAXATION

##### Part III. Administrative and Miscellaneous Provisions

#### Chapter 29. Louisiana Sales and Use Tax Commission for Remote Sellers

##### §2907. Agency Eligibility

A. The Louisiana Sales and Use Tax Commission for Remote Sellers (LRSC) meets the below criteria pursuant to Act 393 to be eligible to conduct open public meetings via electronic means:

1. Is a state agency as defined by R.S. 49:951;
2. Has powers, duties, or functions that are not limited in scope to a particular political subdivision or region;
3. Conducts at least six regularly scheduled meetings in a calendar year; and
4. Is not one of the agencies identified by R.S. 42:17.2(I) to which open meetings via electronic means shall not apply.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:17.2 and R.S. 47:340.

HISTORICAL NOTE: Promulgated by the Louisiana Sales and Use Tax Commission for Remote Sellers, LR 49:

##### §2909. Postings Prior to Meeting via Electronic Means

A. At least twenty-four hours prior to the meeting, the LRSC shall post the following on the agency's website at [remotesellers.louisiana.gov](http://remotesellers.louisiana.gov).

1. Meeting notice and agenda; and
2. Detailed information regarding how members of the public may:
  - a. Participate in the meeting via electronic means, including the applicable videoconference link and/or teleconference phone number; and
  - b. Submit written comments regarding matters on the agenda prior to the meeting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:340.

HISTORICAL NOTE: Promulgated by the Louisiana Sales and Use Tax Commission for Remote Sellers, LR 49:

##### §2911. Electronic Meeting Requirements and Limitations

A. For any meeting conducted via electronic means, the LRSC shall ensure compliance with all requirements outlined in R.S. 42:17.2(C).

B. The LRSC shall not conduct any more than one-third of its open meetings via electronic means, and will only conduct successive meetings via electronic meetings as needed.

C. A schedule of meetings identifying which will be conducted via electronic means and which will be conducted as in-person meetings shall be posted on the agency's website at [remotesellers.louisiana.gov](http://remotesellers.louisiana.gov) on an annual basis.

D. All members of the LRSC, whether participating from the anchor location or via electronic means, shall be counted for the purpose of establishing a quorum and may vote.

E. An online archive of any open meetings conducted via electronic means shall be maintained and available for two years on the agency's website at [remotesellers.louisiana.gov](http://remotesellers.louisiana.gov).

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:340.

HISTORICAL NOTE: Promulgated by the Louisiana Sales and Use Tax Commission for Remote Sellers, LR 49:

### **§2913. Disability Accommodations**

A. Although an open meeting may be scheduled as in-person, the LRSC is obligated to provide for participation via electronic means on an individualized basis by people with disabilities.

B. People with disabilities are defined as any of the following:

1. A member of the public with a disability recognized by the Americans with Disabilities Act (ADA);
2. A designated caregiver of such a person; or
3. A participant member of the agency with an ADA-qualifying disability.

C. The LRSC shall ensure that the written public notice for an open meeting, as required by R.S. 42:19, includes the name, telephone number and email address of the designated agency representative to whom a disability accommodation may be submitted.

D. Upon receipt of an accommodation request, the designated agency representative shall only ask if the requestor has an ADA-qualifying disability or is a caregiver of such a person (yes or no). The requestor shall not be required to complete a medical inquiry form or disclose the actual impairment or medical condition to support a disability accommodation request.

E. The designated agency representative shall provide the requestor with the accommodation, including the teleconference and/or video conference link, for participation via electronic means as soon as possible following receipt of the request, but no later than the start of the scheduled meeting.

F. Participation via electronic means shall count for purposes of establishing quorum and voting.

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:14(E), R.S. 42:17.2 and R.S. 47:340.

HISTORICAL NOTE: Promulgated by the Louisiana Sales and Use Tax Commission for Remote Sellers, LR 49:

### **Family Impact Statement**

The 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 this proposed rule 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 Statement**

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

### **Small Business Analysis**

The proposed Rule is not expected to 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 this proposed amendment 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 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**

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Renee Ellender Roberie, Executive Director, Louisiana Sales and Use Tax Commission for Remote Sellers by mail to 7722 Office Park Blvd., Suite 400, Baton Rouge, LA 70809. All comments must be received no later than 4:00 p.m., \_\_\_\_\_, 2023.

#### **Public Hearing**

A public hearing will be held on \_\_\_\_\_, at \_\_:00 AM in the \_\_\_ Room, on the \_\_\_\_\_, \_\_\_\_\_. Should individuals with a disability need an accommodation in order to participate, contact Renee Ellender Roberie at the address given above in the Public Comments section, by phone at (225) 342-2156, or by e-mail at Renee.Roberie@la.gov

**Renee Ellender Roberie**  
**Executive Director, Louisiana Sales and Use Tax Commission for Remote Sellers**