

Emergency Rules

DECLARATION OF EMERGENCY

Department of Agriculture and Forestry Office of the Commissioner

Fluoroquinolones in Seafood (LAC 7:XXXV.147)

The Commissioner of Agriculture and Forestry hereby adopts the following Emergency Rule governing the testing and sale of seafood in Louisiana. This Rule is being adopted in accordance with R.S. 3:2(A), 3:3(B), R.S. 3:4608 and the Emergency Rule provisions of R.S. 49:953(B) of the Administrative Procedure Act.

The commissioner has promulgated these rules and regulations to implement standards relating to Fluoroquinolones in seafood that are consistent with standards adopted by the United States Food and Drug Administration, (FDA), regarding Fluoroquinolones in foods. All seafood sold in Louisiana must meet the standards set out in these regulations prior to distribution and sale of seafood in Louisiana.

Fluoroquinolones is a broad-spectrum antibiotic that has been restricted by the FDA for use in humans only. The FDA banned the extra label use of Fluoroquinolones in food producing animals in 1997 after determining that such use presented a risk to the public health. That ban is still in effect, see (21 CFR 530.41). "Extralabel use" means "actual use or intended use of a drug in an animal in a manner that is not in accordance with the approved labeling," see 21 CFR 530.3(a).

Since, the FDA has not established a safe level, tolerance level or safe concentration for Fluoroquinolones there is a zero tolerance level for Fluoroquinolones. Therefore, foods in which Fluoroquinolones are found are adulterated foods under the United States and Louisiana Food, Drug, and Cosmetics Acts.

Fluoroquinolones have been known to cause hypersensitivity or allergic reactions, toxicity-related reactions, and to an increased prevalence of infections due to antibiotic-resistant microorganisms. Hypersensitivity reactions can include life-threatening anaphylaxis, as well as urticaria, dermatitis, vomiting, and diarrhea. There is a significant chance that these reactions may be attributed to other factors, thereby causing a misdiagnosis, and subsequent mistreatment of a person's medical condition.

Toxicity can affect multiple organ systems and include peripheral neuropathies, seizures, phototoxicity, tendon rupture, fatal drug interactions and arthropathies in children. Fluoroquinolones should not be taken by pregnant and lactating women due to concern over the potential effect on a developing fetus.

The sale in Louisiana of seafood adulterated with Fluoroquinolones will expose Louisiana's citizens, including unborn children and nursing infants, to Fluoroquinolones and to the potential risks cited above, thereby presenting an imminent peril to the public's health, safety and welfare.

The Commissioner of Agriculture and Forestry has, therefore, determined that this Emergency Rule is necessary to immediately implement testing of seafood for Fluoroquinolones, to provide for the sale of seafood and any products containing seafood that are not contaminated with Fluoroquinolones. This Rule becomes effective upon signature, December 8, 2005, and will remain in effect 120 days, unless renewed by the commissioner or until permanent rules are promulgated.

Title 7

AGRICULTURE AND ANIMALS

Part XXXV. Agro-Consumer Services

Chapter 1. Weights and Measures

§147. Fluoroquinolones in Seafood

Prohibited—Testing and Sale

A. Definitions

Food Producing Animals—both animals that are produced or used for food and animals that produce material used as food.

Geographic Area—a country, province, state, or territory or definable geographic region.

Seafood—any edible freshwater or saltwater fish or shellfish, whether whole, portioned, processed and any product containing Seafood.

B. No seafood may be held, offered or exposed for sale, or sold in Louisiana if such seafood contains Fluoroquinolones.

C. No seafood that is harvested from or produced, processed or packed in a geographic area, that the commissioner declares to be a location where Fluoroquinolones is being used on or found in food producing animals or in products from such animals, may be held, offered or exposed for sale, or sold in Louisiana without first meeting the requirements of Subsection E. No seafood from any such geographic area may be used, as an ingredient in any food held, offered or exposed for sale, or sold in Louisiana without first meeting the requirements of Subsection E.

D. The commissioner may declare a geographic area to be a location where Fluoroquinolones is being used on or found in food producing animals or in products from such animals, based upon information that would lead a reasonable person to believe that Fluoroquinolones is being used on or found in food producing animals, or in products from such animals, in that geographic area.

1. Any such declaration shall be subject to promulgation in accordance with the provisions of the Administrative Procedure Act.

2. The commissioner may release any such geographic area from a previous declaration that Fluoroquinolones is being used on food producing animals in that location. Any such release shall be subject to promulgation in accordance with the Administrative Procedure Act.

E. Seafood that comes from a geographic area declared by the commissioner to be a location where Fluoroquinolones is being used on, or is found in food

producing animals or in products from such animals, must meet the following requirements for sampling, identification, sample preparation, testing and analysis before being held, offered or exposed for sale, or sold in Louisiana.

1. Each sample shall consist of a case per lot of seafood.

2. Each sample shall be identified as follows:

- a. any package label;
- b. any lot or batch numbers;
- c. the country, province and city of origin;
- d. the name and address of the importing company;
- e. unique sample number identifying the group or batch sample and subsample extension number for each subsample.

3. Sample Preparation

a. The laboratory shall randomly select 12 filets of fish from the case, remove any skin, and cut each filet in half. Use half of the sample for the original analysis portion and retain the other half of the sample in a freezer as a reserve. Thoroughly blend the halves of the filets to be tested.

b. For all other seafood take samples from 12 randomly selected areas of each case in an amount to equal approximately 1 pound. Remove any skin or shell and thoroughly blend the meat. After the sample is blended, split the sample in half, setting aside one-half for testing and reserving the other half in a freezer.

4. Sample Analysis

a. Remove for testing, approximately 2 grams from the portion of the sample being tested.

b. The sample is initially tested using liquid chromatography with florescent detection. Samples that test positive are to be retested for confirmation of the initial test result using liquid chromatography with electrospray mass spectroscopy.

c. The initial test shall conform to the test method authored by Roybal et al in the Journal of AOAC International, Volume 85, Number 6, 2002, page 1293, or current FDA methods. The confirmation testing shall conform to FDA LIB 4108 or current FDA methods.

d. Other methods for sampling, identification, sample preparation, testing and analysis may be used if expressly approved in writing by the commissioner.

5. Any qualified laboratory may perform the testing and analysis of the samples unless the laboratory is located in any geographic area that the commissioner has declared to be a location where Fluoroquinolones is being used on or found in food producing animals, or in products from such animals. The commissioner shall resolve any questions about whether a laboratory is qualified to perform the testing and analysis.

6. The laboratory that tests and analyzes a sample or samples for Fluoroquinolones shall certify the test results in writing.

7. A copy of the certified test results along with the written documentation necessary to show the methodology used for the sampling, identification, sample preparation, testing and analysis of each sample shall be sent to and actually received by the department prior to the seafood being held for sale, offered or exposed for sale, or sold in Louisiana.

a. The test results and accompanying documentation must contain a test reference number.

b. The certified test results and the accompanying documentation must be in English and contain the name and address of the laboratory and the name and address of a person who may be contacted at the laboratory regarding the testing of the seafood.

8. Upon actual receipt by the department of a copy of the certified test results and written documentation required to accompany the certified test results then the seafood may be held, offered or exposed for sale, or sold in Louisiana, unless a written stop-sale, hold or removal order is issued by the commissioner.

9. A copy of the test results, including the test reference number, shall either accompany every shipment and be attached to the documentation submitted with every shipment of such seafood sent to each location in Louisiana or shall be immediately accessible to the department, upon request, from any such location.

F. Any person who is seeking to bring seafood that is required to be sampled and tested under this Section, into Louisiana, or who holds, offers or exposes for sale, or sells such seafood in Louisiana shall be responsible for having such seafood sampled and tested in accordance with Subsection E. Any such person must, at all times, be in full and complete compliance with all the provisions of this Section.

G. The commissioner may reject the test results for any seafood if the commissioner determines that the methodology used in sampling, identifying, sample preparation, testing or analyzing any sample is scientifically deficient so as to render the certified test results unreliable, or if such methodology was not utilized in accordance with, or does not otherwise meet the requirements of this Section.

H. In the event that any certified test results are rejected by the commissioner then any person shipping or holding the seafood will be notified immediately of such rejection and issued a stop-sale, hold or removal order by the commissioner. Thereafter, it will be the duty of any such person to abide by such order until the commissioner lifts the order in writing. Any such person may have the seafood retested in accordance with this Section and apply for a lifting of the commissioner's order upon a showing that the provisions of this Section have been complied with and that the seafood are certified as being free of Fluoroquinolones.

I. The department may inspect, and take samples for testing, any seafood, of whatever origin, being held, offered or exposed for sale, or sold in Louisiana.

J. A stop-sale, hold or removal order, including a prohibition on disposal, may be placed on any seafood that does not meet the requirements of this Section. Any such order shall remain in place until lifted in writing by the commissioner.

K. The department may take physical possession and control of any seafood that violate the requirements of this Section if the commissioner finds that the seafood presents an imminent peril to the public health, safety and welfare and that issuance of a stop-sale, hold or removal order will not adequately protect the public health, safety and welfare.

L. The commissioner declares that he has information that would lead a reasonable person to believe that

Fluoroquinolones is being used on or found in food producing animals or in products from such animals, in the following geographic area(s):

1. the geographic area or areas are:
 - a. the country of Vietnam;
2. all seafood harvested from or produced, processed or packed in any of the above listed geographic areas is hereby declared to be subject to all the provisions of this Section, including sampling and testing provisions.

M. All records and information regarding the distribution, purchase and sale of seafood or any food containing seafood from the listed geographic areas shall be maintained for two years and shall be open to inspection by the department.

N. Penalties for any violation of this Section shall be the same as assessed in accordance with R. S. 3:4624.

O. The effective date of this Section is August 12, 2005.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:2, 3:3, and 3:4608.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Office of the Commissioner, LR 32:

Bob Odom
Commissioner

0512#068

DECLARATION OF EMERGENCY

Department of Economic Development Office of Business Development

Small Business Bonding Assistance (LAC 19:II.911)

The Department of Economic Development, Office of Business Development, pursuant to the emergency provision of the Administrative Procedure Act, R.S. 49:953(B), adopts the following changes to the Rules of the Small and Emerging Business Development Program, Small Business Bonding Assistance in order to amend LAC 19:II., Chapter 9, §911. The Department of Economic Development has found an immediate need to amend the existing rules to maintain consistency with changes made in the guarantee agreement.

This Emergency Rule is effective on November 18, 2005, and shall remain in effect for a maximum of 120 days or until a final Rule is promulgated, whichever occurs first. For more information you may call the Small and Emerging Business Development Program at (225) 342-4320.

Title 19

CORPORATIONS AND BUSINESS

Part II. Small and Emerging Business

Development Program

Chapter 9. Small Business Bonding Program

§911. Guarantee

A. Amount of Guarantee. Providing collateral in the form of an irrevocable letter of credit to the surety may be posted on an individual project basis, for one or more projects at any one time, at the discretion of the Department of Economic Development.

B. Surety Bond Guarantee Agreement

1. Terms and Conditions

a. The guarantee agreement is made exclusively for the benefit of BAP and the surety; it does not confer any rights or benefits on any other party including any right of action against BAP by any person claiming under the bond. When problems occur on a contract substantive enough to involve the surety, the surety is authorized to take actions it deems necessary. Regardless of the extent or outcome of surety's involvement, the surety's services, including legal fees and other expenses, will be chargeable to the contractor unless otherwise settled.

b. Any agreement by BAP to guarantee a surety bond issued by a surety company shall contain the following terms and conditions:

i. the surety represents that the bond or bonds being issued are appropriate to the contract requiring them;

ii. the surety represents that the terms and conditions of the bond or bonds executed are in accordance with those generally used by the surety for the type of bond or bonds involved;

iii. the surety affirms that without the BAP guarantee to surety, it will not issue the bond or bonds to the principal;

iv. the surety shall take all steps surety, at its discretion and in accordance with its standard practices, deems appropriate, cost effective and necessary to mitigate any loss resulting from principal's default;

v. the surety shall inform BAP of any suit or claim filed against it on any guaranteed bond within 30 days of surety's receipt of notice thereof. Unless BAP decides otherwise, and so notifies surety within 30 days of BAP's receipt of surety's notice, surety shall take charge of the suit for claim and compromise, settle or defend such suit or claim until so notified. BAP shall be bound by the surety's actions in such matters;

vi. the surety shall not join BAP as a third party in any lawsuit to which surety is a party unless surety alleges that BAP has caused the loss, BAP has denied liability in writing, or BAP has consented to such joinder.

c. When contractor successfully completes bonded job a status inquiry report is signed by appropriate parties and is forwarded to surety's collateral department. Surety shall release standby letter of credit within 90 days of recordation of acceptance date shown on status inquiry report.

d. Variances. The terms and conditions of BAP's guarantee commitment or actual bond guarantee may vary from surety to surety and contract to contract depending on BAP's experiences with a particular surety and other relevant factors. In determining whether BAP's experience with a surety warrants terms and conditions which may be at variance with terms and conditions applicable to another surety, BAP will consider, among other things, the adequacy of the surety's underwriting; the adequacy of the surety's substantiation and documentation of its claims practice; the surety's loss ratio and its efforts to minimize loss on BAP guaranteed bonds; and other factors. Any surety which deems itself adversely affected by the director's exercise of the foregoing authority may file an appeal with the Secretary of the Department of Economic Development. The secretary will render the final decision.

2. Reinsurance Agreement. In all guarantee situations, BAP agrees to reimburse the participating surety up to the agreed-upon percentage of any and all losses incurred by virtue of default on a particular contract. The participating surety agrees to handle all claims, with recoveries being shared on a pro rata basis with BAP. This includes reinsurance agreements between the surety and any other licensed surety or reinsurance company. In other words, no indemnity agreement can be made to inure solely to the benefit of the surety to recover its exposure on any bond guarantee by BAP without BAP participating in its pro rata share.

3. Default

a. Notice of Default. Surety shall notify BAP if it becomes aware of any circumstances which may cause the contractor to fail to timely complete the project in accordance with the provisions of the contract. Where BAP receives information from other sources indicating a contractor is in potential violation of his contract, the information is to be relayed to the surety for its information and appropriate action.

b. Default Claims, Indemnity Pursuit, and Settlement

i. The sole authority and responsibility in BAP for handling claims arising from a contractor's default on a surety bond guaranteed by the BAP shall remain with the director and undersecretary relative to BAP's guarantee. The director and undersecretary will process and negotiate all claim matters with surety company representatives.

ii. In those situations where BAP's share is \$500 or less, the surety shall notify the contractor, by letter, of its outstanding debt with no further active pursuit undertaken by the surety for which BAP would be requested to reimburse.

iii. In those situations where BAP's share is over \$500 through \$2,500, the surety shall promptly develop financial background information on the debtor contractor. These findings will determine whether it is economically justified to further pursue indemnity recovery or to close the file.

iv. In those situations where BAP's share is over \$2,500, the surety shall pursue recovery through its normal method, assessing and comparing the estimated cost of recovery efforts with the probable monetary gain from the effort.

v. The surety shall advise BAP of attempts made to contact indemnitor or to attach other assets, and the outcome of these attempts. The surety shall insure that BAP is credited with its respective apportionment of all recovery within 90 days of the recovery.

vi. At the culmination of subrogation and indemnity recovery efforts, the surety shall notify the obligor of the total amount outstanding. A copy of the notice sent to the contractor shall be promptly forwarded to the BAP. After recovery efforts have been exhausted, the surety and BAP will make final reconciliation on the defaulted case, and close the file on that particular contractor's project. Prior to closing the file, surety shall conduct a recapitulation of the account to assure that BAP has been correctly credited with all funds recovered from any and all sources.

vii. Under the terms and conditions of the surety bond guarantee agreement, the authority to act upon proposed settlement offers in connection with defaulted surety bonds lies with the surety, not with the BAP. A settlement occurs when a defaulted contractor and its surety agree upon a total amount and/or conditions which will satisfy the contractor's indebtedness to the surety, and which will result in closing the loss file. The surety must pay BAP its pro rata share of such settlement within 10 business days of receipt of same.

4. Reinstatement. A contractor's contractual relationship is with the surety company. Therefore, all matters pertaining to reinstatement must be arranged with and through the surety. BAP's contractual relationship is with the surety company only. Because of these relationships, BAP will neither negotiate nor discuss with a contractor amounts owed the surety by the contractor, or settlement thereof.

AUTHORITY NOTE: Promulgated in accordance with R.S. 51:942.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of the Secretary, Division of Economically Disadvantaged Business Development, LR 24:432 (March 1998), amended by the Department of Economic Development, Office of Business Development, LR 29:549 (April 2003), LR 30:760 (April 2004), LR 32:

Michael J. Olivier
Secretary

0512#041

DECLARATION OF EMERGENCY
Student Financial Assistance Commission
Office of Student Financial Assistance

Scholarship/Grant Programs—Natural Disasters, Deferments
(LAC 28:IV.301, 703, 705, 803, 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 the rules of the Scholarship/Grant programs (R.S. 17:3021-3025, R.S. 3041.10-3041.15, and R.S. 17:3042.1.1-3042.8, R.S. 17:3048.1, R.S. 56:797.D(2)).

The Emergency Rule is 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 resulting in students being unable to attend college and thereby depriving these students of a postsecondary education and weakening the state's workforce. LASFAC has determined that this Emergency Rule is necessary to prevent imminent financial peril to the welfare of the affected students.

This Declaration of Emergency is effective December 6, 2005, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act. (SG0669E)

Title 28
EDUCATION

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

Chapter 3. Definitions

§301. Definitions

* * *

Qualified Summer Session—those summer sessions (includes terms and semesters conducted during the summer) for which the student's institution certifies that:

a. the summer session is required in the student's degree program for graduation and the student enrolled for at least the minimum number of hours required for the degree program for the session; or

b. the student can complete his program's graduation requirements in the summer session; or

c. the course(s) taken during the summer session is required for graduation in the program in which the student is enrolled and is only offered during the summer session; or

d. the course(s) taken during the summer session is in a program for a vocational or technical education certificate or diploma or a non-academic undergraduate degree; or

e. for the summer of 2006 only, the student is a Displaced Student as identified in §2103.G.1 of these rules, whose TOPS award was not paid for one or more semesters during the 2005-2006 Academic Year.

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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 LR 24:632 (April 1998), amended LR 24:1898 (October 1998), LR 24:2237 (December 1998), LR 25:256 (February 1999), LR 25:654 (April 1999), LR 25:1458, 1460 (August 1999), LR 25:1794 (October 1999), LR 26:65 (January 2000), LR 26:688 (April 2000), LR 26:1262 (June 2000), LR 26:1601 (August 2000), LR 26:1993, 1999 (September 2000), LR 26:2268 (October 2000), LR 26:2752 (December 2000), LR 27:36 (January 2001), LR 27:284 (March 2001), LR 27:1219 (August 2001), repromulgated LR 27:1842 (November 2001), amended LR 27:1875 (November 2001), LR 28:45 (January 2002), LR 28:446 (March 2002), LR 28:772 (April 2002), LR 28:2330, 2331 (November 2002), LR 29:555 (April 2003), LR 29:879 (June 2003), LR 30:1159 (June 2004), LR 30:2015, (September 2004), LR 31:36 (January 2005), LR 31:3112 (December 2005), LR 32:

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

§703. Establishing Eligibility

A. - I.8. ...

J. Natural Disaster Initial Eligibility Requirements

1. To establish eligibility for a TOPS Opportunity, Performance or Honors Award, a displaced student graduating from high school or completing a BESE approved home study program at the twelfth grade level during the 2005-2006 Academic Year (high school) must meet all of the requirements of §703.A -I(8) above, except as follows.

a. A displaced student who has been certified by the principal or headmaster to have graduated during the 2005-2006 school year from an out-of-state high school that meets the criteria of an eligible out-of-state high school as provided in §1701.A.4 and 5 shall not be required to have for the respective awards a higher minimum composite score on the ACT or on the Scholastic Aptitude Test than required for a

student who graduates from an eligible Louisiana high school provided such student has, for an Opportunity Award, a cumulative high school grade point average on all courses on the high school transcript of at least 2.50 calculated on a 4.00 scale or, for a Performance or Honors award, a cumulative high school grade point average on all courses on the high school transcript of at least 3.50 calculated on a 4.00 scale.

b. The requirement that a student who graduates from an eligible Louisiana high school during the 2005-2006 school year must have successfully completed the applicable core curriculum shall be waived for a displaced student based upon a sworn affidavit by the student's high school principal or headmaster or authorized designee that failure to comply with such requirement is due solely to the fact that the required course or courses were not available to the student at the school attended.

c. A displaced student shall be deemed to meet the Louisiana residency requirement if:

i. such dependent or independent student actually resided in Louisiana during his entire eleventh grade year of high school and was enrolled for such time in an eligible Louisiana high school; or

ii. such dependent student has a parent or court-ordered custodian who actually resided in a parish listed in §703.J.2.a(3) below for at least the 12 months prior to August 26, 2005, or in a parish listed in §703.J.2.b(3) below for at least the 12 months prior to September 20, 2005.

iii. A dependent student graduated from an eligible out-of-state high school and his parent or court-ordered custodian was displaced as a resident from a parish listed in §703.J.2.a.ii below due to Hurricane Katrina and such parent or court-ordered custodian actually resided in Louisiana for at least the twelve months prior to August 26, 2005.

iv. A dependent student graduated from an eligible out-of-state high school and his parent or court-ordered custodian was displaced as a resident from a parish listed in §703.J.2.b.ii below due to Hurricane Rita and such parent or court-ordered custodian actually resided in Louisiana for at least the 12 months prior to September 20, 2005.

d. A Displaced Student who during the 2005-2006 Academic Year (high school) successfully completes at the twelfth grade level a home study program approved by the State Board of Elementary and Secondary Education shall not be required to have also completed the eleventh grade level of an approved home study course.

2. For the purposes of this subsection, *Displaced Student* means:

a. A student who on August 26, 2005:

i. was enrolled in an eligible Louisiana high school as provided in §1701.A.1, 2 and 3, located in; or

ii. was enrolled in a home study program approved by the State Board of Elementary and Secondary Education and actually residing in Jefferson, Lafourche, Orleans, Plaquemines, St. Bernard, St. Tammany, Tangipahoa, or Washington Parish.

b. A student who on September 20, 2005:

i. was enrolled in an eligible Louisiana high school as provided in §1701.A.1, 2 and 3, located in; or

ii. was enrolled in a home study program approved by the State Board of Elementary and Secondary Education and actually residing in Acadia, Allen,

Beauregard, Calcasieu, Cameron, Iberia, Jefferson Davis, St. Mary, Terrebonne, or Vermilion Parish.

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 LR 24:632 (April 1998), amended LR 24:1898 (October 1998), LR 25:2237 (December 1998), LR 25:257 (February 1999), LR 25:655 (April 1999), LR 25:1794 (October 1999), LR 26:64, 67 (January 2000), LR 26:689 (April 2000), LR 26:1262 (June 2000), LR 26:1602, 1998 (August 2000), LR 26:1996, 2001 (September 2000), LR 26:2268 (October 2000), LR 26:2753 (December 2000), LR 27:36 (January 2001), LR 27:702 (May 2001), LR 27:1219, 1219 (August 2001), LR 27:1850 (November 2001), LR 28:772 (April 2002), LR 28:1760 (August 2002), LR 28:2330, 2332 (November 2002), LR 29:125 (February 2003), LR 29:1419 (August 2003), LR 29:1419 (August 2003), LR 29:1773 (September 2003), LR 29:2265 (November 2003), LR 30:2019 (September 2004), LR 31:3112 (December 2005), LR 32:

§705. Maintaining Eligibility

A. - D. ...

E. Natural Disaster Maintaining Eligibility Requirements

1. To continue receiving the TOPS Opportunity, Performance or Honors Awards, a displaced student must meet all of the criteria in §705.A-D above, except as follows.

a. The TOPS award of a displaced student who enrolls for the first-time as a full time student in an eligible out-of-state college or university during the 2005-2006 Academic Year (college) and subsequently enrolls at a Louisiana eligible college or university shall not be reduced due enrollment in an eligible out-of-state institution during the 2005-2006 Academic Year (college).

b. The TOPS award of a displaced student who has been enrolled in a Louisiana eligible college or university and who subsequently enrolls as a full time student in an eligible out-of-state institution during the 2005-2006 Academic Year (college) shall not be cancelled due to such out-of-state enrollment.

c. The TOPS award of a displaced student who has been enrolled in a Louisiana eligible college or university and who subsequently enrolls as a full time student in an eligible out-of-state institution during the 2005-2006 Academic Year (college) shall not be reduced for those semesters or terms such displaced student was enrolled in an eligible out-of-state institution during the 2005-2006 Academic Year (college).

d. The period of suspension of a TOPS award for a displaced student due to the student not meeting a requirement to maintain a minimum grade point average or to make steady academic progress shall be extended on a one-for-one basis for each semester or term in which the student does not enroll on a full-time basis in an eligible college or university during the 2005-2006 Academic Year (college).

2. For the purposes of this Subsection, *Displaced Student* means:

a. a student who on August 26, 2005:

i. was enrolled in one of the following institutions:

(a). Delgado Community College;

(b). Dillard University;

(c). Louisiana State University Health Sciences Center at New Orleans;

(e). Louisiana Technical College: Jefferson, Sidney N. Collier, Slidell, Sullivan, and West Jefferson campuses;

(f). Loyola University;

(g). New Orleans Baptist Theological Seminary;

(h). Nunez Community College;

(i). Our Lady of Holy Cross College;

(j). St. Joseph Seminary College;

(k). Southern University at New Orleans;

(l). Tulane University;

(m). University of New Orleans;

(n). Xavier University; or

ii. had a home of record in Jefferson, Lafourche, Orleans, Plaquemines, St. Bernard, St. Tammany, Tangipahoa, or Washington Parish; or

b. a student who on September 20, 2005:

i. was enrolled in one of the following institutions:

(a). McNeese State University; or

(b). SOWELA Technical Community College; or

ii. had a home of record in Acadia, Allen, Beauregard, Calcasieu, Cameron, Iberia, Jefferson Davis, St. Mary, Terrebonne, or Vermilion Parish.

3. For the purposes of this Subsection, *Home of Record* for a dependent student shall mean the domiciliary address of the student's parent or court-ordered custodian and for an independent student shall mean the domiciliary address of such student.

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

HISTORICAL NOTE: Promulgated 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), LR 27:1853 (November 2001), LR 28:447 (March 2002), LR 28:772 (April 2002), LR 28:2332 (November 2002), LR 29:2373 (November 2003), LR 30:781 (April 2004), LR 30:1163 (June 2004), LR 30:2019 (September 2004), LR 32:

Chapter 8. TOPS-TECH Award

§803. Establishing Eligibility

A. - A.10. ...

B. Natural Disaster Initial Eligibility Requirements

1. To establish eligibility for a TOPS Tech Award, a displaced student graduating from high school or completing a BESE approved home study program at the twelfth grade level during the 2005-2006 Academic Year (high school) must meet all of the requirements of §803.A. above, except as follows.

a. A displaced student who has been certified by the principal or headmaster to have graduated during the 2005-2006 school year from an out-of-state high school that meets the criteria of an eligible out-of-state high school as provided in §1701.A.4 and 5 shall not be required to have a higher minimum composite score on the ACT or on the Scholastic Aptitude Test than required for a student who graduates from an eligible Louisiana high school provided such student has a cumulative high school grade point average on all courses on the high school transcript of at least 2.50 calculated on a 4.00 scale.

b. The requirement that a student who graduates from an eligible Louisiana high school during the 2005-2006 school year must have successfully completed the applicable core curriculum shall be waived for a displaced student

based upon a sworn affidavit by the student's high school principal or headmaster or authorized designee that failure to comply with such requirement is due solely to the fact that the required course or courses were not available to the student at the school attended.

c. A displaced student shall be deemed to meet the Louisiana residency requirement if:

i. such dependent or independent student actually resided in Louisiana during his entire eleventh grade year of high school and was enrolled for such time in an eligible Louisiana high school; or

ii. such dependent student has a parent or court-ordered custodian who actually resided in a parish listed in §803.B.2.a.ii below for at least the 12 months prior to August 26, 2005, or in a parish listed in §803.B.2.b.ii below for at least the 12 months prior to September 20, 2005;

iii. a dependent student graduated from an eligible out-of-state high school and his parent or court-ordered custodian was displaced as a resident from a parish listed in §803.B.2.a.ii due to Hurricane Katrina and such parent or court-ordered custodian actually resided in Louisiana for at least the 12 months prior to August 26, 2005;

iv. a dependent student graduated from an eligible out-of-state high school and his parent or court-ordered custodian was displaced as a resident from a parish listed in §803.B.2.b.ii due to Hurricane Rita and such parent or court-ordered custodian actually resided in Louisiana for at least the 12 months prior to September 20, 2005.

d. A *displaced student* who during the 2005-2006 Academic Year (high school) successfully completes at the twelfth grade level a home study program approved by the State Board of Elementary and Secondary Education shall not be required to have also completed the eleventh grade level of an approved home study course.

2. For the purposes of this Subsection, *Displaced Student* means:

a. a student who on August 26, 2005:

i. was enrolled in an eligible Louisiana high school as provided in §1701.A.1, 2 and 3, located in; or

ii. was enrolled in a home study program approved by the State Board of Elementary and Secondary Education and actually residing in Jefferson, Lafourche, Orleans, Plaquemines, St. Bernard, St. Tammany, Tangipahoa, or Washington Parish;

b. a student who on September 20, 2005:

i. was enrolled in an eligible Louisiana high school as provided in §1701.A.1, 2 and 3, located in; or

ii. was enrolled in a home study program approved by the State Board of Elementary and Secondary Education and actually residing in Acadia, Allen, Beauregard, Calcasieu, Cameron, Iberia, Jefferson Davis, St. Mary, Terrebonne, or Vermilion Parish.

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 24:1898 (October 1998), amended LR 24:2237 (December 1998), LR 25:1795 (October 1999), LR 26:65, 67 (January 2000), LR 26:1602 (August 2000), LR 26:1997 (September 2000), LR 26:2269 (October 2000), LR 26:2752 (December 2000), LR 27:36 (January 2001), LR 27:1220 (August 2001), LR 27:1854 (November 2001), LR 28:447 (March 2002), LR 28:773 (April

2002), LR 28:2330 (November 2002), LR 29:554 (April 2003), LR 29:1419 (August 2003), LR 29:2265 (November 2003), LR 30:2019 (September 2004), LR 31:3114 (December 2005), LR 32:

§805. Maintaining Eligibility

A. - C. ...

D. Natural Disaster Maintaining Eligibility Requirements

1. To continue receiving the TOPS Tech Award, a displaced student must meet all of the criteria in §805.A.-C. above, except as follows.

a. The TOPS Tech Award of a displaced student who has been enrolled in a Louisiana eligible college or University and who subsequently enrolls as a full time student in an eligible out-of-state institution during the 2005-2006 Program Year (non-academic program) shall not be cancelled due to such out-of-state enrollment.

b. The TOPS Tech Award of a displaced student who has been enrolled in a Louisiana eligible college or university and who subsequently enrolls as a full time student in an eligible out-of-state institution during the 2005-2006 Program Year (non-academic program) shall not be reduced for those semesters or terms such displaced student was enrolled in an eligible out-of-state institution during the 2005-2006 Program Year (Non-academic Program).

c. The period of suspension of a TOPS Tech Award for a *displaced student* due to the student not meeting a requirement to maintain a minimum grade point average or to make steady academic progress shall be extended on a one-for-one basis for each semester or other term in which the student does not enroll on a full-time basis in an eligible college or university during the 2005-2006 Program Year (non-academic program).

d. A TOPS Tech Award may be used by a Displaced Student during the 2005-2006 Academic Year (college) to enroll on a full-time basis in an academic program at a Louisiana eligible college or university to take courses that contribute to the pursuit of a skill or occupation. In such case, the award amount shall be at the same as the opportunity award for that institution.

2. For the purposes of this subsection, *Displaced Student* means:

a. a student who on August 26, 2005:

i. was enrolled in one of the following institutions:

(a). Delgado Community College;

(b). Dillard University;

(c). Louisiana State University Health Sciences Center at New Orleans;

(d). Louisiana Technical College: Jefferson, Sidney N. Collier, Slidell, Sullivan, and West Jefferson campuses;

(e). Loyola University;

(f). New Orleans Baptist Theological Seminary;

(g). Nunez Community College;

(h). Our Lady of Holy Cross College;

(i). St. Joseph Seminary College;

(j). Southern University at New Orleans;

(k). Tulane University;

(l). University of New Orleans;

(m). Xavier University; or

- ii. had a home of record in Jefferson, Lafourche, Orleans, Plaquemines, St. Bernard, St. Tammany, Tangipahoa, or Washington Parish; or
 - b. a student who on September 20, 2005:
 - i. was enrolled in one of the following institutions:
 - (a). McNeese State University; or
 - (b). Sowela Technical Community College; or
 - ii. had a home of record in Acadia, Allen, Beauregard, Calcasieu, Cameron, Iberia, Jefferson Davis, St. Mary, Terrebonne, or Vermilion Parish.

3. For the purposes of this Subsection, *home of record* for a dependent student shall mean the domiciliary address of the student's parent or court-ordered custodian and for an independent student shall mean the domiciliary address of such student.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3021-3025 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) LR 25:1091 (June 1999), LR 26:68 (January 2000), LR 26:689 (April 2000), LR 26:1997, 2002 (September 2000), LR 27:1856 (November 2001), LR 28:774 (April 2002), LR 28:2332 (November 2002), LR 29:880 (June 2003), LR 29:2373 (November 2003), LR 30:781 (April 2004), LR 30:1165 (June 2004), LR 30:2019 (September 2004), LR 32:

George Badge Eldredge
General Counsel

0512#060

DECLARATION OF EMERGENCY

**Department of Environmental Quality
Office of the Secretary
Legal Affairs Division**

**Remediation of Sites with Contaminated Media
(LAC 33:V.109)(HW084E7)**

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 HW084E6, which was effective July 30, 2005, and published in the *Louisiana Register* on August 20, 2005. The department has proposed 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. Language has been added to further define the management of contaminated media as nonhazardous. 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. Any person claiming this exclusion shall have records supporting the exclusion.

This Emergency Rule is effective on November 27, 2005, 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 HW084E7 you may contact the Regulation Development Section at (225) 219-3550.

This Emergency Rule is available on the Internet at www.deq.louisiana.gov under Rules and Regulations, and is available for inspection at the following DEQ office locations from 8 a.m. until 4:30 p.m.: 602 N. Fifth Street, Baton Rouge, LA 70802; 1823 Highway 546, West Monroe, LA 71292; State Office Building, 1525 Fairfield Avenue, Shreveport, LA 71101; 1301 Gadwall Street, Lake Charles, LA 70615; 111 New Center Drive, Lafayette, LA 70508; 110 Barataria Street, Lockport, LA 70374.

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 of the hazardous constituents that serve as the basis for the hazardous waste being listed (as shown in LAC 33:V.4901.Table 6, Table of Constituents that Serve as a Basis for Listing Hazardous Waste, or if constituents are not listed in Table 6 refer to LAC 33:V.2299 for appropriate constituents, or if not listed in either of these locations shall be determined by the department on a case-by-case basis) remaining in the media are below applicable 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. Land disposal treatment standards (LAC 33:V.2299) apply prior to placing such environmental media into a land disposal unit even though the media may no longer contain a hazardous waste. Any person claiming this exclusion shall have records supporting the exclusion.

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, 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), amended by the Office of the Secretary, Legal Affairs Division, LR 31:2452 (October 2005), LR 32:

Mike D. McDaniel, Ph.D.
Secretary

0512#020

DECLARATION OF EMERGENCY

Office of the Governor Division of Administration Racing Commission

Claiming Rule (LAC 35:XI.9913)

Editor's Note: This Emergency Rule was received at the Office of the State Register on November 11, 2005.

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedures Act,

R.S. 49:953(B), and pursuant to the authority granted under R.S. 4:141 et seq., amends the following Emergency Rule effective May 25, 2005, 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 amend this Rule to provide for consequences of positive tests for equine infectious anemia and/or the presence of erythropoietin and/or darbepoietin antibodies in race horses being claimed.

Title 35

HORSE RACING

Part XI. Claiming Rules and Engagements

Chapter 99. Claiming Rule

§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 starting gate, during the race or after.

B. 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 infectious anemia via a Coggins test and/or erythropoietin and/or darbepoietin antibodies.

1. Should the test for equine infectious anemia 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.

2. Should the test for recombinant erythropoietin and/or darbepoietin antibodies 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 until such time as the horse tests negative.

C. Additionally, if such erythropoietin and/or darbepoietin antibody positive result is found, the claimant, claimant's trainer or claimant's authorized agent shall have 48 hours in which to request the claim be declared invalid, such request to be made in writing to the stewards.

D. The expense of the tests and the maintenance of the horse during the period requested for the tests shall be absorbed by the successful claimant.

E. If such tests are requested the claimed horse will be sent to the retention barn of the Louisiana State Racing Commission where the state veterinarian will draw blood samples.

1. Blood samples drawn to test for equine infectious anemia shall be sent to a laboratory approved by the Louisiana Livestock Sanitary Board for the conduct of such test.

2. Blood samples drawn to detect by immunoassay the antibody to recombinant erythropoietin and/or darbepoietin shall be sent to the Louisiana State Racing Commission's state chemist.

F. Notwithstanding any inconsistent provision of this Part, a horse shall not be subject to disqualification from the race and from any share of the purse in the race, and the trainer of the horse shall not be subject to application of trainer's responsibility based upon the finding by the laboratory that the antibody of erythropoietin and/or darbepoietin was present in the sample taken from that horse.

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 Division of Administration, Racing Commission LR 30:1476 (July 2004), LR 32:

Charles A. Gardiner III
Executive Director

0512#025

DECLARATION OF EMERGENCY

Office of the Governor Division of Administration Racing Commission

Claiming Rule (LAC 35:XI.9913)

Editor's Note: This Emergency Rule was received at the Office of the State Register on November 11, 2005.

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., amends the following Emergency Rule effective September 22, 2005, 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 amend this Rule to provide for consequences of positive tests for equine infectious anemia and/or the presence of erythropoietin and/or darbepoietin antibodies in race horses being claimed.

Title 35 HORSE RACING

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2. Should the test for recombinant erythropoietin and/or darbepoietin antibodies 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 until such time as the horse tests negative.

C. Additionally, if such erythropoietin and/or darbepoietin antibody positive result is found, the claimant, claimant's trainer or claimant's authorized agent shall have

48 hours in which to request the claim be declared invalid, such request to be made in writing to the stewards.

D. The expense of the tests and the maintenance of the horse during the period requested for the tests shall be absorbed by the successful claimant.

E. If such tests are requested the claimed horse will be sent to the retention barn of the Louisiana State Racing Commission where the state veterinarian will draw blood samples.

1. Blood samples drawn to test for equine infectious anemia shall be sent to a laboratory approved by the Louisiana Livestock Sanitary Board for the conduct of such test.

2. Blood samples drawn to detect by immunoassay the antibody to recombinant erythropoietin and/or darbepoietin shall be sent to the Louisiana State Racing Commission's state chemist.

F. Notwithstanding any inconsistent provision of this Part, a horse shall not be subject to disqualification from the race and from any share of the purse in the race, and the trainer of the horse shall not be subject to application of trainer's responsibility based upon the finding by the laboratory that the antibody of erythropoietin and/or darbepoietin was present in the sample taken from that horse

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 Division of Administration, Racing Commission LR 30:1476 (July 2004), LR 32:

Charles A. Gardiner III
Executive Director

0512#026

DECLARATION OF EMERGENCY

Office of the Governor Division of Administration Racing Commission

Recombinant Erythropoietin and/or Darbepoietin Antibodies
(LAC 35:I.1716)

Editor's Note: This Emergency Rule was received at the Office of the State Register on November 11, 2005.

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedures 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 May 25, 2005, 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 prohibit the use and presence of human recombinant erythropoietin and/or darbepoietin in race horses.

**Title 35
HORSE RACING**

Part I. General Provisions

Chapter 17. Corrupt and Prohibited Practices

§1716. Human Recombinant Erythropoietin and/or Darbepoietin

A. The possession and/or use of human recombinant erythropoietin and/or darbepoietin is strictly prohibited, and shall be classified as an RCI category I substance. Every horse eligible to race in Louisiana is subject to random testing for these and other substances.

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 32:

Charles A. Gardiner III
Executive Director

0512#021

DECLARATION OF EMERGENCY

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

Recombinant Erythropoietin and/or Darbepoietin Antibodies
(LAC 35:I.1716)

Editor's Note: This Emergency Rule was received at the Office of the State Register on November 11, 2005.

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedures 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 September 22, 2005, 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 prohibit the use and presence of human recombinant erythropoietin and/or darbepoietin in race horses.

**Title 35
HORSE RACING**

Part I. General Provisions

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A. The possession and/or use of human recombinant erythropoietin and/or darbepoietin is strictly prohibited, and shall be classified as an RCI category I substance. Every horse eligible to race in Louisiana is subject to random testing for these and other substances.

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 32:

Charles A. Gardiner III
Executive Director

0512#022

DECLARATION OF EMERGENCY

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

Total Dissolved Carbon Dioxide Testing (LAC 35:I.1720)

Editor's Note: This Emergency Rule was received at the Office of the State Register on November 11, 2005.

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedures Act, R.S. 49:953(B), and pursuant to the authority granted under R.S. 4:141 et seq., amends the following Emergency Rule effective May 25, 2005, 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 amend this Rule to lower the post-race allowable levels of, and provide for pre-race testing of TCO₂ (total dissolved carbon dioxide), which is consistent with other racing jurisdictions.

**Title 35
HORSE RACING**

Part I. General Provisions

Chapter 17. Corrupt and Prohibited Practices

§1720. Total Dissolved Carbon Dioxide Testing

A. - B1. ...

2. Blood samples for TCO₂ may be drawn prior to or after the race. Samples drawn after the race shall not be drawn earlier than 90 minutes following official post time. Samples drawn pre-race shall be drawn prior to the official post time.

3. The pre- or post-race TCO₂ level in the blood shall not exceed 36.0 milliequivalents per liter (mEq/L).

4. - 6. ...

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

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission LR 26:1992 (September 2000), amended by the Office of the Governor, Division of Administration, Racing Commission, LR 32:

Charles A. Gardiner III
Executive Director

0512#023

DECLARATION OF EMERGENCY

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

Total Dissolved Carbon Dioxide Testing (LAC 35:I.1720)

Editor's Note: This Emergency Rule was received at the Office of the State Register on November 11, 2005.

The Louisiana State Racing Commission is exercising the emergency provisions of the Administrative Procedures Act, R.S. 49:953(B), and pursuant to the authority granted under R.S. 4:141 et seq., amends the following Emergency Rule effective September 22, 2005, 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 amend this Rule to lower the post-race allowable levels of, and provide for pre-race testing of TCO₂ (total dissolved carbon dioxide), which is consistent with other racing jurisdictions.

**Title 35
HORSE RACING**

Part I. General Provisions

Chapter 17. Corrupt and Prohibited Practices

§1720. Total Dissolved Carbon Dioxide Testing

A. - B1. ...

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4. - 6. ...

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

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Racing Commission LR 26:1992 (September 2000), amended by the Office of the Governor, Division of Administration, Racing Commission, LR 32:

Charles A. Gardiner III
Executive Director

0512#024

DECLARATION OF EMERGENCY

**Department of Health and Hospitals
Board of Pharmacy**

Pharmacy Interns—Practical Experience (LAC 46:LIII.705)

The Louisiana Board of Pharmacy is exercising the emergency provisions of the Administrative Procedure Act, specifically at R.S. 49:953(B), to amend the referenced rule. The Emergency Rule is necessary to allow the Board of Pharmacy to amend the Rule by removing the restrictions on the nature of the practical experience earned by pharmacy interns within the professional experience curriculum in a board approved college of pharmacy. While the amendment will also benefit board approved colleges of pharmacy in this state with increased flexibility in curricular design, the primary beneficiaries of this amendment will be those pharmacy interns in this state who were displaced into academic programs in other states, as well as graduates from colleges of pharmacy in other states applying for admission to pharmacy residency programs (all of which require pharmacist licensure) in this state. Many states do not have the restrictions on professional experience requirements imposed by the current Rule.

One of the consequences of Hurricanes Katrina and Rita is the damage to the pharmacy educational community, including displacement of pharmacy interns and faculty and loss of professional experience training sites. Pharmacy students displaced to other states for the balance of the academic year may have been placed into academic programs without such restrictions, and they would be

disadvantaged on their return to this state for licensure qualification. Further, the colleges of pharmacy in this state have indicated an urgent need for pharmacy residents to supplement their pharmacy faculty and professional experience programs.

A delay in promulgating the Rule will prevent the timely licensure of pharmacy interns from this state who were displaced to other states. Further, those graduates from other states who are searching for pharmacy residency programs may be precluded from accepting positions in this state, due to their inability to achieve pharmacist licensure in a timely manner. Both of these undesirable outcomes will only aggravate a pre-existing shortage of pharmacists in this state. Thus, the board has determined that this Emergency Rule is necessary to prevent imminent peril to the public health, safety, and welfare. The declaration of emergency is effective December 1, 2005, and shall remain in effect for the maximum time period allowed under the Administrative Procedure Act or until adoption of the final Rule, whichever shall first occur.

**Title 46
PROFESSIONAL AND OCCUPATIONAL
STANDARDS**

Part LIII. Pharmacists

§705. Practical Experience

A. - C.1.a. ...

b. The intern shall earn a minimum credit of 1,000 hours within the board approved college of pharmacy's professional experience curriculum as certified by the dean of the college of pharmacy.

2. - 5. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1211.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Pharmacy, LR 14:708 (October 1988), amended LR 26:2285 (October 2000), amended LR 29:2086 (October 2003), effective January 1, 2004., LR 32:

Malcolm J. Broussard
Executive Director

0512#038

DECLARATION OF EMERGENCY

**Department of Health and Hospitals
Board of Veterinary Medicine**

Veterinary Practice (LAC 46:LXXXV.700 and 711)

The Louisiana Board of Veterinary Medicine amends LAC 46:LXXXV.700 and 711 in accordance with the provisions of the Administrative Procedure Act, R.S. 49:953 et seq., and the Louisiana Veterinary Practice Act, R.S. 37:1569. This text is amended to clarify and implement the regulatory requirements of a licensed veterinarian conducting a wellness or preventative care clinic in keeping with its function as defined by the state legislature in the Veterinary Practice Act. The Rule will clarify and implement requirements for a veterinarian licensed by the board to administer vaccines, perform examinations, and/or diagnostic procedures to promote good health, excluding treatment for a diagnosed disease, illness or medical condition, at a location other than a veterinary hospital, clinic, or mobile clinic. The amendment to the rules is set

forth below. This Rule is currently in effect as an Emergency Rule readopted on December 1, 2005 for the next 120 days from this date or until adoption of the final Rule, whichever occurs first.

Title 46
PROFESSIONAL AND OCCUPATIONAL
STANDARDS

Part LXXXV. Veterinarians

Chapter 7. Veterinary Practice

§700. Definitions

* * *

Wellness or Preventative Care Clinic—a service in which a veterinarian licensed by the board administers vaccine, performs examinations, and/or diagnostic procedures to promote good health, excluding treatment for a diagnosed disease, illness or medical condition, at a location other than a veterinary hospital, clinic, or mobile clinic. A program for the administration of rabies vaccination conducted at a location solely for the specific purpose of rabies prevention shall not be considered a wellness or preventative care clinic.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1518.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 19:1328 (October 1993), amended LR 20:660 (June 1994), LR 20:1381 (December 1994), LR 24:940, 941 (May 1998), LR 24:1932 (October 1998), LR 24:2257 (December 1998), LR 27:51 (January 2001), LR 27:543 (April 2001), LR 32:

§711. Definitions and Classification of Practice
Facilities

A. - D.2. ...

E. A wellness or preventative care clinic shall have a published physical address for the specific location, telephone facilities for responding to emergency situations, and the following.

1. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall have a prior written agreement with a local veterinary hospital or clinic, within a 30 mile or 30 minutes travel time, to provide laboratory services, hospitalization, surgery, and/or radiology, if these services are not available at the wellness or preventative care clinic.

2. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall have a prior written agreement with a local veterinary hospital or clinic, within a 30 mile or 30 minutes travel time, to provide emergency care services. A notice of available emergency care services, including the telephone number and physical address of the local veterinary hospital or clinic, shall be posted in a conspicuous place at the wellness or preventative care clinic, and a copy of the notice or information shall be given to each client prior to the administration of a vaccine, the performance of an examination and/or a diagnostic procedure to promote good health.

3. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall physically remain on site until all patients are discharged to their respective owners, or authorized agents.

4. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall comply with the requirements for record keeping regarding the storage, maintenance and availability to the client of the

medical records for the patients as set forth in the board's rules on record keeping. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall be the owner of the medical records of the patients.

5. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall be responsible for consultation with clients and the prompt referral of patients when disease, illness or a medical condition is diagnosed.

6. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall be responsible for the information and representations provided to the clients by the staff at the wellness or preventative care clinic.

7. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall have his license or current renewal, in good standing, to practice veterinary medicine in Louisiana on display in a conspicuous place at each location of a wellness or preventative care clinic.

8. Operation of a wellness or preventative care clinic shall also have the following on site at each location:

- a. a clean, safe location;
- b. meet local and state sanitation requirements;
- c. lined waste receptacles;
- d. fresh, running water for cleaning purposes and first aid;
- e. an examination area with good lighting and smooth, easily disinfected surfaces;
- f. all drugs, medicines, or chemicals shall be stored, inventoried, prescribed, administered, dispensed, and/or used in accordance with federal, state and local laws and rules;
- g. all equipment shall be kept clean and in proper working order;
- h. the ability to address sudden life-threatening emergencies which may arise, including the availability, on site, of oxygen, resuscitation drugs, treatment for shock, and fluid administration materials; and
- i. the proper disposal of biomedical waste and the required facilities, on site, for such disposal, as well as documentation on site to verify the proper disposal of biomedical waste.

9. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall make all decisions which involve, whether directly or indirectly, the practice of veterinary medicine and will be held accountable for such decisions in accordance with the Veterinary Practice Act, the board's rules, and other applicable laws.

10. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall be responsible for compliance with all standards and requirements set forth in the Veterinary Practice Act, the board's rules, and other applicable laws.

11. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall provide a copy of any signed written agreement, including renewal, extension or amendment, required by this rule to the board prior to commencement of the terms of the agreement.

12. The veterinarian operating or providing permissible services in a wellness or preventative care clinic shall provide the board, upon written demand, a copy of the written agreement with the local veterinary hospital or clinic required by this rule.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1518 et seq.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Veterinary Medicine, LR 19:1330 (October 1993), amended LR 23:969 (August 1997), LR 24:2123 (November 1998), LR 32:

Wendy D. Parrish
Administrative Director

0512#063

DECLARATION OF EMERGENCY

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

Adult Dentures Reimbursement Reduction (LAC 50:XXV.701)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XXV.701 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure 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 currently provides coverage for denture and denture repair services rendered to recipients who are age 21 years and older. The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the state of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16.

Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement fees paid for dentures and denture repair services rendered to recipients who are age 21 years and older. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Medicaid Program by approximately \$165,019 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement fees for denture services provided to recipients who are age 21 years and older.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XXV. Adult Dentures

Chapter 7. Reimbursement

§701. Fees

A. Fees for these services shall be reimbursed as established in the Adult Denture Program fee schedule. Effective for dates of service on or after January 1, 2006, the fee amounts on file as of December 31, 2005 shall be reduced by 10 percent.

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 31:81 (January 2005), repromulgated LR 31:1589 (July 2005), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#112

DECLARATION OF EMERGENCY

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

Durable Medical Equipment Reimbursement Reduction (LAC 50:XVII.133)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XVII.133 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005

First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing currently provides reimbursement in the Durable Medical Equipment Program for medical equipment and supplies. Reimbursement for these services is either the lesser of billed charges or 70 percent of either the Medicare fee schedule or the manufacturer's suggested retail price (MSRP), or the lowest cost at which the item has been determined to be widely available.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the state of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the Department proposes to reduce the reimbursement rates paid for certain designated medical equipment and supplies. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this emergency rule will reduce expenditures in the Medicaid Program by approximately \$715,794 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the Department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement for durable medical equipment and supplies.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XVII. Durable Medical Equipment

Subpart 1. General Provisions

Chapter 1. Standard Administrative Procedures

Subchapter D. Reimbursement

§133. Reimbursement

A. - B. ...

C. Effective for dates of service on or after January 1, 2006, the fee amounts on file as of December 31, 2005 for ambulatory equipment, bathroom equipment, hospital beds, mattresses and related equipment, and for the cost of parts

used in the repair of durable medical equipment and specialized wheelchairs shall be reduced by 9 percent.

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 31:86 (January 2005), amended LR 31:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#109

DECLARATION OF EMERGENCY

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

Early and Periodic Screening,
Diagnosis and Treatment Program
Dental Services
Reimbursement Reduction
(LAC 50:XV.6903)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XV.6903 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing currently provides reimbursement for Early and Periodic Screening, Diagnosis and Treatment (EPSDT) dental services under the Medicaid Program. Reimbursement for these services is a flat fee established by the bureau minus the amount which any third party coverage would pay.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the state of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State

General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement rates paid for certain designated dental services in the EPSDT Program. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Medicaid Program by approximately \$4,686,815 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement fees for EPSDT dental services provided to recipients under age 21.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XV. Services for Special Populations

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

Chapter 69. Dental Services

§6903. Reimbursement

A. The reimbursement fees are reduced for certain designated procedure codes. The procedure codes comply with the Health Insurance Portability and Accountability Act. Effective for dates of service on or after January 1, 2006, the fee amounts on file as of December 31, 2005 shall be reduced by 10 percent for EPSDT dental services.

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 29:176 (February 2003), amended LR 30:252 (February 2004), amended LR 31:667 (March 2005), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#107

DECLARATION OF EMERGENCY

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

Emergency Medical Transportation Program Emergency Ambulance Services Reimbursement Reduction

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing adopts the following emergency rule under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

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

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the state of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget unit by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the base rate for emergency ambulance transportation services. This action is necessary in order to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures for emergency ambulance transportation services by approximately \$1,182,712 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Emergency Rule

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing reduces the base rate on file as of December 31, 2005 by 11 percent for emergency ambulance services.

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#108

DECLARATION OF EMERGENCY

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

**Emergency Medical Transportation Program
Non-Emergency Ambulance Services
Reimbursement Reduction**

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing adopts the following Emergency Rule under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

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

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the state of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the base rate for

non-emergency ambulance services. This action is necessary in order to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this emergency rule will reduce expenditures for non-emergency ambulance transportation services by approximately \$412,335 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Emergency Rule

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing reduces the base rate on file as of December 31, 2005 by 12 percent for non-emergency ambulance services.

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#113

DECLARATION OF EMERGENCY

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

**Expanded Dental Services for Pregnant Women
Reimbursement Reduction
(LAC 50:XV.16107)**

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XV.16107 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing expanded coverage of certain designated dental services to include Medicaid eligible

pregnant women 21 years of age or older who evidenced the need for periodontal treatment (*Louisiana Register*, Volume 30, Number 3). Reimbursement for these services is a flat fee established by the bureau minus the amount which any third party coverage would pay.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the state of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget unit by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement rates paid for comprehensive periodontal evaluation for certain designated dental services provided to Medicaid eligible pregnant women. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this emergency rule will reduce expenditures in the Medicaid Program by approximately \$15,189 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions contained in the March 20, 2004 Rule governing reimbursement fees for certain designated dental services to Medicaid eligible pregnant women 21 years of age or older who are in need of periodontal treatment.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XV. Services for Special Populations

Subpart 13. Pregnant Women Extended Services

Chapter 161. Dental Services

§16107. Reimbursement

A. Reimbursement for these services is a flat fee based on the fee schedule established by the Bureau for the Early and Periodic Screening, Diagnosis and Treatment Program minus the amount which any third party coverage would pay. Effective for dates of service on or after January 1, 2006, the fee amounts on file as of December 31, 2006 shall be reduced by 10 percent for dental services rendered to Medicaid eligible pregnant women.

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 30:434 (March 2004), amended LR 30:2834 (December 2004), LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#106

DECLARATION OF EMERGENCY

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

Hemodialysis Centers
Reimbursement Reduction
(LAC 50:XI.6901)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XI.6901 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing currently provides reimbursement for full co-insurance and deductibles for Medicare Part B claims for hemodialysis services. Reimbursement is made by doing a comparison of the Medicare payment and the Medicaid rate on file for the procedure codes on Medicare Part B claims for hemodialysis center services. If the Medicare payment exceeds the Medicaid rate, the claim is adjudicated as a paid claim with a zero payment. If the Medicaid rate exceeds the Medicare payment, the claim is reimbursed at the lesser of the co-insurance and deductible or up to the Medicaid maximum payment.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed

the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement rates paid for co-insurance and deductibles for Medicare Part B claims for hemodialysis services. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this emergency rule will reduce expenditures in the Medicaid Program by approximately \$1,229,160 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement of co-insurance and deductibles for Medicare Part B claims for hemodialysis services.

**Title 50
PUBLIC HEALTH—MEDICAL ASSISTANCE**

Part XI. Clinic Services

Subpart 9. Hemodialysis Centers

Chapter 69. Reimbursement

§6901. Medicare Part B Claims

A. - B. ...

C. Effective for dates of service on or after January 1, 2006, the fee amounts on file as of December 31, 2005 shall be reduced by 10 percent for co-insurance and deductibles for Medicare Part B claims for hemodialysis services.

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 30:1022 (May 2004), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#105

DECLARATION OF EMERGENCY

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

Home Health Services—Reimbursement Reduction
(LAC 50:XIX.707)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XIX.707 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing currently provides reimbursement for nursing services provided by home health agencies. Reimbursement is made at a prospective rate established by the Bureau.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget unit by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement rates paid to home health agencies for nursing services provided by licensed registered nurses, licensed practical nurses and home health aides. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Medicaid Program by approximately \$1,146,171 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement rates paid to home health agencies for nursing services.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XIX. Other Services

Subpart 1. Home Health

Chapter 7. Reimbursement Methodology

§707. Nursing Services

A. Effective for dates of service on or after January 1, 2006, the reimbursement rates on file as of December 31, 2005 shall be reduced by 8 percent for nursing services provided by a licensed registered nurse, licensed practical nurse or home health aide.

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 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#104

DECLARATION OF EMERGENCY

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

**Hospice—Reimbursement Reduction
(LAC 50:XV.4301)**

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XV.4301 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing currently provides reimbursement for hospice services for terminally ill Medicaid recipients. With the exception of payment for physician services,

reimbursement for hospice care is made at one of four predetermined rates for each day in which a Medicaid recipient is under the care of the hospice provider.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget unit by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement rates paid for hospice services. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Medicaid Program by approximately \$417,982 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement rates paid for hospice care.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XV. Services for Special Populations

Subpart 3. Hospice

Chapter 43. Reimbursement

§4301. General

A. ...

B. Effective for dates of service on or after January 1, 2006, the reimbursement rate on file as of December 31, 2005 for hospice care shall be reduced by 12 percent.

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 28:1470 (June 2002), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#103

DECLARATION OF EMERGENCY

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

Laboratory and X-Ray—Reimbursement Reduction
(LAC 50:XIX.4329 and 4935)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XIX.4329 and 4935 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing provides coverage for laboratory and x-ray services under the Medicaid Program (*Louisiana Register* Volume 28, Number 5). Reimbursement for laboratory services is made on the basis of the lower of billed charges, the state maximum amount, or the Medicare fee schedule amount.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement paid for laboratory and x-ray services. This action is necessary in order to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Medicaid Program by approximately \$3,043,948 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To

the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of services on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends provisions governing reimbursement for laboratory and x-ray services.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XIX. Other Services

Subpart 3. Laboratory and X-Ray

Chapter 43. Billing and Reimbursement

Subchapter B. Reimbursement

§4329. Physicians and Independent Laboratories

A. - B. ...

C. Effective for dates of service on or after January 1, 2006, the reimbursement rates on file as of December 31, 2005 for laboratory and x-ray services provided by physicians and independent laboratories shall be reduced by 10 percent.

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 28:1025 (May 2002), amended LR 32:

§4335. X-Ray Portage

A. ...

B. Effective for dates of service on or after January 1, 2006, the reimbursement rates on file as of December 31, 2005 for x-ray equipment portage fees shall be reduced by 10 percent.

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 30:1026 (May 2004), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#102

DECLARATION OF EMERGENCY

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

Mental Health Rehabilitation Services—Reimbursement
Reduction (LAC 50:XV.901)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XV.901 under the Medical Assistance Program as

authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R. S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing provides reimbursement for mental health rehabilitation services under the Medicaid Program (*Louisiana Register*, Volume 31, Number 5). The reimbursement paid for mental health rehabilitation services is a flat fee for each covered service provided to a qualified recipient.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the established reimbursement rates for mental health rehabilitation services. This action is necessary in order to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Mental Health Rehabilitation Program by approximately \$2,156,853 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement rates for mental health rehabilitation services.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XV. Services for Special Populations

Subpart 1. Mental Health Rehabilitation

Chapter 9. Reimbursement

§901. Reimbursement Methodology

A. - B. ...

C. Effective for dates of service on or after January 1, 2006, the reimbursement rates on file as of December 31, 2005 for MHR services shall be reduced by 12 percent.

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 31:1091 (May 2005), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#101

DECLARATION OF EMERGENCY

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

Professional Services Program
Anesthesia Services
Reimbursement Reduction

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing adopts the following Emergency Rule under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This emergency rule is in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure 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 anesthesia services under the Medicaid Program. The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16.

Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the Department proposes to reduce the reimbursement rates paid to Certified Registered Nurse Anesthetists (CRNA's) for anesthesia services provided to Medicaid recipients. This action is necessary to avoid a budget deficit in the medical

assistance programs. It is estimated that implementation of this Emergency Rule will reduce expenditures in the Medicaid Program by approximately \$347,514 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Emergency Rule

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing reduces the reimbursement amount paid to Certified Registered Nurse Anesthetists for anesthesia services provided to Medicaid recipients. The fee amounts on file as of December 31, 2005 shall be reduced by 10 percent.

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#111

DECLARATION OF EMERGENCY

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

Targeted Case Management Services
Reimbursement Reduction
(LAC 50:XV.10701)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Service Financing amends LAC 50:XV.10701 under the Medical Assistance Program as authorized by 36:254 and pursuant to Title XIX of the Social Security Act and as directed by Act 16 of the 2005 Regular Session, Executive Order KBB 05-82 and Act 67 of the 2005 First Extraordinary Session (Supplemental Appropriations Act). This Emergency Rule is in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. and shall be in effect of the maximum period allowed under the Administrative Procedure Act or until adoption of the Rule, whichever occurs first.

The Department of Health and Hospitals, Bureau of Health Services Financing provides reimbursement for targeted case management services rendered to the following

targeted populations: Infants and Toddlers, Nurse Family Partnership, Early and Periodic Screening, Diagnosis and Treatment (EPSDT), Mentally Retarded/Developmentally Disabled (MR/DD), HIV Disabled, and Elderly and Disabled Adult Waiver recipients. Reimbursement for these services is a fixed monthly rate for the provision of core elements of case management services.

The Governor's Executive Order KBB 05-82 directed the departments, agencies and/or budget units of the executive branch of the State of Louisiana, as described in and/or funded by appropriations through Act 16 of the 2005 Regular Session of the Louisiana Legislature, to reduce the expenditure of funds appropriated to the budget units by Act 16. Act 67 of the 2005 First Extraordinary Session of the Louisiana Legislature, which ratified and confirmed Executive Order KBB 05-82, further authorized and directed the commissioner of administration to reduce the State General Fund (direct) appropriations contained in Act 16 for designated agencies, including the Department of Health and Hospitals. In compliance with the directives of Act 67, the department proposes to reduce the reimbursement rate for targeted case management services provided to certain targeted populations. This action is necessary to avoid a budget deficit in the medical assistance programs. It is estimated that implementation of this emergency rule will reduce expenditures in the Medicaid Program by approximately \$329,022 for state fiscal year 2005-2006.

Pursuant to Section 11 of Act 67 and the Deficit Reduction Omnibus Reconciliation Act of 2005, in the event that the federal government increases some component of federal financial participation in Louisiana's Medicaid Program to 100 percent for at least some part of Fiscal Year 2005-2006, the Department shall restore the reductions in Medicaid reimbursement methodologies implemented in response to the decrease in the budget for Medical Vendor Payments. To the extent feasible and allowable by the federal Centers for Medicare and Medicaid Services, these restorations shall be retroactive to the day of implementation.

Effective for dates of service on or after January 1, 2006, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing reimbursement rates for targeted case management services.

Title 50

PUBLIC HEALTH—MEDICAL ASSISTANCE

Part XV. Services for Special Populations

Subpart 7. Targeted Case Management

Chapter 107. Reimbursement

§10701. Reimbursement

A. - C. ...

D. Effective for dates of service on or after January 1, 2006, the reimbursement rate on file as of December 31, 2005 for targeted case management services shall be reduced by .038 percent for the following targeted populations: Nurse Family Partnership, Infants and Toddlers, HIV Disabled, MR/DD and EPSDT Targeted Population.

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 30:1040 (May 2004), amended LR 31:2032 (August 2005), amended LR 32:

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.

Frederick P. Cerise, M.D., M.P.H.
Secretary

0512#110

DECLARATION OF EMERGENCY

Department of Insurance Office of the Commissioner

Rule 21—Tax Reporting Under Emergency Rules (LAC 37:XI.Chapter 39)

In accordance with the emergency provisions of R.S. 49:953.B et seq. of the Administrative Procedure Act, the Commissioner of Insurance hereby adopts Emergency Rule 21. Emergency Rule 21 addresses the current state of emergency as a result of Hurricane Katrina and Hurricane Rita. The damage wrought by the hurricanes has adversely affected the ability of insurers, surplus lines producers, and self-procurers to access records and information necessary to make certain filings with the Department of Insurance, thereby putting such persons at risk of additional financial hardship in the form of sanctions. The availability of insurance to Louisiana businesses and citizens is vital to the economic well-being of the public. Therefore, Emergency Rule 21 is being adopted on an emergency basis. A delay in the promulgation of Emergency Rule 21 would have an adverse impact on the financial welfare of the affected persons, undermining their ability to maintain operations and weakening the availability of insurance, with an ultimate negative impact on the public welfare through the potential loss of insurance and a possible increase in personal and business insolvencies.

As a result of Hurricane Katrina and Hurricane Rita occurring on or about August 29, 2005, and September 23, 2005, respectively, Governor Kathleen Babineaux Blanco, in accordance with the plenary authority granted to her by Const. Art. IV, issued the following: Proclamation No. 48 KBB 2005, State of Emergency Hurricane Katrina, August 26, 2005; Executive Order No. KBB 2005-40, Limited Transfer of Authority to Commissioner of Insurance and Rules Directive for Patients Compensation Fund, September 19, 2005; Proclamation No. 53 KBB 2005, State of Emergency—Hurricane Rita, September 20, 2005; Proclamation No. 54 KBB 2005, Extension of State of Emergency—Hurricane Katrina, September 22, 2005; Proclamation No. 60 KBB 2005, Extension of State of Emergency—Hurricane Rita, October 19, 2005; Proclamation No. 61 KBB 2005, Extension of State of Emergency—Hurricane Katrina, October 24, 2005; Executive Order No. KBB 2005-70, Limited Transfer of Authority to Commissioner of Insurance and Rules Directive

for Patients Compensation Fund, Hurricane Katrina and Rita, Amends Executive Order No. KBB 2005-40, October 24, 2005; and has in accordance with the authority granted to her, directed the Commissioner of Insurance, pursuant to R.S. 22:2, et seq.; R.S. 29:724A, R.S. 29:724D(1), and (3); R.S. 29:724; R.S. 22:2; R.S. 22:3; R.S. 49:950, et seq., to suspend applicable statutes, issue any rules, regulations, directives or take any other actions that the Commissioner deems necessary to protect the public health, safety, and welfare of the citizens of Louisiana.

In accordance with the power delegated by Governor Blanco, and in conjunction with the plenary powers vested in the commissioner pursuant to the Louisiana Insurance Code, the commissioner is hereby postponing the deadlines imposed for the submission of certain reports as set forth in Emergency Rule 21. The forced coverage imposed by the Department of Insurance on insurers maintaining in-force policies in Louisiana which, because of previous emergency rules adopted by the commissioner cannot be cancelled, nonrenewed, or nonreinstated, may place certain insurers at risk for late tax filings and payments. The Commissioner of Insurance has postponed deadlines during the state of emergency, and any said extensions of the state of emergency, for certain taxpayers as follows: filing any returns; paying any tax; filing for credit or refund, or for re-determination, or application for review of an assessment or demand; allowing a credit or refund; giving or making a notice or demand for payment of tax; collecting tax by suit or otherwise; and any other act required or permitted under the Louisiana Insurance Code or specified in the regulations. Furthermore, through Emergency Rule 21, the commissioner provides insurers the method for recording and reconciling their records for the period including the states of emergency while guided by the emergency rules prohibiting, among other things, cancellations, non-renewals, and nonreinstated.

Businesses or individuals who were affected by Hurricane Katrina or Hurricane Rita should mark in red ink "Hurricane Disaster Relief" ("HDR") on the top center of the front page of any late filed return, payment, statement or other document, and should include a brief explanation of the circumstances that affected their inability to meet tax deadlines.

Emergency Rule 21 is effective as of 12:01 a.m., August 26, 2005. Emergency Rule 21 shall remain in effect until terminated in accordance with §3919, unless repealed earlier by act of the commissioner, whichever occurs first. In no event shall it remain in effect for a period longer than the maximum time allowed by the Administrative Procedure Act, (i.e., 120 days from the date of adoption).

Title 37

INSURANCE

Part XI. Rules

Chapter 39. Rule 21—Tax Reporting under Emergency Rules

§3901. Authority

A. Emergency Rule 21 is adopted under the authority granted to the Commissioner of Insurance pursuant to R.S. 22:2 vesting him with the power to regulate the business of insurance in all of its phases, and R.S. 22:3 vesting him with the power to adopt all rules necessary for the implementation of the Louisiana Insurance Code, in accordance with the grants of authority transferred from the governor to the

Commissioner of Insurance pursuant to Executive Order No. KBB 2005-40 and Executive Order No. KBB 2005-70, and in accordance with the provisions of R.S. 29:721, et seq. and R.S. 49:953.B.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3903. Purpose

A. The purpose of Emergency Rule 21 is to suspend certain statutes and regulations in order to grant an extension of time for the reporting of insurance premiums and the remittance of insurance license taxes, fees, including the imposition of penalties and fines for the failure to timely report and remit, and all related provisions as specified below, regarding any and all insurance taxation matters affecting insurers, surplus line producers, and self-procurers engaged in the business of insurance in Louisiana, and maintaining an office and/or records within the parishes included within the original Declarations of Emergency issued by the governor in response to Hurricane Katrina and Hurricane Rita.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3905. Scope and Applicability

A. Emergency Rule 21 applies to any and all insurance issues regarding how to account for insurance premiums and/or license taxes and fees due and owing for the times set forth in §§3909, 3911, and 3913 herein by surplus lines producers, self-procurers and insurers who are located in, conducting operations from, or maintaining and storing documents in, any of the following 23 parishes: Acadia, Allen, Beauregard, Calcasieu, Cameron, Jefferson, Jefferson Davis, Iberia, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, and Washington.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3907. Definitions

A. For the purposes of Emergency Rule 21 the following terms shall have the meaning ascribed herein:

Forced Policy—an insurance policy in full force and effect on or after 12:01 a.m. on August 26, 2005, for which insufficient premium was collected but said insurance policy remained in full force and effect because the commissioner forbid the insurer from canceling said insurance policy during the pendency of Emergency Rule 15 for Hurricane Katrina or Emergency Rule 19 for Hurricane Rita.

Forced Premiums—premiums earned from forced policies which were in effect during the period of time imposed by Emergency Rule 15 for Hurricane Katrina or Emergency Rule 19 for Hurricane Rita in one of the parishes enumerated in Section 3905 above.

Forced Premiums Collected—forced premiums actually collected by an insurer from the insured during the period of time imposed by Emergency Rule 15 for Hurricane Katrina or Emergency Rule 19 for Hurricane Rita, and any applicable notice of cancellation period.

Forced Premiums Not Collected—forced premiums not collected by the insurer from the insured for forced coverage provided by a forced policy for the period of time imposed by Emergency Rule 15 for Hurricane Katrina or Emergency Rule 19 for Hurricane Rita, and any applicable notice of cancellation period.

Commissioner—the Commissioner of Insurance.

Forced Coverage—a policy of insurance providing insurance protection for insureds as mandated by the commissioner pursuant to Emergency Rule 15 for Hurricane Katrina, or Emergency Rule 19 for Hurricane Rita, and despite the fact that no payment of premium has been made by the insured.

Insurer—every person engaged in the business of making, writing, offering for sale or contracting with regard to any and all types of insurance, including, but not limited to, flood insurance, homeowners insurance, life insurance, health and accident insurance, limited benefit insurance, vehicle insurance, liability insurance, workers' compensation insurance, burglary and forgery insurance, glass insurance, fidelity and surety insurance, title insurance, fire and extended coverage insurance, steam boiler and sprinkler leakage insurance, crop and livestock insurance, marine and transportation insurance, credit life, medical supplement insurance, credit property and casualty insurance, annuity insurance, HMOs, professional and medical malpractice liability insurance, property and casualty insurance, all surplus lines insurance, self insurance funds, disability insurance, reciprocal insurance and any and all other insurance related entities licensed by the commissioner or doing business in Louisiana.

LDI—the Louisiana Department of Insurance.

Person—an individual, a corporation, a partnership, an association, a trust, a joint stock company, an unincorporated organization, any similar entity, or any combination of the foregoing acting in concert.

Surplus Lines Producer—a person required to be licensed by the commissioner under the laws of this state to sell, solicit, or negotiate insurance, and includes all persons or business entities otherwise referred to in the Louisiana Insurance Code as "insurance agent" or "agent," or "insurance broker" or "broker," or "insurance solicitor" or "solicitor," or "surplus lines broker."

Self-Procurer—a person who acquires insurance from the surplus lines market without going through a surplus lines broker as provided for in R.S. 22:1266.B.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3909. Reporting of Surplus Lines Quarterly Reports

A. Second Quarter Report. The deadline to submit Form 1265, Surplus Lines Tax Report, for the Second Quarter of 2005, and to remit the tax due, is extended for all surplus lines producers and for all self-procurers that maintain an office and/or records in one or more of the parishes set forth

in the governor's original states of emergency proclamations, as referenced in §3905 herein. Persons who qualify for this extension shall file the Quarterly Report for the Second Quarter of 2005 on or before December 31, 2005.

B. Third Quarter Report. The deadline to submit Form 1265, Surplus Lines Tax Report, for the Third Quarter of 2005, and to remit the tax due, is extended for all surplus lines producers and for all self-procurers that maintain an office and/or records in one or more of the parishes set forth in the governor's original states of emergency proclamations, as referenced in §3905 herein. Persons who qualify for this extension shall file the Quarterly Report for the Third Quarter of 2005 on or before December 31, 2005.

C. Quarterly Reports. Quarterly reports received on or before the time periods set forth in Subsection A and Subsection B of this Section will be deemed timely and surplus lines producers qualifying for an extension under Emergency Rule 21 will not be subject to penalties, fees, fines, suspensions, or revocation of their Louisiana surplus lines producer's license.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3911. Reporting of Insurers Quarterly Reports

A. Third Quarter Report. The deadline to submit Form 1071, Quarterly Tax Statement, for the Third Quarter of 2005, and to remit the tax due, is extended for all insurers that maintain an office and/or records in one or more of the parishes set forth in the governor's original states of emergency proclamations, as referenced in §3905 herein. Insurers qualifying for this extension shall file the Quarterly Report for the Third Quarter of 2005 on or before December 31, 2005.

B. Quarterly Reports. Quarterly reports received on or before the time periods set forth in Subsection A of this Section will be deemed timely and insurers qualifying for an extension under Emergency Rule 21 will not be subject to penalties, fees, fines, suspensions, or revocation of their Louisiana certificate of authority.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3913. Annual Financial Statement Reporting

A. Annual Financial Statement. Forced premiums related to forced coverage as a result of Emergency Rule 15 for Hurricane Katrina and Emergency Rule 19 for Hurricane Rita should be accounted for as prescribed in this section.

1. Forced Premiums Collected. Forced premiums collected shall be booked as "earned premiums" and included in written premiums in presumptive compliance with R.S. 22:1066. Any forced premiums not collected for insurance coverage provided by an insurer during the period of time imposed by Emergency Rule 15 for Hurricane Katrina or Emergency Rule 19 for Hurricane Rita, but

subsidized by the federal government or any other collateral source, shall be accounted for as "earned premiums" and shall be included as "written premiums" when preparing and filing the annual financial statement.

2. Forced Premiums Not Collected. Forced premiums not collected from insureds, and considered by the insurer as uncollectible from the insured on or after the termination of Emergency Rule 15 for Hurricane Katrina or Emergency Rule 19 for Hurricane Rita shall be accounted for as "returned premiums" and reduced against any corresponding "written premiums" when preparing and filing the annual reports. The amount of "unearned premiums" returned by insurers to premium finance companies should also be accounted for as "returned premiums" and reduced against any corresponding "written premiums" when preparing and filing the annual financial statement.

3. Reporting. The commissioner reserves the right to amend, clarify or interpret Emergency Rule 21 in order to impose additional reporting requirements which will be set forth by the commissioner in the instructions for the preparation and filing of the annual financial statement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3915. Investigations; Disciplinary Hearings; Sanctions

A. Investigations. If the commissioner has reason to believe that any person misrepresents qualifications for an extension of time under Emergency Rule 21, the commissioner may order such person to produce all books and records of the business in accordance with his plenary authority, the authority of Emergency Rule 21 and R.S. 22:1073 and/or R.S. 22:1270.

B. Hearings and Sanctions. If the investigation supports the commissioner's belief, the commissioner may seek the imposition of such sanctions as would apply in the absence of the extension provided under Emergency Rule 21, including, but not limited to, the sanctions authorized by R.S. 22:987; R.S. 22:1266-1267; and, R.S. 22:1457.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3917. Severability

A. If any section or provision of Emergency Rule 21 is held invalid, such invalidity shall not affect other sections or provisions which can be given effect without the invalid section or provision, and for this purpose the sections and provisions of Emergency Rule 21 are severable.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

§3919. Effective Date; Termination

A. This Emergency Rule was adopted on November 30, 2005, and became effective as of 12:01 a.m. on August 26, 2005, for Emergency Rule 15 for Hurricane Katrina, and became effective as of 12:01 a.m. on September 20, 2005, for Emergency Rule 19 for Hurricane Rita. Emergency Rule 21 shall continue in full force and effect for the duration of the respective states of emergency for Hurricane Katrina or Hurricane Rita as proclaimed by the Governor, but in no event shall Emergency Rule 21 be in effect for more than 120 days following the date of adoption.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2; R.S. 22:3; R.S. 22:1066, et seq.; R.S. 29:721, et seq.; R.S. 29:724; R.S. 49:950, et seq.; Executive Order KBB 05-40; and Executive Order KBB 05-70.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 32:

J. Robert Wooley
Commissioner

0512#047

DECLARATION OF EMERGENCY

**Department of Justice
Office of the Attorney General**

Deceptive Practices in Charitable Solicitations
(LAC 16:III.515)

In accordance with the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B) which allows the Attorney General to use emergency procedures to establish rules, and under the authority of R.S. 51:1401 et seq. and 51:1901 et seq., the Attorney General hereby withdraws the September 19, 2005 Emergency Rule, LAC 16:III.515.F.1.-2 as was published in the October 20, 2005 *Louisiana Register*.

This Emergency Rule is hereby rescinded effective November 11, 2005.

**Title 16
COMMUNITY AFFAIRS
Part III. Consumer Protection**

Chapter 5. Unfair and Deceptive Trade Practices

§515. Charitable Solicitations

- A. - E. ...
- F.1. repealed.
- 2. repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 51:1401 et seq.

HISTORICAL NOTE: Adopted by the Office of the Governor, Office of Consumer Protection, June, 1977, repealed and promulgated by the Department of Justice, Consumer Protection Section, LR 21:954 (September 1995), amended LR 32:

Charles C. Foti, Jr.
Attorney General

0512#001

DECLARATION OF EMERGENCY

**Department of Revenue
Tax Commission**

Ad Valorem Taxation
(LAC 61:V.101, 103, 203, 205, 211, 301, 304, 309, 703, 705, 907, 1103, 1307, 1501, 1503, 2503, 3101, 3103, 3105, 3307, 3501, 3503, and 3507)

The Louisiana Tax Commission, at its meeting of October 19, 2005, 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, 2006. Cost indexes required to finalize these assessment tables are not available to this office until late October 2005. The effective date of this Emergency Rule is January 1, 2006.

**Title 61
REVENUE AND TAXATION
Part V. Ad Valorem Taxation**

Chapter 1. Constitutional and Statutory Guides to Property Taxation

§101. Constitutional Principles for Property Taxation

- A. - E. ...
- F. Special Assessment Level

1. The assessment of residential property receiving the homestead exemption which is owned and occupied by any person or persons 65 years of age or older and who meet all of the other requirements of this Section shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level.

2. Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds \$58,531 for tax year 2006 (2007 Orleans Parish). For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns.

3. An eligible owner shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.

4. The special assessment level shall remain on the property as long as:

- a. that owner, or that owner's surviving spouse who is 55 years of age or older or who has minor children, remains the owner of the property; and

b. the value of the property does not increase more than 25 percent because of construction or reconstruction.

5. A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.

6. The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold.

7. A usufructuary is entitled to the benefit of the special assessment level attained by the prior owner/occupant, provided that either;

a. the usufructuary is the owner's surviving spouse, occupying the house, who is 55 years of age or older or who has minor children, and the value of the property does not increase more than 25 percent because of construction or reconstruction; or

b. the usufructuary is the immediate prior owner of the homestead and the homestead is occupied by such usufructuary. A usufructuary is entitled to the special assessment level freeze if and when he or she qualifies independently.

8. As to whether one can enjoy the special assessment level in a trust situation, the Louisiana Tax Commission interprets La. Const. Article VII, Section 18(G). The special assessment level is permitted to remain on property otherwise qualified for the special assessment level when title to the property is transferred to an irrevocable trust established for the benefit of a surviving spouse, who is 55 years of age or older, or who has minor children, provided the spouse occupies the property and the value of the property does not increase more than 25 percent because of construction or reconstruction.

9. The special assessment level, like the homestead exemption, should be applied to the extent of a homeowner's undivided interest in the occupied property.

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 15:1097 (December 1989), amended by the Department of Revenue, Tax Commission, LR 24:477 (March 1998), LR 26:506 (March 2000), LR 31:700 (March 2005), LR 32:

§103. Exempt Property

A. In addition to the homestead exemption provided for in Section 20 of Article VII of the constitution, the following property and no other shall be exempt from ad valorem taxation:

1. ...

2. property of a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member and which is declared to be exempt from federal or state income tax;

3. property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and

4. property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or association. The exemption should be allowed only if it is determined that the requesting organization has met all of the constitutional requirements for exemption. Assessors may request the following information from the taxpayer in order to make a determination of exemption:

a. completed LTC Application for Exemption—Real Estate Taxes;

b. certified copy of the articles of incorporation of the organization;

c. certified copy of the by-laws of the organization;

d. copy of the Internal Revenue Service letter granting the organization tax-exempt status;

e. audited financial statements for the preceding three years, along with an affidavit from the organization's CPA and/or treasurer that the financial statements are true and correct;

f. federal tax returns filed for the preceding three years; and

g. affidavit from the president or other duly appointed officer stating:

i. the price paid for each share of stock issued by the organization for the past five years;

ii. whether or not over the previous five years any dividends have been paid or interest accrued on the value of the stock of the organization; and

iii. whether or not any part of the net earnings of the organization inure to the benefit of any member of the organization.

A.5. - G. ...

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §21.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 12:36 (January 1986), LR 15:1097 (December 1989), LR 17:1213 (December 1991), amended by the Department of Revenue, Tax Commission, LR 24:478 (March 1998), LR 32:

Chapter 2. Policies and Procedures for Assessment and Change Order Practices

§203. Change Orders

A. General Provision

1. Assessors' offices shall submit to the LTC, change orders to correct errors and omissions in the tax rolls of the appropriate parish.

2. A change shall be submitted via LTC website (www.latax.state.la.us).

3. - 4. ...

5. Change order batches should not exceed a total of 50 change order requests, in order to facilitate speedy transmission.

6. ...

7. All change order requests should be submitted to the LTC no later than Thursday noon of each week.

8. All change order requests shall be reviewed by LTC staff for approval or denial by the commission at their regularly scheduled Open Meetings.

9. All change order requests via the Louisiana Tax Commission (LTC) website filing shall be subject to the

provisions of Title 47, Sections 1835, 1966, 1990, and/or 1991.

B. Form of the Change Orders

1. - 2. ...

3. LTC website change order system requests shall comply with the Louisiana State Tax Commission Electronic Change Order Export Specifications. These specifications can be found on the LTC website at www.latax.state.la.us.

a. ...

b. All export data submitted to the LTC shall require utilization of the standard format currently posted on the LTC's website. Any parish that imports an individual parish change order data batch into the LTC's website must adhere to the LTC's format specifications.

B.1.c. - D.1.e. ...

f. Special Assessment (over 65) Freeze Land: Improvement:

g. - s. ...

t. Public Property—Property donated or sold to a bona fide exempt public entity. Donation or Sale Date:

u. ...

v. Redemption—Removed from adjudication roll. Date Redeemed:

w. Redemption—Taxpayer redeemed from tax sale. Date Redeemed:

D.1.x. - E.3. ...

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, Section 20. (A)(1); R.S. 47:1703, R.S. 47:1703A., R.S. 47:1703.1.B., R.S. 47:1835, R.S. 47:1837, R.S. 47:1952, R.S. 47:1966, R.S. 47:1990, and R.S. 47:1991.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:700 (March 2005), amended LR 32:

§205. Property Not Entitled to Homestead Exemption

Repealed.

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, Sections 20 and 21, Section 20(A)(1) and Section 20(A)(2), LTC Title 61, Chapter 35, Rule 3503.A.2.c. and Rule 3503.D.8., R.S. 47:1837, R.S. 47:2301, R.S. 47:2302, R.S. 47:2303, R.S. 47:2307, and R.S. 47:2307.C(2).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:701 March 2005), repealed LR 32:

B. Property Classifications Standards

Item	Class Code	Class Description (Tc-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
Real Estate					
* * *					
			3020	Marsh Acreage (Market Value)	Marsh land 3 Acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's Office.
			3022	Lake Servitude Lands (Market Value)	Lake Servitude land containing 3 Acres or more in area valued at Market level since a Use Value Classification has not been filed with the Assessor's Office.
			3024	Batture Land (Market Value)	Batture land containing 3 Acres or more in area valued at Market level since a Use Value classification has not been filed with the Assessor's Office.
* * *					
			3220	Marsh Acreage (Market Value)	Marsh land more than 1 Acre but less than 3 Acres in area valued at Market Value since Use Value Form has not been filed with the Assessor's Office.

§211. Industrial Exemption Properties

A. - B. ...

1. If an assessor determines that any portion of an Industrial Exemption is not eligible for ad valorem tax exemption, pursuant to Article VII, Section 21(F) of the Louisiana Constitution of 1974 and rules of the Industrial Tax Exemption Program, notice shall immediately be submitted to DED, with written ineligibility reasons given.

2. - 4. ...

5. Assessors are urged to obtain rules for the Industrial Tax Exemption Program available at <http://www.lded.state.la.us/businessresources/pdf/TYRules.pdf> or by contacting DED's Business Incentives Division.

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, Section 21(F).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:702 (March 2005), amended LR 32:

Chapter 3. Real and Personal Property

§301. Definitions

* * *

Fair Market Value—the price for property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances; it shall be the highest price estimated in terms of money which property will bring if exposed for sale on the open market with reasonable time allowed to find a purchaser who is buying with knowledge of all the uses and purposes to which the property is best adopted and for which it can be legally used.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1853 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Louisiana Tax Commission, LR 3:77 (February 1977), amended by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), LR 10:16 (January 1984), LR 13:763 (December 1987), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 32:

§304. Electronic Change Order Specifications, Property Classifications Standards and Electronic Tax Roll Export Specifications

A. ...

Item	Class Code	Class Description (Tc-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
			3222	Lake Servitude Lands (Market Value)	Lake Servitude Land containing more than 1 Acre but less than 3 Acres in area valued at Market Value since Use Value Form has not been filed with the Assessor's Office.
			3224	Batture Lands (Market Value)	Batture Land containing more than 1 Acre but less than 3 Acres in area valued at Market Value since Use Value Form has nor been filed with the Assessor's Office.
* * *					
			3640	Institutional Non-Subdivision Lot	Institutional Acreage less than 3 Acres in size used by government, schools or churches (Market Value)
	37	No Land Value	3700	No Land Value (Leased Property)	Land leased by tenant for placement of Manufactured Homes (Mobile Home/Trailer) or Leasehold Improvements. (This land class could be used for condominiums where land value is part of the improvement value.)
* * *					
	45	Improvements Commercial Or Industrial	4560	Shed and Farm Buildings	Includes Utility Buildings; Equipment Buildings; Golf Cart Buildings; Boat Storage Buildings and Sheds; Shed Office Structures; Materials Storage Buildings; Bulk Oil Storage Buildings; Toolsheds; Prefabricated Sheds; Lumber Storage, Vertical Buildings; and Horizontal Sheds; Potato Storage Buildings; Fruit Packing Barns; Bulk Fertilizer Storage; Bag Fertilizer Storage; Seed Warehouses; Cotton Gin Buildings; Dehydrator Buildings; Dairies; Milk Houses; Barns; Free Stall Barns; Barn Lofts; Hog Barns and Sheds; Sheep Barns and Sheds; Tobacco Barns; Stables; Arenas; Poultry Houses; Greenhouses; Labor Dormitories; Transient Labor Cabins; Corn Cribs; Farm Silos; Grain Handling Systems; Grain Elevators; Livestock, Hay and Sun Shelters; Enclosed and Screened Cages; Poultry Floor Operation, Breeder, Broiler and Turkey Barns; Sheds, Cattle, Loafing and Feeding; Environmental Storages; Controlled Atmosphere Buildings; Shop Buildings and Sheds.
			4570	Schools and Classrooms	Elementary, Middle, High, Alternative, Vocational Schools; Day Care Centers; Colleges and Universities; Classroom Buildings; Special Education or Learning Classrooms; Laboratory Classrooms; Lecture Classrooms; Administrative Buildings; Academic Libraries; Fine Arts Buildings; Manual Arts and College Technical Trades Buildings; Multipurpose Buildings; Bookstores; Gymnasiums; Physical Education Buildings; Fieldhouses; Natatoriums; Shower Buildings; Restroom Buildings; Commercial or Institutional Greenhouses; and Maintenance Buildings.
			4590	Old Residences (Historical)	Includes older residences that have classified as antique or historical in nature.
* * *					
Personal Property-Section A					
	52	Business Furniture & Fixtures	5200	Business Furniture & Fixtures	Office Furniture and Equipment.
	53	Miscellaneous Personal Property	5300	Computer Hardware/Software	Includes Computer Hardware, Software, Computer network equipment, printers, etc.
			5310	Electronics	Includes Electronic Typewriters, Copy Machines, Postage Machines, etc.
			5320	Leasehold Improvements	Includes all Leasehold Improvements being expensed by tenant of rental property.
			5330	Telecommunications Equipment	Includes all telephone systems, telephone switching equipment not Public Service.
			5340	Cell Towers	Includes Cell Towers and related equipment not part of Public Service.
			5350	Video Poker Machines	Includes Video Poker Machines, Slot Machines and other gambling related equipment.
* * *					
Personal Property-Section B					
	66	Drilling Rigs	6600	Drilling Rigs	Drilling Rigs and related equipment.
	68	Oil and Gas Wells	6800	Oil Wells	Oil Wells, Abandon Wells, Orphan Wells, Plug Wells
			6801	Future Utility	Future Utility

Item	Class Code	Class Description (Tc-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
			6802	Non Future Utility	Non Future Utility
			6810	Gas Wells	Gas Wells
			6811	Future	Future
			6812	Non Future	Non Future
			6820	Injection Wells Service Wells	Injection Wells, Service Wells, Saltwater Disposal, Brine Wells, Water Wells
			6830	Commercial Disposal Wells	Commercial Disposal Wells

Exempt Property					
	70	Commerce And Industry Exemptions	7000	Buildings	Includes Buildings currently under Commerce & Industry Exemptions.
		Ten Year Exemptions	7010	Machinery & Equipment	Includes Machinery & Equipment currently under a Commerce & Industry Exemption.
			7020	Furniture & Fixtures	Includes Furniture & Fixtures currently under a Commerce & Industry Exemption.
			7030	Leased Equipment	Includes Leased Equipment currently under a Commerce & Industry Exemption.
			7040	Side Tracks	Includes Side Tracks currently under a Commerce & Industry Exemption.
			7050	Miscellaneous Personal Property	Includes Miscellaneous Personal Property currently under a Commerce & Industry Exemption.
			7060	Water Tanks	Includes Water Tanks currently under a Commerce & Industry Exemption.
	71	Institutional Exempt Property	7100	Governmental Buildings	Includes any buildings owned by local, state and federal government agencies.
			7110	Educational Buildings	Includes any buildings owned by public school districts, colleges, community colleges, technical colleges, universities, etc.
			7120	Churches & Religious Buildings	Includes churches, sanctuaries, fellowship halls, classrooms, etc.
			7130	Agricultural Buildings	Includes all agricultural facilities such as farm buildings, barns, stables, sheds, etc.
			7140	Furniture & Fixtures	Includes Furniture & Fixtures currently owned by tax exempt institutions.
			7150	Leased Equipment	Includes Leased Equipment currently used by tax exempt institutions.
			7160	Miscellaneous Personal Property	Includes any personal property owned by tax exempt institutions.
	72	Exempt Land	7200	Land	Exempt Land
Total Exempt Property					
Public Service					
	80	Airline Companies	8000	Aircraft	Commercial Airline Companies' aircraft assessed by the Louisiana Tax Commission.
			8010	Ground Equipment	Commercial Airline Companies' ground equipment assessed by the Louisiana Tax Commission.
	81	Barge Line Companies	8100	Barge Lines	Barge Line Companies' assets assessed by the Louisiana Tax Commission.
	82	Electric, Gas & Water Companies	8200	Lines	Electric, Gas and Water Companies' lines assessed by the Louisiana Tax Commission.
			8210	Land	Electric, Gas and Water Companies' land assessed by the Louisiana Tax Commission.
			8220	Improvements	Electric, Gas and Water Companies' improvements assessed by the Louisiana Tax Commission.
			8230	Machinery & Equipment	Electric, Gas and Water Companies' machinery and equipment assessed by the Louisiana Tax Commission.
			8240	Construction Work In Progress	Electric, Gas and Water Companies' construction work in progress assessed by the Louisiana Tax Commission.
			8250	Other	Electric, Gas and Water Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
	83	Pipeline Companies	8300	Lines	Pipeline Companies' pipelines assessed by the Louisiana Tax Commission.
			8310	Oil & Gas Storage	Pipeline Companies' oil and gas storage tanks assessed by the Louisiana Tax Commission.
			8320	Machinery & Equipment	Pipeline Companies' machinery and equipment assessed by the Louisiana Tax Commission.
			8330	Land	Pipeline Companies' land assessed by the Louisiana Tax Commission.
			8340	Right of Ways	Pipeline Companies' right of ways assessed by the Louisiana Tax Commission.

Item	Class Code	Class Description (Tc-33)	Sub-Class Code	Sub-Class Description (Grand Recap)	Class Definition
			8350	Open Access	Pipeline Companies' open access assessed by the Louisiana Tax Commission.
			8360	Improvements	Pipeline Companies' improvements assessed by the Louisiana Tax Commission.
			8370	Construction Work In Progress	Pipeline Companies' construction work in progress assessed by the Louisiana Tax Commission.
			8380	Other	Pipeline Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
	84	Private Car Line Companies	8400	Private Car Lines	Private Car Line Company assets assessed by the Louisiana Tax Commission.
	85	Railroad Companies	8500	Main Lines	Railroad Companies' main lines assessed by the Louisiana Tax Commission.
			8510	Second Lines	Railroad Companies' secondary lines assessed by the Louisiana Tax Commission.
			8520	Side Lines	Railroad Companies' side lines assessed by the Louisiana Tax Commission.
			8530	Land	Railroad Companies' land assessed by the Louisiana Tax Commission.
			8540	Improvements	Railroad Companies' improvements assessed by the Louisiana Tax Commission.
			8550	Other	Railroad Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
			8560	Rolling Stock	Railroad Companies' rolling stock assessed by the Louisiana Tax Commission.
	86	Telephone Companies	8600	Lines	Telephone Companies' lines assessed by the Louisiana Tax Commission.
			8610	Land	Telephone Companies' land assessed by the Louisiana Tax Commission.
			8620	Improvements	Telephone Companies' improvements assessed by the Louisiana Tax Commission.
			8630	Machinery & Equipment	Telephone Companies' machinery and equipment assessed by the Louisiana Tax Commission.
			8640	Construction Work In Progress	Telephone Companies' construction work in progress assessed by the Louisiana Tax Commission.
			8650	Other	Telephone Companies' other miscellaneous equipment assessed by the Louisiana Tax Commission.
Adjudicated Property					
	90	Adjudicated	9000	Land	Adjudicated Land
			9100	Improvements	Adjudicated Improvements
			9200	Other	Other Adjudicated Property
Total Adjudicated Property					
Grand Total					

C. ...

AUTHORITY NOTE: Promulgated in accordance with the Louisiana Constitution of 1974, Article VII, §18 and R.S. 47:1837.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:703 (March 2005), amended LR 32:

§309. Tax Commission Miscellaneous Forms

A. - E. ...

F. TC Form 65, Application For Special Assessment Level, should be used by certain eligible persons, 65 years of age or older, to apply for the special assessment level in accordance with R.S. 47:1712. This form is publicly available on the Louisiana Tax Commission's official website at www.latax.state.la.us.

G. TC Form 75, Homestead Exemption Affidavit shall be used by those persons who may be eligible for the Homestead Exemption pursuant to §3505 of these rules. This form is publicly available on the Louisiana Tax Commission's official website at www.latax.state.la.us.

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 2002), LR 30:487 (March 2004), LR 32:

Chapter 7. Watercraft

§703. Tables—Watercraft

A. Floating Equipment—Motor Vessels

Year	Cost Index (Average)	Average Economic Life 12 Years		
		Effective Age	Percent Good	Composite Multiplier
2005	0.979	1	94	.92
2004	1.052	2	87	.92
2003	1.089	3	80	.87
2002	1.107	4	73	.81
2001	1.114	5	66	.74
2000	1.123	6	58	.65
1999	1.144	7	50	.57
1998	1.147	8	43	.49
1997	1.157	9	36	.42
1996	1.176	10	29	.34
1995	1.194	11	24	.29
1994	1.237	12	22	.27
1993	1.271	13	20	.25

B. Floating Equipment—Barges (Non-Motorized)

Table 703.B Floating Equipment—Barges (Non-Motorized)				
Cost Index Average		Average Economic Life 20 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2005	0.979	1	97	.95
2004	1.052	2	93	.98
2003	1.089	3	90	.98
2002	1.107	4	86	.95
2001	1.114	5	82	.91
2000	1.123	6	78	.88
1999	1.144	7	74	.85
1998	1.147	8	70	.80
1997	1.157	9	65	.75
1996	1.176	10	60	.71
1995	1.194	11	55	.66
1994	1.237	12	50	.62
1993	1.271	13	45	.57
1992	1.296	14	40	.52
1991	1.312	15	35	.46
1990	1.338	16	31	.41
1989	1.374	17	27	.37
1988	1.448	18	24	.35
1987	1.509	19	22	.33
1986	1.531	20	21	.32
1985	1.546	21	20	.31

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 30:487 (March 2004), LR 31:715 (March 2005), LR 32:

§705. Tables—Watercraft

Repealed.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 31:716 (March 2005), repealed LR 32:

Chapter 9. Oil and Gas Properties

§907. Tables—Oil and Gas

A. - B.1. ...

2. Serial Number to Percent Good Conversion Chart

Table 907.B.2 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	25 Year Life Percent Good
2005	230643	Higher	96
2004	229010	230642	92
2003	227742	229009	88
2002	226717	227741	84
2001	225352	226716	80
2000	223899	225351	76
1999	222882	223898	72

Table 907.B.2 Serial Number to Percent Good Conversion Chart			
Year	Beginning Serial Number	Ending Serial Number	25 Year Life Percent Good
1998	221596	222881	68
1997	220034	221595	64
1996	218653	220033	60
1995	217588	218652	56
1994	216475	217587	52
1993	215326	216474	48
1992	214190	215325	44
1991	212881	214189	40
1990	211174	212880	36
1989	209484	211173	32
1988	207633	209483	30
1987	205211	207632	28
1986	202933	205210	24
1985	Lower	202932	20*
VAR.	900000	Higher	50

*Reflects residual or floor rate.

NOTE: For any serial number categories not listed above, use year well completed to determine appropriate percent good. If spud date is later than year indicated by serial number; or, if serial number is unknown, use spud date to determine appropriate percent good.

B.3. - C.2. ...

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 30:488 (March 2004), LR 31:717 (March 2005), LR 32:

Chapter 11. Drilling Rigs and Related Equipment

§1103. Drilling Rigs and Related Equipment Tables

A. Land Rigs

Table 1103.A Land Rigs		
Depth "0" to 7,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
3,000	552,300	82,800
4,000	610,300	91,500
5,000	708,100	106,200
6,000	846,000	126,900
7,000	1,023,700	153,600
Depth 8,000 to 10,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
8,000	1,241,400	186,200
9,000	1,499,100	224,900
10,000	1,796,600	269,500
Depth 11,000 to 15,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
11,000	2,134,200	320,100
12,000	2,511,600	376,700
13,000	2,929,000	439,400
14,000	3,386,300	507,900
15,000	3,883,600	582,500

Table 1103.A Land Rigs		
Depth 16,000 to 20,000 Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
16,000	4,420,800	663,100
17,000	4,997,900	749,700
18,000	5,615,000	842,300
19,000	6,272,000	940,800
20,000	6,969,000	1,045,400
Depth 21,000 + Feet		
Depth (Ft.)	Fair Market Value	Assessment
	\$	\$
21,000	7,705,900	1,155,900
25,000 +	8,533,700	1,280,100

B. Jack-Ups

Table 1103.B Jack-Ups			
Type	Water Depth Rating	Fair Market Value	Assessment
IC	0-199 FT.	\$ 20,000,000	\$ 3,000,000
	200-299 FT.	35,000,000	5,250,000

MC	300-Up FT.	\$ 40,000,000	\$ 6,000,000

IC - Independent Leg Cantilever
 IS - Independent Leg Slot
 MC - Mat Cantilever
 MS - Mat Slot

C. Submersible Rigs

Table 1103.C Semisubmersible Rigs		
Water Depth Rating	Fair Market Value	Assessment
0 - 800 FT.	45,700,000	6,855,000
801 - 1,800 FT.	81,875,000	12,281,300

NOTE: The fair market values and assessed values indicated by these tables are based on the current market (sales) appraisal approach and not the cost approach.

D. Well Service Rigs Land Only (Good Condition)

Table 1103.D Well Service Rigs Land Only (Good Condition)				
Class	Mast	Engine	Fair Market Value	Assessment
I	72' X 125M# 75' X 150M#	6V71	190,750	28,615
II	96' X 150M# 96' X 180M# 96' X 185M# 96' X 205M# 96' X 210M# 96' X 212M# 96' X 215M#	8V71	253,750	38,100
III	96' X 240M# 96' X 250M# 96' X 260M# 102' X 215M#	8V92	306,250	45,950
IV	102' X 224M# 102' X 250M# 103' X 225M# 103' X 250M# 104' X 250M# 105' X 225M# 105' X 250M#	12V71	339,150	50,875

Table 1103.D Well Service Rigs Land Only (Good Condition)				
Class	Mast	Engine	Fair Market Value	Assessment
V	105' X 280M# 106' X 250M# 108' X 250M# 108' X 260M# 108' X 268M# 108' X 270M# 108' X 300M#	12V71 12V92	356,125	53,400
VI	110' X 250M# 110' X 275M# 112' X 300M# 112' X 350M#	12V71 (2) 8V92	417,550	62,600
VII	117' X 215M#	(2) 8V92 (2) 12V71	517,125	77,600

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.

E. - E.1. ...

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 30:488 (March 2004), LR 31:718 (March 2005), LR 32:

Chapter 13. Pipelines

§1307. Pipeline Transportation Tables

A. Current Costs for Other Pipelines Onshore

Table 1307.A Current Costs for Other Pipelines Onshore		
Diameter (inches)	Cost Per Mile	15% of Cost Per Mile
2	\$ 126,540	\$ 18,980
4	147,410	22,110
6	171,710	25,760
8	200,010	30,000
10	232,990	34,950
12	271,400	40,710
14	316,140	47,420
16	368,260	55,240
18	428,970	64,350
20	499,690	74,950
22	582,070	87,310
24	678,030	101,700
26	789,800	118,470
28	920,010	138,000
30	1,071,680	160,750
32	1,248,360	187,250
34	1,454,160	218,120
36	1,693,890	254,080
38	1,973,150	295,970
40	2,298,440	344,770
42	2,677,350	401,600
44	3,118,740	467,810
46	3,632,890	544,930
48	4,231,810	634,770

Note: Excludes river and canal crossings.

B. Current Costs for Other Pipelines Offshore

Table 1307.B Current Costs for Other Pipelines Offshore		
Diameter (inches)	Cost Per Mile	15% of Cost Per Mile
6	\$ 915,990	\$ 137,400
8	931,400	139,710
10	953,890	143,080
12	983,450	147,520
14	1,020,080	153,010
16	1,063,780	159,570
18	1,114,560	167,180
20	1,172,410	175,860
22	1,237,320	185,600
24	1,309,310	196,400
26	1,388,380	208,260
28	1,474,510	221,180
30	1,567,720	235,160
32	1,667,990	250,200
34	1,775,340	266,300
36	1,889,760	283,460
38	2,011,260	301,690
40	2,139,820	320,970
42	2,275,460	341,320
44	2,418,170	362,730
46	2,567,950	385,190
48	2,724,800	408,720

C. ...

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 10:941 (November 1984), LR 12:36 (January 1986), LR 16:1063 (December 1990), amended by the Department of Revenue, Tax Commission, LR 24:489 (March 1998), LR 25:316 (February 1999), LR 26:509 (March 2000), LR 27:426 (March 2001), LR 31:719 (March 2005), LR 32:

Chapter 15. Aircraft

§1501. Guidelines for Ascertaining the Fair Market Value of Aircraft

A. - A.4. ...

B. Valuation When Using the Cost Approach. Fair market value is the valuation standard for aircraft. The assessor shall estimate the fair market value of each aircraft having situs in his parish through use of the information provided him on LAT Form 15. The same procedure shall be used as for other forms of machinery and equipment. That is, the original cost of the aircraft will be brought up to current value through use of the appropriate cost index, percent good factors and composite multipliers appearing in Table 1503.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1952, R.S. 47:2323, R.S. 47:2326, R.S. 47:6001 and R.S. 47:1707.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:942 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 16:1063 (December 1990), LR 19:212 (February 1993), LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 32:

§1503. Aircraft (Including Helicopters) Table

A. Aircraft (Including Helicopters)

Table 1503 Aircraft (Including Helicopters)				
Cost Index (Average)		Average Economic Life (10 Years)		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2005	0.979	1	92	.90
2004	1.052	2	84	.88
2003	1.089	3	76	.83
2002	1.107	4	67	.74
2001	1.114	5	58	.65
2000	1.123	6	49	.55
1999	1.144	7	39	.45
1998	1.147	8	30	.34
1997	1.157	9	24	.28
1996	1.176	10	21	.25
1995	1.194	11	20	.24

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 30:489 (March 2004), LR 31:719 (March 2005), LR 32:

Chapter 25. General Business Assets

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

A. ...

Table 2503.A Business Activity/Type of Equipment	Average Economic Life in Years

All Terrain Vehicles	10

Amusement Devices (Music, Pinball Mach., etc.)	12
Video Games	3
Video Poker Gaming Equipment	5
Inflatable Air Bouncers	5

Auto Repair	10
Paint Booths	15

Banks	
Automatic Teller Machines (ATM's)	8
Furniture and Fixtures	12
Safety Deposit Boxes	25
Encoders	10

Barber and Beauty Shops	10
Tanning Beds	10

Coolers (water)	3
Water Bottles (5 gallon)	10

Modular Office Buildings (portable)	15

Rental Equipment	
Public U-Rent (except heavy equipment)	8
Tuxedos	5

Table 2503.A Business Activity/Type of Equipment	Average Economic Life in Years
Linens	3
* * *	
Signs	
Bulletin Boards	15
Billboards	15
Neon	10
Plastic Illuminated	10
Poster Panels	15
Electronic Three-sided Billboard	10
* * *	
Storage Buildings (portable)	10
* * *	
Telecommunications Equipment (electronic)	8
Fiber Optic Cable (buried)	15
Fiber Optic Cable (exposed)	8
* * *	

Table 2503.B Percent Good			
Year	Age	National Average 1926 = 100	January 1, 2005 = 100*
2001	5	1093.4	1.114
2000	6	1084.3	1.123
1999	7	1065.0	1.144
1998	8	1061.8	1.147
1997	9	1052.7	1.157
1996	10	1036.0	1.176
1995	11	1020.4	1.194
1994	12	985.0	1.237
1993	13	958.0	1.271
1992	14	939.8	1.296
1991	15	928.5	1.312
1990	16	910.2	1.338
1989	17	886.5	1.374
1988	18	841.4	1.448
1987	19	806.9	1.509
1986	20	795.4	1.531
1985	21	787.9	1.546
1984	22	776.4	1.569
1983	23	755.8	1.612
1982	24	742.4	1.641
1981	25	709.2	1.717
1980	26	642.8	1.895

B. Cost Indices

Table 2503.B Percent Good			
Year	Age	National Average 1926 = 100	January 1, 2005 = 100*
2005	1	1244.5	0.979
2004	2	1157.3	1.052
2003	3	1118.6	1.089
2002	4	1100.0	1.107

*Reappraisal Date: January 1, 2005 – 1218.0 (Base Year)

C. ...

D. Composite Multipliers (2005 Orleans Parish)

Table 2503.D Composite Multipliers 2006 (2007 Orleans Parish)								
Age	3 Years	5 Years	8 Years	10 Years	12 Years	15 Years	20 Years	25 Years
1	.69	.83	.88	.90	.92	.93	.95	.96
2	.52	.73	.83	.88	.92	.95	.98	1.00
3	.37	.57	.73	.83	.87	.93	.98	1.01
4	.18	.38	.60	.74	.81	.87	.95	1.00
5		.26	.48	.65	.74	.81	.91	.97
6		.20	.37	.55	.65	.76	.88	.94
7			.30	.45	.57	.71	.85	.93
8			.25	.34	.49	.63	.80	.89
9			.23	.28	.42	.57	.75	.87
10				.25	.34	.51	.71	.83
11				.24	.29	.44	.66	.81
12					.27	.38	.62	.79
13					.25	.33	.57	.76
14						.30	.52	.73
15						.28	.46	.68
16						.27	.41	.64
17							.37	.60
18							.35	.56
19							.33	.51
20							.32	.46
21							.31	.43
22								.41
23								.39
24								.33
25								.34
26								.38

* * *

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 30:489 (March 2004), LR 31:719 (March 2005), LR 32:

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

A. Assessment lists shall be open for public inspection each year for a period of 15 days, beginning no earlier than August 15 and ending no later than September 15, except in Orleans Parish, where the lists shall be open for public inspection August 1-August 15.

B. Each assessor shall publish the dates, time and place of the public exposure of the assessment lists of both real and personal property in a newspaper of general circulation in their respective parishes. Notice shall be published at least twice within a period of not sooner than 21 days nor later than seven days prior to the fifteenth calendar day period of exposure.

C. ...

D. Each assessor will make any determined changes to the assessment list during the public exposure period, and shall certify the assessment lists to the parish Board of Review within three business days of the final exposure date. The Orleans Parish Assessors shall certify their assessment lists to the Board of Review on or before the tenth business day after August 15.

E. Each assessor shall publish two notices of the parish's Board of Review appeal hearing dates in the local newspaper within a period of 21 and 7 days prior to the actual hearing date(s). Each assessor shall then notify the Tax Commission in writing of the Board of Review hearing date(s) and shall provide the commission with an affidavit executed by the local paper demonstrating proof of publication.

F. The Parish Police Jury or Parish Council shall sit as the Board of Review. The Board of Review shall convene hearings within 10 days of its receipt of the certified rolls. The Board of Review shall conduct hearings for all persons or their representatives desiring to be heard on the assessments of immovable and movable property. On the fifteenth day after the Board of Review shall have commenced the public hearings, the assessment lists, together with any changes in connection therewith, shall be certified and sent to the Tax Commission within three days, R.S. 47:1992.

G. The Board of Review has the authority to increase or decrease the assessment of immovable or movable property made by the assessor in accordance with the fair market or use value determination by the board. The validity of each assessment shall be determined on its own merits using recognized appraisal techniques, R.S. 47:1992(C).

H. In Orleans Parish, the procedure for review of assessments shall be as follows.

1. Each assessor shall prepare and make up the lists showing the assessment of immovable and movable property in and for his district; the lists shall be exposed daily, except Saturday, Sunday and legal holidays, for inspection by the taxpayers and other interested persons during the period

August 1 through August 15 of each year unless August 15 falls on a weekend or a legal holiday, when the period shall extend until the next business day. Each assessor shall give notice of such exposure for inspection in accordance with rules and regulations established by the Louisiana Tax Commission. On or before the tenth business day after August 15, the assessors shall certify their rolls to the Board of Review.

2. The Board of Review shall consider all written complaints which have been filed in compliance with the following procedure.

a. The complaint form provided by the board, through the office of the assessor, must be completed in conformity with the requirements of the Board of Review.

b. The complaint form must be received in the assessor's office within three business days after the last date on which the lists are exposed.

c. The form must be forwarded by the assessor and received by the Board of Review within seven business days after the last date on which the lists are exposed.

d. The taxpayer must have timely filed the reports as required by R.S. 47:2301 et seq. and R.S. 47:2321 et seq.

3. The Board of Review shall convene hearings on or before September 15. The board may create one or more hearing officers, any one of whom shall be a member of the Board of Review and who may conduct all required public hearings of the board with or without the presence of the other members, provided that no final action may be taken by such Board of Review unless a quorum is present. The board may make a determination to increase or decrease the assessment of real or personal property made by the assessor in accordance with the fair market or use valuation determined by the board.

4. The Board of Review shall certify the assessment list to the Louisiana Tax Commission on or before October 20 of each year.

I. The Board of Review, during its public hearing(s), shall have copies of the Louisiana Tax Commission appeal rules and regulations and Appeal Form 3103.A available for any assessor and/or taxpayer desiring to further appeal to the Tax Commission.

J. The Board of Review shall provide each appellant taxpayer with a written notice of their particular appeal determination with a copy submitted to the assessor and the Tax Commission on or before the certification of the assessment list to the Tax Commission.

K. The determination of the Board of Review shall be final unless appealed, in writing, to the Tax Commission within 10 business days after notice of the determination is postmarked or is delivered by hand to the taxpayer and/or to the assessor. Either or both parties may appeal the Board of Review decision to the Tax Commission.

Form 3101

Exhibit A

**Appeal to Board of Review by Taxpayer
for Real and Personal Property**

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Ward: _____ Assessment/Tax Bill Number: _____

Address or Legal Description of Property Being Appealed. (Also, please identify building by place of business for convenience of appraisal.)

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my reports (if personal property) as required by law, and I have reviewed my assessment with my assessor.

The assessor has determined Fair Market Value of this property at:
Land \$ _____ *Improvement \$ _____ Total \$ _____

I am requesting that the Fair Market Value of this property be fixed at:
Land \$ _____ *Improvement \$ _____ Total \$ _____

The assessor has determined assessment of this property at:
Land \$ _____ *Improvement \$ _____ Total \$ _____

I am requesting that the assessment of this property be fixed at:
Land \$ _____ *Improvement \$ _____ Total \$ _____

*NOTE: Report personal property on Improvement line above.

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 understand that I must provide the Board of Review with evidence of fair market value to support my claim.

I feel that the Fair Market Value of this property as of January 1, 20____, the official reappraisal valuation date on which assessments are currently based, was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: If appellant disputes Board of Review's decision, appellant may appeal to La. Tax Commission by completing and submitting Appeal Form 3103.A to LTC within 10 days of postal date of BOR's written determination. For further information, call LTC at (225) 925-7830

Appellant
(Taxpayer/Taxpayer's Rep./Assessor)
Address: _____

Telephone No. _____

Date of Appeal _____

Your request for review will be heard on the ____ day of _____, 20____ at _____ M. at _____

Company, Street Address, including Room Number

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 30:492 (March 2004), LR 32:

§3103. Appeals to the Louisiana Tax Commission

A. The Louisiana Constitution provides that the correctness of assessments made by an assessor will be subject to review first by the parish governing authority, then by the Louisiana Tax Commission, and finally by the courts, all in accordance with procedures established by law. La. Const. Article VII, Section 18(E).

B. An appeal to the Louisiana Tax Commission shall be filed with the commission within 10 business days after the Board of Review's written decision is postmarked or delivered by hand. In order to institute a proceeding before the commission, the taxpayer or assessor shall file Form

3103.A and, if applicable, Form 3103.B. The assessor shall confirm, in writing, to the Tax Commission that the Board of Review has issued a written determination to each taxpayer and to the assessor's office in the format required by §3101(J).

C. All initial filings to the Louisiana Tax Commission shall be filed with the Office of General Counsel. They shall be deemed filed only when actually received, in proper form. All filings shall be in the form of an original and seven copies.

D. In addition to the initial filing of Forms 3103.A and 3103.B, the taxpayer or assessor appealing the Board of Review decision shall attach a pleading containing the following, with a copy to the assessor or taxpayer, at least 10 days prior to the scheduled appeal hearings:

1. name under which the property is assessed;
2. description of the property;
3. determination of the Board of Review;
4. a prayer stating the type of relief, action or order desired by the pleader;
5. a list of exhibits presented to the Board of Review;
6. a list of witnesses who may be called, with a brief description of the anticipated testimony of the witness;
7. anticipated time needed to present the case; and,
8. an appraisal report using one or more of the three recognized appraisal techniques or other appropriate evidence concerning the fair market value of property.

E. Upon written notice by the commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise prior to the hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible of the number of witnesses;
3. the time required for presentations;
4. stipulations as to admissibility of exhibits;
5. submission of proposed findings of fact;
6. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

F. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the party, which has initiated the appeal to the commission. The statement shall be filed with the commission seven days prior to the scheduled hearing before the commission. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is disagreement together with a brief summary of the nature of the disagreement.

G. Upon written notice by the commission, the parties or their attorneys or other representative may be directed to file legal memorandums with the commission 15 days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

H. Any party with leave of the commission or hearing officer may present prepared sworn deposition testimony of a witness either narrative or in question and answer form, which shall be incorporated into the record as if read by a

witness. The opposing party will be allowed to cross-examine and/or submit any sworn testimony given by the witness in the deposition. Seven copies of the prepared deposition testimony shall be filed with the commission.

I. Any taxpayer or assessor may appear and be represented by an attorney at law authorized to practice law before the highest court of any state; a natural person may appear in his own behalf, or through an attorney or other representative; or a corporation, partnership or association may appear and be represented to appear before the commission by a bona fide officer, partner, full time employee, or any other person duly authorized as provided for on "Exhibit B, Appointment of Taxpayer Agent in Louisiana Tax Commission Ad Valorem Tax Appeal" (Form 3103.B).

J. Every taxpayer or assessor, witness, attorney or other representative shall conduct himself in all proceedings with proper dignity, courtesy and respect. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer or assessor, witness, attorney or other representative may be excluded by the commission from any hearing for such period and upon such conditions as are just for violation of this rule.

K. All official hearings conducted in any proceeding shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

L. A continuance shall not be granted due to an unexcused absence of a taxpayer, assessor or any representative, attorney or witness, at the time and place set for a scheduled hearing before the commission, without consent of the taxpayer and/or assessor. If such consent is refused, the hearing shall proceed.

M. - T. ...

L.a. Tax Commission
P. O. Box 66788
Baton Rouge, LA 70896
(225)925-7830 (B.R.)
(504)568-5259(N.O.)

Form 3103.A
Exhibit A
Appeal to Louisiana Tax Commission
by Taxpayer or Assessor
for Real and Personal Property

Name: _____ Parish/District: _____

Taxpayer

Address: _____ City, State, Zip: _____

Ward: _____ Asses./Tax Bill Number: _____ Board of Review Appeal Number: _____

(Attach copy of complete appeal submitted to the Board of Review)
Address or Legal Description of Property Being Appealed. Also, please identify building by place of business for convenience of appraisal.

I hereby appeal the decision of the Board of Review on the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my appeal as required by law.

The original Fair Market Value by the assessor was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

The proposed Fair Market Value by the taxpayer was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

The revised Fair Market Value by the Board of Review was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

The original assessment by the assessor was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

The proposed assessment by the taxpayer was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

The revised assessment by the Board of Review was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

*NOTE: Report personal property on Improvement line above.

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, 20____, the official reappraisal valuation date on which assessments are based, was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

Appellant(Taxpayer/Taxpayer's Rep./Assessor)

Address: _____

Telephone Number: _____

Date of Appeal

* * *

U. The taxpayer/taxpayer agent and the assessor shall be notified in writing, by certified mail of the final decision by the commission. The taxpayer or assessor shall have 30 days from receipt of the Order to appeal to a court of competent jurisdiction.

V. - X.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837, R.S. 47:1989 and R.S. 47:1992.

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 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 24:492 (March 1998), LR 25:319 (February 1999), LR 26:512 (March 2000), LR 28:521 (March 2002), LR 30:492 (March 2004), LR 31:721 (March 2005), LR 32:

§3105. Practice and Procedure for Public Service Properties Hearings

A. The Tax Commission or its designated representative, as provided by law, shall conduct hearings to consider the written protest of an appellant taxpayer. The appeal shall be filed within 30 days of the Public Service Section's dated Certificate of Value to the taxpayer. In order to institute a proceeding before the commission, the taxpayer shall file Form 3103.A and, if applicable Form 3103.B.

B. All filings shall be in the form of an original and seven copies.

C. At the close of the time period for filing protests, the commission shall assign each case to the docket and notify the parties of the time and place of the hearing.

D. Ten days prior to said hearings, the protesting taxpayer shall file a signed, pleading (Form 3105.A), specifying each respect in which the initial determination is contested, setting forth the specific basis upon which the protest is filed, together with a statement of the relief sought and four copies of all hearing exhibits to be presented; which shall be marked "Exhibit Taxpayer_____" and shall be consecutively numbered. Legal memorandum submitted by

the parties will be made part of the record of proceedings before the commission, but shall not be filed as exhibits to be offered into evidence for the hearing before the commission.

E. Every taxpayer, witness, attorney or other representative shall conduct themselves in all proceedings with proper dignity, courtesy and respect for the hearing officer or the commission, and all other parties. Disorderly conduct will not be tolerated. Attorneys shall observe and practice the standards of ethical behavior prescribed for attorneys at law by the Louisiana Bar Association. Any taxpayer, witness, attorney or other representative may be excluded by the hearing officer or the commission of any hearing for such a period and upon such conditions as are just for violation of this rule.

F. Upon written notice by the commission, the parties and/or their attorneys or other representatives may be directed to meet and confer together by telephone or otherwise, prior to the hearings and/or prior to the setting of a date for a hearing, for the purpose of formulating issues and considering:

1. simplification of issues;
2. a limitation, where possible, of the number of witnesses;
3. possible consolidation of like protests;
4. the time required for presentations;
5. stipulations as to admissibility of exhibits;
6. submission of proposed findings of fact;
7. such other matters as may aid in the simplification of the proceedings and the disposition of the matters in controversy.

G. Actions requested and agreed upon at the conference shall be recorded in an appropriate statement by the taxpayer and filed with the commission seven days prior to the hearing. In the event of a disagreement over any item discussed at the conference, the statement filed with the commission shall state the specific item as to which there is a disagreement, together with a brief summary of the nature of the disagreement.

H. A motion for consolidation of two or more protests, if made prior to hearing, shall be in writing, signed by the mover, his attorney or representative, and filed with the commission prior to the date set for the hearing. No two or more protests shall be consolidated or heard jointly without the consent of the taxpayer and by consent of the commission, unless the commission shall find that the two or more protest involve common questions of law and fact, and shall further find that separate hearings would result in unwarranted expenses, delays or substantial injustice.

I. All hearings shall be open to the public. All hearings shall be held in Baton Rouge, LA, unless the commission shall designate another place of hearing.

J. Hearings may be conducted by a hearing officer selected and appointed by the commission. The hearing officer shall have the authority to administer oaths, may examine witnesses and rule upon the admissibility of evidence and amendments to pleadings. The hearing officer shall have the authority to recess any hearing from day to day.

K. The hearing officer shall have the responsibility and duty of assimilating testimony and evidence, compiling a

written summary of the testimony and evidence, and presenting a proposed order to the commission. The proposed order shall be served upon the protesting taxpayer by mailing of the notice of final decision by the commission.

L. The commission or hearing officer shall direct the taxpayer to enter their appearance on the record. In all proceedings, the protesting taxpayer shall open with a statement and/or argument. After the protesting taxpayer has presented all its evidence, the commission or hearing officer may call upon any witness or the staff of the commission for further material or relevant evidence upon any issue.

M. The commission shall provide an official reporter to make and transcribe a stenographic record of the hearing and shall provide for such copies of the transcript as may be requested by any party or as may be required for the purposes of the commission upon payment of the cost of transcribing the hearing.

N. Upon written notice by the commission the parties or their attorneys, or other representative, may be directed to file legal memorandums with the commission seven days prior to the hearing. The legal memorandum shall address in a concise manner the legal issues presented in the appeal to the commission together with a statement of any legal authority supporting the party's position.

O. Any evidence which would be admissible under the rules of evidence governing proceedings in the state of Louisiana, shall be deemed admissible by the commission. The Louisiana Rules of Evidence shall be applied liberally in any proceeding before the commission. Either party may object to evidence not previously disclosed by the opposing party. The commission may exclude evidence, which is deemed by the commission to be incompetent, immaterial or unduly repetitious.

P. Any party, with leave of the commission or hearing officer, may present prepared sworn deposition testimony of a witness, either narrative or in question and answer form, which shall be incorporated into the record as if read by the witness. The opposing party will be allowed to cross-examine the witness and/or submit any sworn testimony given by the witness in the deposition. Seven copies of the prepared deposition testimony shall be filed with the commission.

Q. The commission or hearing officer shall have the right in any proceeding to limit the number of witnesses whose testimony is merely cumulative.

R. Subpoenas for the attendance of witnesses or for the production of books, papers, accounts or documents at a hearing, may be issued by the commission upon its own motion, or upon the written motion of the taxpayer showing that there is good cause for the issuance of same. No subpoenas shall be issued until the taxpayer who wishes to subpoena the witness first deposits with the agency a sum of money sufficient to pay all fees and expenses to which a witness in a civil case is entitled pursuant to R.S. 13:3661 and R.S. 13:3671. Any subpoena duces tecum shall allow no less than five days to assimilate and to deliver said documents subpoenaed by the subpoena recipient.

S. The taxpayer/taxpayer agent and the assessor shall be notified in writing by certified mail of the final decision of the commission. The taxpayer or assessor shall have 30 days from receipt of the order to appeal to a court of competent jurisdiction.

T. The word "commission" as used herein refers to the chairman and the members or its delegate appointed to conduct the hearings.

LTC Docket Number _____
La. Tax Commission
P.O. Box 66788
Baton Rouge, LA 70896
(225)925-7830 (B.R.)
(504)568-5259 (N.O.)

Form 3105.A
Exhibit A
Appeal to Louisiana Tax Commission
by Taxpayer or Assessor
for Public Service Property

Name: _____ Parish/District: _____
Taxpayer

Address: _____ City, State, Zip: _____
Address or Legal Description of Property Being Appealed _____

I hereby appeal the decision of the Board of Review on the assessment of the above described property.

The Fair Market Value of the Louisiana Tax Commission is:

Land \$ _____ *Improvement \$ _____ Total \$ _____

I am requesting that the Fair Market Value be fixed at:

Land \$ _____ *Improvement \$ _____ Total \$ _____

The assessment of the Louisiana Tax Commission is:

Land \$ _____ *Improvement \$ _____ Total \$ _____

I am requesting that the assessment be fixed at:

Land \$ _____ *Improvement \$ _____ Total \$ _____

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, 20____, the official reappraisal valuation date on which assessments are currently based, was:

Land \$ _____ *Improvement \$ _____ Total \$ _____

Appellant(Taxpayer/Taxpayer's Rep./Assessor)

Address: _____

Telephone Number: _____

Date of Appeal

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 30:492 (March 2004), LR 31:723 (March 2005), LR 32:

Chapter 33. Financial Institutions

§3307. Methods of Branch Office Allocations

A. - B.1. ...

C. Once an election is made by the institution, a change to the other alternative is permitted only upon prior, written approval of the Tax Commission. If such change is granted, the new allocation method shall remain in effect for a period of at least five years thereafter before another change request

will be considered, unless the commission permits a waiver of the five year requirement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1967, R.S. 47:1968, R.S. 47:1969, R.S. 6:942, R.S. 6:943 and R.S. 6:944.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 13:249 (April 1987), amended LR 16:1064 (December 1990), LR 22:117 (February 1996), amended by the Department of Revenue, Tax Commission, LR 32:

Chapter 35. Miscellaneous

§3501. Service Fees—Tax Commission

A. - D. ...

1. The Louisiana Tax Commission Real/Personal Property Rules and Regulations manual can be found on the Commission website at www.latax.state.la.us. There is no charge levied for this service.

2. The Louisiana Tax Commission annually adopted updates and amendments to the Real/Personal Property Rules and Regulations manual can be found on the Commission website at www.latax.state.la.us. There is no charge levied for this service.

D.3. - E. ...

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 30:493 (March 2004), LR 31:724 (March 2005), LR 32:

§3503. Homestead Exemptions

A. General Provisions

1. ...

2. The constitution exempts to the extent of \$7,500 of assessed value:

a. The bona fide homestead, consisting of a tract of land or two or more tracts of land, even if the land is classified and assessed at use value, with a residence on one tract and a field, with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding 160 acres, buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in indivision.

b. The same homestead exemption shall also fully apply to the primary residence including a mobile home which serves as a bona fide home and which is owned and occupied by any person or persons owning the property in indivision, regardless of whether the homeowner owns the land upon which the home or mobile home is sited; however, this homestead exemption shall not apply to the land upon which such primary residence is sited if the homeowner does not own the land.

c. The homestead exemption shall extend and apply fully to the surviving spouse or a former spouse when the homestead is occupied by the surviving spouse or a former spouse and title to it is in the name of:

- i. the surviving spouse as owner of any interest or either or both of the former spouses;
- ii. the surviving spouse as usufructuary; or
- iii. a testamentary trust established for the benefit of the surviving spouse and the descendants of the deceased

spouse or surviving spouse, but not to more than one homestead owned by either the husband or wife, or both.

d. The homestead exemption shall extend to property owned by an irrevocable trust when the principal beneficiary or beneficiaries of the trust are the settlor or settlors of the trust and were the immediate prior owners of the homestead, and the homestead is occupied as such by a principal beneficiary. The provisions of this Subparagraph shall apply only to property which qualified for the homestead exemption immediately prior to transfer, conveyance, or donation in trust, or which would have qualified for the homestead exemption if such property were not owned in trust.

e. The homestead exemption shall extend to property where the usufruct of the property has been granted to no more than two usufructuaries who were the immediate prior owners of the homestead and the homestead is occupied as such by a usufructuary. The provisions of this Subparagraph shall apply only to property which qualified for the homestead exemption immediately prior to the granting of such usufruct, or which would have qualified for the homestead exemption if such usufruct had not been granted.

3. The homestead exemption shall extend only to a natural person or persons and to an irrevocable trust created by a natural person or persons, in which the beneficiaries of the trust are a natural person or persons provided that the provisions of this Paragraph are otherwise satisfied.

4. Except as otherwise provided for in this Paragraph, the homestead exemption shall apply to property owned in indivision, but shall be limited to the pro rata ownership interest of that person or persons occupying the homestead. For example, a person owning a 50 percent interest in property would be entitled to a homestead exemption of \$3,750 of the property's assessed value provided such person occupies the home.

5. No homestead exemption shall be granted on bond for deed property. However, any homestead exemption granted prior to June 20, 2003, on any property occupied on December 7, 2004, by a buyer under a bond for deed contract shall remain valid as long as the circumstances giving rise to the exemption at the time the exemption was granted remains applicable.

6. In no event shall more than one homestead exemption extend or apply to any person in this state.

7. This exemption shall not extend to municipal taxes. However, the exemptions shall apply:

a. in Orleans Parish, to state, general city, school, levee, and levee district taxes; and

b. to any municipal taxes levied for school purposes.

8. Homestead exemptions are based upon the conditions of things existing on January 1 (August 1 in Orleans Parish) of each year.

9. Property owned by a partnership or corporation is not entitled to homestead exemption (Corporation: A.G.'s Opinion May 7, 1969, A.G.'s Opinion 1940-42, p. 4119; Partnership: A.G.'s Opinion 1936-38, p. 1044).

10. Purchase arrangement which does not transfer title does not give occupant entitlement to homestead exemption Lease/purchase: A.G.'s Opinion 1940-42, p. 4110, and p. 4115; A.G.'s Opinion 1942-44, p. 1679; Bond for Deed: A.G.'s Opinion No. 87-345, May 12, 1987).

B. The purpose of this section is to partially implement the provisions of Article VII, Section 20(B) of the Constitution of Louisiana relative to the providing of tax relief to residential lessees in order to provide equitable tax relief similar to that granted to homeowners through homestead exemptions.

1. A residential lessee is defined as a person who owns and occupies a residence, including mobile homes, but does not own the land upon which the residence is situated.

2. A residential lessee shall be entitled to a credit against any ad valorem tax imposed relative to the residence property, in an amount equal to the amount of tax applicable on property with an assessed valuation of \$7,500 or the actual amount of tax, whichever is less, provided the residential lessee is not otherwise entitled to the homestead exemption (R.S. 47:1710).

C. Residence

1. Only one homestead exemption can be claimed. (A.G.'s Opinion 1942-44, p. 1660, A.G.'s Opinion 1942-44, p. 1678, A.G.'s Opinion 1940-42, p. 4117).

2. - 8

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

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 16:1064 (December 1990), amended LR 17:611 (June 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 25:320 (February 1999), LR 32:

§3507. Claim for Taxes Paid in Error

A. - A.2.d. ...

3. The person who presents the claim shall:

a. present proof of an erroneous payment by evidence such as a receipt or a canceled check issued in payment; and

b. present proof that he or she:

i. is the person who made the erroneous payment by evidence such as a receipt to the claimant, or a canceled check issued in payment; or

ii. is a bona fide representative of the person who made the erroneous payment by evidence such as proof of status of responsible employee or officer, or affidavit or contract of employment as attorney, accountant, or other representative; or, by proof of status as custodian, trustee, executor, or other legal capacity, or other showing of capacity of representative of the claimant; or

iii. has succeeded to or otherwise possesses the right to present the claim.

4. - 6. ...

7. A copy of the claim shall be forwarded to the assessor, and the assessor shall, within five business days after receipt thereof, advise the Tax Commission whether a refund is due to claimant using Form 3507.B. If the assessor advises the Tax Commission that a refund is due the

claimant, the Tax Commission shall duly examine the merits and correctness of each such claim, and shall make a determination thereon within 30 days of receipt of the claim.

8. - 9. ...

Form 3507.A
Claim for Refund or Credit
of Taxes Paid in Error

I. Claimant:
Name _____
Mailing Address _____
City _____ State _____ Zip _____

II. Property:
Parish _____ District (If Orleans Parish) _____ Ward _____
Assessment No. _____ Tax Bill No. _____
Amount of Tax Paid in Error _____ Description of property: _____

III. Basis of Claim:
Dual or multiple payment _____
Payment on non-existent property _____
Payment on property in which taxpayer no longer has an interest _____
Property is eligible for homestead exemption _____
Clerical error in assessment rolls _____
Other _____

The following documents are attached to this form as proof of the basis for this claim:

IV. Proof of Payment:

The following proof of payment is attached:
_____ Copy of canceled check(s) (both sides)
_____ Receipt to the Claimant

V. Date of Erroneous Payment:

The following proof of payment is attached:
_____ Copy of canceled check(s) (both sides)
_____ Receipt to the Claimant
_____ Other

VI. Standing

The following proof that the claimant is the person who made the erroneous payment, is a bona fide representative of the person who made the erroneous payment or has succeeded to or otherwise possesses the right to present the claim is attached:

_____ Receipt to Claimant or canceled check
_____ Proof of status as responsible employee or officer
_____ Affidavit or Contract of Employment as attorney, accountant or other representative, or
_____ Other proof of status as legal representative of Claimant

VII. Signature: _____
Property Owner/Authorized Agent

Be Completed at Office of Louisiana Tax Commission

Claim received, Date _____ Assessor consulted, Date _____
Assessor's Response: Approve _____ Disapprove _____ Date _____
Other _____

Initial Response to Taxpayer
Documentation requested _____ Date _____
Received _____ Date _____

Decision
Approved _____ Denied _____ Date _____
Reason for Denial _____
Reason _____

Refund or Credit
Property is eligible for homestead Yes _____ No _____
Parish has alternative procedure Yes _____ No _____

Form 3507.B
Assessor Notification of
Possible Claim for Refund or Credit
for Taxes Paid in Error
(To Be Completed by Assessor)

Claimant:
Name _____
Mailing Address _____
City _____ State _____ Zip _____

Property:
Parish _____ District (If Orleans Parish) _____
Ward _____ Assessment No. _____ Tax Bill No. _____

I have received and reviewed the Claim for Refund or Credit of Taxes Paid in Error (Form 3507.A) for the above referenced claimant and property. Based upon my review, I have determined that:

The claimant is due a refund or credit for taxes erroneously paid in the amount of \$ _____ due to (describe reason(s) for refund or credit) _____.

This property is _____ is not _____ eligible for the homestead exemption.

My parish does _____ does not _____ have an alternative procedure for providing for refunds of ad valorem taxes erroneously paid.

_____ No refund or credit for taxes erroneously paid is due. (Reason(s) for denial)

Assessor

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2108.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 16:1063 (December 1990), amended LR 19:212 (February 1993), LR 20:198 (February 1994), LR 22:117 (February 1996), LR 23:209 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:494 (March 1998), LR 32:

Elizabeth L. Guglielmo
Chairman

0512#062

DECLARATION OF EMERGENCY

Department of Social Services
Office of Community Services

Developmental and Socialization Activities Program
for Foster Children (LAC 67:V.3507)

The Department of Social Services (DSS), Office of Community Services (OCS), has exercised the emergency provision of the Administrative Procedure Act, R.S. 49:953(B) to amend LAC 67:V, Subpart 5, Foster Care, Chapter 35, Payments, Reimbursements, and Expenditures, §3507, Developmental and Socialization Activities for Foster Children, to increase the maximum allowable expenditure amount from three hundred (\$300) to five hundred (\$500) dollars per child, per calendar year, effective December 1, 2005. This Emergency Rule shall remain in effect for a period of 120 days.

Emergency action is necessary in this matter due to Temporary Assistance To Needy Families (TANF) funds becoming available through a Memorandum of

Understanding (MOU) negotiated between the Office of Family Support (OFS) and the OCS effective October 1, 2005. Due to emergency relief and recovery efforts which required all OCS staff to assume increased duties and responsibilities following Hurricanes Katrina and Rita, this declaration is being made at this time.

This Emergency Rule allows access to the availability of TANF funds through the OFS, to reduce the incidence of out of wedlock pregnancies through the provision of appropriate developmental and socialization activities for foster children. The OCS will provide developmental and socialization activities and related items for children 6 through 17 years of age who are in the custody of the DSS. The provision of this service to foster children is related to the achievement of the TANF goal to reduce out-of-wedlock pregnancies. By providing appropriate developmental and socialization activities to improve self-esteem and appropriate peer interaction, foster children will have opportunities to learn and grow into mature adults who can provide safe and stable families for future generations.

Title 67

SOCIAL SERVICES

Part V. Office of Community Services

Subpart 5. Foster Care

Chapter 35. Payments, Reimbursables, and Expenditures

§3507. Developmental and Socialization Activities for Foster Children Program

A. The Department of Social Services, Office of Community Services will only provide for separate reimbursement or expenditure of the cost of organized developmental and socialization activities and related items for foster children 6 through 17 years of age who reside in a foster home setting, certified and non-certified. This reimbursement or expenditure for developmental and socialization activities and related items is separate from the board rate in order to improve self-esteem and appropriate peer interaction for foster children and to prevent out of wedlock pregnancies. The activities shall address specific areas of need such as building self-confidence, physical coordination, or improving appropriate peer interactions.

B. Eligibility is limited to foster children 6 through 17 years of age, who are in a foster home setting, certified or non-certified.

C. The maximum allowable amount for a child is limited to \$500 per calendar year based on the availability of TANF funding.

D. The allowable activities and related items must be purposefully planned by the foster care worker and the child's foster parent to meet a specific need that is addressed in the case plan for the child.

E. The allowable activities include such activities as summer camps; community organization/church/school sponsored trips; memberships in organizations such as Scouts or community sports teams and similar activities; and self-improvement or skill development classes such as music, art, dance, gymnastics, and swimming lessons. Musical instruments, supplies and safety devices or equipment, specialized clothing, and other related items required to participate in these activities are allowable for reimbursement or expenditure under this program as well as the activity.

AUTHORITY NOTE: Promulgated in accordance with 42 U. S. C. 601 et seq.; R.S. 46:231, R.S. 36:474, R.S. 36:476 and 477, and R.S. 46:51

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Community Services, LR 31:484 (February 2005), amended LR:32:

Ann Silverberg Williamson
Secretary

0512#045

DECLARATION OF EMERGENCY

**Department of Social Services
Office of Community Services**

**Reimbursement Rates for Residential Facilities
(LAC 67:V.3503)**

The Department of Social Services, Office of Community Services, adopts the following Emergency Rule amending the LAC 67:V.3503.A of the Foster Care Program as authorized by R.S. 46:153. This Emergency Rule is effective December 1, 2005 and shall remain in effect for 120 days or until the publication of the final Rule.

Title 67

SOCIAL SERVICES

Part V. Office of Community Services

Subpart 5. Foster Care

Chapter 35. Payments, Reimbursables and Expenditures

§3503. Reimbursement Rates for Residential Facilities

A. Office of Community Services (OCS) will implement a competitive solicitation process as a means to select all private residential facility-based programs to serve foster children and to establish per diem rates for that residential service. The department's published Prospective Provider Procedure will be followed. The department may adjust the cycle for the competitive solicitation process when the appointing authority of the OCS determines that an emergency situation exists or other exigent circumstances require the adjustment of the cycle in order to facilitate the provision of appropriate services to children.

B. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S.15:1084.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Community Services, LR 14:542 (August 1988), amended LR 20:898 (August 1994), LR 25:1144 (June 1999), LR 26:1342 (June 2000), LR 27:735 (May 2001), LR 32:

Ann S. Williamson
Secretary

0512#044

DECLARATION OF EMERGENCY

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

2005 Commercial King Mackerel 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 4, 2005, to close the 2005 commercial king mackerel season in Louisiana state waters when he is informed that the designated portion of the commercial king mackerel quota for the Gulf of Mexico has been filled, or was projected to be filled, the Secretary hereby declares:

Effective 12 noon, November 17, 2005, the commercial fishery for king mackerel in Louisiana waters will close and remain closed through June 30, 2006. Nothing herein shall preclude the legal harvest of king mackerel by legally licensed recreational fishermen. Effective with this closure, no person shall commercially harvest, possess, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell king mackerel within or without Louisiana waters. Effective with this closure, no person shall possess king mackerel in excess of a daily bag limit within or without Louisiana waters. The prohibition on sale/purchase of king mackerel during the closure does not apply to king mackerel that were legally harvested, landed ashore, and sold prior to the effective date of the closure and were held in cold storage by a dealer or processor provided appropriate records in accordance with R.S. 56:306.5 and 56:306.6 are properly maintained.

The secretary has been notified by National Marine Fisheries Service that the commercial king mackerel season in Federal waters of the Gulf of Mexico will close at 12 noon November 17, 2005. 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.

Dwight Landreneau
Secretary

0512#019

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

2005 Fall Commercial Red Snapper Season Extension

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 4, 2005 to re-open the 2005 fall commercial red snapper season in Louisiana state waters if the commercial season dates in the Federal waters of the Gulf of Mexico have been modified, and that NMFS requests that the season be modified in Louisiana state waters, the secretary hereby declares:

The 2005 fall commercial red snapper season in Louisiana waters will be extended until 12 noon December 31, 2005 unless the secretary is informed by the Regional Administrator of the National Marine Fisheries Service that the season date in federal waters has been modified. Nothing herein shall preclude the legal harvest of red snapper by legally licensed commercial fishermen during the commercial season. Upon closure, no person shall commercially harvest, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell red snapper. Nothing shall prohibit the possession or sale of fish legally taken prior to the closure providing that all commercial dealers possessing red snapper taken legally prior to the closure shall maintain appropriate records in accordance with R.S. 56:306.5 and R.S. 56:306.6.

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 remain open until 12 noon December 31, 2005.

Dwight Landreneau
Secretary

0512#075

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

2005 Fall Inshore Shrimp Season Extension—Zone 1

In accordance with the emergency provisions of R.S. 49:953(B) and R.S. 49:967 of the Administrative Procedure Act which allows the Wildlife and Fisheries Commission to use emergency procedures to set shrimp seasons and R.S. 56:497 which allows the Wildlife and Fisheries Commission to delegate to the secretary of the department the powers, duties and authority to set seasons, and in accordance with a resolution adopted by the Wildlife and Fisheries Commission on August 4, 2005, which authorized the Secretary of the Department of Wildlife and Fisheries to change the closing dates of the 2005 Fall Shrimp Season if biological and technical data indicate the need to do so or if enforcement problems develop and to close all or parts of state inside and outside waters if significant numbers of small white shrimp are found in these waters, and to re-open these waters if significant numbers of marketable size shrimp are available for harvest, the Secretary of the Department of Wildlife and Fisheries does hereby declare that the 2005 fall inshore shrimp season in that portion of Shrimp Management Zone 1 extending north of the south shore of the Mississippi River Gulf Outlet, including Lake Pontchartrain and Lake Borgne, shall be extended until further notice. The open waters of Breton and Chandeleur Sounds as described by the double-rig line (LA R.S. 56:495.1(A)2) shall remain open until 6 a.m., March 31, 2006.

Dwight Landreneau
Secretary

0512#073

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Commercial Tilefish Season Closure

The commercial season for the harvest of tilefishes in Louisiana state waters will close effective 12:01 a.m., November 21, 2005. The tilefish assemblage includes tilefish, goldface tilefish, blackline tilefish, anchor tilefish and blueline tilefish. The secretary has been informed that the commercial season for tilefishes in the federal waters of the Gulf of Mexico off the coast of Louisiana will close at 12:01 a.m., November 21, and will remain closed until 12:01 a.m. January 1, 2006.

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 4, 2005, to modify opening and closing dates of 2005 commercial reef fish seasons in Louisiana state waters when he is informed by the Regional Director of the National Marine Fisheries Service that the seasons have been closed in adjacent federal waters, and that the NMFS requests that the season be modified in Louisiana State waters, the secretary hereby declares:

The commercial fishery for tilefishes in Louisiana waters will close at 12:01 a.m., November 21, 2005, and remain closed until 12:01 a.m., January 1, 2006. Effective with this closure, no person shall commercially harvest, possess, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell tilefishes whether within or without Louisiana waters. Effective with closure, no person shall possess tilefishes in excess of a daily bag limit, which may only be in possession during the open recreational season. Nothing shall prohibit the possession or sale of fish legally taken prior to the closure providing that all commercial dealers possessing tilefish taken legally prior to the closure shall maintain appropriate records in accordance with R.S. 56:306.5 and R.S. 56:306.6.

The secretary has been notified by National Marine Fisheries Service that the commercial tilefish season in Federal waters of the Gulf of Mexico will close at 12:01 a.m., November 21, and the season will remain closed until 12:01 a.m., January 1, 2006. Having compatible season regulations 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.

Dwight Landreneau
Secretary

0512#031

DECLARATION OF EMERGENCY

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Oyster Season Opening

In accordance with the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B) and R.S. 49:967(D), and under the authority of R.S. 56:433(B)1 which provides that the Wildlife and Fisheries Commission may designate what parts or portions of the natural reefs may be fished for oysters and it may suspend the fishing of oysters altogether from natural reefs not leased by it when such reefs are threatened with depletion as determined by the Department, and a Resolution adopted by the Wildlife and Fisheries Commission on August 4, 2005, which authorized the Secretary of the Department of Wildlife and Fisheries to take emergency action if necessary to reopen areas previously closed if the threat to the resource has ended, the secretary hereby declares:

The oyster season in the following areas shall occur as follows.

1. The public oyster seed grounds located east of the Mississippi River as described in Louisiana Administrative Code (LAC) 76:VII.511 shall open at one-half hour before sunrise on Monday, December 12, 2005 and shall close at one-half hour after sunset on Friday, December 23, 2005.

2. The Bay Gardene Public Oyster Seed Reservation as described in Louisiana Revised Statutes (R.S.) 56:434.E shall open at one-half hour before sunrise on Monday, December 12, 2005, and shall close at one-half hour after sunset on Friday, December 23, 2005.

3. The Lake Borgne Public Oyster Seed Grounds as described in LAC 76:VII.513 shall open at one-half hour before sunrise on Monday, December 12, 2005, and shall close at one-half hour after sunset on Friday, December 23, 2005.

4. The Hackberry Bay Public Oyster Seed Reservation as described in R.S. 56:434.E shall open at one-half hour before sunrise on Monday, December 12, 2005, and shall close at one-half hour after sunset on Friday, December 23, 2005, except the 2004 cultch plants within the coordinates described below which shall open on Monday, December 12, 2005, and shall close on Wednesday, December 14, 2005:

Hackberry Bay North Cultch Plant

- a. 29 degrees 25 minutes 05.03 seconds N
90 degrees 01 minutes 57.01 seconds W
- b. 29 degrees 25 minutes 00.39 seconds N
90 degrees 01 minutes 58.34 seconds W
- c. 29 degrees 24 minutes 58.22 seconds N
90 degrees 01 minutes 48.45 seconds W
- d. 29 degrees 25 minutes 02.86 seconds N
90 degrees 01 minutes 47.12 seconds W

Hackberry Bay South Cultch Plant

- a. 29 degrees 23 minutes 20.15 seconds N
90 degrees 03 minutes 14.15 seconds W

- b. 29 degrees 23 minutes 24.01 seconds N
90 degrees 03 minutes 05.55 seconds W
- c. 29 degrees 23 minutes 12.77 seconds N
90 degrees 02 minutes 58.98 seconds W
- d. 29 degrees 23 minutes 08.92 seconds N
90 degrees 03 minutes 07.58 seconds W

5. The Baratavia Bay, Deep Lake, Lake Chien, and Lake Felicity, and Lake Tambour Public Oyster Seed Grounds as described in LAC 76:VII.517 shall open at one-half hour before sunrise on Monday, December 12, 2005, and shall close at one-half hour after sunset on Friday, December 14, 2005.

Despite hurricane-related impacts to the public oyster areas, harvestable quantities of oysters continue to exist and have been noted during recent biological sampling. In addition, oyster spat growth has occurred during the recent season delay allowing those spat to better withstand harvest-related and natural stressors.

Dwight Landreneau
Secretary

0512#116