

Emergency Rules

DECLARATION OF EMERGENCY

Department of Agriculture and Forestry Office of Agro-Consumer Services

Metrology Laboratory Fee Structure
(LAC 7:XXXV.125)

The Commissioner of Agriculture and Forestry hereby adopts the following Emergency Rule for the implementation of regulations governing the calibration and registration of taxi meters in accordance with R.S. 3:4622 and the Emergency Rule provisions of R.S. 49:953(B), of the Administrative Procedure Act.

The Louisiana Department of Agriculture and Forestry is the only governmental agency that checks on the accuracy of taxi meters in the state of Louisiana. The fee for registering and inspecting taxi meters has been set at \$15. This fee, however, falls far short of the cost incurred by the department in ensuring the accuracy of taxi meters. The registration and testing of taxi meters is vital and important to the citizens of Louisiana because the registering and testing of taxi meters insures that the public who utilizes taxis are not subjected to fraud and illegal and excessive fares. The people who use taxis are individuals who cannot either afford to own a vehicle of their own or are businessmen and tourists coming into the state.

The department, as a result of state budget deficits and cuts to the department's appropriations, is forced to look for ways to bring its budget in line with current appropriations. Therefore, the department is forced to either cut services, such as calibration of taxi meters or to increase fees to cover the cost of services provided.

If the department ceases to enforce the registration and calibration of register taxi meters, the citizens of the state and visitors to the state who utilize taxi services will be subject to fraud and illegal and excessive fares by taxi operators. In order to protect the public and taxi services from inaccurate fares, it is necessary to immediately increase the fees charged for calibrating and registering taxi meters in Louisiana.

This Rule becomes effective upon signature, December 3, 2003, and will remain in effect 120 days, unless renewed by the Commissioner of Agriculture and Forestry or until permanent Rules are promulgated in accordance with law.

Title 7

AGRICULTURE AND ANIMALS

Part XXXV. Agro-Consumer Services

Chapter 1. Weights and Measures

§125. Metrology Laboratory Fee Structure

A. - E. ...

F. The annual fee for registration of taxi meters is \$50.00.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4608, 3:4622.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Office of Agro-Consumer Services, Division of Weights and Measures, LR 19:1534 (December 1993), amended LR 23:857 (July 1997), LR 30:

Bob Odom
Commissioner

0312#002

DECLARATION OF EMERGENCY

Department of Agriculture and Forestry Office of Forestry

Management Service Fees (LAC 7:XXXIX.701)

In accordance with the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and under the authority of R.S. 3:4274 and R.S. 3:3, the Commissioner of Agriculture and Forestry declares an emergency to exist and adopts by emergency process the attached rules and regulations for the adjustment of the fee schedule for certain forest management services provided by the Office of Forestry.

Forestry practices, such as prescribed burning, tree planting, and other services are essential tools of forest management that directly affect the health of Louisiana's forests. Prescribed burning, in particular, is critical in order to reduce the risk of hazardous wildfires that destroy forest resources and may also threaten the lives and property of Louisiana citizens. Federal funds have been allocated to Louisiana to provide cost-share assistance to private landowners as a direct incentive for private owners to actively manage their forestlands which will result in improved forest health. The Office of Forestry is a primary provider of these services.

The Office of Forestry must adjust rates for these forest health-related management services to bring the fees in line with actual costs and to end below market rate pricing which has prevented the private sector from being able to offer these services at competitive rates. Adjustment of the Office of Forestry fees, along with new federal cost-share funding, is critical to the creation of a forest management service provider network that can meet the needs of our state's landowners. Failure to adopt this fee schedule will delay or prevent the critical implementation of appropriate forest health practices throughout the state. Therefore, it is imperative that this Emergency Rule be adopted in order to maintain healthy forests, protect lives and property and to otherwise provide for the health, welfare and safety of Louisiana's citizens. This Emergency Rule becomes effective on January 1, 2004 and will remain in effect for 120 days or until permanent through the normal promulgation process.

**Title 7
AGRICULTURE AND ANIMALS**

Part XXXIX. Forestry

Chapter 7. Forest Landowner Assistance

§701. Management Service Fees

A. The Department of Agriculture and Forestry, Office of Forestry, shall, under the direction of the state forester, provide private landowners with assistance in the management of their forestlands.

1. Basic Services. Performed on an as-requested basis in all Office of Forestry districts.

| | |
|--|---|
| 1. Prescribed Burning Services | |
| a. Reforestation (cutover areas) | \$25/acre plus \$70/hour for fireline establishment \$300 minimum charge |
| b. Afforestation (pasture, etc.) | \$15/acre plus \$70/hour for fireline establishment. \$300 minimum charge. |
| c. Helicopter Assisted Burns | \$10/acre plus \$70/hour for fireline establishment. \$300 minimum charge. |
| d. Other Prescribed Burns (fuel reduction, hardwood control, wildlife habitat, etc.) | \$20/acre \$300 minimum charge. |
| e. Fireline Plowing Only | \$70/hour \$100 minimum charge. |
| 2. Timber Marking | \$25/acre |

2. Special Services. Performed when approved on a case-by-case basis.

| | |
|---------------------|-----------|
| 1. Tree Planting * | \$46/acre |
| 2. Direct Seeding * | \$10/acre |
| 3. Tractor Work | \$70/hour |

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:1476 (renumbered R. S. 3:4276) and R. S. 3: 4274 and R.S. 3:3.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Forestry, LR 8:419 (August 1982), amended by the Department of Agriculture and Forestry, Office of Forestry, Forestry Commission, LR 11:1178 (December 1985), LR 19:1414 (November 1993), LR 23:553 (May 1997), LR 30:

Bob Odom
Commissioner

0312#001

DECLARATION OF EMERGENCY

**Student Financial Assistance Commission
Office of Student Financial Assistance**

Scholarship/Grant Programs ? Maintaining Eligibility
(LAC 28:IV.705 and 805)

The Louisiana Student Financial Assistance Commission (LASFAC) is exercising the emergency provisions of the Administrative Procedure Act [R.S. 49:953(B)] to amend and re-promulgate the rules of the Scholarship/Grant programs (R.S. 17:3021-3025, R.S. 3041.10-3041.15, and R.S. 17:3042.1, R.S. 17:3048.1).

The Emergency Rules are necessary to implement changes to the Scholarship/Grant programs to allow the Louisiana Office of Student Financial Assistance and state educational institutions to effectively administer these programs. A delay

in promulgating rules would have an adverse impact on the financial welfare of the eligible students and the financial condition of their families. LASFAC has determined that these Emergency Rules are necessary in order to prevent imminent financial peril to the welfare of the affected students.

This Declaration of Emergency is effective November 19, 2003, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act.

**Title 28
EDUCATION**

**Part IV. Student Financial Assistance? Higher
Education Scholarship and Grant Programs**

**Chapter 7. Tuition Opportunity Program for
Students (TOPS) Opportunity,
Performance, and Honors Awards**

§705. Maintaining Eligibility

A. To continue receiving the TOPS Opportunity, Performance or Honors Awards, the recipient must meet all of the following criteria:

1. - 6.a. ...

b. in a program for a vocational or technical education certificate or diploma or a non-academic undergraduate degree at an eligible college or university, earn a total of at least 24 college credit hours as determined by totaling the earned hours reported by the institution for each semester or term in the program year (Non-Academic Program). Unless granted an exception for cause by LASFAC, failure to earn the required number of hours will result in permanent cancellation of the recipient's eligibility; or

A.7. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3025, R.S. 17:3042.1 and R.S. 17:3048.1.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 22:338 (May 1996), repromulgated LR 24:637 (April 1998), amended LR 24:1904 (October 1998), LR 25:257 (February 1999), LR 25:656 (April 1999), LR 25:1091 (June 1999), LR 26:67 (January 2000), LR 26:688 (April 2000), LR 26:1996, 2001 (September 2000), repromulgated LR 27:1853 (November 2001), amended LR 28:447 (March 2002), LR 28:772 (April 2002), LR 28:2332 (November 2002), LR 28:2332 (November 2002), LR 29:2373 (November 2003), LR 30:

Chapter 8. TOPS-TECH Award

§805. Maintaining Eligibility

A. To continue receiving the TOPS-TECH Award, the recipient must meet all of the following criteria:

1. have received the TECH Award for not more than two years, except as provided by §805.C, or unless reduced as required by §503.D;

2. - 7. ...

8. maintain, by the end of the spring term, a cumulative college grade point average of at least 2.50 on a 4.00 maximum scale; and

9. earn a total of at least 24 college credit hours as determined by totaling the earned hours reported by the institution for each semester or term in the program year (Non-Academic Program). Unless granted an exception for cause by LASFAC, failure to earn the required number of hours will result in permanent cancellation of the recipient's eligibility.

B. - C. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3025, R.S. 17:3042.1 and R.S. 17:3048.1.

HISTORICAL NOTE: Promulgated by the Student Financial Assistance Commission, Office of Student Financial Assistance, LR 24:1905 (October 1998), amended LR 25:1091 (June 1999), LR 26:68 (January 2000), LR 26:689 (April 2000), LR 26:1997, 2002 (September 2000), repromulgated LR 27:1856 (November 2001), amended LR 28:774 (April 2002), LR 28:2332 (November 2002), LR 29:2373 (November 2003), LR 30:

George Badge Eldredge
General Counsel

0312#051

DECLARATION OF EMERGENCY

Department of Environmental Quality Office of Environmental Assessment Environmental Planning Division

Notification Requirements for Unauthorized Emissions (LAC 33:I.3925 and 3931)(OS052E1)

In accordance with the emergency provisions of R.S. 49:953(B) of the Administrative Procedure Act, which allows the Department of Environmental Quality ("department") to use emergency procedures to establish rules, and R.S. 30:2011, the secretary of the department hereby finds that imminent peril to the public welfare exists and accordingly adopts the following Emergency Rule.

This is a renewal of Emergency Rule OS052E, which was effective August 12, 2003, and published with a correction in the *Louisiana Register* on September 20, 2003. The department is drafting a rule to promulgate these regulation changes.

In the last two years, the Baton Rouge Nonattainment Area (the parishes of Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge) has experienced exceedances of the one-hour ozone National Ambient Air Quality Standard (NAAQS) promulgated by the United States Environmental Protection Agency (US EPA). These exceedances did not occur during circumstances that typically result in excessive ozone formation and led to ozone readings the Baton Rouge area has not experienced in a decade. The ozone readings for two separate episodes in September 2002 and July 2003 were 164 parts per billion (ppb) and 174 ppb respectively, over 30 percent above the standard. Monitoring results from these exceedances indicate a high rate and efficiency of ozone production, which was limited spatially to the immediate Baton Rouge area. These ozone episodes correspond very well to the kind of episodes that have occurred in the Houston/Galveston areas. The Texas Air Quality Study, conducted in the Houston/Galveston areas, concluded that the reactivity of the hydrocarbons was most often dominated by low molecular weight alkenes and aromatics resulting in explosive ozone formation. Results from computer simulations based on Houston's industrial regions suggest emissions of as little as 100 pounds of light alkenes and aromatics can lead to 50 ppb or greater enhancements of ozone concentrations. Air quality sampling in the Baton Rouge area also showed substantial quantities of the mentioned ozone precursors. Baton Rouge's type of industry (petrochemical plants and refineries) and meteorological conditions are similar enough to Houston to

warrant further investigation. The ozone formation experienced in the Baton Rouge area may similarly be the result of the emissions of "highly reactive" ozone precursors.

The department needs additional information regarding the unauthorized releases of these highly reactive ozone precursors to understand, predict, and prevent further exceedances of the ozone standard. This information is needed immediately to monitor the remainder of the 2003 and the 2004 ozone season in the hopes of achieving attainment of the standard. Facilities are to continue to follow the LAC 33:I.Chapter 39 reporting protocols and, whenever possible, to utilize the new notification procedures found at <http://www.deq.state.la.us/surveillance/irf/forms> and <http://www.deq.state.la.us/surveillance>.

Some revisions have been made to the original Emergency Rule. Additional information is to be included on the written notification report required in LAC 33:I.3925. This information will enhance the investigation of highly reactive VOC that is in progress. The table in LAC 33:I.3931 is being further amended for clarification, and a footnote is revised to clarify that for releases of highly reactive VOC, the lowered Reportable Quantity only applies to releases to the atmosphere.

This Emergency Rule is effective on December 10, 2003, and shall remain in effect for a maximum of 120 days or until a final rule is promulgated, whichever occurs first. For more information concerning OS052E1, you may contact the Regulation Development Section at (225) 219-3550.

Title 33

ENVIRONMENTAL QUALITY

Part I. Office of the Secretary

Subpart 2. Notification

Chapter 39. Notification Regulations and Procedures for Unauthorized Discharges

Subchapter D. Notification Procedures

§3925. Written Notification Procedures for the Department of Environmental Quality

A. - B.3. ...

4. details of the circumstances (unauthorized discharge description and root cause) and events leading to any unauthorized discharge, including incidents of loss of sources of radiation, and if the release point is permitted:

- a. the current permitted limit for the pollutant(s) released;
- b. the permitted release point/outfall ID; and
- c. which limits were exceeded (SO₂ limit, mass emission limit, opacity limit, etc.) for air releases;

5. common or scientific chemical name of each specific pollutant that was released as the result of an unauthorized discharge, including the CAS number and U.S. Department of Transportation hazard classification, and best estimate of amounts of any or all released pollutants (total amount of each compound expressed in pounds, include calculations);

B.6. - C. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2025(J), 2060(H), 2076(D), 2183(I), 2194(C) and 2204(A).

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of the Secretary, LR 11:770 (August 1985), amended LR 19:1022 (August 1993), LR 20:182 (February 1994), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:2443 (November 2000), LR 30:

Subchapter E. Reportable Quantities for Notification of Unauthorized Discharges

§3931. Reportable Quantity List for Pollutants

A. - A.2. ...

B. Modifications or Additions. The following table contains modifications to the federal reportable quantity lists incorporated by reference in Subsection A of this Section, as well as reportable quantities for additional pollutants.

Note @ ...

* The RQ listed denotes the reportable quantities that will apply to unauthorized emissions based on total mass emitted into the atmosphere for facilities in the following parishes: Ascension, East Baton Rouge, Iberville, Livingston, West Baton Rouge, St. Charles, St. James, St. John the Baptist, Pointe Coupee, and West Feliciana.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2025(J), 2060(H), 2076(D), 2183(I), 2194(C), 2204(A), and 2373(B).

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of the Secretary, LR 11:770 (August 1985), amended LR 19:1022 (August 1993), LR 20:183 (February 1994), amended by the Department of Environmental Quality, Office of Air Quality and Radiation Protection, Air Quality Division, LR 21:944 (September 1995), LR 22:341 (May 1996), amended by the Department of Environmental Quality, Office of the Secretary, LR 24:1288 (July 1998), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 27:2229 (December 2001), LR 28:994 (May 2002), LR 29:698 (May 2003), LR 30:

| Pollutant | CAS No. ¹ | RCRA ² Waste Number | Pounds |
|--|----------------------|--------------------------------|--------------------------|
| Acetaldehyde | 75070 | U001 | 100 ⁺ |
| *** | | | |
| [See Prior Text in Allyl chlo ride – Antimony*] | | | |
| Antimony Compounds | 20008 | | 100 |
| Barium* | 7440393 | | 100 |
| Barium compounds | 20020 | | 100 |
| Biphenyl | 92524 | | 100 |
| 1-Butanol | 71363 | U031 | 5000/1000 [@] |
| Butenes (all isomers except 1,3 butadiene) | 25167673 | | 100 ⁺ |
| n-Butyl alcohol | 71363 | U031 | 5000/1000 [@] |
| *** | | | |
| [See Prior Text in Carbonic dichloride] | | | |
| Carbonyl sulfide | 463581 | | 100 |
| *** | | | |
| [See Prior Text in Chlorinated Dibenzo Furans, all isomers - Chromium3 *] | | | |
| Chromium compounds | 20064 | | 100 |
| *** | | | |
| [See Prior Text in Copper ³] | | | |
| Copper Compounds | 20086 | | 100 |
| *** | | | |
| [See Prior Text in Cumene] | | | |
| 1,3-Dichloropropylene | 542756 | | 100 |
| *** | | | |
| [See Prior Text in Ethyl acrylate] | | | |
| Ethylene | 74851 | | 5000 or 100 ⁺ |
| Ethylene glycol | 107211 | | 5000 |
| Glycol ethers ** | | | 100 |
| *** | | | |
| [See Prior Text in Hexane - 1,3-Isobenzofurandione] | | | |
| Manganese* | 7439965 | | 100 |
| Manganese compounds | | | 100 |
| *** | | | |
| [See Prior Text in Methanethiol] | | | |
| Methyl acrylate | 96333 | | 10 |
| *** | | | |
| [See Prior Text in Methyl ethyl ketone (MEK) - 4-Methyl-2-pentanone] | | | |
| Methylene diphenyl isocyanate | 101688 | | 1000 |
| *** | | | |
| [See Prior Text in Nitric acid – Propionaldehyde] | | | |
| Propylene | 115071 | | 100 ⁺ |
| *** | | | |
| [See Prior Text in Strontium sulfide – Thiomethanol] | | | |
| Toluene | 108883 | U220 | 100 ⁺ |
| *** | | | |
| [See Prior Text in Vinyl acetate - Volatile Organic Compounds not otherwise listed ⁴] | | | |
| Highly reactive volatile organic compounds listed below: acetaldehyde; butenes (all isomers); ethylene; propylene; toluene; xylene (all isomers); and/or isoprene ⁵ | | | 100 ⁺ |
| *** | | | |
| [See Prior Text in F003 – F005, Methyl ethyl ketone] | | | |

L. Hall Bohlinger
Secretary

0312#057

DECLARATION OF EMERGENCY

**Department of Environmental Quality
Office of Environmental Assessment
Environmental Planning Division**

Remediation of Sites with Contaminated Media
(LAC 33:V.109)(HW084E1)

In accordance with the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), which allows the Department of Environmental Quality to use emergency procedures to establish Rules, and under the authority of R.S. 30:2011, the secretary of the department hereby declares that an emergency action is necessary in order to implement Rules to address the remediation of sites with contaminated environmental media.

This is a renewal of Emergency Rule HW084, which was effective August 10, 2003, and published in the *Louisiana Register* on August 20, 2003. The department is drafting a Rule to promulgate these regulation changes.

Current regulation causes contaminated environmental media to retain the description of having RCRA-listed waste "contained-in," therefore slowing the remediation of the site or possibly halting it completely due to administration and disposal issues. This Rule will remove a regulatory hurdle that deters site remediation. The incentive to remediate pollution stems from the resulting substantially reduced disposal and transportation costs for contaminated environmental media that are not required to be managed in the same manner as hazardous waste. The Rule will also result in simplification of the waste handling process by reducing administrative requirements and providing greater consistency with non-RCRA waste handling requirements and practices. This will provide strong motivation to initiate and accelerate voluntary remediation of contaminated sites without increasing risks to human health or the environment.

Note * - Note⁴ ...

⁵ The combined emission of these highly reactive VOC shall be totaled to determine if a RQ has been exceeded.

This Emergency Rule is effective on December 8, 2003, and shall remain in effect for a maximum of 120 days or until a final Rule is promulgated, whichever occurs first. For more information concerning HW084E1 you may contact the Regulation Development Section at (225) 219-3550.

Title 33

ENVIRONMENTAL QUALITY

Part V. Hazardous Waste and Hazardous Materials

Subpart 1. Department of Environmental Quality? Hazardous Waste

Chapter 1. General Provisions and Definitions

§109. Definitions

For all purposes of these rules and regulations, the terms defined in this Chapter shall have the following meanings, unless the context of use clearly indicates otherwise.

* * *

Hazardous Waste? a solid waste, as defined in this Section, is a hazardous waste if:

1. - 2.c.vii. ...

d. it consists of environmental media (soil, sediments, surface water, or groundwater) that contain one or more hazardous wastes listed in LAC 33:V.4901 (unless excluded by one of the exclusions contained in this definition) or that exhibit any of the characteristics of hazardous waste identified in LAC 33:V.4903. Environmental media no longer contain a hazardous waste when concentrations remaining in the media are below RECAP Screening Standards (LAC 33:I.Chapter 13) and the media no longer exhibit any of the characteristics of hazardous waste identified in LAC 33:V.4903. However, land disposal restrictions (LAC 33:V.Chapter 22) apply to such environmental media even though the media may no longer contain a hazardous waste.

e. Rebuttable Presumption for Used Oil. Used oil containing more than 1,000 ppm total halogens is presumed to be a hazardous waste because it has been mixed with halogenated hazardous waste listed in LAC 33:V.4901. Persons may rebut this presumption by demonstrating that the used oil does not contain hazardous waste (e.g., by using an analytical method from LAC 33:V.Chapter 49.Appendix A to show that the used oil does not contain significant concentrations of halogenated hazardous constituents listed in LAC 33:V.3105.Table 1).

i. The rebuttable presumption does not apply to metalworking oils/fluids containing chlorinated paraffins, if they are processed, through a tolling agreement, to reclaim metalworking oils/fluids. The presumption does apply to metalworking oils/fluids if such oils/fluids are recycled in any other manner or disposed.

ii. The rebuttable presumption does not apply to used oils contaminated with Chlorofluorocarbons (CFCs) removed from refrigeration units where the CFCs are destined for reclamation. The rebuttable presumption does apply to used oils contaminated with CFCs that have been mixed with used oil from sources other than refrigeration units.

3. - 6.b....

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2180 et seq.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Solid and Hazardous Waste, Hazardous Waste Division, LR 10:200 (March 1984), amended LR 10:496 (July 1984), LR 11:1139 (December 1985), LR 12:319 (May 1986), LR 13:84 (February 1987), LR 13:433 (August 1987), LR 13:651 (November 1987), LR 14:790, 791 (November 1988), LR 15:378 (May 1989), LR 15:737 (September 1989), LR 16:218 (March 1990), LR 16:220 (March 1990), LR 16:399 (May 1990), LR 16:614 (July 1990), LR 16:683 (August 1990), LR 17:362 (April 1991), LR 17:478 (May 1991), LR 18:723 (July 1992), LR 18:1375 (December 1992), repromulgated by the Office of Solid and Hazardous Waste, Hazardous Waste Division, LR 19:626 (May 1993), amended by the Office of Solid and Hazardous Waste, Hazardous Waste Division, LR 20:1000 (September 1994), LR 20:1109 (October 1994), LR 21:266 (March 1995), LR 21:944 (September 1995), LR 22:814 (September 1996), LR 23:564 (May 1997), amended by the Office of Waste Services, Hazardous Waste Division, LR 24:655 (April 1998), LR 24:1101 (June 1998), LR 24:1688 (September 1998), LR 25:433 (March 1999), repromulgated LR 25:853 (May 1999), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:269 (February 2000), LR 26:2465 (November 2000), LR 27:291 (March 2001), LR 27:708 (May 2001), LR 28:999 (May 2002), LR 28:1191 (June 2002), LR 29:318 (March 2003), LR 30:

L. Hall Bohlinger
Secretary

0312#058

DECLARATION OF EMERGENCY

**Office of the Governor
Division of Administration
Racing Commission**

Claiming Rule (LAC 35:XI.9905 and 9913)

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to the authority granted under R.S. 4:141 et seq., adopts the following Emergency Rule effective August 18, 2003, and it shall remain in effect for 120 days or until this Rule takes effect through the normal promulgation process, whichever comes first.

The Louisiana State Racing Commission finds it necessary to (1) readopt §9905 to ensure proper timing when claiming a horse, and (2) amend §9913 to protect the successful claimant's ownership at the moment the horse becomes a starter.

Title 35

HORSE RACING

Part XI. Claiming Rules and Engagements

Chapter 99. Claiming Rule

§9905. Timing of Entering Next Claiming Race

Note: This Section is being reinstated; it was repealed in 1996.

A. Except as otherwise provided herein, a claimed horse shall not enter in starter, optional or claiming races for 30 days after being claimed in a race in which the determining eligibility price is less than 25 percent more than the price at which the horse was claimed. The day claimed shall not count, but the following calendar day shall be the first day

and the horse shall be entitled to enter whenever necessary so the horse may start on the 31st day following the claim for any claiming price. This provision shall not apply to starter handicaps in which the weight to be carried is assigned by the handicapper. A similar rule in other states will be recognized and enforced.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141, R.S. 4:142 and R.S. 4:148.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Division of Administration, Racing Commission, LR 30:

§9913. Vesting of Title; Tests

A. Title to a claimed horse shall be vested in the successful claimant at the time the horse becomes a starter. The successful claimant shall then become the owner of the horse whether alive or dead, sound or unsound, or injured at any time after leaving the paddock, during the race or after. However, the successful claimant may request on the claim blank at the time he makes his claim that the horse be tested for the presence of equine infections anemia via a Coggins test. Should this test prove positive, it shall be cause for a horse to be returned to his previous owner and barred from racing in the state of Louisiana. The expense of the Coggins test and the maintenance of the horse during the period requested for the test shall be absorbed by the successful claimant. If such a test is requested the claimed horse will be sent to the retention barn of the Louisiana State Racing Commission where the state veterinarian will draw a blood sample, which sample shall be sent to a laboratory approved by the Louisiana Livestock Sanitary Board for the conduct of such test.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141, R.S. 4:142 and R.S. 4:148.

HISTORICAL NOTE: Adopted by the Racing Commission in 1971, amended by the Department of Commerce, Racing Commission, LR 2:446 (December 1976), repromulgated LR 3:42 (January 1977), LR 4:285 (August 1978), amended LR 5:136 (June 1979), amended by the Office of the Governor, Division of Administration, Racing Commission LR 30:

Charles A. Gardiner III
Executive Director

0312#013

DECLARATION OF EMERGENCY

**Office of the Governor
Division of Administration
Racing Commission**

Penalty Guidelines (LAC 35:I.1797)

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to the authority granted under R.S. 4:141 et seq., adopts the following Emergency Rule effective December 1, 2003, and it shall remain in effect for 120 days or until this Rule takes effect through the normal promulgation process, whichever comes first.

The Louisiana State Racing Commission finds it necessary to adopt this Rule to protect horse owners from inflexibility in penalties (mandatory purse redistribution to be changed to optional) for equine drug violations in classes

4 and 5, particularly when the trainer, not the owner, should be held accountable.

Title 35

HORSE RACING

Part I. General Provisions

Chapter 17. Corrupt and Prohibited Practices

§1797. Penalty Guidelines

A. - B.3. ...

4. Classes IV and V: the trainer may be suspended for a period not more than 60 days and a fine of not less than \$500 nor more than \$1,500, or both, depending on the severity and number of violations occurring within a 12-month period. The purse may be redistributed on referral to the commission at its discretion.

a. On ordinary violation(s) of Classes IV or V within a 12-month period the trainer shall be fined \$500 on the first violation; \$1,000 on the second violation; \$1,000 on the third and subsequent violations and referred to the commission.

b. On extraordinary violation(s) of Classes IV or V in a manner that might affect the performance of a horse within a 12-month period the trainer shall be fined \$1,000 on the first offense; \$1,000 and referred to the commission for further action on second and subsequent violations.

c. On gross violation(s) of Classes IV or V in a manner that intends to affect the performance of a horse the trainer shall be fined not less than \$1,000 and referred to the commission for further action.

AUTHORITY NOTE: Promulgated in accordance with R.S. 4:141 and R.S. 4:148.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission, LR 19:613 (May 1993), amended by the Office of the Governor, Division of Administration, Racing Commission, LR 28:1014 (May 2002), LR 30:

Charles A. Gardiner III
Executive Director

0312#014

DECLARATION OF EMERGENCY

**Department of Health and Hospitals
Office of the Secretary
Bureau of Health Services Financing**

**Durable Medical Equipment Program
Motorized Wheelchairs**

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing provides coverage and reimbursement for manual and motorized

wheelchairs under the Durable Medical Equipment Program. The bureau promulgated an Emergency Rule to adopt new policy governing recipient qualifications for motorized wheelchairs (*Louisiana Register, Volume 28, Number 9*). This Emergency Rule is being promulgated to continue the provisions contained in the September 21, 2002 Rule. This action is being taken to promote the health and welfare of Medicaid recipients by facilitating access to medically necessary motorized wheelchairs and thereby avoiding further deterioration of their physical functioning.

Emergency Rule

Recipient Criteria

A. Motorized Wheelchairs

1. For purposes of this rule, the term motorized shall have the same meaning as power, electric or any means of propulsion other than manual. Effective for dates of service on or after January 18, 2004, the recipient must meet all of the following criteria in order to be considered for a motorized wheelchair:

- a. the recipient must be non-ambulatory and have severe weakness of the upper extremities due to a neurological or muscular disease/condition;
- b. the recipient's condition is such that without the use of a wheelchair, he/she would otherwise be bed or chair confined;
- c. the recipient's condition is such that a wheelchair is medically necessary and he/she is unable to operate a wheelchair manually; and
- d. the recipient is capable of safely operating the controls for a motorized wheelchair.

Prior Authorization

A. All wheelchairs and modifications required to meet the needs of a particular recipient are subject to prior authorization. In addition, all requests must include the following documentation:

1. a completed PA-01 form;
2. a physician's prescription for the wheelchair. The physician must specifically state whether the prescription is for a motorized wheelchair or a custom motorized wheelchair. Medical documentation from a physician is required to support the modifications for wheelchairs with specialized seating or individualized features;
3. a seating evaluation performed in cooperation with a physical therapist or occupational therapist. The seating evaluation must include the following documentation:
 - a. the appropriateness of the specific wheelchair requested and all modifications and/or attachments to the specific wheelchair and its ability to meet the recipient's long-term medical needs. Options that are primarily beneficial in allowing the recipient to perform leisure or recreational activities are not covered;
 - b. documentation that the recipient does not have the upper extremity function necessary to operate a manual wheelchair; and
 - c. the dated signature of the physician who prescribed the motorized wheelchair and the dated signature of the physical or occupational therapist that participated in the seating evaluation;
4. documentation that the recipient can safely operate the controls for a motorized wheelchair;
 - a. the ability to safely operate the controls of a motorized wheelchair shall be verified by the notes and

recommendation of the recipient's physician, physical therapist, or occupational therapist;

b. such documentation shall be dated and include the name and signature of the physician, physical therapist or occupational therapist who has determined that the recipient can safely operate the controls of the motorized wheelchair;

c. it is not sufficient for a Medicaid provider of motorized wheelchairs to indicate that a recipient can safely operate the controls for a motorized wheelchair.

B. A motorized wheelchair is covered if the recipient's condition is such that the requirement for a motorized wheelchair is long term (at least six months). Approval will be made for only one wheelchair at a time. Backup chairs, either motorized or manual, will be denied as not medically necessary.

Repairs

A. Repairs to motorized wheelchairs will be considered if the request is for basic repairs only, not for major modifications or reconstruction of the chair.

Implementation of the provisions of this Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Ben A. Bearden at the Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

David W. Hood
Secretary

0312#083

DECLARATION OF EMERGENCY

Department of Health and Hospitals
Office of the Secretary
Bureau of Health Services Financing

Early Periodic Screening, Diagnosis and Treatment
KidMed Services
(LAC 50:XV.6701)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing hereby adopts LAC 50:XV.6701 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing provides reimbursement for Early and Periodic Screening, Diagnosis and Treatment (EPSDT) KidMed Services under the Medicaid Program. The administrative simplification provisions of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) requires national standards for electronic health care transactions and national identifiers for providers, health plans, and employers

(Federal Register, Volume 65, Number 160). In compliance with HIPAA requirements, the Bureau proposes to promulgate an emergency rule to require Medicaid providers performing EPSDT preventive screening services to submit specific information regarding KidMed services.

This action is being taken to avoid federal sanctions by complying with the mandates of the Health Insurance Portability and Accountability Act. It is estimated that implementation of this Emergency Rule will be revenue neutral for state fiscal year 2003-2004.

Effective December 20, 2003, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts the following procedures for Early and Periodic Screening, Diagnosis and Treatment (EPSDT) KidMed Services in order to conform to HIPAA requirements.

Title 50

PUBLIC HEALTH? MEDICAL ASSISTANCE

Part XV. Services for Special Populations

Subpart 5. Early and Periodic Screening, Diagnosis, and Treatment

Chapter 67. KidMed

§6701. General Provisions

A. All providers of Early and Periodic Screening, Diagnosis and Treatment (EPSDT) preventive screening services shall be required to submit information to the Medicaid Program regarding recipient immunizations, referrals and health status.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 30:

Interested persons may submit written comments to Ben A. Bearden, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

David W. Hood
Secretary

0312#081

DECLARATION OF EMERGENCY

**Department of Health and Hospitals
Office of the Secretary
Bureau of Health Services Financing**

Medicaid Eligibility? Medically Needy
Program? Incurred Deductions

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule under the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act and as directed by the 2002-2003 General Appropriation Act, which states: "The Secretary shall implement reductions in the Medicaid Program as necessary to control expenditures to the level approved in this schedule. The secretary is hereby directed to utilize various cost containment measures to accomplish

these reductions, including but not limited to pre-certification, pre-admission screening and utilization review, and other measures as allowed by federal law." This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopted a Rule promulgating the Medicaid Eligibility Manual in its entirety by reference in May of 1996 (*Louisiana Register, Volume 22, Number 5*). The department provides Medicaid coverage under the Medically Needy Program that is optional under Title XIX of the Social Security Act Section 1902(a)(10) and 42 CFR Subpart D Section 435.300. The Medically Needy Program includes those individuals or families who meet all AFDC or SSI related categorical requirements and whose income is within the Medically Needy Income Eligibility Standard. It also includes those individuals or families whose resources fall within the categorical limits, but whose income is above the Medically Needy Income Eligibility Standard. These individuals or families having income in excess of the Medically Needy Income Eligibility Standard can reduce excess income by incurring medical and/or remedial care expenses. This method used for determining eligibility is referred to as spend-down. A state may choose to exclude from incurred expenses those bills for services furnished more than three months before the Medicaid application is filed for initial eligibility or in the case of a renewal more than three months before the first month of the new budget period or quarter of coverage. A state is required to deduct any current payment on such excluded expenses.

In compliance with Executive Order MJF 02-29, the department amended the policy governing the consideration of incurred expenses in the eligibility determination process for the Medically Needy Program (*Louisiana Register, Volume 29, Number 1*). This Emergency Rule is being promulgated to continue the provisions contained in the January 1, 2003 Rule. This action is being taken to avoid a budget deficit in the medical assistance programs.

Emergency Rule

Effective for applications filed on or after December 30, 2003, and those cases in which the eligibility renewal is due on or after January 1, 2003, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing deductions for incurred medical expenses in the eligibility determination process for the Medically Needy Program. Those bills for necessary medical and remedial services furnished more than three months before the Medicaid application is filed or for renewals more than three months before the first month of a new budget period or quarter of coverage will be excluded as an incurred expense. Current payments on excluded expenses will be allowed as an incurred expense.

Implementation of this Emergency Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Ben A. Bearden at Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible

for responding to all inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

David W. Hood
Secretary

0312#084

DECLARATION OF EMERGENCY

**Department of Health and Hospitals
Office of the Secretary
Bureau of Health Services Financing**

Non-Emergency Medical Transportation
Services? Reimbursement Methodology

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing provides coverage and reimbursement for non-emergency medical transportation services. Reimbursement for these services is the base rate established by the bureau minus the amount which any third party coverage would pay.

As a result of the allocation of additional funds by the Legislature during the 2003 Regular Session, the bureau increased the reimbursement fees for certain designated procedures (*Louisiana Register*, Volume 29, Number 7). The bureau subsequently promulgated an Emergency Rule to clarify provisions contained in the August 1, 2003 Emergency Rule (*Louisiana Register*, Volume 29, Number 9). This Emergency Rule is being promulgated to continue the provisions contained in the September 12, 2003 Rule. This action is necessary to avoid a budget deficit in the medical assistance programs that could result from the failure to clarify the intent of the reimbursement changed in the August 1, 2003 Emergency Rule.

Emergency Rule

Effective for dates of service on or after January 11, 2004, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the August 1, 2003 Emergency Rule to clarify the intent of provisions contained in the Emergency Rule. Non-emergency medical transportation provided by friends and family is not included in the August 1, 2003 reimbursement increase. These services shall continue to be reimbursed at rates in effect on July 31, 2003.

Implementation of the provisions of this Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Ben A. Bearden, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to all inquiries regarding this Emergency Rule. A

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copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

David W. Hood
Secretary

0312#085

DECLARATION OF EMERGENCY

**Department of Health and Hospitals
Office of the Secretary
Bureau of Health Services Financing**

Professional Services Program
Physician Services
Reimbursement Increase

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq. and shall be in effect for the maximum period allowed under the Act or until adoption of the rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing reimburses professional services in accordance with an established fee schedule for Physicians' Current Procedural Terminology (CPT) codes, locally assigned codes and Health Care Financing Administration Common Procedure Codes (HCPC). Reimbursement for these services is a flat fee established by the bureau minus the amount which any third party coverage would pay.

As a result of the allocation of additional funds by the Legislature during the 2000 Second Extraordinary Session, the Bureau restored a seven percent reduction to the reimbursement rates for selected locally assigned HCPCS and specific CPT-4 procedure codes. In addition, the reimbursement fees for certain CPT-4 designated procedure codes were increased (*Louisiana Register*, Volume 27, Number 5). The bureau subsequently promulgated a rule to increase the reimbursement for certain designated CPT procedure codes related to speciality services (*Louisiana Register*, Volume 28, Number 8). As a result of the allocation of additional funds by the Legislature during the 2003 Regular Session, the bureau has determined it is necessary to increase reimbursement for selected CPT surgical and medical codes. This action is being taken to promote the health and welfare of Medicaid recipients by ensuring sufficient provider participation in the Professional Services Program and recipient access to providers of these medically necessary services. It is estimated that implementation of this Emergency Rule will increase expenditures for physician services by approximately \$2,500,000 for state fiscal year 2003-2004.

Emergency Rule

Effective for dates of service on or after January 1, 2004, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing increases the reimbursement paid to physicians for surgical and medical services provided to Medicaid recipients.

Pediatric Surgery Services

A. Services include selected surgery services provided by the primary servicing physician to Medicaid recipients from 11 through 15 years of age. Physicians' Current Procedural Terminology (CPT) surgical procedure codes (10021-69990) shall be reimbursed at 100 percent of the Medicare Region 99 allowable for 2002, except for procedure codes on file that are in non-pay status, procedure codes for deliveries (59410) and (59415) or those payable with a fee greater than 100 percent of the Medicare Region 99 allowable for 2002.

B. Surgical services modified with modifier 63 (procedure performed on infants less than 4 kg) shall be reimbursed at 125 percent of the fee on file.

Pediatric Medical Services

A. Services include selected medical services provided by the primary servicing physician to Medicaid recipients from birth through 15 years of age. Physicians' Current Procedural Terminology (CPT) medical procedure codes (90918-99199) shall be reimbursed at 100 percent of the Medicare Region 99 allowable for 2002, except for procedure codes on file that are in non-pay status, procedure codes for conscious sedation (99141) and (99142) or those payable with a fee greater than 100 percent of the Medicare Region 99 allowable for 2002.

Implementation of this Emergency Rule shall be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services. Interested persons may submit written comments to Ben A. Bearden, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

David W. Hood
Secretary

0312#082

DECLARATION OF EMERGENCY

Department of Health and Hospitals Office of the Secretary Bureau of Health Services Financing

Public Nursing Facilities' Reimbursement Methodology (LAC 50:VII.1309)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgates the following Emergency Rule in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the Rule, whichever occurs first.

Act 694 of the 2001 Regular Session of the Louisiana Legislature mandated that the Department of Health and Hospitals establish a case-mix reimbursement methodology for nursing homes. In accordance with Act 694, the bureau repealed the June 20, 1984 Rule and established a new reimbursement methodology based on a case-mix

price-based reimbursement system for private and public nursing facilities (*Louisiana Register, Volume 28, Number 8*). The department subsequently promulgated an Emergency Rule revising the reimbursement methodology for state-operated nursing facilities in order to reimburse these facilities in accordance with the Medicare upper payment limit (*Louisiana Register, Volume 28, Number 11*). The bureau amended the provisions contained in the August 20, 2002 Rule governing the reimbursement methodology for public nursing facilities. In addition the bureau repealed the October 14, 2002 Emergency Rule (*Louisiana Register, Volume 29, Number 1*).

This action is being taken to enhance federal revenue. This Emergency Rule is being promulgated to continue the provisions contained in the January 1, 2003 Rule.

Effective for dates of services on or after December 30, 2003, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing repeals the October 14, 2002 Emergency Rule and amends the provisions contained in the August 20, 2002 Rule governing the reimbursement methodology for public nursing facilities.

Title 50

PUBLIC HEALTH? MEDICAL ASSISTANCE

Part VII. Long Term Care Services

Subpart 1. Nursing Facilities

Chapter 13. Reimbursement

§1309. State-Owned or Operated and Nonstate Government-Owned or Operated Facilities

A. Nonstate government-owned or operated nursing facilities will be paid a prospective reimbursement rate. Each facility will receive a Medicaid base rate calculated in accordance with other sections of this Rule. Nonstate government-owned or operated nursing facilities may also receive a supplemental Medicaid payment on a quarterly basis. The aggregate supplemental payments for these facilities, calculated on a quarterly basis, will be the state's best estimate of what nonstate government-owned or operated facilities would be paid under Medicare's prospective payment system for skilled nursing facilities less the aggregate Medicaid base payments for these facilities. The acuity measurements used in the supplemental Medicaid payment calculations will be the acuity of each facility's Medicaid residents, as determined under Medicare's 44 RUG classification methodology. Adjustments to the aggregate supplemental Medicaid payments will be made to account for differences in coverage between the Medicare and Medicaid programs.

B. State-owned or operated nursing facilities will be paid a prospective reimbursement rate. The payment rate for each of these facilities will be calculated on a quarterly basis and shall be the greater of the state's best estimate of what the facility would be paid under Medicare prospective payment system for skilled nursing facilities or the nursing facility's allowable cost from the most recent filed Medicaid cost report trended forward to the midpoint of the rate year using the index factor. The acuity measurements used in the quarterly rate calculations will be the acuity of each facility's Medicaid residents, as determined under Medicare's 44 RUG classification methodology. Adjustments to these gross Medicare prospective payment rates will be made to account for differences in coverage between the Medicare and Medicaid programs.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254, R.S. 46:2742, and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 28:1475 (June 2002), repromulgated LR 28:1793 (August 2002), amended LR 30:

Implementation of the provisions of this Emergency Rule shall be delayed until January 31, 2003 and will be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services.

Interested persons may submit written comments to Ben A. Bearden at Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this Emergency Rule. A copy of this Emergency Rule is available for review by interested parties at parish Medicaid offices.

David W. Hood
Secretary

0312#086

DECLARATION OF EMERGENCY

Department of Revenue Tax Commission

Ad Valorem Taxation

(LAC 61.V.303, 309, 703, 907, 1103, 1503, 2503, 2703, 2705, 2707, 2711, 2713, 2717, 3101, 3105, and 3501)

The Louisiana Tax Commission, at its meeting of August 25, 2003, exercised the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), and pursuant to its authority under R.S. 47:1837, adopted the following additions, deletions and amendments to the Real/Personal Property Rules and Regulations.

This Emergency Rule is necessary in order for ad valorem tax assessment tables to be disseminated to property owners and local tax assessors no later than the statutory valuation date of record of January 1, 2004. Cost indexes required to finalize these assessment tables are not available to this office until late October 2003. The effective date of this Emergency Rule is January 1, 2004.

Title 61

REVENUE AND TAXATION

Part V. Ad Valorem Taxation

Chapter 3. Real and Personal Property

§303. Real Property

A. - B. ...

1. Improvements shall be added to the rolls based upon the condition of things existing on January 1 of each year (except Orleans Parish). New improvements for Orleans Parish shall be added to the next year's tax roll, based upon the condition of things existing on August 1 of each year. Value of the improvements will be indexed to the date of the last reappraisal.

B.2. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 7:44 (February 1981), amended by the Department of Revenue and Taxation, Tax Commission, LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December

1987), LR 16:1063 (December 1990), LR 17:611 (June 1991), LR 21:186 (February 1995), amended by the Department of Revenue, Tax Commission, LR 25:312 (February 1999), LR 26:506 (March 2000), LR 29:367 (March 2003), LR 30:

§309. Tax Commission Miscellaneous Forms

A. - C. ...

D. TC Forms C01, C02, C03, C04A and C04B, should be used to electronically process change order requests submitted by tax assessor's offices.

1. All change order forms TC-21, Alpha 4 (Electronic), and/or LTC web site format shall be submitted in accordance with the provisions of Title 47, Sections 1835, 1966, 1990 and 1991. The assessor shall provide each affected taxpayer with a copy of any change order that has been issued.

E. - F. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1712, R.S. 47:1835, R.S. 47:1837, R.S. 47:1966, R.S. 47:1990, R.S. 47:1991 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 21:186 (February 1995), amended LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 27: 424 (March 2001), LR 28:517 (March 2003), LR 30:

Chapter 7. Watercraft

§703. Tables? Watercraft

A. Floating Equipment? Motor Vessels

| Cost Index (Average) | | Average Economic Life 12 Years | | |
|-------------------------|-------|-----------------------------------|--------------|----------------------|
| Year | Index | Effective Age | Percent Good | Composite Multiplier |
| 2003 | .995 | 1 | 94 | .94 |
| 2002 | 1.012 | 2 | 87 | .88 |
| 2001 | 1.018 | 3 | 80 | .81 |
| 2000 | 1.027 | 4 | 73 | .75 |
| 1999 | 1.045 | 5 | 66 | .69 |
| 1998 | 1.048 | 6 | 58 | .61 |
| 1997 | 1.057 | 7 | 50 | .53 |
| 1996 | 1.074 | 8 | 43 | .46 |
| 1995 | 1.091 | 9 | 36 | .39 |
| 1994 | 1.130 | 10 | 29 | .33 |
| 1993 | 1.162 | 11 | 24 | .28 |
| 1992 | 1.184 | 12 | 22 | .26 |
| 1991 | 1.199 | 13 | 20 | .24 |

B. Floating Equipment? Barges (Non-Motorized)

| Cost Index Average | | Average Economic Life 20 Years | | |
|-----------------------|-------|-----------------------------------|--------------|----------------------|
| Year | Index | Effective Age | Percent Good | Composite Multiplier |
| 2003 | .995 | 1 | 97 | .97 |
| 2002 | 1.012 | 2 | 93 | .94 |
| 2001 | 1.018 | 3 | 90 | .92 |
| 2000 | 1.027 | 4 | 86 | .88 |
| 1999 | 1.045 | 5 | 82 | .86 |
| 1998 | 1.048 | 6 | 78 | .82 |
| 1997 | 1.057 | 7 | 74 | .78 |
| 1996 | 1.074 | 8 | 70 | .75 |
| 1995 | 1.091 | 9 | 65 | .71 |
| 1994 | 1.130 | 10 | 60 | .68 |
| 1993 | 1.162 | 11 | 55 | .64 |
| 1992 | 1.184 | 12 | 50 | .59 |
| 1991 | 1.199 | 13 | 45 | .54 |
| 1990 | 1.223 | 14 | 40 | .49 |
| 1989 | 1.256 | 15 | 35 | .44 |
| 1988 | 1.323 | 16 | 31 | .41 |

| | | | | |
|------|-------|----|----|-----|
| 1987 | 1,379 | 17 | 27 | .37 |
| 1986 | 1,399 | 18 | 24 | .34 |
| 1985 | 1,413 | 19 | 22 | .31 |
| 1984 | 1,434 | 20 | 21 | .30 |
| 1983 | 1,473 | 21 | 20 | .29 |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:924 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:

Chapter 9. Oil and Gas Properties

§907. Tables—Oil and Gas

A. ...

1. Oil, Gas and Associated Wells; Region 1 North Louisiana

| Producing Depths | Cost – New By depth, per foot | | 15% of Cost - New by depth, per foot | |
|---------------------|----------------------------------|--------|---|--------|
| | \$ Oil | \$ Gas | \$ Oil | \$ Gas |
| 0 – 1,249 ft. | 13.61 | 38.78 | 2.04 | 5.82 |
| 1,250 – 2,499 ft. | 13.54 | 22.68 | 2.03 | 3.40 |
| 2,500 – 3,749 ft. | 16.46 | 20.35 | 2.47 | 3.05 |
| 3,750 – 4,999 ft. | 20.09 | 25.06 | 3.01 | 3.76 |
| 5,000 – 7,499 ft. | 25.20 | 25.01 | 3.78 | 3.75 |
| 7,500 – 9,999 ft. | 35.74 | 35.38 | 5.36 | 5.31 |
| 10,000 – 12,499 ft. | 47.55 | 44.67 | 7.13 | 6.70 |
| 12,500 – Deeper ft. | N/A | 77.26 | N/A | 14.59 |

2. Oil, Gas and Associated Wells Region 2 South Louisiana

| Producing Depths | Cost – New by depth, per foot | | 15% of Cost – New by depth, per foot | |
|---------------------|----------------------------------|--------|---|--------|
| | \$ Oil | \$ Gas | \$ Oil | \$ Gas |
| 0 – 1,249 ft. | 66.58 | 92.73 | 9.99 | 13.91 |
| 1,250 – 2,499 ft. | 66.22 | 124.84 | 9.93 | 18.73 |
| 2,500 – 3,749 ft. | 73.23 | 102.78 | 10.98 | 15.42 |
| 3,750 – 4,999 ft. | 47.12 | 76.04 | 7.07 | 11.41 |
| 5,000 – 7,499 ft. | 75.30 | 73.24 | 11.30 | 10.99 |
| 7,500 – 9,999 ft. | 88.46 | 77.47 | 13.27 | 11.62 |
| 10,000 – 12,499 ft. | 96.34 | 87.88 | 14.45 | 13.18 |
| 12,500 – 14,999 ft. | 92.51 | 108.85 | 13.88 | 16.33 |
| 15,000 – 17,499 ft. | 142.72 | 135.14 | 21.41 | 20.27 |
| 17,500 – 19,999 ft. | 109.17 | 164.69 | 16.38 | 24.70 |
| 20,000 – Deeper ft. | 163.52 | 243.97 | 24.53 | 36.60 |

3. Oil, Gas and Associated Wells; Region 3? Offshore State Waters*

| Producing Depths | Cost – New by depth, per foot | | 15% of Cost – New by depth, per foot | |
|-------------------|----------------------------------|--------|---|--------|
| | \$ Oil | \$ Gas | \$ Oil | \$ Gas |
| 0 – 1,249 ft. | N/A | N/A | N/A | N/A |
| 1,250 – 2,499 ft. | 363.54 | 494.92 | 54.53 | 74.24 |
| 2,500 – 3,749 ft. | 272.56 | 369.11 | 40.88 | 55.37 |
| 3,750 – 4,999 ft. | 279.91 | 406.55 | 41.99 | 60.98 |
| 5,000 – 7,499 ft. | 231.95 | 239.64 | 34.79 | 35.95 |
| 7,500 – 9,999 ft. | 224.79 | 214.19 | 33.72 | 32.13 |

| | | | | |
|---------------------|--------|--------|-------|-------|
| 10,000 – 12,499 ft. | 229.55 | 220.43 | 34.43 | 33.06 |
| 12,500 – 14,999 ft. | 227.13 | 209.90 | 34.07 | 31.49 |
| 15,000 – 17,499 ft. | 189.70 | 243.52 | 28.46 | 36.53 |
| 17,500 – Deeper ft. | N/A | 310.10 | N/A | 46.52 |

*As classified by Louisiana Office of Conservation.

B. - B.1. ...

2. Serial Number to Percent Good Conversion Chart

| Year | Beginning Serial Number | Ending Serial Number | 25 Year Life Percent Good |
|------|-------------------------|----------------------|---------------------------|
| 2003 | 227742 | Higher | 96 |
| 2002 | 226717 | 227741 | 92 |
| 2001 | 225352 | 226716 | 88 |
| 2000 | 223899 | 225351 | 84 |
| 1999 | 222882 | 223898 | 80 |
| 1998 | 221596 | 222881 | 76 |
| 1997 | 220034 | 221595 | 72 |
| 1996 | 218653 | 220033 | 68 |
| 1995 | 217588 | 218652 | 64 |
| 1994 | 216475 | 217587 | 60 |
| 1993 | 215326 | 216474 | 56 |
| 1992 | 214190 | 215325 | 52 |
| 1991 | 212881 | 214189 | 48 |
| 1990 | 211174 | 212880 | 44 |
| 1989 | 209484 | 211173 | 40 |
| 1988 | 207633 | 209483 | 36 |
| 1987 | 205211 | 207632 | 32 |
| 1986 | Lower | 205210 | 30* |
| VAR. | 900000 | Higher | 50 |

*Reflects residual or floor rate.

3. Adjustments for Allowance of Economic Obsolescence

a. All wells producing 10 bbls oil or 100 mcf gas, or less, per day, as well as, all active service wells (i.e. injection, salt water disposal, water source, etc.) shall be allowed a 40 percent reduction. Taxpayer shall provide the assessor with proper documentation to claim this reduction.

B.3.b. - C.6. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2326.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission. LR 24:480 (March 1998), LR 25:313 (February 1999), LR 26:507 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:

Chapter 11. Drilling Rigs and Related Equipment
§1103. Drilling Rigs and Related Equipment Tables

A. Land Rigs

| Depth "0" To 7,000 Feet | | |
|-------------------------|-------------------|------------|
| Depth (Ft.) | Fair Market Value | Assessment |
| | \$ | \$ |
| 3,000 | 351,200 | 52,700 |
| 4,000 | 422,000 | 63,300 |
| 5,000 | 502,500 | 75,400 |
| 6,000 | 583,000 | 87,500 |
| 7,000 | 762,500 | 114,400 |

| Depth 8,000 To 10,000 Feet | | |
|-----------------------------|-------------------|------------|
| Depth (Ft.) | Fair Market Value | Assessment |
| | \$ | \$ |
| 8,000 | 975,000 | 146,300 |
| 9,000 | 1,209,500 | 181,400 |
| 10,000 | 1,510,000 | 226,500 |
| Depth 11,000 To 15,000 Feet | | |
| Depth (Ft.) | Fair Market Value | Assessment |
| | \$ | \$ |
| 11,000 | 1,810,500 | 271,600 |
| 12,000 | 1,934,000 | 290,100 |
| 13,000 | 1,998,500 | 299,800 |
| 14,000 | 2,167,200 | 325,100 |
| 15,000 | 2,648,500 | 397,300 |
| Depth 16,000 To 20,000 Feet | | |
| Depth (Ft.) | Fair Market Value | Assessment |
| | \$ | \$ |
| 16,000 | 3,129,000 | 469,400 |
| 17,000 | 3,612,900 | 541,900 |
| 18,000 | 4,096,600 | 614,500 |
| 19,000 | 4,525,500 | 678,800 |
| 20,000 | 4,790,000 | 718,500 |
| Depth 21,000 + Feet | | |
| Depth (Ft.) | Fair Market Value | Assessment |
| | \$ | \$ |
| 21,000 | 5,054,500 | 758,200 |
| 25,000 + | 6,112,500 | 916,900 |

B. Jack-Ups

| Type | Water Depth Rating | Fair Market Value | Assessment |
|------|--------------------|-------------------|--------------|
| IC | 0-199 FT. | \$ 13,500,000 | \$ 2,025,000 |
| | 200-299 FT. | 20,000,000 | 3,000,000 |
| | 300- Up FT. | 50,000,000 | 7,500,000 |
| IS | 0-199 FT. | 15,000,000 | 2,250,000 |
| | 200-299 FT. | 25,000,000 | 3,750,000 |
| | 300- Up FT. | 30,000,000 | 4,500,000 |
| MC | 0-199 FT. | 5,000,000 | 750,000 |
| | 200-299 FT. | 10,000,000 | 1,500,000 |
| | 300- Up FT. | 20,670,000 | 3,100,500 |
| MS | 0-249 FT. | 10,500,000 | 1,575,000 |
| | 250- Up FT. | 20,670,000 | 3,100,500 |

C. ...

D. Well Service Rigs Land Only (Good Condition)

| Class | Mast | Engine | Fair Market Value | Assessment |
|-------|---|--------|-------------------|------------|
| I | 72' X 125M# 75' X 150M# | 6V71 | 161,875 | 24,280 |
| II | 96' X 150M# 96' X 180M# 96' X 185M# 96' X 205M# 96' X 210M# 96' X 212M# 96' X 215M# | 8V71 | 210,875 | 31,600 |

| | | | | |
|-----|--|-----------------------------|---------|--------|
| III | 96' X 240M# 96' X 250M# 96' X 260M# 102' X 215M# | 8V92 | 209,125 | 31,400 |
| IV | 102' X 224M# 102' X 250M# 103' X 225M# 103' X 250M# 104' X 250M# 105' X 225M# 105' X 250M# | 12V71 | 259,875 | 39,000 |
| V | 105' X 280M# 106' X 250M# 108' X 250M# 108' X 260M# 108' X 268M# 108' X 270M# 108' X 300M# | 12V71 12V92 | 285,250 | 42,800 |
| VI | 110' X 250M# 110' X 275M# 112' X 300M# 112' X 350M# | 12V71 (2) 8V92 | 329,875 | 49,500 |
| VII | 117' X 215M# | (2) 8V92 (2) 12V71 | 422,625 | 63,400 |

Note: These tables assume complete rigs in good condition. If it is documented to the assessor that any rig is incomplete or is in less than good condition, these amounts should be adjusted.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:939 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:205 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:487 (March 1998), LR 25:315 (February 1999), LR 26:508 (March 2000), LR 27:426 (March 2001), LR 28:519 (March 2002), LR 30:

Chapter 15. Aircraft

§1503. Aircraft (Including Helicopters) Table

A. Aircraft (Including Helicopters)

| Year | Cost Index (Average) | Average Economic Life (10 Years) | | |
|------|----------------------|----------------------------------|--------------|----------------------|
| | Index | Effective Age | Percent Good | Composite Multiplier |
| 2003 | .995 | 1 | 92 | .92 |
| 2002 | 1.012 | 2 | 84 | .85 |
| 2001 | 1.018 | 3 | 76 | .77 |
| 2000 | 1.027 | 4 | 67 | .69 |
| 1999 | 1.045 | 5 | 58 | .61 |
| 1998 | 1.048 | 6 | 49 | .51 |
| 1997 | 1.057 | 7 | 39 | .41 |
| 1996 | 1.074 | 8 | 30 | .32 |
| 1995 | 1.091 | 9 | 24 | .26 |
| 1994 | 1.130 | 10 | 21 | .24 |
| 1993 | 1.162 | 11 | 20 | .23 |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:943 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:206 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:

Chapter 25. General Business Assets

§2503. Tables Ascertaining Economic Lives, Percent Good and Composite Multipliers of Business and Industrial Personal Property

A. ...

* * *

B. Cost Indices

| Year | Age | National Average 1926 = 100 | January 1, 2003 = 100* |
|------|-----|--------------------------------|---------------------------|
| 2003 | 1 | 1118.6 | .995 |
| 2002 | 2 | 1100.0 | 1.012 |
| 2001 | 3 | 1093.4 | 1.018 |
| 2000 | 4 | 1084.3 | 1.027 |
| 1999 | 5 | 1065.0 | 1.045 |
| 1998 | 6 | 1061.8 | 1.048 |
| 1997 | 7 | 1052.7 | 1.057 |
| 1996 | 8 | 1036.0 | 1.074 |
| 1995 | 9 | 1020.4 | 1.091 |
| 1994 | 10 | 985.0 | 1.130 |
| 1993 | 11 | 958.0 | 1.162 |
| 1992 | 12 | 939.8 | 1.184 |
| 1991 | 13 | 928.5 | 1.199 |
| 1990 | 14 | 910.2 | 1.223 |
| 1989 | 15 | 886.5 | 1.256 |
| 1988 | 16 | 841.4 | 1.323 |
| 1987 | 17 | 806.9 | 1.379 |
| 1986 | 18 | 795.4 | 1.399 |
| 1985 | 19 | 787.9 | 1.413 |
| 1984 | 20 | 776.4 | 1.434 |
| 1983 | 21 | 755.8 | 1.473 |
| 1982 | 22 | 742.4 | 1.499 |
| 1981 | 23 | 709.2 | 1.570 |
| 1980 | 24 | 642.8 | 1.732 |
| 1979 | 25 | 584.4 | 1.905 |
| 1978 | 26 | 534.7 | 2.082 |

*Reappraisal Date: January 1, 2003 – 1113.1 (Base Year)

C. ...

D. Composite Multipliers 2004 (2005 Orleans Parish)

| Age | 3 Yr | 5 Yr | 8 Yr | 10 Yr | 12 Yr | 15 Yr | 20 Yr | 25 Yr |
|-----|------|------|------|-------|-------|-------|-------|-------|
| 1 | .70 | .85 | .90 | .92 | .94 | .95 | .97 | .98 |
| 2 | .50 | .70 | .80 | .85 | .88 | .91 | .94 | .96 |
| 3 | .35 | .53 | .68 | .77 | .81 | .87 | .92 | .95 |
| 4 | .21 | .35 | .55 | .69 | .75 | .81 | .88 | .92 |
| 5 | | .24 | .45 | .61 | .69 | .76 | .86 | .91 |
| 6 | | .21 | .35 | .51 | .61 | .71 | .82 | .88 |
| 7 | | | .27 | .41 | .53 | .66 | .78 | .86 |
| 8 | | | .24 | .32 | .46 | .59 | .75 | .84 |
| 9 | | | .22 | .26 | .39 | .53 | .71 | .82 |
| 10 | | | | .24 | .33 | .49 | .68 | .80 |
| 11 | | | | .23 | .28 | .43 | .64 | .79 |
| 12 | | | | | .26 | .37 | .59 | .76 |
| 13 | | | | | .24 | .31 | .54 | .72 |
| 14 | | | | | | .28 | .49 | .68 |
| 15 | | | | | | .26 | .44 | .65 |
| 16 | | | | | | .26 | .44 | .64 |
| 17 | | | | | | | .37 | .61 |
| 18 | | | | | | | .34 | .55 |
| 19 | | | | | | | .31 | .48 |
| 20 | | | | | | | .30 | .43 |
| 21 | | | | | | | .29 | .38 |
| 22 | | | | | | | | .34 |
| 23 | | | | | | | | .33 |
| 24 | | | | | | | | .35 |
| 25 | | | | | | | | .38 |
| 26 | | | | | | | | .42 |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 10:944 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:207 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:490 (March 1998), LR 25:317 (February 1999), LR 26:509 (March 2000), LR 27:427 (March 2001), LR 28:520 (March 2002), LR 29:370 (March 2003), LR 30:

Chapter 27. Guidelines for Application, Classification and Assessment of Land Eligible to be Assessed at Use Value

§2703. Eligibility Requirements and Application for Use Value Assessment

A. ...

1. meet the definition of bona fide agricultural, horticultural, marsh or timberland as described in Section 2302 of Title 47 of the Louisiana Revised Statutes of 1950 and the eligibility requirements of R.S. 47:2303; and

A.2 - B.1. ...

2. the landowner must sign an agreement that the land will be devoted to one or more of the designated uses as defined in Section 2302 of Title 47 of the Louisiana Revised Statutes of 1950 and meet the eligibility requirements of R.S. 47:2303.

C. ...

AUTHORITY NOTE: Promulgated in accordance with LSA Constitution of 1974, Article VII, §18, R.S. 47:2302, R.S. 47:2303 and R.S. 47:2304.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:289 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 15:1097 (December 1989), LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 25:318 (February 1999), LR 26:510 (March 2000), LR 30:

§2705. Classification

A. - B. ...

| |
|--------|
| Vernon |
|--------|

C. ...

AUTHORITY NOTE: Promulgated in accordance with LSA – Constitution of 1974, Article VII, §18, R.S. 47:2302, R.S. 47:2303 and R.S. 47:2304.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:289 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 15:1097 (December 1989), LR 19:212 (February 1993), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:318 (February 1999), LR 26:510 (March 2000), LR 27:428 (March 2001), LR 28:521 (March 2002), LR 29:372 (March 2003), LR 30:

§2707. Map Index Table

A. Listing of General Soil Maps and Modern Soil Surveys for the State of Louisiana Published by U.S. Dept. of Agriculture, Natural Resources Conservation Service in Cooperation with Louisiana Agricultural Experiment Station

| Parish | Date (General) | Map No. (General) | Date Published or Status(Modern) |
|------------|----------------|-------------------|----------------------------------|
| *** | | | |
| Bienville | Nov., 1971 | 4-R-16791-B | August, 2003 |
| *** | | | |
| Jeff Davis | Jan., 1970 | 4-R-28746-A | September, 2003 |
| *** | | | |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 and R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:290 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:946 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:319 (February 1999), LR 26:511 (March 2000), LR 27:428 (March 2001), LR 28:521 (March 2002), LR 29:372 (March 2003), LR 30:

§2711. Tables? Agricultural and Horticultural Lands

A. Weighted Average Income Per Acre 1999 - 2002

| Commodity | Acres | Percent | Net Income | Weighted Fractional |
|----------------------|-----------|---------|------------|---------------------|
| Beef ** | 2,335,838 | 37.298 | (27.22) | -0- |
| Soybeans (Wheat) * | 845,000 | 13.493 | (16.36) | -0- |
| Cotton | 678,750 | 10.838 | (44.37) | -0- |
| Rice (Crawfish) * | 548,250 | 8.754 | 69.19 | 605.67 |
| Sugarcane | 456,250 | 7.285 | 205.39 | 1,496.33 |
| Corn | 403,750 | 6.447 | (43.67) | -0- |
| Idle Crop *** | 362,516 | 5.789 | | -0- |
| Grain Sorghum | 217,500 | 3.473 | (10.90) | -0- |
| Conservation Reserve | 200,899 | 3.208 | 43.73 | 140.29 |
| Dairy ** | 171,466 | 2.738 | (126.61) | -0- |
| Sweet Potatoes | 23,500 | 0.375 | 210.87 | 79.13 |

| Commodity | Acres | Percent | Net Income | Weighted Fractional |
|---------------|-----------|---------|------------|---------------------|
| Catfish | 13,466 | 0.215 | (72.71) | -0- |
| Watermelon | 2,975 | 0.047 | (292.79) | -0- |
| Southern Peas | 1,561 | 0.025 | 341.93 | 8.52 |
| Tomatoes | 562 | 0.009 | 10,841.73 | 97.21 |
| Strawberries | 388 | 0.006 | 9,779.33 | 60.51 |
| Total | 6,262,669 | 100.000 | --- | 2,487.65 |

Weighted Average Net Income - \$24.88

B. Suggested Capitalization Rate for Agricultural and Horticultural Lands

| | |
|------------------------|-------|
| Risk Rate | 1.86% |
| Illiquidity Rate | 0.09% |
| Safe Rate * | 5.68% |
| Capitalization Rate ** | 7.63% |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:764 (December 1987), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000), LR 30:

§2713. Assessment of Timberland

A. - C.4. ...

D. Production Costs of Timberland. The average timberland production costs are hereby established to be \$10.46/acre/year.

E. Gross Returns of Timberland. The gross value per cubic foot of timber production is hereby established to be \$0.81/cubic/foot.

F. Capitalization Rate for Timberland. The capitalization rate for determining use value of timberlands is hereby established to be as follows.

| Timberland | Class 1, 2, and 3 | Class 4 |
|---------------------|-------------------|---------|
| Risk Rate | 0.97% | 4.47% |
| Illiquidity Rate | 0.10% | 3.60% |
| Safe Rate | 5.68% | 5.68% |
| Other Factors | 5.55% | 5.55% |
| Capitalization Rate | 12.30% | 19.30% |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 14:872 (December 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 26:511 (March 2000), LR 30:

§2717. Tables? Use Value

A. Average Assessed Value Per Acre of Agricultural and Horticultural Land, by Class

| Class | Assessed Value | |
|-----------|----------------|----------------|
| | Per Acre Upper | Per Acre Lower |
| Class I | \$34.79 | \$29.40 |
| Class II | \$29.19 | \$21.94 |
| Class III | \$21.52 | \$19.04 |
| Class IV | \$18.62 | \$12.40 |

B. Average Assessed Value Per Acre of Timberland, by Class

| Class | Assessed Value Per Acre |
|---------|-------------------------|
| Class 1 | \$40.52 |
| Class 2 | \$29.34 |
| Class 3 | \$13.95 |
| Class 4 | \$8.89 |

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:2301 through R.S. 47:2308.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 9:69 (February 1983), LR 12:36 (January 1986), LR 13:248 (April 1987), LR 13:764 (December 1987), LR 14:110 (February 1988), LR 17:1213 (December 1991), LR 22:117 (February 1996), LR 23:208 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:491 (March 1998), LR 26:511 (March 2000), LR 30:

Chapter 31. Public Exposure of Assessments; Appeals §3101. Public Exposure of Assessments, Appeals to the Board of Review and Board of Review Hearings

A. - J. ...

Form 3101

Exhibit A

Appeal to Board of Review

By Taxpayer

For Real and Personal Property

I feel that the Fair Market Value of this real property as of January 1, 2003, the official reappraisal valuation date on which assessments are currently based was:

Form 3103.A

Exhibit A

Appeal To Louisiana Tax Commission

By Taxpayer or Assessor

For Real and Personal Property

I understand that property is assessed at a percentage of fair market value, which means the price for the property which would be agreed upon

between a willing and informed buyer and a willing and informed seller, under usual and ordinary circumstances, the highest price the property would bring on the open market, if exposed for sale for a reasonable time. I feel that the Fair Market Value of this real property, as of January 1, 2003, the official reappraisal valuation date on which assessments are based, was:

* * *

AUTHORITY NOTE: Promulgated in accordance with LSA-Constitution of 1974, Article VII, §18, R.S. 47:2302, R.S. 47:2303 and R.S. 47:2304.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:289 (June 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 15:1097 (December 1989), LR 19:212 (February 1993), amended by the Department of Revenue, Tax Commission, LR 25:319 (February 1999), LR 26:512 (March 2000), LR 30:

§3105. Practice and Procedure for Public Service Properties Hearings

A. - S. ...

Form 3105.A

Exhibit A

Appeal To Louisiana Tax Commission

By Taxpayer or Assessor

For Public Service Property

* * *

I feel that the Fair Market Value of this real property, as of January 1, 2003, the official reappraisal valuation date on which assessments are currently based, was:

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:1856.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 4:339 (September 1978), amended by the Department of Revenue and Taxation, Tax Commission, LR 10:947 (November 1984), LR 15:1097 (December 1989), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:493 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 30:

Chapter 35. Miscellaneous

§3501. Service Fees? Tax Commission

A. The Tax Commission is authorized by R.S. 47:1838 to levy and collect fees on an interim basis for the period beginning on July 1, 2003 and ending on June 30, 2004, in connection with services performed by the Tax Commission as follows:

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1835 and R.S. 47:1838.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 19:212 (February 1993), amended LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:494 (March 1998), LR 25:320 (February 1999), LR 26:513 (March 2000), LR 28:521 (March 2002), LR 30:

Russell R. Gaspard
Chairman

0312#103

DECLARATION OF EMERGENCY

**Department of Treasury
Board of Trustees of the
Louisiana State Employees' Retirement System**

Self-Directed Plan (LAC 58:I.Chapter 39)

Under the authority of R.S. 11:515 and in accordance with R.S. 49:951 et seq., the Department of the Treasury, Board of Trustees of the Louisiana State Employees' Retirement System ("LASERS") advertises its intent to enact LAC 58:I.3901 through 3931.

This emergency enactment is made necessary by the passage into law of Act 818 of the Regular Session of the Louisiana Legislature. That Act established the Self-Directed Plan ("SDP"), a new form of the Deferred Retirement Option Plan ("DROP") already administered by LASERS. Act 818 becomes effective January 01, 2004. These Rules are necessary to complete the implementation of the SDP.

This Rule shall become effective on January 01, 2004, and shall remain in effect for 120 days.

Title 58

RETIREMENT

Part I. State Employees' Retirement

Chapter 39. The Self-Directed Plan

§3901. SDP Provider

A. System shall procure a single provider, selected by a competitive process, for participants in the Self-Directed Plan ("SDP") to utilize in providing investment options for the deposits made during the accumulation period in the Deferred Retirement Option Plan ("DROP") or funds acquired through the Initial Benefit Option ("IBO").

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3903. Persons Vesting for DROP Prior to January 01, 2004

A. Persons who became eligible for regular retirement prior to January 01, 2004 are eligible for participation in the SDP. Those persons may make an irrevocable election to transfer their DROP funds into the SDP. The DROP or IBO participants electing to transfer their funds into the SDP must transfer their entire DROP or IBO balance.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3905. Eligibility for Transfer of Funds into SDP

A. The only funds which may be transferred into the SDP are LASERS DROP or IBO funds. Transfers or rollovers from other sources shall not be allowed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3907. Rollovers Out of SDP to Other Providers

A. At all times after becoming eligible to withdraw funds from the SDP, DROP participants may elect to rollover funds to eligible providers. Such rollovers shall be subject to applicable Federal laws and the terms of the SDP.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3909. Right to Recover Overpayments

A. In the event of overpayment of funds are made by LASERS, then LASERS retains the ability at all times to recall funds from member at provider or to reduce future benefits pursuant to R.S. 11:192 to recover any such overpayment.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3911. Time to Transfer Funds

A. LASERS shall forward the entire deposit balance of a participant to the third party administrator within five working days from the end of the DROP accumulation period. LASERS may supplement or otherwise correct balances forwarded in those instances where there are errors, missing documents or incomplete reports submitted by agencies reporting earnings for the participant.

B. For participants in the Initial Benefit Option ("IBO") or for those DROP participants whose accumulation period is less than six months, LASERS shall transfer 80 percent of the DROP/IBO balance within 45 days from the date of initial transfer into the SDP.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3913. Spousal Consent

A. LASERS may halt the processing of a participant's request to enter the SDP until any spousal consent form required by law or proof of divorce has been presented to the system.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3915. Completion of Notification Form

A. All DROP participants shall complete and submit a form (#9-2 or #9-2a) to inform LASERS that they are ending the accumulation period. This form shall be submitted at least 30 days prior to that date. Failure to submit this form could result in delaying access to DROP funds.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3917. Distributions

A. Distributions shall be in accordance with the provisions of Title 58, Part I, Chapter 27 of the Louisiana Administrative Code.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3919. No In-Service Distribution

A. Distributions prior to the date of termination from employment with the state of Louisiana are strictly prohibited in accordance with applicable Internal Revenue Code Provisions. The selected provider shall not make a distribution without a verification of termination from LASERS.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3921. Civil Service Reinstatement

A. DROP participants who have been removed from state employment, then reinstated pursuant to a ruling by the Civil Service board, shall immediately notify LASERS in writing of their reinstatement, along with a projected date of retirement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3923. Beneficiary

A. Each participant shall initially designate a beneficiary or beneficiaries to receive any amounts which may be distributed in the event of the death of the participant prior to the complete distribution of benefits. A participant may change the designation of beneficiaries at any time by filing a written notice on a form approved by LASERS. If no such designation is in effect at the time of participant's death, or if the designated beneficiary does not survive the participant by 30 days, his beneficiary shall be his surviving spouse, if any, and then his estate

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3925. Investment Options

A. LASERS shall in its sole discretion select certain investment options to be used to determine income to be accrued on deferrals. These investment options may include specified life insurance policies, annuity contracts, or investment media issued by an insurance company. In any event, it shall be the sole responsibility of LASERS to ensure that all investment options offered under the plan are appropriate and in compliance with any and all state laws pertaining to such investments.

B. In the absence of a written directive from the participant, the provider shall automatically invest the participant's DROP funds in its discretion in an appropriate interim investment until specific investment directions are

received. Such instructions regarding the delegation of investment responsibility shall remain in force until revoked or amended in writing by the participant. LASERS shall not be responsible for the propriety of any directed investment.

C. LASERS may, from time to time, change the investment options under the plan. If LASERS eliminates a certain investment option, all participants who had chosen that investment shall select another option. If no new option is selected by the participant, money remaining in the eliminated investment option shall be moved at the direction of LASERS. The participants shall have no right to require LASERS to select or retain any investment option. To the extent permitted by and subject to any rules or procedures adopted by the administrator, a participant may, from time to time, change his choice of investment option. Any change with respect to investment options made by LASERS or a participant, however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options and may affect only income to be accrued after that change.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3927. Participant Investment Direction

A. Participants shall have the option to direct the investment of their personal contributions and their share of any employer contributions among alternative investment options established as part of the overall SDP, unless otherwise specified by LASERS. A participant's right to direct the investment of any contribution shall apply only to making selections among the options made available under the SDP.

B. Each participant shall designate on the proper form or via website or telephone direction the investment that shall be used to determine the income to be accrued on amounts deposited. If the investment chosen by the participant experiences a gain, the participant's benefits under the SDP likewise shall reflect income for that period. If the investment chosen by a participant experiences a loss, or if charges are made under such investment, the participant's benefits under the SDP likewise shall reflect such loss or charge for that period.

C. Neither the state of Louisiana, LASERS, the administrator, nor any other person shall be liable for any losses incurred by virtue of following the participant's directions or with any reasonable administrative delay in implementing such directions.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3929. Distributions from the Plan

A. The payment of benefits in accordance with the terms of the plan may be made by the trustee, or by any custodian or other person so authorized by LASERS to make such distribution. Neither LASERS, the trustee nor any other person shall be liable with respect to any distribution from the plan made at the direction of the employer or a person authorized by the employer to give disbursement direction.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

§3931. Disclaimer

A. LASERS makes no endorsement, guarantee or any other representation and shall not be liable to the plan or to any participant, beneficiary, or any other person with respect to:

1. the financial soundness, investment performance, fitness, or suitability (for meeting a participant's objectives, future obligations under the plan, or any other purpose) of any investment option in which amounts deferred under the plan are actually invested; or

2. the tax consequences of the plan to any participant, beneficiary or any other person.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the State Employees' Retirement System, LR 30:

Robert L. Borden
Executive Director

0312#067

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

2003 Fall Commercial Red Snapper Season Closure

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, R.S. 49:967 which allows the Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission to use emergency procedures to set finfish seasons, R.S. 56:326.3 which provides that the Wildlife and Fisheries Commission may set seasons for saltwater finfish, and the authority given to the Secretary of the Department, by the Commission in its resolution of January 9, 2003, to close the 2003 fall commercial red snapper season in Louisiana state waters when he is informed that the designated portion of the commercial red snapper quota for the Gulf of Mexico has been filled, or projected to be filled, the Secretary hereby declares:

Effective 12 noon, December 7, 2003, the commercial fishery for red snapper in Louisiana waters will close and remain closed until 12 noon, February 1, 2004. Nothing herein shall preclude the legal harvest of red snapper by legally licensed recreational fishermen. Effective with any commercial closure, no person shall commercially harvest, transport, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell red snapper. Effective with the closure, no person shall possess red snapper in excess of a daily bag limit, whether taken from within or without Louisiana territorial waters. Provided however that fish in excess of the daily bag limit which were legally taken prior to the closure may be purchased, possessed, transported and sold by a licensed wholesale/retail dealer if appropriate records in accordance with R.S. 56:306.5 and R.S. 56:306.6 are

properly maintained, and those other than wholesale/retail dealers may purchase such fish in excess of the daily bag limit from wholesale/retail dealers for their own use or for sale by a restaurant as prepared fish.

The secretary has been notified by National Marine Fisheries Service that the commercial red snapper season in Federal waters of the Gulf of Mexico will close at 12 noon, December 7, 2003. Closing the season in State waters is necessary to provide effective rules and efficient enforcement for the fishery, to prevent overfishing of this species in the long term.

James H. Jenkins, Jr.
Secretary

0312#005

DECLARATION OF EMERGENCY

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

Little Lake Temporary Natural Reef

In accordance with emergency provisions of the Administrative Procedure Act, R.S. 49:953(B) and in accordance with R.S. 56:6(12) and R.S. 56:433, the Wildlife and Fisheries Commission and the Department of Wildlife and Fisheries continue to declare and designate those water bottoms of Little Lake and vicinity in Jefferson and Lafourche Parishes more specifically described below to be a designated temporary natural reef. This area was originally declared as such at the August 6, 2003 Wildlife and Fisheries Commission meeting through a Declaration of Emergency.

Inasmuch as the Davis Pond Freshwater Diversion is anticipated to resume normal operations within 6 months, standard rulemaking procedures and timeframes would leave little, if any, time for an orderly and efficient harvest of this resource. Therefore, the Wildlife and Fisheries Commission and the Department of Wildlife and Fisheries continue to hereby declare the water bottoms of Little Lake and vicinity in Jefferson and Lafourche parishes as described below a designated temporary natural reef:

Beginning at the point on the western bank of the Barataria Waterway, latitude of 29° 34' 40" North, longitude 90° 03' 35.070" West; thence southerly along the western bank of the Barataria Waterway to a point, latitude 29° 30' 27.226" North, longitude 90° 01' 25.438" West; thence southwesterly to a point, latitude 29° 26' 37.361" North, longitude 90° 07' 26.119" West; thence northwesterly to a point, latitude 29° 28' 50.000" North, longitude 90° 11' 40.000" West; thence North to a point, latitude 29° 34'

40.000" North, longitude 90° 11' 40.000" West; thence East to the point of beginning.

All statutes, regulations, and policies pertaining to the use of public oyster grounds will be in force in this temporary natural reef with the exception of any additional mitigation requirements levied from time to time for construction, oil and gas exploration, or pipeline construction activities.

This Declaration of Emergency will become effective on January 1, 2004, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act or until revocation by the commission and the department.

Terry D. Denmon
Chairman

0312#004

DECLARATION OF EMERGENCY

**Department of Wildlife and Fisheries
Wildlife and Fisheries Commission**

Spotted Seatrout Recreational Harvest

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, R.S. 49:967, R.S. 56:326.3 which provides that the Wildlife and Fisheries Commission may set size limits for saltwater finfish, and R.S. 56:325.1(A)2 and B; the Wildlife and Fisheries Commission hereby adds the following rule for the recreational harvest of spotted seatrout to be effective 12:01 a.m., Monday, December 29, 2003:

Except as provided in R.S. 56:325.1, within those areas of the state, including coastal territorial waters, south of Interstate 10 from its junction at the Texas-Louisiana boundary eastward to its junction with Louisiana Highway 171, south to Highway 14, and then south to Holmwood, and then south on Highway 27 through Gibbstown south to Louisiana Highway 82 at Creole and south on Highway 82 to Oak Grove, and then due south to the western shore of the Mermentau River, following this shoreline south to the junction with the Gulf of Mexico, and then due south to the limit of the state territorial sea, no person shall possess, regardless of where taken, more than five spotted seatrout exceeding 25 inches total length. The spotted seatrout exceeding 25 inches in length shall be considered as part of the daily recreational bag limit and possession limit.

Terry D. Denmon
Chairman

0312#003