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# **Executive Orders**

#### **EXECUTIVE ORDER BJ 08-104**

#### DOTD Disaster Relief Guidelines for Vehicles, Trucks and Loads

WHEREAS, the Louisiana Homeland Security and Emergency Assistance and Disaster Act, R.S. 29:721, et seq., confers upon the governor of the state of Louisiana emergency powers to deal with emergencies and disasters, including those caused by fire, flood, earthquake or other natural or man-made causes, to ensure that preparations of this state will be adequate to deal with such emergencies or disasters, and to preserve the lives and property of the citizens of the state of Louisiana;

WHEREAS, pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act, R.S. 29:721, et seq., a state of emergency was declared August 27, 2008, through Proclamation No. 51 BJ 2008 for Hurricane Gustav, and is still in effect via subsequent renewals of that proclamation;

WHEREAS, pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act, R.S. 29:721, et seq., a state of emergency was declared September 7, 2008, through Proclamation No. 52 BJ 2008 for Hurricane Ike, and is still in effect via subsequent renewals of that proclamation;

WHEREAS, Executive Order No. BJ 2008-78 was made applicable to and extended through the declaration period of Hurricane Ike via Executive Order No. BJ 2008-97; and

WHEREAS, the safety and welfare of the inhabitants of the affected areas of Louisiana and surrounding states require that the movements of operators of commercial motor carriers traveling on the public highways of the state of Louisiana for the purpose of emergency preparedness and disaster relief efforts be expedited;

NOW THEREFORE, I, BOBBY JINDAL, Governor of the state of Louisiana, by virtue of the authority vested by the Constitution and the laws of the state of Louisiana, do hereby order and direct as follows:

SECTION 1: The following sizes and weights for vehicles on roadways maintained by the state of Louisiana shall not exceed the following limitations:

A. For vehicles transporting green goods debris (trees and limbs, etc.), white goods debris (appliances, etc.), and construction goods debris (fence materials, roof repair debris, etc.), the maximum gross vehicle weight for vehicles equipped with five (5) or more weight-bearing axles with outer bridge spans of not less than forty (40) feet, but less than fifty-one (51) feet, shall not exceed ninety thousand (90,000) pounds. No single axle carrying such loads shall exceed twenty thousand (20,000) pounds. No group of two (2) axles carrying such loads shall exceed forty thousand (40,000) pounds. No group of three (3) axles carrying such loads shall exceed forty-eight thousand (48,000) pounds, except with a permit issued by the Louisiana Department of Transportation and Development (hereinafter "Department");

B. For vehicles transporting green goods debris (trees and limbs, etc.), white goods debris (appliances, etc.) and construction goods debris (fence materials, roof repair debris, etc.), the maximum gross vehicle weight for vehicles equipped with five (5) or more weight-bearing axles with outer bridge spans of not less than fifty-one (51) feet shall not exceed ninety-five thousand (95,000) pounds. No single axle carrying such loads shall exceed twenty thousand (20,000) pounds. No group of two (2) axles carrying such loads shall exceed forty thousand (40,000) pounds. No group of three (3) axles carrying such loads shall exceed forty-eight thousand (48,000) pounds, except with a permit issued by the Department;

C. For vehicles transporting green goods debris (trees and limbs, etc.), white goods debris (appliances etc.), and construction goods debris (fence materials, roof repair debris, etc.), the maximum gross vehicle weight for vehicles equipped with four (4) weightbearing axles with outer bridge spans of not less than forty-three (43) feet shall not exceed eighty thousand (80,000) pounds. No single axle carrying such loads shall exceed twenty thousand (20,000) pounds. No group of two (2) axles carrying such loads shall exceed forty thousand (40,000) pounds. No group of three (3) axles carrying such loads shall exceed forty-eight thousand (48,000) pounds, except with a permit issued by the Department;

D. For vehicles transporting green goods debris (trees and limbs, etc.), white goods debris (appliances etc.), and construction goods debris (fence materials, roof repair debris, etc.), the maximum dimensions shall not exceed fourteen (14) feet wide, fourteen (14) feet high, and ninety-five (95) feet long on Interstate highways and fourteen (14) feet wide, thirteen feet and 6 inches (13', 6") high, and ninety-five (95) feet long on non-Interstate highways;

E. Carriers, owners and/or drivers of any vehicle being operated under this Order are responsible for verifying in advance that the actual dimensions and weights of the vehicles and loads are acceptable for all routes being traveled. This includes, but is not limited to, areas deemed by Federal, state or local officials as inaccessible due to damages caused by Hurricanes Gustav and/or Ike, overhead structures and/or construction areas; and

F. Any manufactured home owned by FEMA, or any vehicle which is considered a hurricane disaster relief load and which measures more than eight feet six inches (8' 6") wide and less than fourteen (14) feet wide may travel during daylight hours only, beginning at sunrise and ending at sunset. All such vehicles must travel with the required signs and flags indicating that they are oversized loads. All such vehicles which measure over twelve (12) feet wide must travel with a certified escort.

SECTION 2. The commercial vehicle regulatory requirements regarding the purchase of trip permits for registration and fuel for commercial motor carriers engaged in disaster relief efforts in the state of Louisiana shall be waived. This permit waiver applies to such vehicles with the type of loads and weights and dimensions not exceeding those described in Section 1(A) through (D) above.

However, such permits must be obtained from the Department for vehicles exceeding those weights.

SECTION 3. Nothing in this Order shall be construed to allow any vehicle to exceed weight limits posted for bridges and similar structures, or relieve any vehicle or carrier, owner or driver of any vehicle from compliance with any restrictions other than those specified, or from any statute, rule, order or other legal requirement not specifically waived herein.

SECTION 4. Nothing in this Order shall be construed or interpreted as being applicable to travel on nonstate maintained highways, or as being applicable to construction and building projects that are not in support of Hurricanes Gustav and/or Ike recovery and repair efforts.

SECTION 5. This Order rescinds and supersedes Executive Order No. BJ 2008-78.

SECTION 6: This Order is effective upon signature and shall terminate on November 7, 2008, unless amended, modified, terminated or rescinded by the governor, or terminated by operation of law.

IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the city of Baton Rouge, on this 16 day of October, 2008.

Bobby Jindal Governor

ATTEST BY THE GOVERNOR Jay Dardenne Secretary of State 0811#062

#### **EXECUTIVE ORDER BJ 08-105**

Commandeering of Property Use Inter Harbor Navigation Canal Project

WHEREAS, the Louisiana Homeland Security and Emergency Assistance and Disaster Act, R.S. 29:721, et seq., confers upon the governor of the state of Louisiana emergency powers to deal with, respond to, or recover from emergencies and disasters, including those caused by fire, flood, earthquakes, or other natural or man-made causes;

WHEREAS, Proclamation No. 51 BJ 2008, issued on August 27, 2008, and subsequently extended by Proclamation No. 58 BJ 2008, declared a state of emergency for the state of Louisiana due to Hurricane Gustav's potential to cause severe storms, high winds, storm surges and torrential rain that could cause flooding and damage to private property and public facilities, and threaten the safety and security of the citizens of Louisiana;

WHEREAS, subsequently, Hurricane Gustav struck the state of Louisiana on September 1, 2008, causing widespread damage which continues to threaten the safety, health, and welfare of the citizens of the state of Louisiana, along with private property and public property;

WHEREAS, Proclamation No. 52 BJ 2008, issued on September 7, 2008, and subsequently extended by Proclamation No. 60 BJ 2008, declared a state of emergency for the state of Louisiana due to Hurricane Ike's potential to cause severe storms, high winds, storm surges and torrential rain that could cause flooding and damage to private property and public facilities, and threaten the safety and security of the citizens of Louisiana;

WHEREAS, subsequently, Hurricane Ike struck the state of Louisiana on September 13, 2008, causing widespread damage which continues to threaten the safety, health, and welfare of the citizens of the state of Louisiana, along with private property and public property;

WHEREAS, in response to the damages and destruction wrought to Louisiana in the wake of Hurricanes Katrina and Rita, the Federal Government has authorized and directed the United States Army Corps of Engineers (Corps) to design and construct the "IHNC Hurricane Protection Work" (Project), also known as the Inner Harbor Navigation Canal Hurricane Risk Reduction System Closure Structure Project, Orleans and St. Bernard Parishes, Louisiana, HPO IHNC-02, State Project No. 579-36-0001, to provide a comprehensive, integrated protection system that will reduce the imminent and continuing threat to life, health, and property posed by flooding from hurricanes and other tropical storm events and improve protection at the Inner Harbor Navigation Canal from storm surges with a one percent annual exceedance probability as generally described in the Project Description Document;

WHEREAS, on April 1, 2008, the Louisiana Coastal Protection and Restoration Authority (CPRA) entered into an Agreement with the United States Department of Army for the design and construction of the Project;

WHEREAS, CPRA is required under the terms of the Agreement to provide the lands, easements, and rights-ofway necessary for construction, operation, and maintenance of the Project and is expected under Article III, Section D of the Agreement to obtain and provide rights of entry to the Corps to public and private lands by securing executive commandeering order(s) in accordance with La. R.S. 29:721, et seq., to accommodate the Corps' construction schedules for the Project;

WHEREAS, Hurricane Gustav produced a 10 foot storm surge (based upon NVD88 datum) in the Inner Harbor Navigation Canal (IHNC) overtopping its flood and storm surge protection structures in several areas, and Hurricane Ike produced a 7.5 foot storm surge in the INHC as it passed by Louisiana's coast, again challenging the IHNC structures and highlighting its critical vulnerability;

WHEREAS, it is necessary to acquire the lands, easements, and rights-of-way required for the construction of the Project as soon as reasonably possible in an effort to alleviate, repair, or eliminate or reduce the threat to the health, safety, and welfare of the citizens of the state of Louisiana posed by future hurricanes;

WHEREAS, pursuant to R.S. 29:724(D)(4), and subject to applicable requirements for compensation, the governor may commandeer or utilize any private property if he finds this necessary to cope with a disaster or emergency;

WHEREAS, on October 22, 2008 the Corps, via letter and attached documents and maps (Attachment A), requested that the CPRA, within the strict deadlines imposed by the Corps in its "ROW Construction Timeline w/Phase Descriptions" (Attachment A, p. 4), acquire and grant to the Corps the use of certain property in the parishes of Orleans and St. Bernard, state of Louisiana, for the construction of IHNC Hurricane Protection Work, as depicted in "HPO IHNC-02, IHNC HURRICANE PROTECTION, ORLEANS AND ST. BERNARD PARISHES, LOUIDIANA, SEGMENT MAP," dated September 15, 2008, and revised October 22, (Attachment A, pp. 5-6); and

WHEREAS, the CPRA has determined that it is unable to acquire and grant all of the necessary rights of entry, including ingress and egress, required to assure compliance and consistency with the Corps' ROW Construction Timeline and that the temporary commandeering of property rights is necessary to provide the Corps the requested rights of entry within the strict deadlines set forth by the Corps in its letter of October 22, 2008, attached hereto as Attachment A, and to allow the CPRA sufficient time to reasonably acquire those property rights by voluntary acquisition, or expropriation, appropriation, or any other involuntary acquisition method available under any applicable federal or state law, including but not limited to La. R.S. 19:1, et seq. and La. R.S. 38:351, et seq. CPRA has further determined that construction and completion of the Project within the Corps' construction deadlines is necessary to accelerate the construction of the Project to timely cope with the effects of Hurricanes Katrina. Rita, Gustav, and Ike as well as future hurricanes that pose a threat to the health, safety, and welfare of the citizens of the state of Louisiana, and

NOW THEREFORE I, BOBBY JINDAL, Governor of the state of Louisiana, by virtue of the authority vested by the Constitution and the laws of the state of Louisiana, do hereby order and direct as follows:

SECTION 1: The state of Louisiana, through the Coastal Restoration and Protection Authority, hereby commandeers the use of certain public and private lands in the area depicted in Attachment A, pp. 5-6, including the rights to enter, utilize, and ingress and egress, the lands, easements, and rights-of-way necessary for construction, operation, and maintenance of the Project as set forth in the documents and maps attached hereto as Attachment A and specifically those necessary to assure compliance with the Corps' ROW Construction Timeline at page 4 of said attachment, and the right to authorize appropriate local, state, or federal governmental entities and their contractors to access, enter, and utilize public and private lands in the area depicted in Attachment A as necessary for the completion of the Project.

SECTION 2: Any entry upon or work performed by government employees or their contractors upon private property shall be in accordance with Louisiana Attorney General Opinion Nos. 05-0360, 05-0360A, and 05-0373, and any compensation for property taken shall be in accordance with the requirements of the Fifth Amendment of the Constitution of the United States of America.

SECTION 3: The Division of Administration, State Land Office, shall take immediate steps to grant the rights of entry, including ingress and egress, to the property commandeered for the above purposes pursuant to this Order and as requested by the Corps in its letter of October 22, 2008 and associated documents and maps set forth in Attachment A to ensure completion of the Project without delay and to provide necessary safeguards to the citizens of the Orleans and St. Bernard Parish areas.

SECTION 4: This Order is subject to any right, title, interest, or claim of the state of Louisiana in relation to any of the real property affected hereby, including but not limited to any water bottoms within the boundaries of such real property. Nothing herein affects or is intended to affect any such right, title, interest, or claim of the state of Louisiana.

SECTION 5: This Order is effective upon signature and shall continue in effect until February 23, 2009, unless extended, amended, modified, terminated, or rescinded by the governor, or terminated by operation of law.

IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the city of Baton Rouge, on this 23rd day of October, 2008.

Bobby Jindal Governor

ATTEST BY THE GOVERNOR Jay Dardenne Secretary of State 0811#063

# **Emergency Rules**

#### **DECLARATION OF EMERGENCY**

#### **Board of Elementary and Secondary Education**

Bulletin 1706—Regulations for Implementation of the Children with Exceptionalities Act—Admissions and Release (LAC 28:XLIII.464)

The Board of Elementary and Secondary Education has exercised the emergency provision in accordance with R.S. 49:953(B), the Administrative Procedure Act, and R.S. 17.6 to adopt LAC 28:XLIII, *Bulletin 1706—Regulations for Implementation of the Children with Exceptionalities Act* (R.S. 17:1941, et seq.), Subpart A. Regulations for Students with Disabilities, §464. Admission and Release. This Declaration of Emergency, effective October 22, 2008, will remain in effect for a period of 120 days.

Pursuant to R.S. 17:43, the State of Louisiana, through the State Board of Elementary and Secondary Education (BESE), operates three schools for students with disabilities (Board Special Schools). These three schools provide both a school program during the school day and a residential program. All students at these three facilities are students with disabilities, pursuant to the *Education of Children with Exceptionalities Act*, R.S. 17:1941 et seq. R.S. 17:1944(C)(1) grants the Louisiana Department of Education, with the approval of BESE, the authority to issue regulations with respect to the implementation R.S. 17:1941, et seq.

Current regulations do not provide an adequate structure for addressing the denial of admission or continued enrollment to students at these facilities when the facilities' setting is inappropriate for those students. Although current regulations do allow a Board Special School to release a student when the student's IEP (Individualized Education Plan) team determines that the facility is not appropriate for the student, this determination is often limited to the school setting. Some students, however, may function in the school setting but the residential component is not appropriate for the student. These students may have multiple disabilities, including visual impairment and/or deafness, in addition to other limiting conditions such as emotional disturbance, developmental disabilities, and medically fragile conditions. Some individual students become aggressive and violent. Some students with multiple disabilities pose a risk to themselves and others, especially when combined with a residential setting, lending support to the determination that the Board Special School setting is inappropriate for the student. These emergency regulations provide the structure necessary to address the appropriate placement for these students. Failure to implement these rules and regulations creates an imminent peril to the health, safety, and welfare of the students and staff at these facilities by requiring students to remain in an inappropriate program.

These emergency regulations also provide for students' home local educational agency (LEA) to provide continued educational services for students released from a Board Special School. This statement of jurisdiction is not contained in the current regulations. Without this clarification, students with disabilities could be denied a free appropriate public education (FAPE) after their release from a Board Special School, in violation of the Individuals with Disabilities Education Act (IDEA), 20 U.S.C., §1400, et seq.

The authorization for emergency action in this matter is contained in R.S. 49:953(B), which provides for the issuance of emergency regulations, and R.S. 17:6(A)(10) and 17:1944(C)(1), which grant the Louisiana Department of Education, with the approval of BESE, the authority to issue regulations with respect this matter.

#### Title 28 EDUCATION

Part XLIII. Bulletin 1706—Regulations for Implementation of the Children with Exceptionalities Act

Subpart A. Regulations for Students with Disabilities Chapter 4. Special School District (SSD) and BESE

Special Schools (BSS)

#### Subchapter B. BESE Special Schools

#### §464. Admission and Release

A. - B.2.b.iii.

c. when the student's IEP Team determines that the BSS is not appropriate for the student or when the BSS determines that the BSS residential setting in inappropriate for the student;

d. - e. .

3. A student who cannot conform to a residential setting may be denied admission or continued enrollment as a residential student and be released from a BSS. An LEA or parent may seek admission for the student to be enrolled as a day student. A BSS may deny admission or continued enrollment to a student and release a student from a BSS if the BSS determines that the BSS program is inappropriate for the student's individual needs.

4. Any student released from BSS enrollment and still eligible for a free appropriate public education (FAPE) is immediately in the jurisdiction of the student's home LEA, which bears full responsibility for providing the student with a FAPE. The BSS shall notify the appropriate LEA when a student who is still eligible for a free appropriate public education is released from BSS.

5. Students not admitted or denied continued admission under Paragraph 4 may apply for admission to the school in the future.

AUTHORITY NOTE: Promulgated in accordance with R.S.17:1941 et seq.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2067 (October 2008), amended LR 35:

Linda M. Johnson President

0811#009

Louisiana Register Vol. 34, No. 11 November 20, 2008

#### **DECLARATION OF EMERGENCY**

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

Professional Services Program Children's Immunizations (LAC 50:IX.Chapter 83)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts LAC 50:IX.Chapter 83 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the final Rule, whichever occurs first.

The Omnibus Budget Reconciliation Act (OBRA) of 1993 created the Pediatric Vaccine Distribution Program known as the Vaccines for Children Program. OBRA 1993 added a new section to the Social Security Act which required that states establish a program for the purchase and distribution of pediatric vaccines to providers qualified under, and registered with, the Pediatric Vaccine Distribution Program for the purpose of immunizing eligible children. In compliance with OBRA 1993, the department adopted provisions governing the reimbursement of pediatric vaccines for Medicaid eligible children (Louisiana Register, Volume 22, Number 6). The department promulgated an Emergency Rule to amend the reimbursement methodology governing Medicaid payments to providers for the administration of vaccines to children, and incorporated these provisions into the Louisiana Administrative Code in a codified format (Louisiana Register, Volume 34, Number 8). This Emergency Rule is being promulgated to continue the provisions of the August 6, 2008 Emergency Rule.

This action is being taken to promote the health and welfare of Medicaid recipients and to maintain access to children's immunization services by encouraging the continued participation of providers in the Medicaid Program.

Effective December 5, 2008, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing amends the provisions governing the reimbursement methodology for the administration of children's immunizations.

#### Title 50 PUBLIC HEALTH—MEDICAL ASSISTANCE Part IX. Professional Services Program Subpart 7. Immunizations Chapter 83. Children's Immunizations §8301. General Provisions

A. The department shall provide Medicaid coverage for the administration of childhood and adolescent vaccines. Medicaid reimbursement is not available for the cost of vaccines that may be obtained through the Louisiana Immunization Program/Vaccines for Children (VFC) Program and administered to Medicaid eligible children.

B. Provider Qualifications. In order to qualify for Medicaid reimbursement for the administration of these vaccines, a provider must be:

1. a licensed health care provider who has authority under Louisiana state law to administer childhood and adolescent vaccines;

2. an enrolled Medicaid provider; and

3. an enrolled Vaccines for Children Program provider.

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 35:

#### §8305. Reimbursement Methodology

A. Effective for dates of service on or after August 6, 2008, the reimbursement for the administration of childhood and adolescent vaccines shall be 90 percent of the 2008 Louisiana Medicare Region 99 allowable or billed charges, whichever is the lesser amount, unless otherwise stipulated. The reimbursement shall not exceed the maximum regional charge for vaccine administration as determined by the Centers for Medicare and Medicaid Services (CMS).

1. The reimbursement shall remain the same for those vaccine administration services that are currently being reimbursed at a rate that is between 90 percent and 120 percent of the 2008 Louisiana Medicare Region 99 allowable, but not to exceed the maximum regional charge for vaccine administration as determined by CMS.

B. Reimbursement shall be made for the administration of vaccines available from the Louisiana Immunization Program/Vaccines for Children Program and recommended by the Advisory Committee on Immunization Practices (ACIP). There shall be no reimbursement for the cost of the vaccines that are available from the VFC Program.

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 35:

Implementation of the provisions of this Rule may be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) if it is determined that submission to CMS for review and approval is required.

Interested persons may submit written comments to Jerry Phillips, 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.

> Alan Levine Secretary

0811#053

#### **DECLARATION OF EMERGENCY**

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

State Children's Health Insurance Program Coverage of Prenatal Care Services (LAC 50:III.Chapter 203)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing proposes to adopt LAC 50:III.Chapter 203 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XXI of the Social Security Act. This Emergency Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:953(B)(1) et seq., and shall be in effect for the maximum period allowed under the Act or until adoption of the final Rule, whichever occurs first.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing implemented a Medicaid expansion program under the provisions of Title XXI of the Social Security Act called the Louisiana Children's Health Insurance Program (LaCHIP) (Louisiana Register, Volume 24, Number 10). LaCHIP provided health care coverage to uninsured children up to age 19 with family income below 133 percent of the federal poverty level (FPL). The October 20, 1998 Rule was subsequently amended to: 1) implement the second phase of LaCHIP which expanded coverage to uninsured children with family income up to 150 percent of the FPL (Louisiana Register, Volume 25, Number 9); and 2) implement the third phase which expanded coverage to uninsured children with family income up to 200 percent of the FPL (Louisiana Register, Volume 26, Number 12).

The Bureau, by Emergency Rule, expanded coverage to children under Title XXI of the Social Security Act by implementing a stand-alone State Children's Health Insurance Program (SCHIP) to provide coverage of prenatal care services to low income, non-citizen women (*Louisiana Register*, Volume 33, Number 5). The department amended the provisions of the May 1, 2007 Emergency Rule to place these provisions in the appropriate place in the *Louisiana Administrative Code* (*Louisiana Register*, Volume 33, Number 12). The December 29, 2007 Emergency Rule was amended to further clarify the service limits and prior authorization criteria for SCHIP prenatal care services (*Louisiana Register*, Volume 34, Number 8). This Emergency Rule is being promulgated to continue the provisions of the August 20, 2008 Emergency Rule.

This action is being taken to promote the health and wellbeing of children by increasing access to prenatal care services in order to reduce the occurrence of premature deliveries and costly emergency care for drop-in deliveries.

Effective December 19, 2008, the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing adopts provisions governing SCHIP prenatal care services.

#### Title 50 PUBLIC HEALTH—MEDICAL ASSISTANCE

#### Part III. Eligibility

## Subpart 11. State Children's Health Insurance Program Chapter 203. Prenatal Care Services

### §20301. General Provisions

A. Effective May 1, 2007, the Department of Health and Hospitals will provide State Children's Health Insurance Program (SCHIP) coverage of prenatal care services to low income, non-citizen women as an expansion of coverage for children under Title XXI of the Social Security Act. SCHIP coverage of prenatal care services will be an expansion of coverage for children, from conception to birth, with income from 0 percent through 200 percent of the federal poverty level (FPL).

AUTHORITY NOTE: AUTHORITY NOTE:Promulgated in accordance with R.S. 36:254 and Title XXI 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 35:

#### §20303. Eligibility Criteria

A. An applicant must be a Louisiana resident and cannot be eligible for Medicaid benefits under the provisions of Title XIX of the Social Security Act.

B. Applicants must be uninsured at the time of application.

1. Applicants are considered to be uninsured if they do not have creditable health insurance that provides coverage of prenatal care services.

C. Recipients must have family income at or below 200 percent of the FPL.

D. Recipients cannot be covered under a group health insurance plan or have creditable health insurance coverage and cannot have access to a state employee health benefits plan.

1. A state employee health benefits plan is a plan that is offered or organized by the state government, or on behalf of state employees, or other public agency for employees within the state.

E. Recipients shall be eligible to receive SCHIP coverage of prenatal care services from the month of conception or the first month of eligibility following conception, whichever is later, through the month of birth.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XXI 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 35:

#### §20305. Services

A. Covered Services. Recipients shall receive coverage of pregnancy-related health care services and associated medically necessary services for conditions that, if not treated, would complicate the pregnancy. Pregnancy-related health care services which may be covered include:

- 1. inpatient and outpatient health care services;
- 2. physician services;
- 3. surgical services;
- 4. clinic and other ambulatory health care services;

- 5. prescription and over-the-counter medications;
- 6. laboratory and radiological services;

7. pre-natal care and pre-pregnancy family services and supplies;

8. inpatient and outpatient mental health services other than those services relative to substance abuse treatment;

9. durable medical equipment and other medicallyrelated or remedial devices;

10. disposable medical supplies;

- 11. nursing care services;
- 12. extended dental services for pregnant women;

13. case management services;

14. physical therapy, occupational therapy and services for individuals with speech, hearing and language disorders;

15. medical transportation services; and

16. any other medically necessary medical, diagnostic, screening, preventive, restorative, remedial, therapeutic or rehabilitative services.

B. Service Exclusion. Sterilization procedures are not a covered service in this program.

C. Service Limits and Prior Authorization. Other Medicaid-specific benefit limits, age limits and prior authorization requirements may be applicable to the services covered in this program.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XXI 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 35:

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

> Alan Levine Secretary

0811#054

#### **DECLARATION OF EMERGENCY**

#### **Department of Revenue Policy Services Division**

#### Designation of Tax Matters Person (LAC 61:III.501)

Under the authority of R.S. 47:1511, R.S. 47:1671, and, in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, declares an emergency to exist and adopts by emergency process the attached rule to provide procedures for legal entities that elect to designate a tax matters person to act on behalf of the legal entity making the designation or any other member of the same affiliated group, as that term is defined in Section 1504 of the Internal Revenue Code.

Act 750 of the 2008 Regular Session of the Louisiana Legislature directs the secretary of the Department of Revenue to promulgate procedures for the designation of a tax matters person under R.S. 47:1671(D). Additionally, the proposed rule provides for the resignation, revocation, or termination of a designation of a tax matters person made under this rule.

The Department of Revenue has determined that this emergency action is necessary to prevent undue delay for legal entities electing to designate a tax matters person. This Emergency Rule becomes effective on October 20, 2008 and shall remain in effect for a period of 120 days or until this rule takes effect through the normal promulgation process, whichever comes first.

## Title 61

# **REVENUE AND TAXATION Part III. Administrative and Miscellaneous Provisions**

## Chapter 5. Authorized Representatives §501. Designation of Tax Matters Person

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

Affiliated Group—the same as defined in Section 1504 of the Internal Revenue Code.

Designated Tax Matters Person or Tax Matters Person—the person designated under R.S. 47:1671(D) by a legal entity as their authorized representative to sign any return, document or form and act on behalf of the legal entity, or any other member of the same affiliated group, with respect to any tax, fee, license, penalty, interest or other charge assessed, collected, enforced, or administered by the secretary of the Department of Revenue.

*Legal Entity*—a corporation, partnership, limited liability company, limited liability partnership, trust, estate, or any other legal entity.

*Secretary*—the secretary of the Louisiana Department of Revenue or designee of the secretary.

B. Designation of Tax Matters Person; Authority of Person Designated

1. Any legal entity may elect to designate a "tax matters person" as their authorized representative for a specific tax and taxable year or period. For Louisiana tax purposes, a legal entity that elects to designate a tax matters person shall make the designation only as provided in this rule. Similarly, the designation of a tax matters person for a specific tax and taxable year or period may be terminated only as provided in this rule. If a legal entity elects not to designate a tax matters person, or if a designation is terminated without the legal entity designating another tax matters person, the authorized representative shall be determined under R.S. 47:1671(C)(3).

2. The designated tax matters person may also be authorized to act on behalf of any other member of the same affiliated group.

3. The designated tax matters person shall be a natural person and citizen of the United States.

4. Only one tax matters person shall be designated and authorized to act on behalf of the legal entity or any other member of the same affiliated group.

#### C. Method of Making Designation

1. A legal entity may designate a tax matters person at any time by filing a written statement, captioned "Designation of Tax Matters Person", with each Department of Revenue designee who requests such statement. The statement shall:

a. Identify the legal entity making the designation by name, address, and taxpayer identification number;

b. Identify the designated tax matters person by name and title;

c. Specify the type of tax and the taxable year(s) or periods to which the designation applies;

d. Declare that it is a designation of tax matters person for the type of tax and taxable year(s) or period(s) specified;

e. Authorize the tax matters person as an authorized representative to act on behalf of the legal entity, or any other member of the same affiliated group, and identify the type of tax and taxable year(s) or period(s) of authorization; and

f. Be signed by the person(s) authorized by the legal entity to make the designation and identified by their title(s).

2. The designation shall be made as provided in this rule. A power of attorney cannot be substituted for the written statement.

D. Prior Designations Superseded. A designation of a tax matters person for a specific type of tax and taxable year or period shall supersede all prior designations of a tax matters person for that tax and year or period.

E. Restriction on Representation and Delegation of Authority. No person shall act in a representative capacity for the designated tax matters person with respect to the Louisiana Department of Revenue.

F. Resignation of Designated Tax Matters Person—A person designated as the tax matters person under this rule may resign at any time by a written statement to that effect. The statement shall specify the tax and the taxable year(s) or period(s) to which the resignation relates and shall identify the legal entity and the tax matters person by name, address, and taxpayer identification number. The statement shall also be signed by the resigning tax matters person and shall be filed with each Department of Revenue designee with whom a designation of tax matters person statement was filed.

G. Revocation of Designation. The legal entity may revoke the designation of the tax matters person for a specific tax and taxable year or period at any time by filing a statement with the Department of Revenue designee with whom the designation of tax matters person statement was filed. The statement shall:

1. identify by name, address, and taxpayer identification number the legal entity and the person whose designation as tax matters person is being revoked;

2. specify the tax and taxable year(s) or period(s) to which the revocation relates;

3. declare that it is a revocation of a designation of the tax matters person for the tax and taxable year(s) or period(s) specified; and

4. be signed by the person(s) authorized by the legal entity to revoke the designation and identified by their title(s).

H. When Designation, Resignation, or Revocation Becomes Effective

1. Except as provided in Paragraph 2 of this Subsection, a designation, resignation, or revocation provided for in this rule becomes effective on the day that the statement required by the applicable paragraph of this rule is filed.

2. If a notice of beginning of an administrative proceeding or other action is mailed before the date on which a statement of designation, resignation, or revocation provided for in this rule with respect to that specific tax and taxable year or period is filed, the secretary is not required to give effect to the designation, resignation, or revocation until 30 days after the statement is filed.

I. Binding Actions of Tax Matters Person; Conclusive Presumption Created

1. The designated tax matters person shall bind the legal entity to all actions of the tax matters person with respect to matters between the secretary and the legal entity.

2. The name of the designated tax matters person signed on a return, declaration, statement, or any other document or form filed with the secretary shall create a conclusive presumption that the document or form was signed by such person and shall have the same force and effect as the act of the legal entity.

3. Other actions of the designated tax matters person that are binding on the legal entity include, but are not limited to:

a. Consent to an agreement to suspend prescription.

b. Signing an offer in compromise, voluntary disclosure agreement, installment agreement or any other offer or settlement agreement with the secretary.

J. Termination of Designation

1. In General. A designation of a tax matters person for a specific tax and taxable year(s) or period(s) under this rule shall remain in effect until:

a. the death of the designated tax matters person;

b. adjudication by a court of competent jurisdiction that the designated tax matters person, because of mental incapacity or physical infirmity, is permanently incapable of managing their person or administering their estate; or

c. the day on which the resignation of the designated tax matters person, a subsequent designation, or revocation of the designation under this rule becomes effective.

2. Actions by Designated Tax Matters Person before Termination of Designation. The termination of the designation of a tax matters person under this Subsection does not affect the validity of any action taken by that designated tax matters person before the designation is terminated. For example, if that designated tax matters person had previously signed an agreement to suspend prescription, the suspension remains valid even after termination of the designation. AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:1671.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:

Cynthia Bridges Secretary

0811#008

#### **DECLARATION OF EMERGENCY**

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

Daycare Services (LAC 67:V.2301)

The Department of Social Services (DSS), Office of Community Services (OCS), has exercised the emergency provisions of the Administrative Procedure Act, R.S. 49:953(B), to amend LAC 67:V., Subpart 4, Chapter 23, Daycare, Section 2301, to become effective upon the signature of the Secretary of the DSS. This Emergency Rule shall remain in effect for a period of 120 days.

Emergency action is necessary in this matter in order to comply with Louisiana Administrative Code changes previously made by the Office of Family Support (OFS), as that agency provides the OCS with the majority of the funds utilized to support the agency's Daycare Services Program. The OCS also bases agreements with day care providers on the agreements already established by the OFS Child Care Assistance Program. Thus, a provider disqualified by OFS would also be disqualified for providing services to a client of OCS. The rule established by OFS became effective November 1, 2008.

#### Title 67 SOCIAL SERVICES Part V. Community Services Subpart 4. Family Services Chapter 23. Daycare

## §2301. Daycare Services

A. - B. ...

D. Daycare providers that have been disqualified from receiving payment or terminated from participation in the OFS Child Care Assistance Program shall be disqualified from receiving payment for or providing services to any client of the OCS until the provider qualification status is resolved with the OFS and the provider is no longer disqualified or terminated.

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Parts 98 and 99, P.L. 104-193.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Community Services, LR 11:689 (July 1985), amended LR 18:868 (August 1992), LR 25:2443 (December 1999), LR 31:101 (January 2005), LR 33:1685 (August 2007), LR 35:

Kristy H. Nichols Interim Secretary

0811#034

#### **DECLARATION OF EMERGENCY**

#### Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Deepwater Grouper and Tilefishes Commercial Season

The commercial seasons for the harvest of deepwater groupers and tilefishes in Louisiana state waters will re-open effective 12:01 a.m. CDT on November 1, 2008. The deepwater grouper assemblage includes misty, snowy, yellowedge, Warsaw grouper, and speckled hind. The tilefish assemblage includes tilefish, goldface tilefish, blackline tilefish, anchor tilefish and blueline tilefish. The Secretary has been informed that the commercial seasons for deepwater groupers and tilefishes in the Federal waters of the Gulf of Mexico off the coast of Louisiana will both reopen at 12:01 a.m. on November 1, 2008, and will remain open until 12:01 a.m., November 11, 2008. At that time, the fisheries will be closed until 12:01 a.m. January 1, 2009.

In accordance with the emergency provisions of R.S. 49:953(B), the Administrative Procedure Act, R.S. 49:967 which allows the Department of Wildlife and Fisheries and the Wildlife and Fisheries Commission to use emergency procedures to set finfish seasons, R.S. 56:326.3 which provides that the Wildlife and Fisheries Commission may set seasons for saltwater finfish, and the authority given to the Secretary of the Department by the Commission in its resolution of January 9, 2008 to modify opening and closing dates of 2008 commercial reef fish seasons in Louisiana state waters when he is informed by the Regional Director of NOAA Fisheries that the seasons have been modified in adjacent Federal waters, and that NOAA Fisheries requests that the season be modified in Louisiana State waters, the Secretary hereby declares:

The commercial fisheries for deepwater groupers and tilefishes in Louisiana waters will both open at 12:01 a.m. on November 1, 2008, and remain open until 12:01 a.m., November 11, 2008. At that time, the fisheries will be closed until 12:01 a.m., January 1, 2009.

Effective with these closures, no person shall commercially harvest, possess, purchase, barter, trade, sell or attempt to purchase, barter, trade or sell deepwater groupers or tilefishes whether within or without Louisiana waters. Effective with the closures, no person shall possess deepwater groupers or 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 deepwater groupers or tilefishes 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 NOAA Fisheries that the commercial deepwater grouper and tilefish seasons in Federal waters of the Gulf of Mexico will both re-open at 12:01 a.m. on November 1, 2008, and the seasons will remain open until 12:01 a.m., November 11, 2008, at which time they will close and remain closed until 12:01 a.m., January 1, 2009. Having compatible season regulations in state waters is necessary to provide effective rules and efficient enforcement for the fishery, to prevent overfishing of these species in the long term.

Robert J. Barham Secretary

0811#002

#### RULE

#### Department of Agriculture and Forestry Board of Animal Health

Diseases of Animals (Brucellosis) (LAC 7:XXI.101, 111, 121, 307, and 309)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and R.S. 3:2093, R.S. 3:2095 and R.S.3:2223, the Department of Agriculture and Forestry, Board of Animal Health, adopts amendments to regulations adding certain definitions, providing for the branding and movement of brucellosis exposed cattle, the testing for brucellosis of cattle at public livestock auction markets and providing for the reporting of certain diseases in animals.

In August of 2000, Louisiana was classified as "brucellosis free" by the United States Department of Agriculture. All of Louisiana's surrounding states (Texas, Arkansas and Mississippi) and all of the gulf coast states are considered "brucellosis free" as well; all of which greatly reduces the need for brucellosis testing. Additionally, 56 percent of Louisiana cattle are sold for slaughter and are tested at the slaughter house. The cattle going to slaughter are being tested twice for brucellosis, once at the livestock auction market, and once at the slaughter house. The elimination of the testing for brucellosis at auction markets for animals going to slaughter stops the redundancy of testing; decreases costs; and increases the economic benefit to Louisiana cattle producers by reducing weight loss resulting from the stress and the bruising, injuries, and deaths to cattle, that can occur during the testing procedure; thereby increasing the sales price of these animals.

The department is also amending regulations regarding the reporting of certain diseases in animals by adding several diseases to the contagious diseases list and by requiring that a determination or possible determination of a contagious disease be reported within 24 hours of determination. The prompt reporting of a contagious disease is one of the first lines of defense against the spread of such a disease.

This Rule complies with and is enabled by R.S. 3:2093, 3:2095, and 3:2223.

#### Title 7 AGRICULTURE AND ANIMALS Part XXI. Diseases of Animals Chapter 1. General Provisions §101. Definitions \* \* \*

Accredited Veterinarian—a veterinarian approved by the United States Department of Agriculture (USDA) to perform functions stated in part 161, Title 9, Code of Federal Regulations (CFR).

*Aquaculture*—producing, raising, managing, harvesting, or marketing of aquatic livestock under controlled conditions.

\* \* \*

\* \* \*

Aquatic Livestock—finfish species and crawfish produced, raised, managed, or harvested within or from a constructed impoundment in compliance with rules and regulations adopted pursuant to this Part. "Aquatic livestock" shall not include those species of fish excluded from this Part by R.S. 3:559.14.

*Depopulation*—the removal of all animals in a herd, flock or group by extermination and proper disposal of the carcasses.

\* \* \*

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:2093.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Livestock Sanitary Board, LR 11:230 (March 1985), amended LR 11:615 (June 1985), LR 12:289 (May 1986), amended by the Department of Agriculture and Forestry, Livestock Sanitary Board, LR 12:498 (August 1986), LR 14:217 (April 1988), LR 15:811 (October 1989), LR 16:391 (May 1990), LR 17:29 (January 1991), LR 18:840 (August 1992), LR 23:949 (August 1997), amended by the Department of Agriculture and Forestry, Office of the Commissioner, LR 24:1677 (September 1998), LR 28:1170 (June 2002), amended by the Department of Agriculture and Forestry, Board of Animal Health, LR 34:2336 (November 2008).

#### §111. Livestock Auction Market Requirements

A. - F.3. ...

G. General Livestock Health Requirements

1. All livestock auction markets shall be prohibited from selling or offering for sale any animal that manifests symptoms of illness unless such animal is to be sold for immediate slaughter. These diseased and exposed animals, except Brucellosis reactors which are specifically governed by §111.G.2, shall be immediately isolated, and identified and returned, under quarantine, directly to the premises of the original owner at the owner's expense; consigned directly to a recognized slaughter establishment maintaining meat inspection; or consigned directly to a rendering plant.

2. All brucellosis reactor cattle shall be branded with the letter B on the left jaw and all brucellosis exposed cattle shall be identified with a 3 inch hot brand on the tail head with the letter S. All reactor and exposed cattle shall be separated from other cattle, placed in separate quarantine pens or stalls identified by quarantine sign. Reactor cattle shall be sold to an approved slaughter establishment for immediate slaughter only. Exposed cattle may be sold to state-federal approved quarantined feedlots or to an approved slaughter establishment for immediate slaughter.

G.3. - H. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:2093, R.S. 3:2095 and R.S. 3:2223.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Livestock Sanitary Board, LR 11:233 (March 1985), amended LR 11:615 (June 1985), amended by the Department of Agriculture and Forestry, Livestock Sanitary Board, LR 17:30 (January 1991), LR 31:419 (February 2005), amended by the Department of Agriculture and Forestry, Board of Animal Health, LR 34:2336 (November 2008).

#### §121. Reporting of Contagious Diseases

A. All veterinarians practicing veterinary medicine in this state shall report any of the diseases listed in this Section to the state veterinarian within 24 hours after making a diagnosis or tentative diagnosis of any such disease. The report may be made by telephone, fax, or electronic mail. The reportable diseases are: classical swine fever (hog cholera), anthrax, vesicular conditions, all equine encephalomyelitis conditions, transmissible spongiform encephalopathies (including chronic wasting disease, scrapie, bovine spongiform encephalopathy), pseudorabies (Aujeszky's Disease), tuberculosis, brucellosis, rabies, strangles (Streptococcus equi equi), equine herpes virus 1, equine viral arteritis, spring viremia of carp, viral hemorrhagic septicemia, Newcastle disease and other paramyxovirus infections, avian influenza (highly pathogenic), ornithosis (chlamydiosis, psittacosis), salmonellas (pullorum disease or fowl typhoid), infectious laryngotracheitis (other than vaccine induced), any disease classified by USDA as a foreign animal disease, or any other disease condition which may seriously threaten the any animal population of this state.

B. - Ē. ..

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:2093, R.S. 3:2095 and R.S. 3:2223.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Livestock Sanitary Board, LR 11:234 (March 1985), amended LR 11:615 (June 1985), amended by the Department of Agriculture and Forestry, Livestock Sanitary Board, LR 15:813 (October 1989), LR 16:391 (May 1990), LR 23:197 (February 1997), amended by the Department of Agriculture and Forestry, Officer of the Commissioner, LR 28:1170 (June 2002), LR 29:1460 (August 2003), amended by the Department of Agriculture and Forestry, Board of Animal Health, LR 34:2337 (November 2008).

#### §307. Livestock Auction Market Requirements

A. All cattle which are sold or offered for sale in livestock auction markets must meet the general requirements of §111 and the following specific requirements.

1. - 1.b.ii....

c. All cattle over 12 months of age are subject to the following provisions regarding testing for brucellosis.

i. Cattle that are required to be tested for brucellosis prior to sale are those which:

(a). are eligible to be returned to a farm after sale;

(b). originate from a state declared brucellosis free less for than 5 years prior to the sale date; and

(c). are tested for brucellosis are to be identified by an official metal ear tag and official back tag.

ii. Cattle that are not required to be tested for brucellosis are those that are:

(a). steers and spayed heifers;

(b). "S" branded and listed on a permit prior to shipment from a quarantine feedlot to an auction barn;

(c). individually identified cattle which are less than 24 months of age for beef breeds and less than 20 months of age for dairy breeds, that have received an official brucellosis calfhood vaccination and which are not preparturient or post-parturient;

(d). individually identified cattle originating in and moving directly from a certified brucellosis free herd

and accompanied by a copy of the last herd test record which includes the animal or animals being offered for sale;

(e). consigned to slaughter. These cattle are to be identified by an official back tag.

d. - d.i.

d.ii. - d.iii.a.b. Repealed.

e. - g.ii ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:2093, R.S. 3:2095 and R.S.3: 3:2223.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Livestock Sanitary Board, LR 11:237 (March 1985), amended LR 11:615 (June 1985), LR 12:501 (August 1986), LR 12:598 (September 1986), LR 13:556 (October 1987), LR 14:220 (April 1988), LR 14:695 (October 1988), LR 15:810 (October 1989), LR 17:31 (January 1991), LR 18:837 (August 1992), LR 22:960 (October 1996), amended by the Department of Agriculture and Forestry, Office of the Commissioner, LR 24:1677 (September 1998), LR 25:1083 (June 1999), LR 27:182 (February 2001), amended by the Department of Agriculture and Forestry, Board of Animal Health, LR 34:2337 (November 2008).

## §309. Governing the Sale of Cattle in Louisiana by Livestock Dealers

A. - A.1.b.i.(d). ...

(e). those consigned to slaughter. An official back tag shall be applied prior to sale.

A.1.b.ii. - A.1.e.iv. ...

v. those consigned to slaughter. An official back tag shall be applied prior to sale.

A.2. ...

0811#013

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:562, R.S. 3:2093, R.S. 3:2095 and R.S. 3:2223.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Livestock Sanitary Board, LR 11:237 (March 1985), amended LR 11:615 (June 1985), LR 12:502 (August 1986), LR 13:558 (October 1987), LR 14:221 (April 1988), LR 17:31 (January 1991), LR 18:838 (August 1992), LR 22:960 (October 1996), amended by the Department of Agriculture and Forestry, Office of the Commissioner, LR 24:1678 (September 1998), LR 25:1083 (June 1999), LR 27:182 (February 2001), amended by the Department of Agriculture and Forestry, Board of Animal Health, LR 34:2337 (November 2008).

Mike Strain, DVM Commissioner

#### RULE

#### Department of Agriculture and Forestry Office of Forestry

#### Forestry Productivity Program (LAC 7:XXXIX.1307)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Agriculture and Forestry, Office of Forestry amends rules and regulations regarding the Louisiana Forest Productivity Program.

The Forestry Productivity Program, through the Office of Forestry, offers cost share assistance to forest landowners with some restriction in the amount of reforestation work that can be done in a single fiscal year. R.S. 3:4412(C) limits the state's involvement in providing assistance under this program to 50 percent of the cost incurred by a participating landowner up to a total value of \$10,000 to any one landowner during a fiscal year. The cost share rates established by regulations are the maximum rates for reimbursement by the department of costs incurred by a participating landowner. These rates have not changed since 2002 although the costs to the landowners have increased since that time. In order to maintain the 50-50 split in cost between the department and private landowners it is necessary to increase the maximum rates payable by the department.

This Rule complies with and is enabled by R.S. 3:4412 and R.S. 3:4413.

Title 7 AGRICULTURE AND ANIMALS Part XXXIX. Forestry Chapter 13. Forestry Productivity Program §1307. Extent of State Participation A. - D. ...

| Maximum Cost-Share Rates<br>50 Percent Of The Cost Per Acre Not To Exceed The Following Rates |  |       |  |  |  |  |
|---|--|-------|--|--|--|--|
| FPP1  | FPP1 Artificial Regeneration Component               |       |  |  |  |  |
| Code  | de Tree Planting Maximum<br>C/S Rate                 |       |  |  |  |  |
| 01  | Pine (loblolly or slash, planting and seedling cost) | \$50  |  |  |  |  |
| 02  | Hardwood (planting and seedling cost)                | \$80  |  |  |  |  |
| 03  | Labor Only (pine or hardwood)                        | \$30  |  |  |  |  |
| 04  | Longleaf Pine (planting and seedling cost)           | \$75  |  |  |  |  |
|   | Direct Seeding                                       |       |  |  |  |  |
| 05  | Pine (seed and labor cost)                           | \$15  |  |  |  |  |
| 06  | Hardwood (seed and labor cost)                       | \$30  |  |  |  |  |
|   | Site Preparation                                     |       |  |  |  |  |
| 11  | Light (discing, mowing, or sub-soiling)              | \$15  |  |  |  |  |
| 12  | Burn Only (cut-over areas or agricultural lands)     | \$15  |  |  |  |  |
| 13 Chemical and Burn \$7  |  | \$75  |  |  |  |  |
|   | (aerial, ground, or injection)                       |       |  |  |  |  |
| 14  | Mechanical and Burn                                  | \$115 |  |  |  |  |
| 15  | Post-site Preparation                                | \$50  |  |  |  |  |
|   | (aerial, ground, or injection)                       |       |  |  |  |  |
| 16  | Chemical and Herschal                                | \$90  |  |  |  |  |
| FPP2  | Site Preparation for Natural Regenera                | ntion |  |  |  |  |
| 21  | Burning Only   | \$15  |  |  |  |  |
| 22 Chemical or Mechanical \$6   |  | \$65  |  |  |  |  |
| 23  | Chemical and Burning                                 | \$75  |  |  |  |  |
| FPP3  | Control of Competing Vegetation                      |       |  |  |  |  |
| 31  | Chemical Release (aerial, ground, or injection)      | \$50  |  |  |  |  |
| 32  | Precommercial Thinning (mechanical)                  | \$65  |  |  |  |  |
| 33  | Burning Only (longleaf pine)                         | \$15  |  |  |  |  |

E. - F.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:4412 and R.S. 3:4413.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Office of the Commissioner, LR 24:1679 (September 1998), amended by the Department of Agriculture and Forestry, Office of Forestry, LR 28:267 (February 2002), LR 34:2338 (November 2008).

Mike Strain, DVM Commissioner

0811#012

#### RULE

#### Department of Agriculture and Forestry Seed Commission

#### Germination Tolerances (LAC 7:XIII.105 and 143)

In accordance with the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., and R.S. 3:1433, the Department of Agriculture and Forestry, Louisiana Seed Commission, amends regulations regarding germination tolerances for seed, revise the method of charging for certification from a crop to a variety method, and removal of the \$0.16 per weight unit application fee for bulk seed certification.

The change to the Rule replaces the current germination tolerance table used primarily by testing laboratories for testing purposes to an equally valid germination tolerance table which is better suited to meet the needs of farmers and seed dealers. The revision of the method of charging for certification from a crop to a variety method reflects changes in the industry for certification.

This Rule is enabled by R.S. 3:1431 and 3:1433.

Title 7

#### AGRICULTURE AND ANIMALS Part XIII. Seeds

#### Chapter 1. Louisiana Seed Law

# Subchapter A. Enforcement of the Louisiana Seed Law §105. Tolerances

A. Except as otherwise provided in this Section, the tolerances published in the latest rules and regulations for testing seed by the Association of Official Seed Analysts shall be applicable in the administration of the Louisiana Seed Law.

B. Germination Tolerances. The following tolerances, which are recognized by the Federal Seed Act, 7 USC 1551-1611, are adopted and are applicable to the percentage of germination and also to the sum of the germination plus the hard seed. Maximum tolerance values for comparing two 400-seed germination tests of the same or different submitted samples tested in the same or different laboratories.

| Average Percent Germination |         | Tolerance* |
|-----------------------------|---------|------------|
| А                           | A B     |            |
| 99                          | 2       | 2          |
| 97 - 98                     | 3 - 4   | 3          |
| 94 - 96                     | 5 - 7   | 4          |
| 91 - 93                     | 8 - 10  | 5          |
| 87 - 90                     | 11 - 14 | 6          |
| 82 - 86                     | 15 - 19 | 7          |
| 76 - 81                     | 20 - 25 | 8          |
| 70 - 75                     | 26 - 31 | 9          |
| 60 - 69                     | 32 - 41 | 10         |
| 51 - 59                     | 42 - 50 | 11         |

\*When only 200 seeds of mixtures are tested, 2 percent shall be added to the above germination tolerances.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:1433.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Seed Commission, LR 4:104 (April 1978), amended by the Department of Agriculture and Forestry, Office of Agricultural and Environmental Sciences, Seed Commission, LR 12:825 (December 1986), LR 33:1609 (August 2007), LR 34:2338 (November 2008).

#### §143. Fees

A. The application fee for certification shall be \$23 for each variety, per applicant, one variety per application, plus \$.90 per acre inspection fee for all crops except sweet potatoes and sugar cane which shall be \$1.80 per acre and turf and pasture grass which shall be \$25 per acre. The application fee shall be due and payable upon filing of the application for certification.

B. The fee for certification on any application submitted after the deadline shown in §131 shall be \$100.

C. A fee of \$50 shall be charged for each re-inspection of a field.

D. Fees for certified seed shall be \$0.16 per weight unit and be calculated on the total weight units in the certifiable lot. The number of weight units for a particular lot of seed shall be reported when the certified sample is taken. Fees are due when the certified seed sample is submitted to the state seed testing laboratory.

1. The weight unit for rice is 100 pounds; all other commodity weight units are 50 pounds.

2. Any person who sells, distributes, or offers for sale certified seed in Louisiana and who has paid certification fees for a particular lot of seed may request a refund on the unsold portion of the certified lot from the Louisiana Department of Agriculture and Forestry. Any person requesting a refund must submit:

a. a written request to the department within nine months of the certified test date, stating:

i. lot number for the seed that the request is being made;

ii. number of weight units sold from the certified lot, and

iii. the number of weight units partitioned for refund from the certified lot;

b. all unused tags from the certified lot

E. Fees for Sweet Potatoes

1. The fee for greenhouse inspections of virus-tested sweet potato plants and mini-roots shall be \$50 per crop year.

2. A fee of \$0.15 cents per 1,000 plants will be collected for each 1,000 sweet potato plants inspected for certification purposes.

F. Fees for Phytosanitary Inspection

1. A fee of \$0.50 per acre shall be charged for phytosanitary inspections.

2. The application fee for phytosanitary inspection shall be due and payable upon filing of the application for certification.

G. Fees for Re-Sampling Certified Seed

1. A fee of \$30 will be charged for each re-sample, which fee shall be due and payable when the request for re-sample is initially made.

H. Fees for Bulk Sampling

1. A fee of \$30 shall be charged for each bulk sample by vacuum probe, which shall be due and payable when request for bulk sample is initially made. AUTHORITY NOTE: Promulgated in accordance with R.S. 3:1433.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Seed Commission, LR 8:566 (November 1982), amended LR 10:495 (July 1984), amended by the Department of Agriculture and Forestry, Seed Commission, LR 12:825 (December 1986), LR 14:604 (September 1988), LR 16:847 (October 1990), LR 25:1617 (September 1999), LR 26:235 (February 2000) LR 29:2632 (December 2003), LR 31:420 (February 2005), LR 31:1511 (July 2005), LR 34:2339 (November 2008).

Mike Strain, DVM Commissioner

0811#041

#### RULE

#### **Board of Elementary and Secondary Education**

Bulletin 127—LEAP Alternate Assessment, Level 1 (LAA 1) Extended Standards (LAC 28:CXLI.Chapters 1-7)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education adopted Bulletin 127—LEAP Alternate Assessment, Level 1 (LAA 1) Extended Standards. Bulletin 127 will be printed in codified format as Part CXLI of the Louisiana Administrative Code. Bulletin 127 contains extensions of the general education grade-level expectations in English language arts, mathematics, and science. The document will provide information that directs academic, grade-level instruction that will prepare students with significant cognitive disabilities for the redesigned LAA 1, which is required by the No Child Left Behind Act (NCLB). LAA 1 development required extensions of the general education standards that would make grade-level academic items accessible to the population of students with significant cognitive disabilities.

## Title 28

## EDUCATION

#### Part CXLI. Bulletin 127—LEAP Alternate Assessment, Level 1 (LAA 1) Extended Standards

## Chapter 1. General Provisions

#### §101. Introduction

A. In 2001, Louisiana administered the LEAP Alternate Assessment (LAA) for the first time. With the inception of LEAP Alternative Assessment, Level 2 (LAA 2), LAA became LEAP Alternate Assessment, Level 1 (LAA 1). LAA 1 is a performance assessment based on selected Louisiana content standards in:

- 1. English-language arts;
- 2. mathematics;
- 3. science; and
- 4. social studies.

B. In 2003, Louisiana continued to expand its content standards by developing Grade-Level Expectations (GLEs). GLEs identify what *all* students should know or be able to do by the end of a given grade level in these four content areas. Extended Standards (ESs) have been developed for the LAA 1 population in English-language arts, mathematics, and science. The ESs capture the essence of the GLEs and provide a way for students with significant cognitive disabilities to access the general education

curriculum. The ESs also provide the foundation for the redesigned LAA 1, to be administered for the first time in spring of 2008.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2339 (November 2008).

#### §103. Purposes of the Extended Standards Handbook

A. The LAA 1 Extended Standards Handbook includes:

1. grade-specific information about the Extended Standards;

2. introductory information for each content area contained within the handbook;

3. definitions; and

4. tables that map the relationship between the standards and/or strands, benchmarks, GLEs, and ESs.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2340 (November 2008).

#### §105. Extended Standards Development

A. There is a progression of specificity in the Louisiana content standards. The content standards are broad statements of what students should know and be able to do, benchmarks are more specific, and GLEs state what all students should know and be able to do at the end of a given grade level. Each Extended Standard provides a description of the essence of a content standard and the GLEs appropriate for students who meet the eligibility criteria for LEAP Alternate Assessment, Level 1. Additionally, three levels of academic complexity related to each ES provide instructional access for students with varying academic abilities. Extended Standards have been developed for English language arts and mathematics in grades 3 through 10 based on GLEs. Extended Standards have also been developed for science grades 4, 8, and 11 and are based on benchmarks. Extended Standards for social studies may be developed at a future date. The ESs are organized in four grade spans:

- 1. third through fourth grades;
- 2. fifth through sixth grades;
- 3. seventh through eighth grades; and
- 4. ninth through eleventh grades.

B. Extended Standards do not represent the entire curriculum for a given grade or content area. Rather, they represent the core academic content considered appropriate for students taking LAA 1 at each grade span. Therefore, only those standards, benchmarks, and categories selected by the development committee are included in the handbook.

C. For mastery to be achieved at a given level, it may be necessary for those skills to be introduced at an earlier grade. Similarly, skills will need to be maintained after mastery has occurred.

D. The Extended Standards were developed with the following goals in mind:

1. to articulate academic learning from one grade to the next for students with significant cognitive disabilities;

2. to facilitate access to grade level content for students with significant cognitive disabilities;

- 3. to move from the concrete to the abstract;
- 4. to attend to prerequisite skills and understandings.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2340 (November 2008).

#### §107. Conclusion

A. Louisiana's content standards, assessments, and accountability have been major components of the Louisiana education reform program for several years. The more recent addition of the GLEs has further defined what Louisiana students are expected to know and do. As an extension of the content standards, benchmarks, and GLEs, the Extended Standards provide links from curriculum to instruction and to assessment for the LAA 1 student population. The primary goal of the Extended Standards Handbook is a common understanding among parents, students, teachers, and the general public about what is expected of Louisiana students with significant cognitive disabilities as they progress in school.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2340 (November 2008).

#### §109. Definitions

A. Assessment Verbs

*Analyze*—to examine methodically by separating into parts and studying their interrelations.

*Apply*—to put to or adapt for a special use (e.g., apply positional concepts).

*Assemble*—to put parts together in a prescribed manner (e.g., assemble a puzzle).

*Compare*—to examine in order to note the similarities or differences (e.g., compare this story to that story).

*Complete*—to make whole, with all necessary elements or parts (e.g., complete this sentence).

*Compose*—in relation to writing: the combination of separate parts of a thought to create a whole (e.g., a phrase or a sentence).

*Demonstrate*—to show clearly and deliberately (e.g., demonstrate the main idea).

*Describe*—to represent orally, in writing, in pictures, or in symbols (e.g., describe this character).

*Determine*—to decide (e.g., determine what you will do next).

*Extend*—to expand or continue (e.g., extend this pattern).

*Find*—to come upon, to discover (e.g., find the horizontal length between two points).

*Follow Directions*—to complete a task based on written, visual, or oral instructions.

*Identify*—to know or recognize from past experience (e.g., identify the first step).

*Imitate*—to repeat specified actions.

*Locate*—to find by searching; to determine the position of (e.g., locate your desk).

*Match*—to connect two items/ideas with similar qualities (e.g., match these cards).

*Modify*—to change in form or character (e.g., modify a recipe).

*Recognize*—to know or identify from past experience (e.g., recognize that this is a ruler).

*Reproduce*—to produce again or recreate (e.g., reproduce this pattern).

*Respond*—to answer or to reply (e.g., respond with an eye gaze).

*Select*—to choose or to identify something from options.

*Sequence*—to place in the order in which events/ideas/processes took place (e.g., sequence these pictures).

*Solve*—to work out a problem which leads to a correct solution (e.g., solve this math task).

*Sort*—to arrange according to one or more characteristics (e.g., sort these coins).

Use—to put into service or apply for a purpose (e.g., use this cup).

*Write*—to combine words to convey an idea (e.g., write an informal letter).

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2340 (November 2008).

### Chapter 3. English Language Arts Subchapter A. General

#### §301. Introduction

A. For students taking LAA 1, the selected Louisiana English language arts content standards for LAA 1 encompass reading, writing, researching, and listening and speaking. Each benchmark within a standard delineates what students should know and be able to do by the end of a grade span. GLEs further define the knowledge and skills students are expected to master by the end of each grade or high school course. The GLEs for each grade are developmentally appropriate and increase in complexity to build the knowledge and skills students need. GLEs appropriate for LAA 1 are extended to capture the essence of the GLEs students with significant cognitive disabilities must know and be able to do and are referred to as Extended Standards (ESs). Three levels of complexity provide students of varying abilities instructional access to grade level academic content. Mastery of an ES is generally indicated by a student performing at level 3.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2341 (November 2008).

#### §303. Definitions

Affix—a letter or group of letters attached to the beginning and/or end of a root word that changes its meaning or function, such as the prefix *un*- and the suffix *-er* (e.g., unknown; teacher).

*Climax*—in a story or play, the turning point or highest point of interest in the action of the plot. (See *Plot Sequence.*)

*Connotative*—the emotional, implied, or suggested meaning attached to a word that goes beyond its literal meaning.

*Deductive Reasoning*—the process of logical reasoning that proceeds from the more general to the more specific; reasoning from whole to parts.

*Denotative*—the literal meaning or dictionary definition of a word.

*Dialect*—the social or regional variation of a language as it differs from the standard language.

*Etymology*—the study of words—their origins, history, and meanings.

*Fiction*—literary writing whose content comes from the imagination and is not necessarily based on fact but is designed to entertain; specifically, a type of literature, especially prose (novels, short stories, and forms of folklore).

*Foreshadowing*—the technique of arranging events and information in a narrative so that later events are set up beforehand.

*Graphic Organizer*—a representation of information in forms such as maps, charts, graphs (including pie charts and bar graphs), or tables, which visually organize information to identify patterns and relationships.

*Homonym*—one of two or more words that have the same sound and often the same spelling but that differ in meaning, such as bay (a body of water) and bay (part of a window).

*Idiom*—a verbal expression that does not mean what it literally says and which may not be understood without local knowledge of the given language. For example: *you're barking up the wrong tree* is the equivalent to arriving at the wrong conclusion.

*Inference*—process of drawing a conclusion or making a logical judgment based on prior conclusions or evidence but without direct observation.

*Irony*—a literary technique for implying, through words, plot, or character development, that the actual comments or situation is quite different from what is asserted. The author's use of tone, exaggeration, or understatement often suggests the opposite of the literal meaning of the words used.

*Literary Devices*—rhetorical elements (such as metaphor, foreshadowing, flashback, allusion, symbolism, irony, hyperbole, etc.) used to create a desired mood or tone in a piece of writing.

*Metaphor*—a figure of speech that makes an implied comparison between two things, such as, *her hair is coal black*.

Mood-the emotional state expressed in a literary work.

*Nonfiction*—a genre of writing designed to explain, argue, or describe a real event rather than to tell an invented story. A type of prose other than fiction but including biography and autobiography.

*Personification*—a metaphorical figure of speech in which nonhumans (plants, animals, objects, or concepts) are given human qualities (e.g., The dish ran away with the spoon.).

*Phonemic Awareness*—an understanding of the sounds (phonemes) that make up syllables and spoken words.

*Phonics*—the application of sound-symbol relationships to read and write words.

*Plot Sequence*—the structure of the actions of a narrative or drama. The classic plot sequence is as follows:

- 1. exposition;
- 2. rising action;
- 3. climax; and

4. falling action leading to resolution.

*Prefix*—an affix (a letter or group of letters) that comes before a base or root word, such as *re* at the start of *reheat*.

*Resolution*—the part of a story following the climax in which the conflict is resolved.

*Rising Action*—the part of a story in which the plot becomes increasingly complicated and introduces the conflict. Rising action generally leads to the climax of the story.

*Simile*—a comparison of two things that is apparently dissimilar, usually using the words *like* or *as*, for example: *feet as cold as ice*.

*Story Elements*—typical components that make up a story's structure and can be discussed individually, such as plot, characters, setting, theme, conflict, and outcome.

*Style*—an author's distinctive manner of using language that suits his or her ideas and purpose in writing. An author's style often reflects his or her personality and beliefs and appears through each writer's characteristic ways of arranging ideas and use of diction, sentence structures, rhythm, figures of speech, and other elements of composition.

*Suffix*—an affix (a letter or group of letters) that comes at the end of a base or root word that changes the meaning or grammatical function of the word, such as *-s* at the end of *teachers* or *asks*.

Symbol and Symbolism—

*Symbol*—a word or a set of words that signifies an object or event which itself signifies something else. Scales, for example, symbolize justice; a dove, peace; the lion, strength and courage.

*Symbolism*—the use of a concrete image to express an emotion or an abstract idea, such as the white whale representing the concept of evil in *Moby Dick*.

*Theme*—a main idea or central idea that may be stated directly or indirectly. A theme may be profound, difficult to understand, or even moralistic. Generally a theme can be extracted as the reader explores a text.

*Thesis Statement*—the main point or argument of which an author or speaker tries to convince an audience through writing or speech.

*Tone*—the reflections of an author's attitude toward the topic and the audience as suggested by his or her word choices and stylistic efforts, for example, using a formal or informal tone. The tone of a text may also indicate the message or reaction that an author hopes for from the audience.

*Visual Texts*—information conveyed with images, or with meaningful patterns or sequences. Visual texts range from diagrams to documentaries. Other examples include tables, flowcharts, storyboards, picture glossaries, maps, and movies.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2341 (November 2008).

#### §305. Elementary School—Third-Fourth Grades

A. At the elementary level, third- and fourth-grade students focus on understanding and learning the basics of how to read and write, listening strategies, speaking skills, and skills to acquire and communicate knowledge. Thirdand fourth-grade students with significant cognitive disabilities also focus on these English language arts (ELA) skills. ESs and complexity levels provide instructional access; accommodations and assistive technology allow each student to learn and communicate what he or she knows. AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2342 (November 2008).

#### \$307. Middle School—Fifth-Sixth Grades; Seventh-Eighth Grades

A. At the middle school level, the focus is on developing an understanding of literary and structural elements found in literature and informational texts. Students develop competence in communicating thoughts and ideas through written expression. For students with significant cognitive disabilities, speaking and listening skills at this grade cluster also focus on effective communication. Students follow multi-step directions, carry out single procedures and routines, and participate in group discussions. Students use a variety of research skills to access information from daily schedules, calendars, and other technological resources.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2342 (November 2008).

#### §309. High School—Ninth-Twelfth Grades

A. At the high school level, students in grades nine through twelve focus on developing the ability to gain a higher level of understanding of the texts that they read.

B. Ninth-grade through twelfth-grade students develop competence in using writing processes to craft a wide variety of compositions for academic, as well as real-life purposes.

C. At this level, students with significant cognitive disabilities fine-tune their speaking and listening skills and learn to follow complex directions. Students participate in group discussions and carry out complex procedures and routines. Research skills at grades nine through twelve include the ability to access information from timelines and other technological resources.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2342 (November 2008).

#### Subchapter B. Standards/Benchmarks/GLEs/Extended Standards/Complexity Levels

NOTE: Codes identify standards, benchmarks, and grade clusters from the *Louisiana English Language Arts Content Standards* (see Table 1 in §319).

#### §317. Complexity Level Codes

A. Three complexity levels (CLs) are described for each ES. CLs are coded from three (highest level of complexity) to one (lowest level of complexity). Complexity levels are descriptions of varying opportunities to access the academic content identified by the ES.

1. Level 1 describes the least complex application of the ES and reflects a student's initial encounter with content related to the ES.

2. Level 2 describes a more complex application of the extended standards.

3. Level 3 reflects even more complex learning situations, typically involving comprehension and subsequent processing of discourse, text, and underlying text structure. Mastery of an ES is generally indicated by a student performing at level 3.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2342 (November 2008).

## §319. Benchmark Codes, GLE Numbering, and Extended Standards

A. Benchmarks are coded by content area, standard number, and grade cluster.

1. The first part is always ELA, which stands for English language arts.

2. The second part, or term, indicates the standard number.

3. The third term indicates the grade cluster and benchmark number.

| Table 1. Explanation of Benchmark Codes |   |  |  |
|---|---|--|--|
| Code(s) Explanation                     |   |  |  |
|   | English Language Arts, Standard 1,        |  |  |
| ELA-1-E2                                | Elementary, Benchmark 2                   |  |  |
|   | English Language Arts, Standard 4, Middle |  |  |
| ELA-4-M1                                | School, Benchmark 1                       |  |  |
|   | English Language Arts, Standard 3, High   |  |  |
| ELA-3-H4 School, Benchmark 4            |   |  |  |

B. GLEs are numbered consecutively in each grade level in a grade span and grouped by standard in the following order.

- 1. Standards 1 and 7—Reading and responding
- 2. Standard 2—Writing process
- 3. Standard 4—Speaking and listening
- 4. Standard 5—Using information resources

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2343 (November 2008).

#### §321. Extended Standards Numbering

A. Extended standards numbering relates to two similar GLEs, one from each grade in the span. [*Example*: In the benchmark coded ELA-1-E4, GLE number 8 is from grade level 3; it is about identifying story elements. In that same benchmark, GLE number 5 is from grade level 4; it is also about identifying story elements. The extended standard, therefore, is coded ES-8/5 and refers to GLE 8 from grade 3 and GLE 5 from grade 4.] Refer to the following sample and key.

|   | Sample Page and Key for English Language Arts  |     |   |  |  |
|---|--|-----|---|--|--|
| Standard One: Students read, co<br>purposes.<br>Benchmarks<br>ELA-1-E4: recognizing story<br>elements (e.g., setting, plot,<br>character, theme) and literary<br>devices (e.g., simile, dialogue,<br>personification) within a<br>selection | Sample Page and Key for English Lar         mprehend, and respond to a range of materi         Grade-Level Expectations         8. Identify story elements, including:         • theme         • conflict         • character traits, feelings, and motivation (ELA-1-E4)         5. Identify a variety of story elements, including:         • the impact of setting on character | 0 0 | ties for different<br>Complexity Levels<br>3. Identify the main<br>character in a<br>story<br>2. Identify two<br>characters in a<br>story<br>1. Identify one<br>character in a<br>story |  |  |
|   | <ul> <li>multiple conflicts</li> <li>first- and third-person points of view</li> <li>development of theme (ELA-1-E4)</li> </ul>  |     |   |  |  |

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#### §323. Third-Fourth Grade Span

A. Focus. Extended standards for grades three and four focus on students' development of reading, writing, and

speaking and listening skills. Students also learn to access information in electronic and print sources.

B. Standards

1. Standard One. Students read, comprehend, and respond to a range of materials, using a variety of strategies for different purposes.

| Grades 3-4<br>English Language Arts   |  |   |  |  |  |
|---|--|---|--|--|--|
| Benchmarks  | Grade-Level Expectations   | Extended Standards  | Complexity Levels  |  |  |
| ELA-1-E1: gaining meaning<br>from print and building<br>vocabulary using a full range of<br>strategies (e.g., self-monitoring<br>and correcting, searching, cross-<br>checking), evidenced by reading<br>behaviors using phonemic | <ol> <li>Decode words using knowledge<br/>of base words, root words, and<br/>common prefixes and suffixes<br/>(ELA-1-E1)</li> <li>Use understanding of base<br/>words, roots, prefixes, and<br/>suffixes to decode more</li> </ol> | ES-1/1: Determine the<br>meaning of base/root words<br>with affixes that indicate<br>negation and plurals, i.e.:<br>• un-<br>• -s | <ol> <li>Given a word with an affix, determine its meaning</li> <li>Identify a second word with the same affix</li> <li>Identify a word with an affix</li> </ol> |  |  |
| awareness, phonics, sentence<br>structure, and meaning  | complex words (ELA-1-E1)   | • -es   | um   |  |  |

| Grades 3-4<br>English Language Arts   |  |  |   |  |
|---|--|--|---|--|
| Benchmarks  | Grade-Level Expectations   | Extended Standards                                       | Complexity Levels   |  |
| ELA-1-E4: recognizing story<br>elements (e.g., setting, plot,<br>character, theme) and literary<br>devices (e.g., simile, dialogue,<br>personification) within a<br>selection | <ul> <li>8. Identify story elements, including: <ul> <li>theme</li> <li>conflict</li> <li>character traits, feelings, and motivation (ELA-1-E4)</li> </ul> </li> <li>5. Identify a variety of story elements, including: <ul> <li>the impact of setting on character</li> <li>multiple conflicts</li> <li>first- and third-person points of view</li> <li>development of theme (ELA-1-E4)</li> </ul> </li> </ul> | ES-8/5: Identify story<br>elements, including: character | <ol> <li>Identify the main<br/>character in a story</li> <li>Identify two characters<br/>in a story</li> <li>Identify one character in<br/>a story</li> </ol> |  |

2. Standard Seven. Students apply reasoning and problem-solving skills to reading, writing, speaking, listening, viewing, and visually representing.

|   | Grades 3-4<br>English Languag  |   |  |
|---|--|---|--|
| Benchmarks  | Grade-Level Expectations   | Extended Standards  | Complexity Levels  |
| ELA-7-E1: using comprehension<br>strategies (e.g., sequencing,<br>predicting, drawing conclusions,<br>comparing and contrasting,<br>making inferences, determining<br>main ideas) to interpret oral,<br>written, and visual texts | <ul> <li>Grade-Level Expectations</li> <li>17. Demonstrate understanding of information in grade-appropriate texts using a variety of strategies, including: <ul> <li>sequencing events</li> <li>making predictions using information from texts</li> <li>making simple inferences and drawing conclusions about information in texts</li> <li>comparing and contrasting, including story elements (e.g., theme, character, and conflicts) and main points or ideas in informational texts</li> <li>distinguishing between a main idea and a summary</li> <li>identifying main ideas of texts (ELA-7-E1)</li> </ul> </li> <li>14. Demonstrate understanding of information in grade-appropriate texts using a variety of strategies, such as: <ul> <li>sequencing events and steps in a process</li> <li>explaining how the setting impacts other story elements, including the characters' traits and actions</li> <li>using specific evidence from a story to describe a character's traits, actions, relationships, and/or motivations</li> </ul> </li> </ul> | <ul> <li>Extended Standards</li> <li>ES-17/14: Demonstrate<br/>understanding of information<br/>in texts, including:</li> <li>identifying main idea</li> <li>sequencing events</li> </ul> | <ul> <li>A. Main Idea <ol> <li>Identify the main idea in texts</li> <li>Identify two ideas in texts</li> <li>Identify one idea in texts</li> </ol> </li> <li>B. Sequence of Events <ol> <li>Identify the beginning and end of texts</li> <li>Identify the end of texts</li> </ol> </li> <li>Identify the beginning of texts</li> </ul> |

| Grades 3-4<br>English Language Arts  |  |   |   |  |
|--|--|---|---|--|
| Benchmarks   | Grade-Level Expectations   | Extended Standards  | Complexity Levels   |  |
|  | <ul> <li>confirming or denying a prediction about information in a text</li> <li>comparing and contrasting story elements or information within and across texts</li> <li>identifying stated main ideas and supporting details</li> <li>making simple inferences (ELA-7-E1)</li> </ul>   |   |   |  |
| ELA-7-E4: using basic reasoning<br>skills to distinguish fact from<br>opinion, skim and scan for facts,<br>determine cause and effect,<br>generate inquiry, and make<br>connections with real-life<br>situations | <ul> <li>21. Apply basic reasoning skills, including: <ul> <li>identifying differences between fact and opinion</li> <li>skimming and scanning texts to locate specific information</li> <li>identifying multiple causes and/or effects in texts and life situations</li> <li>raising questions to obtain clarification and/or direct investigation</li> <li>connecting what is learned to real-life situations (ELA-7-E4)</li> </ul> </li> <li>19. Demonstrate understanding of information in grade-appropriate texts using a variety of strategies, including: <ul> <li>supporting differences between fact and opinion with information from texts</li> <li>skimming and scanning texts for various purposes (e.g., locating information, verifying facts)</li> <li>identifying cause-effect relationships in texts and real-life situations</li> <li>generating questions to guide examination of topics in texts and real-life experiences (ELA-7-E4)</li> </ul> </li> </ul> | <ul> <li>ES-21/19: Apply basic reasoning skills, including:</li> <li>skimming and scanning text for specific information</li> </ul> | <ol> <li>Locate, in a field of<br/>seven, the text that<br/>represents specific<br/>information</li> <li>Locate, in a field of five,<br/>the text that represents<br/>specific information</li> <li>Locate, in a field of<br/>three, the text that<br/>represents specific<br/>information</li> </ol> |  |

|   | Grades 3-4  | 4   |   |
|---|---|---|---|
|   | English Languag   |   |   |
| Benchmarks<br>ELA-2-E1: drawing, dictating<br>and writing compositions that<br>clearly state or imply a central<br>idea with supporting details in a<br>logical, sequential order<br>(beginning, middle, end) | <ul> <li>Grade-Level Expectations</li> <li>22. Write compositions of two or more paragraphs that are organized with the following: <ul> <li>a central idea</li> <li>a logical, sequential order</li> <li>supporting details that develop ideas</li> <li>transitional words within and between paragraphs (ELA-2-E1)</li> </ul> </li> <li>20. Write compositions of at least three paragraphs organized with the following: <ul> <li>a clearly stated central idea</li> <li>an introduction and a conclusion</li> <li>a middle developed with supporting details</li> <li>a logical, sequential order</li> </ul> </li> </ul>   | Extended Standards<br>ES-22/20: Write a<br>composition that is organized<br>with:<br>• central idea<br>• logical, sequential order<br>Note that "write" may include<br>drawing and dictating. See the<br>corresponding benchmark. | Complexity Levels 3. Write a sentence or phrase that expresses a central idea and has a logical sequence 2. Write a central idea in a simple sentence or phrase 1. Identify the central idea in a simple sentence or phrase |
| ELA-2-E6: writing as a response<br>to texts and life experiences<br>(e.g., journals, letters, lists)  | <ul> <li>transitional words and phrases that unify points and ideas (ELA-2-E1)</li> <li>27. Write for various purposes, including:         <ul> <li>informal letters using appropriate letter format</li> <li>book reports and informational compositions that include main ideas and significant details from the text (ELA-2-E6)</li> </ul> </li> <li>26. Write for various purposes, including:         <ul> <li>formal and informal letters that follow a specific letter format, include relevant information, and use an appropriate closure</li> <li>informational reports that include facts and examples and that present important details in a logical order</li> <li>book reports that include an opinion and/or a persuasive viewpoint (ELA-2-E6)</li> </ul> </li> </ul> | ES-27/26: Write for various<br>purposes, including:<br>• informal letters<br>• lists<br>Note that "write" may include<br>drawing or dictating.  | <ol> <li>Write a letter</li> <li>Write a list</li> <li>Sign your name</li> </ol>  |

4. Standard Four. Students demonstrate competence in speaking and listening as tools for learning and communicating.

|   | Grades 3-4  |                                       |  |  |  |
|---|---|---------------------------------------|--|--|--|
|   | English Language Arts   |                                       |  |  |  |
| Benchmarks  | Grade Level Expectations  | Extended Standards                    | Complexity Levels  |  |  |
| ELA-4-E2: giving and following directions/procedures  | <ul> <li>38. Give and follow precise<br/>directions and instructions<br/>(ELA-4-E2)</li> <li>35. Interpret, follow, and give<br/>multi-step directions (ELA-<br/>4-E2)</li> </ul>   | ES-38/35: Follow simple<br>directions | <ol> <li>Follow a two-step<br/>direction in familiar<br/>context</li> <li>Follow a one-step<br/>direction in familiar<br/>context<br/>(e.g., Put on your<br/>coat.)</li> <li>Follow a one-word<br/>command (e.g.,<br/>stop go)</li> </ol>  |  |  |
| ELA-4-E5: speaking and<br>listening for a variety of<br>audiences (e.g., classroom, real-<br>life, workplace) and purposes<br>(e.g., awareness, concentration,<br>enjoyment, information, problem<br>solving) | <ul> <li>42. Use active listening strategies, including:</li> <li>asking questions and responding to ideas/opinions</li> <li>giving oral responses, such as explanations of written and/or spoken texts (ELA-4-E5)</li> <li>37. Demonstrate active listening strategies, including asking questions, responding to cues, and making eye contact (ELA-4-E5)</li> </ul> | ES-42/37: Use listening<br>strategies | <ul> <li>stop, go)</li> <li>3. Respond with two or more words to a question</li> <li>2. Respond with a one-word answer (other than "yes" or "no") to a question (e.g., "Is milk white or green?")</li> <li>1. Respond to a "yes" or "no" question (e.g., "Is the window open?")</li> </ul> |  |  |

5. Standard 5. Students locate, select, and synthesize information from a variety of texts, media, references, and

technological sources to acquire and communicate knowledge.

| Grades 3-4<br>English Language Arts  |   |   |  |  |
|--|---|---|--|--|
| Benchmarks   | Grade Level Expectations  | Extended Standards  | Complexity Levels  |  |
| ELA-5-E6: recognizing and using<br>graphic organizers (e.g.,<br>charts/graphs, tables/schedules,<br>diagrams/maps) | <ul> <li>52. Locate information found in graphic organizers such as timelines, charts, graphs, schedules, tables, diagrams, and maps (ELA-5-E6)</li> <li>50. Read and interpret timelines, charts, graphs, schedules, tables, diagrams, and maps generated from grade-appropriate materials (ELA-5-E6)</li> </ul> | ES-52/50: Locate<br>information, including:<br>• daily schedule | <ol> <li>Sequence all events on a daily schedule</li> <li>Locate "What comes next?" on a daily schedule</li> <li>Locate information on a daily schedule</li> </ol> |  |

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#### §325. Fifth-Sixth Grade Span

A. Focus. Extended standards for grades five and six target reading strategies and skills and vocabulary development. Students learn to identify story elements and ideas in fiction and nonfiction texts. Through the use of a variety of strategies, students use reasoning skills to comprehend text. Writing ability continues to develop. By focusing on improving active listening strategies, students follow multi-step directions and participate in group activities. Students access and apply information found in electronic and print sources.

B. Standards

1. Standard One. Students read, comprehend, and respond to a range of materials, using a variety of strategies for different purposes.

| Grades 5-6<br>English Language Arts  |  |  |   |
|--|--|--|---|
| Benchmarks   | Grade Level Expectations   | Extended Standards   | Complexity Levels   |
| ELA-1-M1: using knowledge of<br>word meaning and developing<br>basic and technical vocabulary  | 1. Identify word meanings using a variety of strategies, including:  | ES-1/1: Identify word meanings<br>using context clues            | 3. Use a homophone<br>correctly   |
| using various strategies (e.g.,<br>context clues, idioms, affixes,<br>etymology, multiple-meaning  | • using context clues (e.g.,<br>definition, restatement,<br>example, contrast)   | Will not be assessed on the state assessment                     | 2. Identify the correct<br>meaning of a homophone<br>in a sentence or phrase  |
| words)   | <ul> <li>using structural analysis<br/>(e.g., base words, roots,<br/>affixes)</li> </ul>   |  | 1. Identify a multiple-<br>meaning word or a<br>homophone used in text  |
|  | • determining word origins (etymology)   |  | (e.g., fall; sail/sale)   |
|  | <ul> <li>using electronic and print<br/>dictionaries, thesauruses,<br/>glossaries (ELA-1-M1)</li> </ul>  |  |   |
|  | 1. Identify word meanings using a variety of strategies, including:  |  |   |
|  | • using context clues (e.g.,<br>definition, restatement,<br>example, contrast)   |  |   |
|  | • using structural analysis (e.g., roots, affixes)   |  |   |
|  | • determining word origins (etymology)   |  |   |
|  | explaining word analogies<br>(ELA-1-M1)  |  |   |
| ELA-1-M1: using knowledge of<br>word meaning and developing<br>basic and technical vocabulary<br>using various strategies (e.g.,<br>context clues, idioms, affixes,<br>etymology, multiple-meaning<br>words) | <ol> <li>Develop specific vocabulary         <ul> <li>(e.g., for reading scientific, geographical, historical, and mathematical texts, as well as news and current events) for various purposes (ELA-1-M1)</li> <li>Develop specific vocabulary             <ul> <li>(e.g., scientific, content specific, current events) for various purposes (ELA-1-M1)</li> </ul> </li> </ul> </li> </ol> | ES-4/3: Develop a vocabulary of<br>common content-specific words | <ol> <li>Select the correct content<br/>word to complete a<br/>simple sentence or phrase</li> <li>Categorize four content-<br/>specific words from two<br/>content areas</li> <li>Identify a content-specific<br/>word</li> </ol> |
| ELA-1-M2: interpreting story<br>elements (e.g., mood, tone, style)<br>and literary devices (e.g.,  | 5. Identify and explain story<br>elements, including:  | ES-5/4: Identify story elements, including:                      | 3. Identify a character trait of the main character in a  |
| flashback, metaphor,<br>foreshadowing, symbolism) within<br>a selection  | <ul> <li>theme development</li> <li>character development</li> <li>relationship of word choice</li> </ul>  | <ul><li> character</li><li> character trait</li></ul>            | <ul><li>story</li><li>Identify the main character<br/>and a secondary character<br/>in a story</li></ul>  |
|  | <ul> <li>relationship of word choice<br/>and mood</li> <li>plot sequence (e.g.,<br/>exposition, rising action,<br/>climax, falling action,<br/>resolution) (ELA-1-M2)</li> </ul>   |  | <ol> <li>Identify the main character<br/>in a story</li> </ol>  |
|  | <ol> <li>Identify and explain story<br/>elements, including:</li> </ol>  |  |   |
|  | <ul><li> theme development</li><li> character development</li></ul>  |  |   |
|  | • relationship of word choice and mood   |  |   |
|  | <ul> <li>plot sequence (e.g.,<br/>exposition, rising action,<br/>climax, falling action,<br/>resolution) (ELA-1-M2)</li> </ul>   |  |   |

2. Standard 7. Students apply reasoning and problemsolving skills to reading, writing, speaking, listening, viewing, and visually representing.

| Grades 5-6<br>English Language Arts  |  |  |  |
|--|--|--|--|
| Benchmarks   | Grade Level Expectations   | Extended Standards   | Complexity Levels  |
| ELA-7-M1: using<br>comprehension strategies<br>(e.g., summarizing,<br>recognizing literary devices,<br>paraphrasing) to analyze<br>oral, written, and visual texts | <ol> <li>Demonstrate understanding of<br/>information in grade-<br/>appropriate texts using a<br/>variety of strategies,<br/>including:</li> </ol>   | ES-12/11: Demonstrate<br>understanding of information<br>in texts, including:<br>• sequencing events | A. Sequence of events  |
|  | <ul> <li>sequencing events and<br/>steps in a process</li> <li>summarizing and<br/>paraphrasing information</li> <li>identifying stated and<br/>implied main ideas and<br/>properties data for an an</li></ul>  | <ul> <li>identifying main idea</li> </ul>  | <ol> <li>Identify the beginning,<br/>middle, and end of a text</li> <li>Identify the middle of a text</li> <li>Identify the beginning and<br/>end of a text</li> </ol>   |
|  | <ul> <li>supporting details for<br/>each</li> <li>comparing and<br/>contrasting literary<br/>elements and ideas</li> </ul>   | • making predictions   | <ul> <li>B. Make predictions</li> <li>3. Identify what happened last<br/>and predict what will<br/>happen next in a text</li> <li>2. Predict what will happen</li> </ul> |
|  | <ul> <li>making simple inferences<br/>and drawing conclusions</li> <li>predicting the outcome of<br/>a story or situation with<br/>reasonable justification</li> </ul>   |  | <ol> <li>Predict what will happen<br/>next in a text</li> <li>Predict what will happen<br/>last in a text</li> </ol>   |
|  | <ul> <li>identifying literary<br/>devices<br/>(ELA-7-M1)</li> <li>11. Demonstrate understanding of<br/>information in grade-<br/>appropriate texts using a<br/>variety of strategies,<br/>including: <ul> <li>sequencing events and<br/>steps in a process</li> <li>summarizing and<br/>paraphrasing information</li> <li>identifying stated or<br/>implied main ideas and<br/>supporting details</li> <li>comparing and<br/>contrasting literary<br/>elements and ideas</li> <li>making simple inferences<br/>and drawing conclusions</li> <li>predicting the outcome of<br/>a story or situation</li> <li>identifying literary<br/>devices<br/>(ELA-7-M1)</li> </ul> </li> </ul> |  |  |

| Grades 5-6<br>English Language Arts  |  |  |  |  |
|--|--|--|--|--|
| Benchmarks   | Grade Level Expectations   | Extended Standards   | Complexity Levels  |  |
| ELA-7-M4: using inductive<br>and deductive reasoning<br>skills across oral, written,<br>and visual texts | <ul> <li>17. Analyze grade-appropriate print and nonprint texts using various reasoning skills, including: <ul> <li>identifying cause-effect relationships</li> <li>raising questions</li> <li>thinking inductively and deductively</li> <li>generating a theory or hypothesis</li> <li>skimming/scanning</li> <li>distinguishing facts from opinions and probability (ELA-7-M4)</li> </ul> </li> <li>16. Analyze grade-appropriate print and nonprint texts using various reasoning skills, including: <ul> <li>identifying cause-effect relationships</li> <li>raising questions</li> <li>reasoning inductively and deductively</li> </ul> </li> <li>16. Analyze grade-appropriate print and nonprint texts using various reasoning skills, including: <ul> <li>identifying cause-effect relationships</li> <li>raising questions</li> <li>reasoning inductively and deductively</li> <li>generating a theory or hypothesis</li> <li>skimming/scanning</li> <li>distinguishing facts from opinions and probability (ELA-7-M4)</li> </ul> </li> </ul> | <ul> <li>ES-17/16: Demonstrate<br/>understanding of text by using<br/>reasoning skills, including:</li> <li>skimming and scanning</li> <li>cause and effect</li> </ul> | <ol> <li>Identify a cause and an effect in text</li> <li>Identify a cause or effect in text</li> <li>Skim or scan text to locate specific information</li> </ol> |  |

3. Standard Two. Students write competently for a variety of purposes and audiences.

|   | Grades 5-6<br>English Language Arts  |  |   |  |
|---|--|--|---|--|
| Benchmarks  | Grade Level Expectations   | Extended Standards   | Complexity Levels   |  |
| ELA-2-M1: writing multi-<br>paragraph compositions<br>(150–200 words) that<br>clearly imply a central idea<br>with supporting details in a<br>logical, sequential order | <ul> <li>18. Write multiparagraph<br/>compositions on student-<br/>or teacher-selected topics<br/>organized with the<br/>following: <ul> <li>an established central<br/>idea</li> <li>important ideas or<br/>events stated in<br/>sequential or<br/>chronological order</li> <li>elaboration (e.g., fact,<br/>examples, specific<br/>details)</li> <li>transitional words and<br/>phrases that unify points<br/>and ideas</li> <li>an overall structure<br/>including an<br/>introduction, a<br/>body/middle, and a</li> </ul> </li> </ul> | <ul> <li>ES-18/17: Write a composition that is organized with:</li> <li>central idea</li> <li>organization patterns (e.g., logical, sequential, or chronological order)</li> <li>elaboration (e.g., facts, examples, and/or supporting details)</li> <li>Note that "write" may include drawing and dictating.</li> </ul> | <ol> <li>Given a topic, use "first,"<br/>"then" or "next," and "last" to<br/>sequence the events in<br/>writing a composition</li> <li>Given a topic, use "first" and<br/>"then" or "next" to write one<br/>or two sentences</li> <li>Given a topic, use "first" to<br/>write a sequence of two<br/>events</li> </ol> |  |

| ELA-2-M6: writing as a<br>response to texts and life<br>experiences (e.g., personal<br>and business letters) | <ul> <li>concluding paragraph<br/>that summarizes<br/>important ideas (ELA-2-<br/>M1)</li> <li>17. Write multiparagraph<br/>compositions on student-<br/>or teacher-selected topics<br/>organized with the<br/>following: <ul> <li>an established central<br/>idea</li> <li>organizational patterns<br/>(e.g.,<br/>comparison/contrast,<br/>order of importance,<br/>chronological order)<br/>appropriate to the topic</li> <li>elaboration (e.g., fact,<br/>examples, and/or<br/>specific details)</li> <li>transitional words and<br/>phrases that unify ideas<br/>and points</li> <li>an overall structure<br/>including an<br/>introduction, a<br/>body/middle, and a<br/>concluding paragraph<br/>that summarizes<br/>important ideas (ELA-2-<br/>M1)</li> </ul> </li> <li>25. Write for various purposes,<br/>including: <ul> <li>formal and informal<br/>letters that state a<br/>purpose, make requests,<br/>or give compliments</li> <li>evaluations of media,<br/>such as films,<br/>performances, or field<br/>trips</li> <li>explanations of stories<br/>and poems using<br/>retellings, examples, and<br/>text-based evidence<br/>(ELA-2-M6)</li> </ul> </li> <li>24. Write for various purposes,<br/>including: <ul> <li>business letters that<br/>include a heading, inside<br/>address, salutation,<br/>body, and signature</li> <li>evaluations, supported<br/>with facts and opinions,<br/>of newspaper/magazine<br/>articles and editorial<br/>cartoons</li> </ul> </li> </ul> | ES-25/24: Write for various<br>purposes, including:<br>• informal letter<br>• list<br>• evaluation of media<br>Note that "write" may include<br>drawing and dictating. | <ol> <li>Given a topic, evaluate a medium (e.g., film, performance, field trip)</li> <li>Given a topic, write an informal letter (e.g., thank you)</li> <li>Given a topic, write a list of two items</li> </ol> |
|--|---|--|---|
|--|---|--|---|

4. Standard Four. Students demonstrate competence in speaking and listening as tools for learning and communicating.

| Grades 5-6<br>English Language Arts  |   |  |  |
|--|---|--|--|
| Benchmarks   | English I<br>Grade Level Expectations   | Extended Standards   | Complexity Levels  |
| ELA-4-M2: giving and<br>following<br>directions/procedures   | <ul> <li>34. Follow procedures (e.g., read, question, write a response, form groups) from detailed oral instructions (ELA-4-M2)</li> <li>33. Follow procedures (e.g., read, question, write a response, form groups) from detailed oral instructions (ELA 4 M2)</li> </ul>  | ES-34/33: Follow multi-step<br>directions  | <ol> <li>Follow a three-step direction</li> <li>Follow an unfamiliar two-step direction</li> <li>Follow a familiar two-step direction</li> </ol>   |
| ELA-4-M4: speaking and<br>listening for a variety of<br>audiences (e.g., classroom,<br>real-life, workplace) and<br>purposes (e.g., awareness,<br>concentration, enjoyment,<br>information, problem solving) | <ul> <li>instructions (ELA-4-M2)</li> <li>38. Demonstrate active         <ul> <li>listening strategies (e.g., asking focused questions, responding to questions, making visual contact) (ELA-4-M4)</li> </ul> </li> <li>37. Demonstrate active         <ul> <li>listening strategies for various purposes, including:</li> <li>viewing a video to interpret the meaning of the story, to determine the speaker's/character's attitude using verbal and nonverbal cues, and to draw conclusions about the presentation</li> <li>summarizing the main points of a speaker's message, including supporting details and their significance (ELA-4-M4)</li> </ul> </li> </ul>  | ES-38/37: Demonstrate active<br>listening strategies                                     | <ol> <li>Respond with three or more<br/>words to a question about a<br/>multiple-sentence statement<br/>(e.g., large black dog)</li> <li>Respond with two words to a<br/>question about a multiple-<br/>sentence statement (e.g., large<br/>dog)</li> <li>Respond with one word to a<br/>question about a multiple-<br/>sentence statement (e.g., dog)</li> </ol>  |
| ELA-4-M6: participating in a<br>variety of roles in group<br>discussions (e.g., facilitator,<br>recorder)  | <ul> <li>41. Participate in group and panel discussions, including: <ul> <li>explaining the effectiveness and dynamics of group process</li> <li>applying agreed-upon rules for formal and informal discussions</li> <li>assuming a variety of roles (e.g., facilitator, recorder, leader, listener) (ELA-4-M6)</li> </ul> </li> <li>40. Participate in group and panel discussions, including: <ul> <li>explaining the effectiveness and dynamics of group process</li> <li>applying agreed-upon rules for formal and informal discussions, including:</li> <li>explaining the effectiveness and dynamics of group process</li> <li>applying agreed-upon rules for formal and informal discussions</li> <li>assuming a variety of roles (e.g., facilitator, recorder, leader, listener)</li> </ul> </li> </ul> | ES-41/40: Participate in a group<br>discussion<br>Will not be on the state<br>assessment | <ol> <li>Act as a facilitator in a group<br/>discussion (e.g., point to<br/>person who has the next turn<br/>to speak)</li> <li>Act as a time keeper in a group<br/>discussion (e.g., tell para to<br/>start clock, stop clock)</li> <li>Participate in a group<br/>discussion as a listener (e.g.,<br/>turn toward or make eye-<br/>contact with each speaker,<br/>encourage speaker with nod<br/>of head)</li> </ol> |

5. Standard Five. Students locate, select, and synthesize information from a variety of texts, media,

references, and technological sources to acquire and communicate knowledge.

| Grades 5-6<br>English Language Arts   |   |   |   |  |
|---|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended Standards  | Complexity Levels   |  |
| ELA-5-M6: identifying and<br>interpreting graphic<br>organizers (e.g., flowcharts,<br>timelines, tree diagrams) | <ul> <li>48. Interpret information from<br/>a variety of grade-<br/>appropriate sources,<br/>including timelines,<br/>charts, schedules, tables,<br/>diagrams, and maps<br/>(ELA-5-M6)</li> <li>48. Interpret information from<br/>a variety of graphic<br/>organizers, including<br/>timelines, charts,<br/>schedules, tables,<br/>diagrams, and maps in<br/>grade-appropriate<br/>sources (ELA-5-M6)</li> </ul> | ES-48/48: Locate information,<br>including:<br>• daily schedule<br>• calendar | <ol> <li>Respond to a question regarding<br/>information on a calendar</li> <li>Locate information on a calendar</li> <li>Identify a calendar from other<br/>similar items (e.g., a list, a<br/>diagram)</li> </ol> |  |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2347 (November 2008).

#### §327. Seventh-Eighth Grade Span

A. Focus. Extended standards for grades seven and eight continue to focus on reading, writing, and thinking skills. Students build upon previously learned reading strategies to encounter a wide range of genres. Students' writing becomes more developed. The purposes for writing also increase.

Seventh- and eighth-grade students use active listening strategies to follow instructions and carry out procedures or routines, as well as participate in group activities. At this grade span, students increase the amount and type of information they can access in electronic and print sources.

B. Standards

1. Standard One. Students read, comprehend, and respond to a range of materials, using a variety of strategies for different purposes.

| Grades 7-8<br>English Language Arts   |  |  |  |  |
|---|--|--|--|--|
| Benchmarks  | Grade Level Expectations   | Extended Standards   | Complexity Levels  |  |
| ELA-1-M1: using<br>knowledge of word meaning<br>and developing basic and<br>technical vocabulary using<br>various strategies (e.g.,<br>context clues, idioms,<br>affixes, etymology,<br>multiple-meaning words) | <ol> <li>Develop vocabulary using a variety of strategies, including:         <ul> <li>use of connotative and denotative meanings</li> <li>use of Greek, Latin, and Anglo-Saxon base words, roots, affixes, and word parts (ELA-1-M1)</li> </ul> </li> <li>Develop vocabulary using a variety of strategies, including:         <ul> <li>use of connotative and denotative meanings</li> </ul> </li> </ol> | ES-1/1: Determine the<br>meaning of base/root words<br>with affixes that indicate<br>inflected verbs and nouns,<br>i.e.:<br>• re-<br>• -er | <ol> <li>Given an inflected verb or noun,<br/>determine its meaning from a<br/>known root/base word (e.g.,<br/>reheat from heat; teacher from<br/>teach)</li> <li>Identify a second inflected verb or<br/>noun with the same affix</li> <li>Identify an inflected verb<br/>(paint/repaint) or an inflected<br/>noun (paint/painter)</li> </ol> |  |

| Grades 7-8<br>English Language Arts   |   |   |  |
|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended Standards  | Complexity Levels  |
| ELA-1-M2: interpreting<br>story elements (e.g., mood,<br>tone, style) and literary<br>devices (e.g., flashback,<br>metaphor, foreshadowing,<br>symbolism) within a<br>selection | <ol> <li>Explain story elements,<br/>including:         <ul> <li>the revelation of character<br/>motivation through<br/>thoughts, words, and<br/>actions</li> <li>plot sequence (e.g.,<br/>exposition, rising action,<br/>climax, falling action,<br/>resolution)</li> <li>conflicts (e.g., man vs.<br/>man, nature, society, self)<br/>and their effect on plot</li> <li>effects of first- and third-<br/>person points of view</li> <li>theme development (ELA-<br/>1-M2)</li> </ul> </li> <li>Interpret story elements,<br/>including:         <ul> <li>stated and implied themes</li> <li>development of character<br/>types (e.g., flat, round,<br/>dynamic, static)</li> <li>effectiveness of plot<br/>sequence and/or subplots</li> <li>the relationship of<br/>conflicts (e.g., man vs.<br/>man, nature, society, self)<br/>to plot</li> <li>difference in third-person<br/>limited and omniscient<br/>points of view</li> <li>how a theme is developed<br/>(ELA-1-M2)</li> </ul> </li> </ol> | ES-2/2: Identify story<br>elements, including:<br>• character<br>• character trait<br>• setting | <ol> <li>Identify charges in the setting within one or more stories</li> <li>Identify one setting in a story</li> <li>Identify the main character and one of his/her character traits</li> </ol> |

2. Standard Seven. Students apply reasoning and problem-solving skills to reading, writing, speaking, listening, viewing, and visually representing.

| Grades 7-8<br>English Language Arts   |  |  |  |
|---|--|--|--|
| Benchmarks  | Grade Level Expectations   | Extended Standards   | Complexity Levels  |
| ELA-7-M1: using<br>comprehension strategies<br>(e.g., summarizing,<br>recognizing literary devices,<br>paraphrasing) to analyze<br>oral, written, and visual<br>texts | <ul> <li>9. Demonstrate understanding of information in grade-appropriate texts using a variety of strategies, including:</li> <li>sequencing events and steps in a process</li> <li>summarizing and paraphrasing information</li> <li>identifying stated or implied main ideas and explaining how details support ideas</li> <li>comparing and contrasting literary elements and ideas</li> </ul> | <ul> <li>ES-9/9: Demonstrate<br/>understanding of information in<br/>grade appropriate texts,<br/>including:</li> <li>sequencing events</li> <li>summarizing</li> <li>identifying main idea</li> <li>predicting the outcome</li> </ul> | <ol> <li>Predict the outcome of text</li> <li>Identify the main idea of text</li> <li>Identify the sequence of events<br/>in text</li> </ol> |

| Grades 7-8  |  |  |   |
|---|--|--|---|
| Benchmarks  | English<br>Grade Level Expectations  | Language Arts<br>Extended Standards  | Complexity Levels   |
| ELA-2-M1: writing<br>multiparagraph compositions<br>(150–200 words) that clearly<br>imply a central idea with<br>supporting details in a logical,<br>sequential order | <ul> <li>Grade Level Expectations</li> <li>15. Write multiparagraph<br/>compositions on student- or<br/>teacher-selected topics<br/>organized with the<br/>following: <ul> <li>established central idea</li> <li>organizational patterns<br/>(e.g.,<br/>comparison/contrast,<br/>order of importance,<br/>chronological order)<br/>appropriate to the topic</li> <li>elaboration (e.g., fact,<br/>examples, and/or<br/>specific details)</li> <li>transitional words and<br/>phrases that unify ideas<br/>and points</li> <li>overall structure<br/>including an<br/>introduction, a<br/>body/middle, and a<br/>concluding paragraph<br/>that summarizes<br/>important ideas and<br/>details (ELA-2-M1)</li> </ul> </li> <li>15. Write complex,<br/>multiparagraph<br/>compositions on student- or<br/>teacher-selected topics<br/>organized with the<br/>following: <ul> <li>a clearly stated focus or<br/>central idea</li> <li>important ideas or events<br/>stated in a selected order</li> <li>organizational patterns<br/>(e.g.,<br/>comparison/contrast,<br/>order of importance,<br/>chronological order)<br/>appropriate to the topic</li> <li>elaboration (anecdotes,<br/>relevant facts, examples,<br/>and/or specific details)</li> <li>transitional words and<br/>phrases that unify ideas<br/>and points</li> <li>an overall structure (e.g.,<br/>introduction,<br/>body/middle, and<br/>concluding paragraph<br/>that summarizes<br/>important ideas and<br/>details) (ELA-2-M1)</li> </ul> </li> </ul> | <ul> <li>EXtended Standards</li> <li>ES-15/15: Write a composition that is organized with:</li> <li>established central idea</li> <li>organizational patterns (e.g., logical, sequential order, order of importance, chronological order) appropriate to the topic</li> <li>elaboration (e.g., facts, examples, and or supporting details)</li> <li>overall structure, including an introduction, a body/middle, and a conclusion</li> <li>Note that "write" may include drawing and dictating.</li> </ul> | <ol> <li>Given a topic, write a composition that expresses a central/main idea and is organized with a beginning, body/middle, and conclusion</li> <li>Given a topic, write sentences or phrases that express a main idea and some elaboration</li> <li>Given a topic, write related sentences or phrases that express chronological or sequential order</li> </ol> |

| Grades 7-8<br>English Language Arts  |   |  |  |
|--|---|--|--|
| Benchmarks   | Grade Level Expectations  | Extended Standards   | Complexity Levels  |
| ELA-2-M6: writing as a<br>response to texts and life<br>experiences (e.g., personal<br>and business letters) | <ul> <li>22. Write for various purposes, including:</li> <li>letters of complaint supported with complete and accurate information and reasons</li> <li>evaluations of media, such as television, radio, and the arts</li> <li>text-supported interpretations of elements of grade-appropriate stories, poems, plays, and novels</li> <li>applications, such as memberships and library cards (ELA-2-M6)</li> <li>22. Write for a wide variety of purposes, including:</li> <li>persuasive letters that include appropriate wording and tone and that state an opinion</li> <li>evaluations of advertisements, political cartoons, and speeches</li> <li>text-supported interpretations of elements of grade-appropriate stories, poems, plays, and novels</li> </ul> | <ul> <li>ES-22/22: Write for various purposes, including:</li> <li>informal letter</li> <li>list</li> <li>evaluations of media</li> <li>text-supported interpretations of stories, poems, plays, and novels</li> <li>applications</li> <li>Note that "write" may include drawing and dictating.</li> </ul> | <ol> <li>Write an application (e.g., for a library card)</li> <li>Write a letter/note to a friend/parent/teacher</li> <li>Write an evaluation of a medium (e.g., television, radio)</li> </ol> |

4. Standard Four. Students demonstrate competence in speaking and listening as tools for learning and communicating.

| Grades 7-8<br>English Language Arts   |  |   |   |
|---|--|---|---|
| Benchmarks  | Grade Level Expectations   | Extended Standards  | Complexity Levels   |
| ELA-4-M2: giving and<br>following<br>directions/procedures  | <ol> <li>Follow procedures (e.g.,<br/>read, question, write a<br/>response, form groups)<br/>from detailed oral<br/>instructions (ELA-4-<br/>M2)</li> <li>Follow procedures (e.g.,<br/>read, question, write a<br/>response, form groups)<br/>from detailed oral<br/>instructions (ELA-4-<br/>M2)</li> </ol> | ES-30/30: Follow instructions and<br>carry out simple procedures/routines   | <ol> <li>Follow a familiar four-step<br/>procedure/routine</li> <li>Follow instructions for an unfamiliar,<br/>simple procedure/routine</li> <li>Follow a familiar, simple procedure/<br/>routine (e.g., three-step recipe in<br/>Family/ Consumer Science)</li> </ol>  |
| ELA-4-M6: participating in a<br>variety of roles in group<br>discussions (e.g., facilitator,<br>recorder) | <ul> <li>38. Participate in group and panel discussions, including:</li> <li>explaining the effectiveness and dynamics of group process</li> <li>applying agreed-upon rules for formal and informal discussions</li> </ul>   | <ul> <li>ES-38/38: Participate in a group discussion, including:</li> <li>applying agreed-upon rules for formal discussions</li> <li>assuming a variety of roles (e.g., facilitator, time keeper, leader, listener)</li> <li>Will not be on the state assessment</li> </ul> | <ol> <li>Act as a leader in a group discussion<br/>(e.g., introduce the topic and keep<br/>participants on task)</li> <li>Act as a time keeper in a group<br/>discussion using a clock to watch the<br/>time (e.g., start the clock, stop the<br/>clock)</li> <li>Participate in a group discussion (e.g.,<br/>express opinions and/or concerns about<br/>the topic)</li> </ol> |

| <ul> <li>assuming a variety<br/>of roles (e.g.,<br/>facilitator, recorder,<br/>leader, listener)<br/>(ELA-4-M6)</li> <li>38. Participate in group and<br/>panel discussions,<br/>including:</li> </ul> |
|--|
| <ul> <li>explaining the effectiveness and dynamics of group process</li> <li>applying agreed-upon rules for formal and informal discussions</li> <li>assuming a variety of roles (e.g.,</li> </ul>     |
| facilitator, recorder,<br>leader, listener)<br>(ELA-4-M6)  |

5. Standard Five. Students locate, select, and synthesize information from a variety of texts, media,

references, and technological sources to acquire and communicate knowledge.

| Grades 7-8<br>English Language Arts   |  |  |   |
|---|--|--|---|
| Benchmarks  | Grade Level Expectations   | Extended Standards   | Complexity Levels   |
| ELA-5-M6: identifying and<br>interpreting graphic<br>organizers (e.g., flowcharts,<br>timelines, tree diagrams) | 46. Interpret information from<br>a variety of graphic<br>organizers including<br>timelines, charts,<br>schedules, tables,<br>diagrams, and maps in<br>grade-appropriate<br>sources (ELA-5-M6) | <ul><li>ES-46/46: Locate and use information, including:</li><li>daily schedule</li><li>calendar</li></ul> | <ol> <li>Locate given information in a calendar (e.g.,<br/>holidays, special events, birthdays, weather<br/>conditions)</li> <li>Recognize changes in daily schedule</li> <li>Refer to schedule for information about<br/>sequence of activities</li> </ol> |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2353 (November 2008).

#### §329. Ninth-Twelfth Grade Span

A. Focus. Extended standards for grades nine through twelve (only grades nine through eleven are assessed) focus on strengthening previously acquired reading, writing, and listening strategies and skills. At this level, students identify and analyze elements within and across a variety of texts. Students broaden comprehension of a range of texts. In this grade span, students increase their reasons for writing. In speaking and listening, students follow instructions for increasingly complex procedures and routines and continue to participate in group activities. Students demonstrate an increased skill in accessing and applying information found in electronic and print sources.

B. Standards

1. Standard One. Students read, comprehend, and respond to a range of materials, using a variety of strategies for different purposes.

| Grades 9-12<br>English Language Arts  |   |   |  |
|---|---|---|--|
| Benchmarks  | Grade-Level Expectations  | Extended Standards  | Complexity Levels  |
| ELA-1-H1: using knowledge<br>of word meaning and<br>extending basic and technical<br>vocabulary, employing a<br>variety of strategies (e.g.,<br>contexts, connotations and<br>denotations, word<br>derivations, relationships,<br>inferences) | <ol> <li>Extend basic and technical<br/>vocabulary using a variety<br/>of strategies, including:         <ul> <li>use of context clues</li> <li>use of knowledge of<br/>Greek and Latin roots<br/>and affixes</li> <li>use of denotative and<br/>connotative meanings</li> <li>tracing etymology</li> </ul> </li> </ol> | ES-1/1: Determine the meaning<br>of base/root words with affixes<br>that indicate negation and<br>comparative/superlative, i.e.:<br>• dis-<br>• -er<br>• -est | <ol> <li>Given a word that indicates negation or<br/>comparative/superlative, determine its<br/>meaning from its root/base</li> <li>Identify a second word with the same affix<br/>that indicates negation or comparative/<br/>superlative</li> <li>Identify a word that indicates negation or<br/>comparative/ superlative</li> </ol> |

| Grades 9-12<br>English Language Arts  |  |  |   |  |  |
|---|--|--|---|--|--|
| Benchmarks  | Grade-Level Expectations   | Extended Standards   | Complexity Levels   |  |  |
| ELA-1-H2: analyzing and<br>evaluating the effects of<br>complex elements and<br>complex literary devices<br>(e.g., irony, sarcasm,<br>ambiguity) on the meaning<br>and purpose of a selection | <ul> <li>(ELA-1-H1)</li> <li>1. Extend basic and technical vocabulary using a variety of strategies, including: <ul> <li>use of context clues</li> <li>use of knowledge of Greek and Latin roots and affixes</li> <li>use of denotative and connotative meanings</li> <li>tracing etymology (ELA-1-H1)</li> </ul> </li> <li>2. Identify and explain story elements, including: <ul> <li>the author's use of direct and indirect characterization</li> <li>the author's pacing of action and use of plot development, subplots, parallel episodes, and climax to impact the reader</li> <li>the revelation of character through dialect, dialogue, dramatic monologues, and soliloquies (ELA-1-H2)</li> </ul> </li> <li>2. Analyze the development of story elements, including: <ul> <li>characterization</li> <li>plot and subplot(s)</li> <li>theme</li> <li>mood/atmosphere (ELA-1-H2)</li> </ul> </li> </ul> | ES-2/2: Identify story elements,<br>including:<br>• character<br>• character trait<br>• setting<br>• main idea | <ul> <li>3. Identify the main idea in a selection</li> <li>2. Identify details/event/idea in a selection</li> <li>1. Describe the setting of a selection</li> </ul> |  |  |

2. Standard Seven. Students apply reasoning and problem-solving skills to reading, writing, speaking, listening, viewing, and visually representing.

| Grades 9-12<br>English Language Arts  |   |   |   |  |
|---|---|---|---|--|
| Benchmarks  | Grade-Level Expectations  | Extended Standards  | Complexity Levels   |  |
| ELA-7-H1: using<br>comprehension strategies<br>(e.g., synthesizing, critiquing)<br>to evaluate oral, written, and<br>visual texts | <ul> <li>11. Demonstrate<br/>understanding of<br/>information in grade-<br/>appropriate texts using a<br/>variety of strategies,<br/>including:</li> <li>summarizing and<br/>paraphrasing<br/>information and<br/>story elements</li> </ul> | <ul> <li>ES-11/11: Demonstrate<br/>understanding of information in<br/>texts, including:</li> <li>summarizing information</li> <li>comparing and contrasting<br/>literary elements and ideas<br/>within and among texts</li> <li>sequencing events or<br/>procedures</li> </ul> | <ol> <li>Compare or contrast literary elements (e.g., character, character traits, setting) or ideas either within or among texts</li> <li>Draw a conclusion from information in texts</li> <li>Make an inference from texts</li> </ol> |  |
|   | <ul> <li>comparing and<br/>contrasting<br/>information in texts,<br/>including televised</li> </ul>   | <ul><li>making inferences</li><li>drawing conclusions</li><li>making predictions about a</li></ul>  |   |  |

| Grades 9-12<br>English Language Arts   |   |   |  |  |
|--|---|---|--|--|
| Benchmarks   | Grade-Level Expectations  | Extended Standards  | Complexity Levels  |  |
|  | news, news<br>magazines,<br>documentaries, and<br>online information  | story   |  |  |
|  | <ul> <li>comparing and<br/>contrasting complex<br/>literary elements,<br/>devices, and ideas<br/>within and across<br/>texts</li> </ul>   |   |  |  |
|  | <ul> <li>examining the<br/>sequence of<br/>information and<br/>procedures in order<br/>to critique the logic<br/>or development of<br/>ideas in texts</li> </ul>                  |   |  |  |
|  | <ul> <li>making inferences<br/>and drawing<br/>conclusions</li> </ul>   |   |  |  |
|  | • making predictions<br>and generalizations<br>(ELA-7-H1)   |   |  |  |
|  | 11. Demonstrate<br>understanding of<br>information in grade-<br>appropriate texts using a<br>variety of reasoning<br>strategies, including:                                       |   |  |  |
|  | <ul> <li>summarizing and<br/>paraphrasing<br/>information and<br/>story elements</li> </ul>   |   |  |  |
|  | <ul> <li>comparing and<br/>contrasting<br/>information in<br/>various texts, (e.g.,<br/>televised news, news<br/>magazines,<br/>documentaries,<br/>online information)</li> </ul> |   |  |  |
|  | <ul> <li>comparing and<br/>contrasting complex<br/>literary elements,<br/>devices, and ideas<br/>within and across<br/>texts</li> </ul>   |   |  |  |
|  | • examining the sequence of information and procedures in order to critique the logic or development of ideas in texts  |   |  |  |
|  | <ul> <li>making inferences<br/>and drawing<br/>conclusions</li> </ul>   |   |  |  |
|  | <ul> <li>making predictions<br/>and generalizations<br/>(ELA-7-H1)</li> </ul>   |   |  |  |
| ELA-7-H4: using analytical<br>reasoning skills in a variety of<br>complex oral, written, and<br>visual texts | 14. Analyze information<br>within and across grade-<br>appropriate texts using<br>various reasoning skills,<br>including:   | ES-14/15: Demonstrate<br>understanding of texts by using<br>reasoning skills, including:<br>• skimming and scanning | <ol> <li>Differentiate fact from opinion in texts</li> <li>Identify an opinion in texts</li> <li>Locate a fact in texts</li> </ol> |  |

| Grades 9-12<br>English Language Arts |   |   |                   |  |  |
|--------------------------------------|---|---|-------------------|--|--|
| Benchmarks                           | Grade-Level Expectations  | Extended Standards  | Complexity Levels |  |  |
|                                      | <ul> <li>identifying cause-effect relationships</li> <li>raising questions</li> <li>reasoning inductively and deductively</li> <li>generating a theory or hypothesis</li> <li>distinguishing facts from opinions and probability (ELA-7-H4)</li> <li>15. Analyze information within and across grade-appropriate texts using various reasoning skills, including:</li> <li>identifying cause-effect relationships</li> <li>raising questions</li> <li>reasoning inductively and deductively</li> <li>generating a theory or hypothesis</li> </ul> | <ul> <li>generating a theory or hypothesis</li> <li>distinguishing fact from opinion</li> <li>cause and effect</li> </ul> |                   |  |  |

3. Standard Two. Students write competently for a variety of purposes and audiences.

| Grades 9-12<br>English Language Arts  |   |   |   |  |  |
|---|---|---|---|--|--|
| Benchmarks  | Grade-Level Expectations  | Extended Standards  | Complexity Levels   |  |  |
| ELA-2-H1: writing<br>compositions (250–300<br>words) that employ specific<br>organizational elements<br>(e.g., spatial order, order of<br>importance,<br>ascending/descending order,<br>chronological order) and<br>clearly imply a central idea<br>with supporting details in a<br>logical, sequential order | <ul> <li>16. Develop multiparagraph compositions organized with the following: <ul> <li>a clearly stated central idea or thesis statement</li> <li>a clear, overall structure that includes an introduction, a body, and an appropriate conclusion</li> <li>supporting paragraphs appropriate to the topic organized in a logical sequence (e.g., spatial order, order of importance, ascending/descending order, chronological order, parallel construction)</li> <li>transitional words and phrases that unify throughout (ELA-2-H1)</li> </ul> </li> <li>17. Develop multiparagraph</li> </ul> | <ul> <li>ES-16/17: Write a composition that is organized with:</li> <li>a clearly stated central idea</li> <li>a clear, overall structure that includes an introduction, a body with supporting details, and a conclusion</li> <li>organizational patterns (e.g., logical spatial order, order of importance, ascending/descending order, chronological order)</li> <li>transitional words and phrases that unify throughout</li> <li>Note that "write" may include drawing and dictating.</li> </ul> | <ol> <li>Write a composition with a clear<br/>introduction, a body with supporting<br/>details, and a conclusion</li> <li>Write a composition with a central idea and<br/>supporting details</li> <li>Write a composition that clearly states a<br/>central idea</li> </ol> |  |  |

| Grades 9-12<br>English Language Arts  |   |   |   |  |
|---|---|---|---|--|
| Benchmarks  | Grade-Level Expectations  | nglish Language Arts<br>Extended Standards  | Complexity Levels   |  |
| ELA-2-H6: writing as a<br>response to texts and life<br>experiences (e.g., technical<br>writing, résumés) | Grade-Level Expectations         compositions organized with the following:         • a clearly stated central idea/thesis statement         • a clear, overall structure that includes an introduction, a body, and an appropriate conclusion         • supporting paragraphs appropriate to the topic organized in a logical sequence (e.g., spatial order, order of importance, ascending/descending order, chronological order, parallel construction)         • transitional words and phrases that unify throughout (ELA-2-H1)         21. Write for various purposes, including:         • formal and business letters of complaint and requests for information         • letters to the editor         • job applications         • text-supported interpretations that connect life experiences to works of literature (ELA-2-H6)         24. Write for various purposes, including:         • formal and business letters of complaint and requests for information         • letters to the editor         • job applications         • text-supported interpretations that connect life experiences to works of literature (ELA-2-H6)         24. Write for various purposes, including:         • formal and business letters of complaint and requests for information         • letters to the editor         • job applications         • text supported interpretations that connect life experiences to works of literature (ELA-2-H6) | ES-21/24: Write for various<br>purposes, including:<br>informal letter<br>list<br>evaluation of media<br>text-supported interpretation<br>business letter<br>job application<br>Note that "write" may include<br>drawing and dictating. | 3. Write a business letter including addresses, date, two sentences or phrases around a central idea, and closing (e.g., letter of complaint)         2. Write a letter of request (e.g., to the principal)         1. Complete a job application |  |

4. Standard Four. Students demonstrate competence in speaking and listening as tools for learning and communicating.

| Grades 9-12  |   |  |   |  |  |  |
|--|---|--|---|--|--|--|
|  | English Language Arts   |  |   |  |  |  |
| Benchmarks<br>ELA-4-H2: giving and<br>following<br>directions/procedures                 | <ul> <li>Grade-Level Expectations</li> <li>29. Listen to oral instructions<br/>and presentations,<br/>speeches, discussions, and<br/>carry out procedures,<br/>including: <ul> <li>taking accurate notes</li> <li>writing summaries or<br/>responses</li> <li>forming groups (ELA-<br/>4-H2)</li> </ul> </li> <li>32. Listen to detailed oral<br/>instructions and<br/>presentations and carry out<br/>complex procedures,<br/>including: <ul> <li>taking accurate notes</li> <li>writing summaries or<br/>responses</li> <li>forming groups (ELA-</li> </ul> </li> </ul> | Extended Standards<br>ES-29/32: Follow instructions for<br>complex procedures/routines   | Complexity Levels 3. Follow detailed instructions for a complex procedure/routine (e.g., a safety drill) 2. Follow detailed instructions for an unfamiliar procedure/routine 1. Follow detailed instructions for a familiar procedure/routine   |  |  |  |
| ELA-4-H6: participating in a<br>variety of roles in group<br>discussion (e.g., mediator) | <ul> <li>4-H2)</li> <li>35. Participate in group and panel discussions, including: <ul> <li>identifying the strengths and talents of other participants</li> <li>acting as facilitator, recorder, leader, listener, or mediator</li> <li>evaluating the effectiveness of participant's performance (ELA-4-H6)</li> </ul> </li> <li>38. Participate in group and panel discussions, including: <ul> <li>identifying the strengths and talents of other participants</li> <li>acting as facilitator, recorder, leader, listener, or mediator</li> </ul> </li> </ul>         | <ul> <li>ES-35/38: Participate in a group discussion, including:</li> <li>acting as facilitator, time keeper, leader, listener, or mediator</li> <li>evaluating the effectiveness of participant's performance</li> <li>Will not be on the state assessment</li> </ul> | <ol> <li>Act as a facilitator in a group discussion<br/>(e.g., point to person who has the next<br/>turn to speak)</li> <li>Act as a time keeper in a group discussion<br/>(e.g., using a watch, tell each student<br/>when to start and stop)</li> <li>Participate in a group discussion as a<br/>listener (e.g., turning toward or making<br/>eye-contact with each speaker)</li> </ol> |  |  |  |

5. Standard Five. Students locate, select, and synthesize information from a variety of texts, media,

references, and technological sources to acquire and communicate knowledge.

| Grades 9-12<br>English Language Arts  |   |   |   |  |
|---|---|---|---|--|
| Benchmarks  | Grade-Level Expectations  | Extended Standards  | Complexity Levels   |  |
| ELA-5-H6: analyzing and<br>synthesizing graphic<br>organizers (e.g.,<br>organizational charts, concept<br>maps, comparative tables) | <ul> <li>43. Analyze information found<br/>in a variety of complex<br/>graphic organizers,<br/>including detailed maps,<br/>comparative charts,<br/>extended tables, graphs,<br/>diagrams, cutaways,<br/>overlays, and sidebars to<br/>determine usefulness for<br/>research<br/>(ELA-5-H6)</li> <li>46. Analyze information found<br/>in complex graphic<br/>organizers, including<br/>detailed maps,<br/>comparative charts,<br/>extended tables, graphs,<br/>diagrams, cutaways,<br/>overlays, and sidebars to<br/>determine usefulness for<br/>research (ELA-5-H6)</li> </ul> | ES-43/46: Locate and use:<br>• daily schedule<br>• calendar<br>• timeline | <ol> <li>Choose appropriate graphic organizer<br/>(daily schedule, calendar, or timeline)<br/>to locate information</li> <li>Respond to a question regarding<br/>information found on a timeline</li> <li>Locate specified information on a<br/>timeline</li> </ol> |  |

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#### Chapter 5. Mathematics Subchapter A. General

#### §501. Overview

A. GLEs are explicit recommendations for what students should know and be able to do as a result of each level of schooling from prekindergarten through grade 12. This degree of specificity is made with the expectation that all students in Louisiana have access to a high-quality instructional program in mathematics. Instructional programs must provide all students with a solid foundation in mathematics.

B. Extended Standards define what schools and teachers need to focus on in each year of instruction for students with significant cognitive disabilities.

C. GLEs appropriate for this population are extended to capture the essence of the GLEs students with significant cognitive disabilities must know and be able to do. Three levels of complexity provide students of varying abilities instructional access to grade-level academic content. Mastery of an ES is generally indicated by a student performing at level 3.

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#### **§503.** Organizational Principles

A. There are six mathematics strands:

- 1. number and Number Relations;
- 2. algebra;
- 3. geometry;
- 4. measurement;
- 5. data analysis, probability, and discrete math; and
- 6. Patterns, Relations, and Functions.

B. GLEs, linked across the grade span and appropriate for academic instruction for students with significant cognitive disabilities, are the basis of the extended standards.

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### §505. Definitions

Combinations—sets containing a certain number of objects selected from another set. The combinations of three items from the set  $\{a, b, c, d\}$  are:  $\{a, b, c, \}$ ,  $\{a, b, d\}$ ,  $\{a, c, d\}$ ,  $\{b, c, d\}$ .  $\{a, b, c\}$  and  $\{b, a, c\}$  are considered to be the same set.

*Computational Fluency*—the level of skill reached when a person is able to execute an algorithm or procedure efficiently and correctly.

*Coordinate Systems*—systems used to locate points using lines or points.

*Expanded Form*—the form of a number written as a sum to show place value. For example, the expanded form of 367 is 300 + 60 + 7.

*Independent Events*—events that have no influence on each other. For example, flipping "tails" with a coin and rolling a four with a die are independent events.

*Manipulatives*—concrete, physical objects used to help illustrate mathematical concepts.

*Mental Math*—computations and estimations performed without the aid of paper and pencil.

*Model*—simulation of a real object that has explanatory power but that typically differs in size, scale, and/or detail; examples include plan, scheme, structure, or mathematical equation.

*Mutually Exclusive Events*—two or more events, each of which precludes all the others. For example, the people voting in a presidential election and the people who are celebrating their fifteenth birthday on that election day are mutually exclusive events.

*Outcomes*—results that are possible from an experiment or simulation. For example, the possible outcomes of rolling a six-sided number cube are rolls of 1, 2, 3, 4, 5, and 6.

*Permutations*—the ordered arrangements of the elements of a set. For example, the permutations of the list {A, B, C} are (1) {A, B,C}, (2) {A, C, B}, (3) {B, A, C}, (4) {B, C, A}, (5) {C, A, B}, and (6) {C, B, A}.

*Pictograph*—a visual representation of statistical data that uses pictures to indicate value or quantity.

Picture Graph—see pictograph.

Polynomial Expression—a mathematical expression that is the sum of terms, each of which is the product of a constant and a non-negative power of a variable or variables. For example, the expression  $5x^7 + 11x^2 + 7x + (-3)$  is a

### polynomial expression.

*Precision*—the degree of specificity to which a measurement/value/quantity is determined. For example, "The measurement is precise to the nearest millimeter."

*Probability*—a number between 0 and 1, inclusive, which indicates the likelihood of an event occurring. For example, the probability of rolling a 1 on a fair, six-sided number cube is 1/6.

*Range*—the absolute difference between the greatest and least value in a set of data. For example, the range of the data set  $\{7, 8, 12, 17, 23\}$  is 16 (23-7).

*Rational Number*—any number that can be written as a fraction in which both the numerator is an integer and the denominator is a natural number. For example, 3/7 is a rational number since it can be written as a fraction.

*Scatter Plot*—a two-dimensional graph of a collection of points.

*Standard Form*—the form in which numbers are traditionally written. For example, 367 is in standard form.

Symbolic Representation—a representation that uses symbols to model a situation or event. For example, the circumference of a circle is found by multiplying the diameter by pi. The symbolic representation that models this calculation is  $C = \pi d$ .

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#### Subchapter B. Standards/Benchmarks/GLEs/Extended Standards/Complexity Levels

NOTE: Codes identify standards, benchmarks, and grade clusters from the *Louisiana Mathematics Content Standards* (See Table 2). A GLE and its extended standard may apply to more than one benchmark; as a result, a GLE may have more than one code that also applies to the extended standards.

#### §515. Benchmark Codes, GLE Numbering, and Extended Standards

A. Benchmark Codes. Benchmark codes have three parts.

1. The first part in the benchmark code refers to the strand (e.g., Number and Number Relations).

2. The second part refers to the benchmark number.

3. The third part refers to the grade cluster (i.e., E, M, H).

| Table 2. Explanation of Benchmark Codes   |                                      |  |  |
|---|--------------------------------------|--|--|
| Code Explanation                          |                                      |  |  |
| Number and Number Relations, Benchmark 1, |                                      |  |  |
| N-1-E                                     | Elementary                           |  |  |
| G-5-M                                     | Geometry, Benchmark 5, Middle School |  |  |
| A-3-H                                     | Algebra, Benchmark 3, High School    |  |  |

B. Grade-level expectations are numbered consecutively in each grade level in a grade span and grouped by strand in the following order:

N-number and number relations;

A—algebra;

M-measurement;

G—geometry;

D—data analysis, probability, discrete math;

P-patterns, relations, and functions.

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#### §517. Extended Standards

A. Extended standards are numbered using the GLE numbers from each related GLE in the grade span.

B. Extended Standard Numbering. ES indicates an extended standard, which is a further delineation of the GLEs. Extended standards refer to the specific GLEs that are extended, one from each grade in the grade span. For example: In the benchmark coded N-9-E, GLE number 8 is from grade level 3; it is about solving real-life situations/problems. In that same benchmark, GLE number 14 is from grade level 4; it is also about solving real-life situations/problems. The extended standard, therefore, is coded ES-8/14 and refers to GLE 8 from grade 3 and GLE 14 from grade 4. (Refer to the following sample and key.)

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### §519. Complexity Levels

A. Three complexity levels (CLs) are described for each extended standard. CLs are coded from three (most complex) to one (least complex). CLs provide students of varying abilities instructional access to grade-level academic content. Mastery of an extended standard is generally indicated by a student performing at level 3.

B. Each GLE grade-span list opens with concise information about the emphases of that grade span. The emphases at each span and their careful articulation lead to growth in students' abilities to learn and apply mathematics in their jobs, vocational and personal lives.

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| Sample Page and Key for Mathematics   |   |  |   |  |
|---|---|--|---|--|
|   | Number and Number Relations: In problem-solving investigations, students demonstrate an understanding of the real number system and communicate the relationships within that system using a variety of techniques and tools.   |  |   |  |
| Benchmarks  | Grade-Level Expectations  | Extended Standards   | Complexity Levels   |  |
| N-9-E: demonstrating the<br>connection of number and<br>number relations to the other<br>strands and to real-life<br>situations | <ol> <li>Recognize, select, connect, and use operations, operational words, and symbols (i.e., +, -, x, ÷) to solve real-life situations (N-5-E) (N-6-E) (N-9-E)</li> <li>Solve real-life problems, including those in which some information is not given (N-9-E)</li> </ol> | ES-8/14: Add and subtract to solve<br>real-life situations | <ol> <li>Solve real-world problems<br/>using addition or<br/>subtraction</li> <li>Identify simple addition<br/>and subtraction concepts<br/>within daily-living<br/>problems</li> <li>Count to solve simple<br/>problems</li> </ol> |  |

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#### §521. Third-Fourth Grade Span

A. Focus

1. Grade 3 and grade 4 students, including those with significant cognitive disabilities, work with concrete models of numbers to help them recognize and identify numbers to a specific place value. Activities with number concepts in this grade span also provide work with number comparisons, concepts of money, and simple addition and subtraction in real-life problems.

2. In algebra, grade 3 and grade 4 students work with objects or pictures as representations of problems. They

work with measurement, which encompasses concepts of length, recognition and application of measurement units or tools used in daily-living activities, and identification of time. In geometry, the students work with two-dimensional shapes and concepts of position and direction.

3. Grade 3 and grade 4 students work with data to identify events and to predict outcomes. In pattern work, students are introduced to patterns, as well as asked to extend simple patterns.

B. Strands

1. Number and Number Relations. In problem-solving investigations, students demonstrate an understanding of the real number system and communicate the relationships with that system using a variety of techniques and tools.

| Grades 3-4<br>Mathematics   |  |  |   |  |  |  |
|---|--|--|---|--|--|--|
| Benchmarks  | Benchmarks Grade Level Expectations Extended Standards Complexity Levels   |  |   |  |  |  |
| N-1-E: constructing number meaning<br>and demonstrating that a number can<br>be expressed in many different forms<br>(e.g., standard notation, number words,<br>number lines, geometrical<br>representation, fractions, and decimals) | <ol> <li>Model, read, and write place<br/>value in word, standard,<br/>and expanded form for<br/>numbers through 9999 (N-<br/>1-E)</li> <li>Read and write place value in<br/>word, standard, and<br/>expanded form through<br/>1,000,000 (N-1-E)</li> </ol>   | ES-1/1: Read and write<br>place value in word and<br>standard form | <ol> <li>Read and/or write numbers to<br/>a specific place value</li> <li>Identify numbers to a specific<br/>place value</li> <li>Count objects to a given<br/>number</li> </ol>  |  |  |  |
|   | <ol> <li>Read, write, compare, and<br/>order whole numbers<br/>through 9999 using<br/>symbols (i.e., &lt;, =, &gt;) and<br/>models (N-1-E) (N-3-E)</li> <li>Read, write, compare, and<br/>order whole numbers using<br/>place value concepts,<br/>standard notation, and<br/>models through 1,000,000<br/>(N-1-E) (N-3-E) (A-1-E)</li> </ol> | ES-2/2: Read, write,<br>compare, and order whole<br>numbers        | <ol> <li>Order sets of objects with "less<br/>than,"<br/>"more than," "most," and/or<br/>"least"</li> <li>Identify a set of objects with<br/>"more"</li> <li>Show that equal means "the<br/>same as"</li> </ol>             |  |  |  |
| N-9-E: demonstrating the connection<br>of number and number relations to the<br>other strands and to real-life situations   | <ol> <li>Recognize, select, connect,<br/>and use operations,<br/>operational words, and<br/>symbols (i.e., +, -, x, ÷) to<br/>solve real-life situations (N-<br/>5-E) (N-6-E) (N-9-E)</li> <li>Solve real-life problems,<br/>including those in which<br/>some information is not<br/>given (N-9-E)</li> </ol>                               | ES-8/14: Add and subtract<br>to solve real-life situations         | <ol> <li>Solve real-world problems<br/>using addition or subtraction</li> <li>Identify simple addition and<br/>subtraction concepts within<br/>daily-living problems</li> <li>Count to solve simple<br/>problems</li> </ol> |  |  |  |

| Grades 3-4<br>Mathematics   |   |   |   |  |
|---|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended Standards                              | Complexity Levels   |  |
| N-6-E: applying a knowledge of basic<br>math facts and arithmetic operations to<br>real-life situations | <ol> <li>Calculate the value of a combination of bills and coins and make change up to \$5 (N-6-E) (M-1-E) (M-5-E)</li> <li>Count money, determine change, and solve simple word problems involving money amounts using decimal notation (N-6-E) (N-9-E) (M-1-E) (M-5-E)</li> </ol> | ES-10/12: Identify and use<br>concepts of money | <ol> <li>Calculate the amount of money<br/>for a purchase or activity</li> <li>Sort and/or identify coins and<br/>dollars for a purpose</li> <li>Identify the exchange of<br/>money to make a purchase</li> </ol> |  |

2. Algebra. In problem solving investigations, students demonstrate an understanding of concepts and processes that allows them to analyze, represent, and

describe relationships among variable quantities and to apply algebraic methods to real-world situations.

| Grades 3-4<br>Mathematics   |  |  |   |  |
|---|--|--|---|--|
| Benchmarks  | Grade Level Expectations   | Extended Standards   | Complexity Levels   |  |
| A-2-E: modeling and developing<br>strategies for solving equations and<br>inequalities<br>A-1-E: demonstrating a conceptual<br>understanding of variables,<br>expressions, equations, and<br>inequalities (e.g., use letters or boxes<br>to represent values; understand =, $\neq$ ,<br><, and > symbols) | <ul> <li>18. Use letters as variables in<br/>mathematical statements that<br/>represent real-life problems<br/>(e.g., 2 x n = 8) (A-2-E)</li> <li>15. Write number sentences or<br/>formulas containing a<br/>variable to represent real-<br/>life problems (A-1-E)</li> </ul> | ES-18/15: Model<br>situations using pictures,<br>objects, or letters | <ol> <li>Use visual representations or<br/>objects to represent a<br/>problem</li> <li>Identify a picture sequence<br/>that completes a routine task</li> <li>Select pictures or symbols<br/>that show a pattern</li> </ol> |  |

3. Measurement. In problem-solving investigations, students demonstrate an understanding of the concepts, processes, and real-life applications of measurement.

| Grades 3-4<br>Mathematics   |   |   |  |
|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended Standards                      | Complexity Levels  |
| M-1-E: applying (measure or solve<br>measurement problem) the concepts<br>of length (inches, feet, yards, miles,<br>millimeters, centimeters, decimeters,<br>meters, kilometers), area, volume,<br>capacity (cups, liquid pints and<br>quarts, gallons, milliliters, liters),<br>weight (ounces, pounds, tons, grams,<br>kilograms), mass, time (seconds,<br>minutes, hours, days, weeks, months,<br>years), money, and temperature<br>(Celsius and Fahrenheit) to real-<br>world experiences | <ul> <li>19. Measure length to the nearest yard, meter, and half-inch (M-1-E)</li> <li>20. Measure length to the nearest quarter-inch and mm (M-2-E) (M-1-E)</li> </ul> | ES-19/20: Measure<br>lengths of objects | <ol> <li>Measure lengths of objects</li> <li>Distinguish concept of<br/>long/short</li> <li>Select objects of the same<br/>length</li> </ol> |

|   | Grades 3-4<br>Mathematics   |  |  |  |
|---|---|--|--|--|
| Benchmarks  | Grade Level Expectations  | Extended Standards   | Complexity Levels  |  |
| M-2-E: selecting and using<br>appropriate standard and non-<br>standard units of measure (e.g.,<br>paper clips and Cuisenaire rods) and<br>tools for measuring length, area,<br>capacity, weight/mass, and time for a<br>given situation by considering the<br>purpose and precision required for<br>the task | <ul> <li>25. Select and use the appropriate standard units of measure, abbreviations, and tools to measure length and perimeter (i.e., in., cm, ft., yd., m), area (square inch, square centimeter), capacity (i.e., cup, pint, quart, gallon, liter), and weight/mass (i.e., oz., lb., g, kg, ton) (M-2-E)</li> <li>22. Select and use the appropriate standard units of measure, abbreviations, and tools to measure length and perimeter (i.e., in., cm, ft., yd., mile, m, km), area (i.e., square inch, square foot, square centimeter), capacity (i.e., fl. oz., cup, pt., qt., gal., 1, ml), weight/mass (i.e., oz., lb., g, kg, ton), and volume (i.e., cubic cm, cubic in.) (M-2-E) (M-1-E)</li> </ul> | ES-25/22: Select and<br>use appropriate<br>standard units of<br>measure and<br>measurement tools | <ol> <li>Select appropriate<br/>measurement units and/or<br/>tools for a given situation</li> <li>Use measurement tools for<br/>a specific activity</li> <li>Identify basic measurement<br/>tools</li> </ol> |  |
| M-5-E: demonstrating the<br>connection of measurement to the<br>other strands and to real-life<br>situations  | <ul> <li>24. Find elapsed time involving hours and minutes, without regrouping, and tell time to the nearest minute (M-1-E) (M-5-E)</li> <li>23. Set up, solve, and interpret elapsed time problems (M-2-E) (M-5-E)</li> </ul>  | ES-24/23: Tell time  | <ol> <li>Tell time</li> <li>Use a clock to match times<br/>with activities (e.g.,<br/>9:00—music, 12:00—<br/>lunch)</li> <li>Associate activities with<br/>various times of day</li> </ol>                   |  |

4. Geometry. In problem-solving investigations, students demonstrate an understanding

of geometric

concepts and applications involving one-, two-, and threedimensional geometry, and justify their findings.

| Grades 3-4<br>Mathematics  |  |   |  |  |
|--|--|---|--|--|
| Benchmarks   | Grade Level Expectations   | Extended Standards  | Complexity Levels  |  |
| G-3-E: making predictions regarding<br>combinations, subdivisions, and<br>transformations (slides, flips, turns) of<br>simple plane geometric shapes                     | <ul> <li>32. Recognize and execute specified flips, turns, and slides of geometric figures using manipulatives and correct terminology (including clockwise and counterclockwise) (G-3-E)</li> <li>30. Make and test predictions regarding transformations (i.e., slides, flips, turns) of plane geometric shapes (G-3-E)</li> </ul>   | ES-32/30: Recognize<br>and apply positional<br>concepts   | <ol> <li>Recognize and apply<br/>positional concepts (e.g.,<br/>front, behind)</li> <li>Follow simple spatial<br/>directions (e.g., left,<br/>right, up, down)</li> <li>Identify simple directional<br/>concepts (e.g., up, down)</li> </ol> |  |
| G-2-E: identifying, describing,<br>comparing, constructing, and<br>classifying two-dimensional and<br>three-dimensional geometric shapes<br>using a variety of materials | <ul> <li>29. Classify and describe 2- and 3-<br/>dimensional objects<br/>according to given attributes<br/>(triangle vs. quadrilateral,<br/>parallelogram vs. prism) (G-<br/>2-E) (G-1-E) (G-4-E)</li> <li>29. Identify, describe the<br/>properties of, and draw<br/>circles and polygons (triangle,<br/>quadrilateral, parallelogram,<br/>trapezoid, rectangle, square,<br/>rhombus, pentagon, hexagon,<br/>octagon, and decagon)<br/>(G-2-E)</li> </ul> | ES-29/29: Construct and<br>identify simple<br>geometric shapes and<br>classify according to<br>properties | <ol> <li>Construct simple two-<br/>dimensional shapes</li> <li>Sort two-dimensional<br/>shapes and/or objects<br/>with common and/or<br/>different attributes</li> <li>Identify two-dimensional<br/>shapes</li> </ol>                        |  |

5. Data Analysis, Probability, and Discrete Math. In problem solving investigations, students discover trends, formulate conjectures regarding cause-and-effect relationships, and demonstrate critical-thinking skills in order to make informed decisions.

| Grades 3-4<br>Mathematics   |  |  |  |  |
|---|--|--|--|--|
| Benchmarks  | Grade Level Expectations   | Extended Standards   | Complexity Levels  |  |
| D-5-E: predicting outcomes based on<br>probability (e.g., make predictions of<br>same chance, more likely, or less<br>likely; determine fair and unfair<br>games) | <ul> <li>44. Discuss chance situations in terms of certain/impossible and equally likely (D-5-E)</li> <li>40. Determine the total number of possible outcomes for a given experiment using lists, tables, and tree diagrams (e.g., spinning a spinner, tossing 2 coins) (D-4-E) (D-5-E)</li> </ul> | ES-44/40: Identify<br>events and make<br>predictions about<br>outcomes | <ol> <li>Make predictions about<br/>outcomes of daily<br/>events</li> <li>Identify events as<br/>possible/impossible or<br/>likely/unlikely</li> <li>Identify the next event in<br/>a routine</li> </ol> |  |

#### 6. Patterns, Relations, and Functions. In probleminvestigations,

solving

students demonstrate understanding of patterns, relations, and functions that represent and explain real-world situations.

| Grades 3-4<br>Mathematics   |   |   |   |
|---|---|---|---|
| Benchmarks  | Grade Level Expectations  | Extended Standards  | Complexity Levels   |
| P-1-E: recognizing, describing,<br>extending, and creating a wide<br>variety of numerical (e.g., skip<br>counting of whole numbers),<br>geometrical, and statistical patterns | <ul> <li>47. Find patterns to complete tables, state the rule governing the shift between successive terms, and continue the pattern (including growing patterns) (P-1-E) (P-2-E)</li> <li>43. Identify missing elements in a number pattern (P-1-E)</li> </ul> | ES-47/43: Identify and<br>extend patterns in real-<br>life situations | <ol> <li>3. Extend a simple<br/>pattern</li> <li>2. Identify a simple<br/>pattern</li> <li>1. Match a simple<br/>pattern</li> </ol> |

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#### Fifth-Sixth Grade Span **§523.**

A. Focus

1. Number and number-relations work at grades 5 and 6 introduces fractions and decimals (i.e., through the study of money). Students continue to work with whole numbers by comparing them and demonstrating addition and subtraction skills. Students also compare fractions. In addition, students are introduced to basic estimation strategies.

2. By grades 5 and 6, students measure using the U.S. system and recognize models of measurement. They compare and sort items based on weight, length, temperature, time, or capacity. In geometry, the study of shapes now includes recognition of three-dimensional shapes. Students also find locations on maps or grids and paths between locations.

3. Students in grades 5 and 6 work with graphs, tables, and charts in the data strand. The study of algebra in grades 5 and 6 involves students in a continued study of modeling situations and mathematical problems with objects or pictures. Students also further their understanding of pattern concepts. Students with significant cognitive disabilities access much of the same information and work on many skills through the complexity levels.

### B. Strands

1. Number and Number Relations. In problem-solving investigations, students demonstrate an understanding of the real number system and communicate the relationships within that system using a variety of techniques and tools.

| Grades 5-6<br>Mathematics     |                                     |                             |   |
|-------------------------------|-------------------------------------|-----------------------------|---|
| Benchmarks                    | Grade Level Expectations            | Extended Standards          | Complexity Levels   |
| N-1-M: demonstrating that a   | 2. Recognize, explain, and compute  | ES-2/4: Recognize fractions | 3. Identify the fraction associated                       |
| rational number can be        | equivalent fractions for common     | _                           | with a given model  |
| expressed in many forms, and  | fractions (N-1-M) (N-3-M)           |                             | 2. Match geometric models of                              |
| selecting an appropriate form | 4. Recognize and compute equivalent |                             | fractions with real-life models of                        |
| for a given situation (e.g.,  | representations of fractions and    |                             | fractions (e.g., $\frac{1}{2}$ apple equals $\frac{1}{2}$ |
| fractions, decimals, and      | decimals (i.e., halves, thirds,     |                             | circle)   |
| percents)                     | fourths, fifths, eighths, tenths,   |                             | 1. Identify the number of parts an                        |
|                               | hundredths) (N-1-M) (N-3-M)         |                             | object is divided into                                    |

|  | Grades 5-6<br>Mathematics   |  |   |  |  |
|--|---|--|---|--|--|
| Benchmarks   | Grade Level Expectations  | Extended Standards                                     | Complexity Levels   |  |  |
| N-5-M: applying an<br>understanding of rational<br>numbers and arithmetic<br>operations to real-life situations  | <ul> <li>8. Use the whole number system (e.g., computational fluency, place value, etc.) to solve problems in real-life and other content areas (N-5-M)</li> <li>9. Add and subtract fractions and decimals in real-life situations (N-5-M)</li> </ul>  | ES-8/9: Add and subtract<br>numbers                    | <ol> <li>Solve real-life problems using<br/>addition or subtraction</li> <li>Identify simple addition and<br/>subtraction concepts found in real<br/>life</li> <li>Count to solve simple problems</li> </ol>        |  |  |
| N-2-M: demonstrating number<br>sense and estimation skills to<br>describe, order, and compare<br>rational numbers (e.g.,<br>magnitude, integers, fractions,<br>decimals, and percents) | <ul> <li>4. Compare positive fractions using number sense, symbols (i.e., &lt;, =, &gt;), and number lines (N-2-M)</li> <li>6. Compare positive fractions, decimals, and positive and negative integers using symbols (i.e., &lt;, =, &gt;) and number lines (N-2-M)</li> </ul>   | ES-4/6: Compare and order<br>numbers or fractions      | <ol> <li>Order using "less than," " more<br/>than," "most," and/or "least"</li> <li>Identify a set of objects with<br/>"more"</li> <li>Show that equal means "the same<br/>as"</li> </ol>                           |  |  |
| N-3-M: reading, writing,<br>representing, and using rational<br>numbers in a variety of forms<br>(e.g., integers, mixed numbers,<br>and improper fractions)                            | <ol> <li>Read, explain, and write a<br/>numerical representation for<br/>positive improper fractions,<br/>mixed numbers, and decimals<br/>from a pictorial representation<br/>and vice versa (N-3-M)</li> <li>Read and write numerals and words<br/>for decimals through ten-<br/>thousandths (N-3-M)</li> </ol>  | ES-5/7: Read, write, and<br>use decimals (e.g., money) | <ol> <li>Determine a specific amount of<br/>bills or coins for a purchase</li> <li>Identify and write/state money<br/>amounts</li> <li>Sort and/or identify coins and<br/>dollars</li> </ol>                        |  |  |
| N-6-M: constructing, using, and<br>explaining procedures to<br>compute and estimate with<br>rational numbers employing<br>mental math strategies                                       | <ul> <li>9. Use mental math and estimation strategies to predict the results of computations (i.e., whole numbers, addition and subtraction of fractions) and to test the reasonableness of solutions (N-6-M) (N-2-M)</li> <li>10. Use and explain estimation strategies to predict computational results with positive fractions and decimals (N-6-M)</li> </ul> | ES-9/10: Use basic<br>estimation strategies            | <ol> <li>Determine if a given number is<br/>enough or not enough for a given<br/>situation</li> <li>Use "next dollar" strategy to make<br/>a purchase</li> <li>Identify a set of objects with<br/>"more"</li> </ol> |  |  |

2. Algebra. In problem-solving investigations, students demonstrate an understanding of concepts and processes that allows them to analyze, represent, and

describe relationships among variable quantities and to apply algebraic methods to real-world situations.

| Grades 5-6<br>Mathematics  |   |  |   |
|--|---|--|---|
| Benchmarks   | Grade Level Expectations  | Extended Standards   | Complexity Levels   |
| A-1-M: demonstrating a<br>conceptual understanding of<br>variables, expressions,<br>equations, and inequalities<br>(e.g., symbolically represent<br>real-world problems as linear<br>terms, equations, or<br>inequalities) | <ol> <li>Write a number sentence from a given physical model of an equation (e.g., balance scale) (A-2-M) (A-1-M)</li> <li>Match algebraic equations and expressions with verbal statements and vice versa (A-1-M) (A-3-M) (A-5-M) (P-2-M)</li> </ol> | ES-13/15: Model situations<br>using pictures, objects, or<br>letters | <ol> <li>Use visual representations or<br/>objects to model a problem or<br/>situation</li> <li>Match visual representations or<br/>objects to a given problem or<br/>situation</li> <li>Identify a picture sequence that<br/>completes a routine task</li> </ol> |

3. Measurement. In problem-solving investigations, students demonstrate an understanding of the concepts, processes, and real-life applications of measurement.

| Grades 5-6<br>Mathematics  |   |  |  |
|--|---|--|--|
| Benchmarks   | Grade Level Expectations  | Extended Standards   | Complexity Levels  |
| M-1-M: applying the concepts<br>of length, area, surface area,<br>volume, capacity, weight, mass,<br>money, time, temperature, and<br>rate to real-world experiences | <ol> <li>Model, measure, and use the<br/>names of all common units in the<br/>U.S. and metric systems (M-1-<br/>M)</li> <li>Calculate, interpret, and compare<br/>rates such as \$/lb., mpg, and<br/>mph (M-1-M) (A-5-M)</li> </ol> | ES-15/20: Apply<br>measurement in real-life<br>situations using the U.S.<br>system | <ol> <li>Measure in daily-living activities</li> <li>Match models of measurement</li> <li>Select objects of similar<br/>measurement</li> </ol> |

| Grades 5-6<br>Mathematics  |  |   |   |
|--|--|---|---|
| Benchmarks   | Grade Level Expectations   | Extended Standards  | Complexity Levels   |
| M-2-M: demonstrating an<br>intuitive sense of measurement<br>(e.g., estimating and<br>determining reasonableness of<br>measures) | <ol> <li>Compare the relative sizes of<br/>common units for time,<br/>temperature, weight, mass, and<br/>length in real-life situations (M-<br/>2-M) (M-4-M)</li> <li>Demonstrate an intuitive sense of<br/>relative sizes of common units<br/>for length and area of familiar<br/>objects in real-life problems<br/>(e.g., estimate the area of a<br/>desktop in square feet, the<br/>average adult is between 1.5<br/>and 2 meters tall) (M-2-M) (G-<br/>1-M)</li> </ol> | ES-19/21: Compare and<br>order sizes of items in real-<br>life situations | <ol> <li>Order a minimum of three items<br/>according to weight, capacity,<br/>length, temperature, or time</li> <li>Sort items according to weight,<br/>capacity, length, temperature,<br/>and/or time</li> <li>Sort items according to one of the<br/>following: more/less, long/short,<br/>heavy/light, early/late, day/night,<br/>hot/cold</li> </ol> |

4. Geometry. In problem-solving investigations, students demonstrate an understanding of geometric

concepts and applications involving one-, two-, and threedimensional geometry, and justify their findings.

| Grades 5-6<br>Mathematics  |   |  |   |  |
|--|---|--|---|--|
| Benchmarks   | Grade Level Expectations  | Extended Standards   | Complexity Levels   |  |
| G-2-M: identifying, describing,<br>comparing, constructing, and<br>classifying geometric figures<br>and concepts   | <ul> <li>24. Use mathematical terms to classify<br/>and describe the properties of 2-<br/>dimensional shapes, including<br/>circles, triangles, and polygons<br/>(G-2-M)</li> <li>24. Use mathematical terms to<br/>describe the basic properties of 3-<br/>dimensional objects (edges,<br/>vertices, faces, base, etc.) (G-2-M)</li> </ul> | ES-24/24: Identify simple<br>geometric shapes and<br>classify according to<br>properties of shapes | <ol> <li>Sort shapes according to<br/>dimensions (two-dimensions<br/>vs. three-dimensions)</li> <li>Sort two-dimensional shapes<br/>and/or objects with common<br/>and/or different attributes</li> <li>Identify two-dimensional or<br/>three-dimensional shapes</li> </ol> |  |
| G-6-M: demonstrating an<br>understanding of the coordinate<br>system (e.g., locate points,<br>identify coordinates, and graph<br>points in a coordinate plane to<br>represent real-world situations) | <ul> <li>27. Identify and plot points on a coordinate grid in the first quadrant (G-6-M)</li> <li>28. Use a rectangular grid and ordered pairs to plot simple shapes and find horizontal and vertical lengths and area (G-6-M)</li> </ul>   | ES-27/28: Use and read a map/grid  | <ol> <li>Find the horizontal or vertical<br/>length of a path between two<br/>points on a grid</li> <li>Select a model of a route from<br/>one specific point to another</li> <li>Identify/recognize locations on a<br/>map or floor plan</li> </ol>                        |  |

5. Data Analysis, Probability, and Discrete Math. In problem-solving investigations, students discover trends, formulate conjectures regarding cause-and-effect

relationships, and demonstrate critical-thinking skills in order to make informed decisions.

| Grades 5-6<br>Mathematics   |   |  |   |  |
|---|---|--|---|--|
| Benchmarks  | Grade Level Expectations  | Extended Standards   | Complexity Levels   |  |
| D-2-M: analyzing,<br>interpreting, evaluating,<br>drawing inferences, and<br>making estimations,<br>predictions, decisions, and<br>convincing arguments based<br>on organized data (e.g.,<br>analyze data using concepts of<br>mean, median, mode, range,<br>random samples, sample size,<br>bias, and data extremes) | <ul> <li>28. Use various types of charts and graphs, including double bar graphs, to organize, display, and interpret data and discuss patterns verbally and in writing (D-1-M) (D-2-M) (P-3-M) (A-4-M)</li> <li>30. Describe and analyze trends and patterns observed in graphic displays (D-2-M)</li> </ul> | ES-28/30: Organize and<br>interpret data in tables,<br>charts, or graphs | <ol> <li>Organize and display data<br/>using tables, charts, and/or<br/>graphs</li> <li>Interpret tables, charts, and/or<br/>graphs about daily activities</li> <li>Select pictures or symbols for a<br/>chart that represents<br/>information</li> </ol> |  |

understanding of patterns, relations, and functions that represent and explain real-world situations.

| Grades 5-6<br>Mathematics  |   |   |   |
|--|---|---|---|
| Benchmarks   | Grade Level Expectations  | Extended<br>Standards   | Complexity Levels   |
| P-1-M: describing,<br>extending, analyzing, and<br>creating a wide variety of<br>numerical, geometrical, and<br>statistical patterns (e.g., skip<br>counting of rational numbers<br>and simple exponential<br>number patterns) | <ul> <li>33. Fill in missing elements in sequences of designs, number patterns, positioned figures, and quantities of objects (P-1-M)</li> <li>37. Describe, complete, and apply a pattern of differences found in an input-output table (P-1-M) (P-2-M) (P-3-M)</li> </ul> | ES-33/37: Fill in missing<br>elements and extend a<br>pattern | <ol> <li>Find the missing element in a pattern</li> <li>Extend a pattern</li> <li>Identify a pattern</li> </ol> |

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#### §525. Seventh-Eighth Grade Span

A. Focus

1. Grade 7 and grade 8 students carry on their work with whole numbers, fractions, and decimals. This work includes identification and comparison of the different types of numbers. The students also work with manipulatives and concrete models to develop a basic understanding of multiplication.

2. In algebra, students continue their work with modeling situations using objects, pictures, and letters. The measurement strand has the students ordering or sorting items according to different units of measurement. Grade 7

and grade 8 students continue their work with maps and are introduced to the concept of transformations (i.e., rotations) through the use of models.

3. Charts, tables, and graphs continue to be studied in grades 7 and 8; this includes comparisons of data and creation of graphs. Predictions of events are also revisited. The study of patterns includes the ability to reproduce a given pattern using different objects or symbols. Students with significant cognitive disabilities access much of the same information and work on many skills through the complexity levels.

B. Strands

1. Number and Number Relations. In problem-solving investigations, students demonstrate an understanding of the real number system and communicate the relationships within that system using a variety of techniques and tools.

|  | Grades 7-8<br>Mathematics  |  |   |  |
|--|--|--|---|--|
| Benchmarks   | Grade Level Expectations   | Extended<br>Standards  | Complexity Levels   |  |
| N-1-M: demonstrating<br>that a rational number<br>can be expressed in<br>many forms, and<br>selecting an appropriate<br>form for a given<br>situation (e.g., fractions,<br>decimals, and percents)<br>N-3-M: reading, writing,<br>representing, and using<br>rational numbers in a<br>variety of forms (e.g.,<br>integers, mixed numbers,<br>and improper fractions) | <ol> <li>Recognize and compute<br/>equivalent representations of<br/>fractions, decimals, and<br/>percents (i.e., halves, thirds,<br/>fourths, fifths, eighths, tenths,<br/>hundredths) (N-1-M)</li> <li>Read and write numbers in<br/>scientific notation with positive<br/>exponents (N-3-M)</li> </ol>              | ES-1/4: Recognize numbers (i.e.,<br>whole numbers, fractions,<br>decimals)         | <ol> <li>Identify decimals within the<br/>context of a daily-living<br/>situation</li> <li>Identify fractions associated<br/>with a given model</li> <li>Identify a number as a whole<br/>number, fraction, or decimal</li> </ol> |  |
| N-2-M: demonstrating<br>number sense and<br>estimation skills to<br>describe, order, and<br>compare rational<br>numbers (e.g.,<br>magnitude, integers,<br>fractions, decimals, and<br>percents)  | <ol> <li>Compare positive fractions,<br/>decimals, percents, and<br/>integers using symbols (i.e.,<br/>&lt;, ≤, =, ≥, &gt;) and position on<br/>a number line (N-2-M)</li> <li>Compare rational numbers using<br/>symbols (i.e., &lt;, ≤, =, ≥, &gt;)<br/>and position on a number line<br/>(N-1-M) (N-2-M)</li> </ol> | ES-2/1: Compare and order<br>numbers (i.e., whole numbers,<br>fractions, decimals) | <ol> <li>Order using "less than," "more<br/>than," "most," and/or "least"</li> <li>Identify a set of objects with<br/>"more"</li> <li>Show that equal means "the<br/>same as"</li> </ol>  |  |

|  | Grades 7-8<br>Mathematics  |   |  |  |
|--|--|---|--|--|
| Benchmarks   | Grade Level Expectations   | Extended<br>Standards                                     | Complexity Levels  |  |
| N-4-M: demonstrating a<br>conceptual<br>understanding of the<br>meaning of the basic<br>arithmetic operations<br>(add, subtract, multiply<br>and divide) and their<br>relationships to each<br>other | <ol> <li>Solve order of operations<br/>problems involving grouping<br/>symbols and multiple<br/>operations (N-4-M)</li> <li>Simplify expressions involving<br/>operations on integers,<br/>grouping symbols, and whole<br/>number exponents using order<br/>of operations (N-4-M)</li> </ol> | ES-3/5: Identify and solve simple<br>computation problems | <ol> <li>Identify a model of a given<br/>multiplication problem</li> <li>Solve real-world problems<br/>using addition or subtraction</li> <li>Count the objects in a group<br/>and the number of groups</li> </ol> |  |

2. Algebra. In problem-solving investigations, students demonstrate an understanding of concepts and processes that allows them to analyze, represent, and

describe relationships among variable quantities and to apply algebraic methods to real-world situations.

| Grades 7-8<br>Mathematics   |  |   |   |
|---|--|---|---|
| Benchmarks  | Grade Level Expectations   | Extended<br>Standards   | Complexity Levels   |
| A-1-M: demonstrating a<br>conceptual understanding<br>of variables, expressions,<br>equations, and<br>inequalities (e.g.,<br>symbolically represent<br>real-world problems as<br>linear terms, equations,<br>or inequalities) | <ul> <li>14. Write a real-life meaning of a simple algebraic equation or inequality, and vice versa (A-1-M) (A-5-M)</li> <li>10. Write real-life meanings of expressions and equations involving rational numbers and variables (A-1-M) (A-5-M)</li> </ul> | ES-14/10: Model situations<br>using pictures, objects, and<br>letters | <ol> <li>Use visual representations or<br/>objects to model a situation</li> <li>Match visual representations<br/>or objects to a given situation</li> <li>Identify a picture sequence<br/>that completes a routine task</li> </ol> |

3. Measurement. In problem-solving investigations, students demonstrate an understanding of the concepts, processes, and real-life applications of measurement.

|   | Grades 7-8<br>Mathematics   |  |   |  |
|---|---|--|---|--|
| Benchmarks  | Grade Level Expectations  | Extended<br>Standards  | Complexity Levels   |  |
| M-4-M: using intuition<br>and estimation skills to<br>describe, order, and<br>compare formal and<br>informal measures (e.g.,<br>ordering cup, pint, quart,<br>gallon; comparing a<br>meter to a yard) | <ul> <li>21. Compare and order measurements within and between the U.S. and metric systems in terms of common reference points (e.g., weight/mass and area) (M-4-M) (G-1-M)</li> <li>21. Compare and estimate measurements of volume and capacity within and between the U.S. and metric systems (M-4-M) (G-1-M)</li> </ul> | ES-21/21: Compare and order<br>sizes of items in real-life<br>situations | <ol> <li>Order a minimum of three<br/>items according to weight,<br/>capacity, length,<br/>temperature, or time</li> <li>Sort items according to<br/>weight, capacity, length,<br/>temperature, and/or time</li> <li>Sort items according to one<br/>of the following: more/less,<br/>long/short, heavy/light,<br/>early/late, day/night,<br/>hot/cold</li> </ol> |  |

4. Geometry. In problem-solving investigations, students demonstrate an understanding of geometric

concepts and applications involving one-, two-, and threedimensional geometry, and justify their findings.

| Grades 7-8<br>Mathematics   |  |   |  |
|---|--|---|--|
| Benchmarks  | Grade Level Expectations   | Extended<br>Standards   | Complexity Levels  |
| G-3-M: making<br>predictions regarding<br>transformations of<br>geometric figures (e.g.,<br>make predictions<br>regarding translations,<br>reflections, and rotations<br>of common figures)                   | <ul> <li>25. Draw the results of reflections and translations of geometric shapes on a coordinate grid (G-3-M)</li> <li>25. Predict, draw, and discuss the resulting changes in lengths, orientation, angle measures, and coordinates when figures are translated, reflected across horizontal or vertical lines, and rotated on a grid (G-3-M) (G-6-M)</li> </ul> | ES-25/25: Identify a simple<br>transformation (i.e., turn) and<br>apply positional concepts | <ol> <li>Identify a model of a turn</li> <li>Recognize and apply<br/>positional concepts (e.g.,<br/>front, behind)</li> <li>Follow simple spatial<br/>directions (e.g., left, right,<br/>up, down)</li> </ol>  |
| G-6-M: demonstrating an<br>understanding of the<br>coordinate system<br>(e.g., locate points,<br>identify coordinates, and<br>graph points in a<br>coordinate plane to<br>represent real-world<br>situations) | <ul> <li>29. Plot points on a coordinate grid in all 4 quadrants and locate the coordinates of a missing vertex in a parallelogram (G-6-M) (A-5-M)</li> <li>33. Graph solutions to real-life problems on the coordinate plane (G-6-M)</li> </ul>   | ES-29/33: Use and read a map/grid   | <ol> <li>Find the horizontal and<br/>vertical lengths of a path<br/>between two points on a<br/>grid</li> <li>Select a model of a route<br/>from one specific point to<br/>another</li> <li>Identify/recognize locations<br/>on a map and/or floor plan</li> </ol> |

5. Data Analysis, Probability, and Discrete Math. In problem-solving investigations, students discover trends, formulate conjectures regarding cause-and-effect

relationships, and demonstrate critical-thinking skills in order to make informed decisions.

|  | Grades 7-8<br>Mathematics   |   |   |  |
|--|---|---|---|--|
| Benchmarks   | Grade Level Expectations  | Extended<br>Standards   | Complexity Levels   |  |
| D-2-M: analyzing,<br>interpreting, evaluating,<br>drawing inferences, and<br>making estimations,<br>predictions, decisions,<br>and convincing<br>arguments based on<br>organized data (e.g.,<br>analyze data using<br>concepts of mean,<br>median, mode, range,<br>random samples, sample<br>size, bias, and data<br>extremes)<br>D-1-M: systematically<br>collecting, organizing,<br>describing, and displaying<br>data in charts, tables,<br>plots, graphs, and/or<br>spreadsheets | <ul> <li>31. Analyze and interpret circle graphs, and determine when a circle graph is the most appropriate type of graph to use (D-2-M)</li> <li>36. Organize and display data using circle graphs (D-1-M)</li> </ul>  | ES-31/36: Organize, and<br>interpret data in tables, charts,<br>or graphs | <ol> <li>Create a chart of information<br/>using pictures or symbols</li> <li>Compare data in tables,<br/>charts, and/or graphs</li> <li>Use tables, charts, and/or<br/>graphs to locate information<br/>in daily activities</li> </ol> |  |
| D-5-M: comparing<br>experimental probability<br>results with theoretical<br>probability (e.g.,<br>representing probabilities<br>of concrete situations as<br>common fractions,<br>investigating single-event<br>and multiple-event<br>probability, using sample<br>spaces, geometric figures,<br>tables, and/or graphs)  | <ul> <li>37. Determine probability from<br/>experiments and from data<br/>displayed in tables and graphs<br/>(D-5-M)</li> <li>44. Use experimental data presented<br/>in tables and graphs to make<br/>outcome predictions of<br/>independent events (D-5-M)</li> </ul> | ES-37/44: Identify events and<br>make predictions about<br>outcomes       | <ol> <li>Make predictions about<br/>outcomes of daily events</li> <li>Identify events as<br/>possible/impossible or<br/>likely/unlikely</li> <li>Identify the next event in a<br/>routine</li> </ol>                                    |  |

understanding of patterns, relations, and functions that represent and explain real-world situations.

| Grades 7-8<br>Mathematics   |   |   |  |
|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended<br>Standards                     | Complexity Levels  |
| P-1-M: describing,<br>extending, analyzing, and<br>creating a wide variety of<br>numerical, geometrical,<br>and statistical patterns<br>(e.g., skip counting of<br>rational numbers and<br>simple exponential number<br>patterns) | <ul> <li>39. Analyze and describe simple<br/>exponential number patterns (e.g.,<br/>3, 9, 27 or 31, 32, 33) (P-1-M)</li> <li>46. Distinguish between and explain<br/>when real-life numerical patterns<br/>are linear/arithmetic (i.e., grows<br/>by addition) or<br/>exponential/geometric (i.e., grows<br/>by multiplication) (P-1-M) (P-4-<br/>M)</li> </ul> | ES-39/46: Analyze and<br>extend a pattern | <ol> <li>Reproduce a pattern</li> <li>Find the missing element in<br/>a pattern</li> <li>Extend a pattern</li> </ol> |

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HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2372 (November 2008).

### §527. Ninth-Twelfth Grade Span

A. Focus

1. In number and number relations, students in grades 9 through 12 (only grades 9 through 11 are assessed) continue to work with numbers to demonstrate computational fluency in addition and subtraction, while developing their understanding of multiplication and division by using manipulatives and concrete models. An introduction to basic concepts of proportional reasoning also occurs during this time.

2. Algebra continues to be a study of modeling using pictures, objects, and letters, as well as solving simple equations. Students in grades 9 through 12 use their knowledge in the measurement strand to study the concepts

of area and perimeter in standard and non-standard units. They also continue to refine their skills in map reading and usage. A second type of transformation, a translation, is introduced to the students, in addition to continuing to apply positional concepts.

3. Work within the data strand uses students' knowledge of tables, charts, or graphs to make comparisons and interpret data. Students also maintain the skill of predicting outcomes of events. In patterns, the students continue to work with patterns by extending, as well as reproducing patterns. Students with significant cognitive disabilities access much of the same information and work on many skills through the complexity levels.

B. Strands

1. Number and Number Relations. In problem-solving investigations, students demonstrate an understanding of the real number system and communicate the relationships within that system using a variety of techniques and tools.

| Grades 9-12<br>Mathematics   |  |  |  |
|--|--|--|--|
| Benchmarks   | Grade Level Expectations   | Extended<br>Standards  | Complexity Levels  |
| N-5-H: selecting and<br>using appropriate<br>computational methods<br>and tools for given<br>situations (e.g.,<br>estimation, or exact<br>computation using<br>mental arithmetic,<br>calculator, symbolic<br>manipulator, or paper<br>and pencil)<br>N-2-H: demonstrating<br>that a number can be<br>expressed in many<br>forms, and selecting an<br>appropriate form for a<br>given situation (e.g.,<br>fractions, decimals,<br>percents, and scientific<br>notation) | <ul> <li>6. Simplify and perform basic operations on numerical expressions involving radicals (e.g., 2√3+5√3=7√3) (N-5-H)</li> <li>1. Simplify and determine the value of radical expressions (N-2-H) (N-7-H)</li> </ul> | ES-6/1: Identify and solve<br>simple computation<br>problems | <ol> <li>Identify a model of a given<br/>division problem</li> <li>Identify a model of a given<br/>multiplication problem</li> <li>Solve problems using<br/>addition or subtraction</li> </ol> |

| Grades 9-12<br>Mathematics  |  |  |   |
|---|--|--|---|
| Benchmarks  | Grade Level Expectations   | Extended<br>Standards  | Complexity Levels   |
| N-6-H: applying ratios<br>and proportional<br>thinking in a variety of<br>situations (e.g., finding<br>a missing term of a<br>proportion) | <ol> <li>Use proportional reasoning to model<br/>and solve real-life problems<br/>involving direct and inverse variation<br/>(N-6-H)</li> <li>Use ratios and proportional reasoning<br/>to solve a variety of real-life<br/>problems including similar figures<br/>and scale drawings (N-6-H) (M-4-H)</li> </ol> | ES-7/4: Use basic concepts<br>of proportional reasoning in<br>real-life situations | <ol> <li>Solve real-life problems<br/>using proportional<br/>reasoning</li> <li>Determine the number of<br/>objects in two comparison<br/>groups</li> <li>Identify a model of one-to-<br/>one correspondence</li> </ol> |

2. Algebra. In problem-solving investigations, students demonstrate an understanding of concepts and processes that allows them to analyze, represent, and

describe relationships among variable quantities and to apply algebraic methods to real-world situations.

|   | Grades 9-12<br>Mathematics  |   |  |  |
|---|---|---|--|--|
| Benchmarks  | Grade Level Expectations  | Extended<br>Standards   | Complexity Levels  |  |
| A-1-H: demonstrating<br>the ability to translate<br>real-world situations<br>(e.g., distance-versus-<br>time relationships,<br>population growth,<br>growth functions for<br>diseases, growth of<br>minimum wage, auto<br>insurance tables) into<br>algebraic expressions,<br>equations, and<br>inequalities and vice<br>versa<br>A-4-H: solving<br>algebraic equations and<br>inequalities using a<br>variety of techniques<br>with the appropriate<br>tools (e.g., hand-held<br>manipulatives, graphing<br>calculator, symbolic<br>manipulator, or pencil<br>and paper) | <ol> <li>9. Model real-life situations using linear<br/>expressions, equations, and<br/>inequalities (A-1-H) (D-2-H) (P-5-H)</li> <li>10. Model and solve problems involving<br/>quadratic, polynomial, exponential,<br/>logarithmic, step function, rational,<br/>and absolute value equations using<br/>technology (A-4-H)</li> </ol> | ES-9/10: Model and solve<br>equations using pictures,<br>objects, and letters that relate<br>to real-life relationships | <ol> <li>Use visual representations<br/>or objects to solve an<br/>equation</li> <li>Use visual representations<br/>or objects to model an<br/>equation</li> <li>Identify a picture sequence<br/>to complete a routine task</li> </ol> |  |

3. Measurement. In problem-solving investigations, students demonstrate an understanding of the concepts, processes, and real-life applications of measurement.

| Grades 9-12<br>Mathematics   |  |   |   |
|--|--|---|---|
| Benchmarks   | Grade Level Expectations   | Extended<br>Standards   | <b>Complexity Levels</b>  |
| M-3-H: estimating,<br>computing, and<br>applying physical<br>measurement using<br>suitable units (e.g.,<br>calculate perimeter and<br>area of plane figures,<br>surface area and<br>volume of solids<br>presented in real-world<br>situations) | <ol> <li>Determine appropriate units and scales<br/>to use when solving measurement<br/>problems (M-2-H) (M-3-H) (M-1-H)</li> <li>Find volume and surface area of<br/>pyramids, spheres, and cones (M-3-<br/>H) (M-4-H)</li> </ol> | ES-21/7: Apply the concepts<br>of area and perimeter to real-<br>world situations | <ol> <li>Determine the area or<br/>perimeter of an object<br/>using given standard units</li> <li>Determine the area or<br/>perimeter of an object<br/>using non-standard units<br/>(e.g., to cover an object or<br/>to go around an object)</li> <li>Distinguish between the<br/>concepts of area and<br/>perimeter</li> </ol> |

4. Geometry. In problem-solving investigations, students demonstrate an understanding of geometric

concepts and applications involving one-, two-, and threedimensional geometry, and justify their findings.

| Grades 9-12<br>Mathematics   |  |  |  |
|--|--|--|--|
| Benchmarks   | Grade Level Expectations   | Extended<br>Standards  | Complexity Levels  |
| G-3-H: solving<br>problems using<br>coordinate methods, as<br>well as synthetic and<br>transformational<br>methods (e.g., transform<br>on a coordinate plane a<br>design found in real-life<br>situations) | <ul> <li>23. Use coordinate methods to solve and interpret problems (e.g., slope as rate of change, intercept as initial value, intersection as common solution, midpoint as equidistant) (G-2-H) (G-3-H)</li> <li>16. Represent and solve problems involving distance on a number line or in the plane (G-3-H)</li> </ul> | ES-23/16: Use and read a map/grid  | <ol> <li>Find the horizontal and<br/>vertical lengths of a<br/>path between two<br/>points on a grid</li> <li>Select a model of a route<br/>from one specific point<br/>to another</li> <li>Identify/recognize<br/>locations on a map<br/>and/or floor plan</li> </ol> |
|  | <ul> <li>26. Perform translations and line<br/>reflections on the coordinate plane<br/>(G-3-H)</li> <li>14. Develop and apply coordinate rules for<br/>translations and reflections of<br/>geometric figures (G-3-H)</li> </ul>  | ES-26/14: Identify a simple<br>transformation (i.e., slide) and<br>apply positional concepts | <ol> <li>Identify a model of a<br/>translation (i.e., slide)</li> <li>Recognize and apply<br/>positional concepts<br/>(e.g., front, behind)</li> <li>Follow simple spatial<br/>directions (e.g., left,<br/>right, up, down)</li> </ol>                                 |

5. Data Analysis, Probability, and Discrete Math. In problem-solving investigations, students discover trends, formulate conjectures regarding cause-and-effect relationships, and demonstrate critical-thinking skills in order to make informed decisions.

| Grades 9-12<br>Mathematics  |   |   |  |
|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended<br>Standards   | Complexity Levels  |
| D-7-H: making<br>inferences from data that<br>are organized in charts,<br>tables, and graphs (e.g.,<br>pictograph; bar, line, or<br>circle graph; stem-and-<br>leaf plot or scatter plot) | <ul> <li>28. Identify trends in data and support conclusions by using distribution characteristics such as patterns, clusters, and outliers (D-1-H) (D-6-H) (D-7-H)</li> <li>22. Interpret and summarize a set of experimental data presented in a table, bar graph, line graph, scatter plot, matrix, or circle graph (D-7-H)</li> </ul> | ES-28/22: Use data in real-life situations                          | <ol> <li>Solve a problem or<br/>answer questions using<br/>data from a chart or<br/>graph</li> <li>Compare data in tables,<br/>charts, and/or graphs</li> <li>Use tables, charts,<br/>and/or graphs to locate<br/>information in daily<br/>activities</li> </ol> |
| D-4-H: demonstrating an<br>understanding of the<br>calculation of finite<br>probabilities using<br>permutations,<br>combinations, sample<br>spaces, and geometric<br>figures              | <ul> <li>32. Compute probabilities using geometric models and basic counting techniques such as combinations and permutations (D-4-H)</li> <li>21. Determine the probability of conditional and multiple events, including mutually and non-mutually exclusive events (D-4-H) (D-5-H)</li> </ul>  | ES-32/21: Identify events and<br>make predictions about<br>outcomes | <ol> <li>Make predictions about<br/>outcomes of daily<br/>events</li> <li>Identify events as<br/>possible/impossible or<br/>likely/unlikely</li> <li>Identify the next event<br/>in a routine</li> </ol>   |

6. Patterns, Relations, and Functions. In problemsolving investigations, students demonstrate an understanding of patterns, relations, and functions that represent and explain real-world situations.

| Grades 9-12<br>Mathematics  |   |   |  |
|---|---|---|--|
| Benchmarks  | Grade Level Expectations  | Extended<br>Standards                     | Complexity Levels  |
| P-1-H: modeling the<br>concepts of variables,<br>functions, and relations as<br>they occur in the real world<br>and using the appropriate<br>notation and terminology<br>P-2-H: translating between<br>tabular, symbolic, or<br>graphic representations of<br>functions | <ul> <li>37. Analyze real-life relationships that<br/>can be modeled by linear<br/>functions (P-1-H) (P-5-H)</li> <li>27. Translate among tabular,<br/>graphical, and symbolic<br/>representations of patterns in<br/>real-life situations, with and<br/>without technology (P-2-H) (P-<br/>3-H) (A-3-H)</li> </ul> | ES-37/27: Analyze and extend<br>a pattern | <ol> <li>Reproduce a pattern</li> <li>Find the missing<br/>element in a pattern</li> <li>Extend a pattern</li> </ol> |

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### Chapter 7. Science Subchapter A. General

§701. Definitions

*Celestial*—of or related to the sky or universe, as the planets and stars.

*Communicable Disease*—disease that is transmittable between persons or species; contagious disease.

*Data*—numerical or descriptive, factual information, especially that which is derived from scientific observations or experiments, organized for analysis.

*Habitat*—specific environment or part of an ecosystem where an organism lives (e.g., woods, desert).

Hypothesis—

1. a rational explanation of a single event or phenomenon based upon what has been observed but not proven;

2. a tentative explanation for the cause of an observed phenomenon.

*Inference*—process of drawing a conclusion or making a logical judgment based on prior conclusions or evidence but without direct observation.

*Inquiry*—systematic process of using knowledge and skills to acquire and/or apply new knowledge and skills.

*Metric System Units of Measurement*—decimal system of weights and measurements that includes units of Standard International or SI units measurement

*Model*—simulation of a real object that has explanatory power but that typically differs in size, scale, and/or detail; examples include plan, scheme, structure, or mathematical equation.

*Pollution*—the contamination of soil, water, or the atmosphere by harmful substances.

*Revolution*—the motion of a body or object around another body or object, for example, the revolution of Earth around the Sun.

*Rotation*—the spinning of a planet such as Earth or other object on its axis.

Standard International (SI) Units of Measurement—more complete, coherent version of the metric system of International measurement; basic units of the SI system include the centimeter or meter, gram or kilogram, and second.

*Standard Tools*—instruments such as meter sticks, pan balances, graduated cylinders, or thermometers used for systematic measurement.

*Testable Question*—a query that can be answered through experimentation or research.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2378 (November 2008).

#### §703. General Development Principles

A. Unlike English language arts and mathematics, the science extended standards are based on the science

benchmarks and not the GLEs. This is done to be consistent with the design of the LEAP, GEE, and LAA 2 assessments for science. While the content described by the GLEs represents core content to be mastered by the end of a given grade, the benchmarks represent broader curriculum goals, applicable to grade spans that are to be mastered by the end of the grade span. Science content can be added and enriched as appropriate for a district program, school, or student. For mastery to be attained, most content must be introduced earlier than the grade identified for mastery. Once a particular skill has been identified as an extended standard, the skill should be reinforced in subsequent years, but may not be repeated in the list of expectations for subsequent years.

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#### §705. Elementary School—Prekindergarten – Grade Four

A. Students at the prekindergarten (PreK) through grade 4 levels, including students with significant cognitive disabilities, are learning to observe by using their senses, describing properties of substances, recognizing appropriate terminology, and comparing, sorting, classifying, and learning about the natural world. Science activities and investigations can be used to engage students in a variety of inquiry activities, such as questioning, observing, measuring, calculating, graphing, and communicating that are the essence of science. These skills and concepts are taught through the five strands of science:

- 1. science as inquiry;
- 2. physical science;
- 3. life science;
- 4. earth and space science; and
- 5. science and the environment.

| Table 3. Elementary School Science |             |  |
|------------------------------------|-------------|--|
| Grade Focus Area                   |             |  |
| PreK                               | All Strands |  |
| K                                  | All Strands |  |
| 1                                  | All Strands |  |
| 2                                  | All Strands |  |
| 3                                  | All Strands |  |
| 4                                  | All Strands |  |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2378 (November 2008).

#### §707. Middle School—Grades Five - Eight

A. Students in middle school continue to expand their knowledge and understanding of general science, including science inquiry, physical science, life science, Earth and space science, and the environment as discrete or integrated studies.

B. To develop a deeper understanding of concepts, science content focus areas have been identified for grades 5-8. They are listed in Table 4.

| Table 4. Middle School Science Focus Areas |                               |  |
|--|-------------------------------|--|
| Grade Focus Area                           |                               |  |
| 5  | General Science (All Strands) |  |
| 6  | Physical Science              |  |
| 7  | Life Science                  |  |
| 8  | Earth and Space Science       |  |

C. In addition to the designated focus areas, the science as inquiry (SI) and science and the environment (SE) strands are integrated into each of the middle school grades. Other content may be integrated locally within school districts. While focus areas are stressed at different grades, the extended standards for grade 8 focus on integrated science, which is reinforced by more focused curriculum in grades 6– 8.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2378 (November 2008).

§709. High School—Grades Nine - Twelve

A. In high school, science instruction becomes more specialized and there are GLEs for six science courses, one each at ninth- and tenth-grade levels and four for the eleventh- and twelfth-grade levels, with the following recommendations in mind (see Table 5).

| Table 5. High School Courses |                       |                       |  |
|------------------------------|-----------------------|-----------------------|--|
| Strand                       | Course(s)             | Recommended<br>Grades |  |
|                              | Physical Science      | 9                     |  |
| Physical Science             | Chemistry I           | 11–12                 |  |
|                              | Physics I             | 11–12                 |  |
| Life Science                 | Biology I             | 10                    |  |
| Earth and Space<br>Science   | Earth Science         | 11–12                 |  |
| Science and the Environment  | Environmental Science | 11–12                 |  |

B. Personal preference and district course offerings affect which courses are taken and may determine the order in which courses are taken.

C. The grade 11 extended standards focus on science as inquiry, physical science, and life science. This is consistent with developing state high school assessment practices in Louisiana and reflects the content of the typical high school science courses completed by students by the time they reach the eleventh grade.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2379 (November 2008).

### Subchapter B. Standards/Benchmarks/Extended Standards

### §719. Overview

A. The science Extended Standards (ESs) align with the *Louisiana Science Framework* (1997). The science ESs address benchmarks from all five content strands for grades 4 and 8 and three content strands for grade 11 as outlined in the framework document.

B. The five Louisiana science content standards are broad goals for what all students in Louisiana should know

and be able to do in science. In the *Louisiana Science Framework*, standards are based on the five science strands. That is, each standard represents one of the five strands. The strands and their respective abbreviated codes are science as inquiry (SI), physical science (PS), life science (LS), earth and space science (ESS), and science and the environment (SE). There is one process strand, science as inquiry, and four content strands. This organization into strands does not imply that science must be taught in separate isolated units. In fact, teachers are encouraged to teach integrated, interdisciplinary units of study.

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HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2379 (November 2008).

### §721. Benchmark Codes

A. The first term in the benchmark code refers to the strand (i.e., SI, PS, LS, ESS, SE). The second term refers to the grade cluster (i.e., E for elementary, M for middle school, H for high school). The third term refers to the category and benchmark number (e.g., A1, B2, C3).

B. For most grade clusters, strands are divided into categories or major topical areas. (The SE strand has no category at the PreK-4 and 5-8 grade levels.) Science GLEs have been developed and are organized based on this secondary breakdown. Categories are indicated by the letters in the benchmark code designations. (See Table 6.)

| Table 6. Explanation of Benchmark Codes |   |  |
|---|---|--|
| Code(s)                                 | Explanation   |  |
| SI-E-A5                                 | SI Strand, Elementary Level, Category A,<br>Benchmark 5   |  |
| PS-M-B4                                 | PS Strand, Middle School Level, Category B, Benchmark 4   |  |
| SE-H-A6 LS-<br>H-D1                     | SE Strand, High School Level, Category A, Benchmark 6<br>and LS Strand, High School Level, Category D,<br>Benchmark 1 |  |

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HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2379 (November 2008).

### §723. Extended Standard Numbering

A. ES indicates an extended standard, which is a further delineation of the benchmark. The second term refers to the specific category and benchmark that is extended. Extended standards numbering relates to each benchmark. (Refer to the following Sample and Key)

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HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2379 (November 2008).

### §725. Complexity Levels

A. Three complexity levels (CLs) are described for each extended standard. CLs are coded from three (most complex) to one (least complex). CLs provide students of varying abilities instructional access to grade level academic content. Mastery of an extended standard is generally indicated by a student performing at level 3.

| Sample Page and Key for Science  |   |   |  |
|--|---|---|--|
| Science as Inquiry: The students will do science by engaging in partial and full inquiries that are within their developmental capabilities. |   |   |  |
| Benchmarks   | Extended Standards  | Complexity Levels   |  |
| A. The Abilities Necessary to Do Scientific Inqui  | ry  |   |  |
| SI-E-A1: asking appropriate questions about<br>organisms and events in the environment   | ES-A1: Ask appropriate questions about<br>organisms and events in the environment | <ol> <li>Develop appropriate questions based on an organism or events in the environment</li> <li>Select an appropriate question related to a single organism or event</li> <li>Recognize part of an organism or event that is inconsistent with a group</li> </ol>   |  |
| SI-E-A3: communicating that observations are<br>made with one's senses   | ES-A3: Use the five senses to make<br>observations                                | <ol> <li>Use appropriate sensory descriptions (i.e., see, hear, taste, touch, smell) to communicate about an observation during a simple scientific investigation</li> <li>Select an appropriate sensory organ to be used for observations during a simple scientific investigation</li> <li>Match sensory descriptions or pictures with the correct sensory organ</li> </ol> |  |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2379 (November 2008).

#### §727. Science as Inquiry

A. The Science as Inquiry (SI) standard states: *The students will do science by engaging in partial and full inquiries that are within their developmental capabilities.* The benchmarks for the SI strand of the science framework are to be embedded in all science courses at every grade level and cannot be considered in isolation from the other strands. The processes and skills in the SI strand are to be integrated with the science content of the other four strands.

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HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2380 (November 2008).

#### §729. Conclusion

A. Each of the following benchmark and extended standard listings by grade opens with a summary describing the cumulative emphasis of the curriculum preceding and including that grade. These emphases serve to shape and mold the program for that individual grade level, and also indicate how students should be prepared during prior grades.

B. Extended standards are the product of careful considerations by content specialists and special education teachers to ensure that this content is appropriate for students with significant cognitive disabilities and is the essence of

the standard and benchmark. Complexity levels provide students of varying abilities instructional access to grade level academic content.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2380 (November 2008).

#### §731. Fourth Grade

A. Focus. Fourth-grade students, including those with significant cognitive disabilities, evaluate the results of simple scientific investigations and organize information through classification. Students identify and ask questions that are the basis of scientific experimentation and make observations using their senses. They recognize or use common tools safely to accomplish these investigations. While observing their surroundings and their interactions with the world around them, they begin to make basic classifications of matter using physical properties and recognize that common everyday products are made from natural resources. Through these observations and investigations they recognize the connections between life and the physical environment and how conditions can change over time. For example, in the LS strand, students with significant cognitive disabilities match a common animal to its habitat type.

B. Strands

1. Science as Inquiry. The students will do science by engaging in partial and full inquiries that are within their developmental capabilities.

| Grade 4<br>Science  |  |   |  |
|---|--|---|--|
| Benchmarks  | Extended Standards   | Complexity Levels   |  |
| A. The Abilities Necessary to Do Sci-   | entific Inquiry  |   |  |
| SI-E-A1: asking appropriate<br>questions about organisms and<br>events in the environment       | ES-A1: Ask appropriate questions<br>about organisms and events in the<br>environment   | <ol> <li>Develop appropriate questions based on an organism or<br/>events in the environment</li> <li>Select an appropriate question related to a single organism or<br/>event</li> <li>Recognize part of an organism or event that is inconsistent<br/>with a group</li> </ol>   |  |
| SI-E-A3: communicating that<br>observations are made with one's<br>senses                       | ES-A3: Use the five senses to make observations  | <ol> <li>Use appropriate sensory descriptions (i.e., see, hear, taste, touch, smell) to communicate about an observation during a simple scientific investigation</li> <li>Select an appropriate sensory organ to be used for observations during a simple scientific investigation</li> <li>Match descriptions or pictures with the correct sensory organ</li> </ol> |  |
| SI-E-A4: employing equipment and<br>tools to gather data and extend the<br>sensory observations | ES-A4: Use appropriate tools (i.e.,<br>thermometer, scale, magnifying tool,<br>measuring cup, ruler) to extend sensory<br>observations | <ol> <li>Use an appropriate tool to extend a sensory observation</li> <li>Recognize the correct tool to use to extend a sensory<br/>observation</li> <li>Recognize a tool</li> </ol>  |  |
| SI-E-A7: utilizing safety<br>procedures during experiments                                      | ES-A7: Identify or use appropriate<br>safety equipment as needed or directed   | <ol> <li>Identify appropriate safety equipment needed in a specific<br/>event</li> <li>Recognize the correct use of safety equipment</li> <li>Recognize safety equipment</li> </ol>   |  |

2. Physical Science. Students will develop an understanding of the characteristics and interrelationships of matter and energy in the physical world.

| Grade 4<br>Science   |   |   |  |
|--|---|---|--|
| Benchmarks   | Extended Standards  | Complexity Levels   |  |
| A. Properties of Objects and Material  | 5   |   |  |
| PS-E-A1: observing, describing and<br>classifying objects by properties<br>(size, weight, shape, color, texture,<br>and temperature)   | ES-A1: Classify objects based on<br>properties (i.e., size, weight, shape,<br>color)  | <ol> <li>Identify a characteristic for sorting a set of objects</li> <li>Sort objects based on a single characteristic</li> <li>Recognize an object that has characteristics that are different<br/>from the group</li> </ol>       |  |
| PS-E-A3: observing and describing<br>the objects by the properties of the<br>materials from which they are made<br>(paper, wood, metal)  | ES-A3: Classify objects based on the materials from which they are made (i.e., paper, wood, metal)                                      | <ol> <li>Identify a material for sorting a set of objects</li> <li>Sort objects based on a single material</li> <li>Recognize an object that is made from a material that is different from the group</li> </ol>                    |  |
| PS-E-A4: describing the properties<br>of the different states of matter and<br>identifying the conditions that<br>cause matter to change states                                    | ES-A4: Classify objects based on the<br>different states of matter (i.e., solid,<br>liquid, gas)  | <ul><li>3. Identify a state of matter for sorting a set of objects</li><li>2. Sort objects based on a single state of matter</li><li>1. Recognize an object that is in a state of matter that is different from the group</li></ul> |  |
| B. Position and Motion of Objects<br>PS-E-B2: exploring and<br>recognizing that the position and<br>motion of objects can be changed<br>by pushing or pulling (force) over<br>time | ES-B2: Change the position of objects using push or pull  | <ul> <li>3. Select "push" or "pull" to move an object to a specific location</li> <li>2. Follow directions using "push" or "pull" to move objects</li> <li>1. Imitate pushing or pulling an object</li> </ul>                       |  |
| C. Forms of Energy   |   |   |  |
| PS-E-C7: exploring and describing<br>the uses of energy at school, home,<br>and play   | ES-C7: Recognize common uses of<br>energy (e.g., heating, lighting,<br>transportation, communications) used at<br>school, home, or play | <ol> <li>Identify uses of energy in different settings (i.e., school, home, play)</li> <li>Sort activities by common uses of energy</li> <li>Recognize a use of energy</li> </ol>   |  |

3. Life Science. The students will become aware of the characteristics and life cycles of organisms and

understand their relationships to each other and to their environment.

| Grade 4                           |  |  |  |  |  |
|-----------------------------------|--|--|--|--|--|
|                                   | Science                                  |  |  |  |  |
| Benchmarks                        | Extended Standards                       | Complexity Levels  |  |  |  |
| A. Characteristics of Organisms   |  |  |  |  |  |
| LS-E-A1: identifying the needs of | ES-A1: Identify the basic needs (i.e.,   | 3. Select basic needs that are common to both plants and animals |  |  |  |
| plants and animals based on age-  | food, air, water, shelter) of plants and | 2. Select more than one basic need of plants or animals          |  |  |  |
| appropriate recorded observations | animals                                  | 1. Select a basic need of plants or animals                      |  |  |  |
| LS-E-A3: locating and comparing   | ES-A3: Identify basic structures and     | 3. Match plant parts to their functions                          |  |  |  |
| major plant and animal structures | their functions in common plants (i.e.,  | 2. Identify the same plant part on different plants              |  |  |  |
| and their functions               | flowers, leaves, stems, roots)           | 1. Recognize a plant part  |  |  |  |

| Grade 4<br>Science   |   |   |  |
|--|---|---|--|
| Benchmarks   | Extended Standards  | Complexity Levels   |  |
| LS-E-A5: locating major human<br>body organs and describing their<br>functions   | ES-A5: Identify basic structures and<br>their functions of the human skeletal<br>system | <ol> <li>Match parts of the skeletal system to their functions</li> <li>Match parts of the skeletal system to their location in the<br/>human body</li> </ol>   |  |
|  |   | 1. Recognize a part of the human skeletal system  |  |
| B. Life Cycles of Organisms  |   |   |  |
| LS-E-B1: observing and describing<br>the life cycles of some plants and<br>animals   | ES-B1: Understand the life cycle of a bean plant  | <ol> <li>Sequence the stages of the life cycle of a bean plant</li> <li>Recognize the correct sequence of the life cycle of a bean plant</li> <li>Recognize a part of the life cycle of a bean plant</li> </ol> |  |
| LS-E-B4: observing, recording, and<br>graphing student growth over time<br>using a variety of quantitative<br>measures (height, weight, linear | ES-B4: Describe students growth (i.e., height, weight) over time                        | <ol> <li>Identify a typical human growth chart for the period from birth<br/>to adulthood</li> <li>Recognize the general relationship between human growth and<br/>age</li> </ol>                               |  |
| measure of feet and hands, etc.)   |   | 1. Recognize that persons of the same age grow at different rates   |  |
| C. Organisms and Their Environments  |   |   |  |
| LS-E-C1: examining the habitats of<br>plants and animals and determining<br>how basic needs are met within<br>each habitat                     | ES-C1: Match common animals to their habitat type (i.e., water, land)                   | <ol> <li>Match common animals to different habitat types</li> <li>Match more than one common animal to a habitat type</li> <li>Match a common animal to a habitat type</li> </ol>                               |  |

4. Earth and Space Science. The students will develop an understanding of the properties of earth materials, the structure of earth's system, Earth's history, and earth's place in the universe.

| Grade 4<br>Science  |   |  |  |
|---|---|--|--|
| Benchmarks  | Extended Standards  | Complexity Levels  |  |
| A. Properties of Earth Materials  |   |  |  |
| ESS-E-A4: investigating, observing,<br>measuring and describing changes in daily<br>weather patterns and phenomena  | ES-A4: Identify basic weather<br>conditions and identify appropriate<br>clothing for specific weather<br>conditions | <ol> <li>Select appropriate clothing for a change in weather<br/>conditions</li> <li>Sort appropriate clothing by basic weather conditions</li> <li>Recognize a change in basic weather conditions</li> </ol>                |  |
| B. Objects in the Sky   |   |  |  |
| ESS-E-B4: modeling changes that occur<br>because of the rotation of the Earth<br>(alternation of night and day) and the<br>revolution of the Earth around the Sun | ES-B4: Identify differences between<br>times of day, day/night, and seasons of<br>the year                          | <ol> <li>Identify differences in representations of spring, summer,<br/>fall, and winter</li> <li>Sequence representations of morning, noon, and night</li> <li>Select representations of day time and night time</li> </ol> |  |

5. Science and the Environment. In learning environmental science, students will develop an appreciation of the natural environment, learn the importance of environmental quality, and acquire a sense of stewardship.

As consumers and citizens, they will be able to recognize how our personal, professional, and political actions affect the natural world.

| Grade 4<br>Science   |   |  |
|--|---|--|
| Benchmarks   | Extended Standards  | Complexity Levels  |
| SE-E-A4: understanding that the original<br>sources of all material goods are natural<br>resources and that the conserving and<br>recycling of natural resources is a form of<br>stewardship | ES-A4: Identify natural resources that<br>are the original source of common<br>products (i.e., paper, pencils, bricks,<br>cotton cloth) | <ol> <li>Match more than one human-made item with the natural resource<br/>from which they were made</li> <li>Sort human-made items by the natural resources from which they<br/>are made</li> <li>Recognize common items that are human-made among natural<br/>resources</li> </ol> |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2380 (October 2008). §733. **Eighth Grade** 

A. Focus. The focus at the eighth-grade level is integrated science, building on the foundation developed during earlier grades. Physical (PS) and life (LS) sciences are again the focus with expanded studies in Earth and space science (ESS) concepts. Students develop additional inquiry skills through observations and investigations designed to expand comprehension of earth and space, as well as related physical and environmental science topics. Earth and space science topics include exploring varying weather conditions and earth's place in the solar system. Students with significant cognitive disabilities access much of the same information and work on many skills through the complexity levels.

### B. Strands

1. Science as Inquiry. The students will do science by engaging in partial and full inquiries that are within their developmental capabilities.

| Grade 8<br>Science  |  |   |
|---|--|---|
| Benchmarks  | Extended Standards   | Complexity Levels   |
| A. The Abilities Necessary to Do Scientific   | Inquiry  |   |
| SI-M-A2: designing and conducting a scientific investigation  | ES-A2: Identify a process to solve a science problem   | <ol> <li>Select two or more steps in proper sequence to solve a science problem</li> <li>Select two or more steps to solve a science problem</li> <li>Recognize a step that helps solve a simple science problem</li> </ol>   |
| SI-M-A3: using mathematics and<br>appropriate tools and techniques to gather,<br>analyze, and interpret data    | ES-A3: Identify significant differences<br>in length, weight, and temperature<br>using appropriate tools | <ol> <li>Recognize the highest or lowest example of varying conditions<br/>(hot-cold, long-short, heavy-light) by using a measurement<br/>tool</li> <li>Match correctly recorded measurements of length, weight,<br/>and/or temperature</li> <li>Recognize appropriate measurement tools</li> </ol> |
| SI-M-A4: developing descriptions,<br>explanations, and graphs using data  | ES-A4: Interpret simple situations using data  | <ol> <li>Identify a simple graph that represents a specific situation</li> <li>Select a description supported by data</li> <li>Recognize significant differences in data</li> </ol>   |
| SI-M-A5: developing models and<br>predictions using the relationships<br>between data and explanations          | ES-A5: Predict patterns based on a given set of data   | <ol> <li>Sequence the steps of a pattern based on a scenario</li> <li>Complete the next step in a pattern</li> <li>Match similar patterns in a given dataset</li> </ol>   |
| SI-M-A8: utilizing safety procedures<br>during scientific investigations  | ES-A8: Perform common science tasks safely   | <ol> <li>Identify hazardous situations in a simulation</li> <li>Select appropriate ways to complete science tasks safely</li> <li>Recognize a safety procedure</li> </ol>   |
| B. Understanding Scientific Inquiry   |  |   |
| SI-M-B7: understanding that scientific<br>development/<br>technology is driven by societal needs and<br>funding | ES-B7: Use technology for daily living tasks   | <ol> <li>Match appropriate technology to common tasks</li> <li>Recognize the appropriate use of technology</li> <li>Recognize technology</li> </ol>   |

2. Physical Science. Students will develop an understanding of the characteristics and interrelationship of matter and energy in the physical world.

| Grade 8<br>Science  |   |  |
|---|---|--|
| Benchmarks  | Extended Standards  | Complexity Levels  |
| A. Properties and Changes of Properties in Ma   | atter   |  |
| PS-M-A5: investigating the relationships<br>among temperature, molecular motion,<br>phase changes, and physical properties of<br>matter | ES-A5: Identify how changes in<br>temperature can effect the state of<br>water (i.e., solid, liquid, gas) | <ol> <li>Describe how the state of water changes under varying<br/>temperature conditions</li> <li>Match water in solid, liquid, and gaseous states to different<br/>temperature conditions</li> </ol> |
|   |   | 1. Recognize that water has three states   |
| B. Motions and Force  | ·   | · *  |
| PS-M-B5: understanding that unbalanced<br>forces will cause changes in the speed or<br>direction of an object's motion                  | ES-B5: Identify how to change the<br>speed or direction of a moving or<br>stationary object               | <ol> <li>Match different actions to corresponding changes in the motion<br/>of objects</li> <li>Select an action that results in an increase in speed or change in</li> </ol>                          |
|   |   | direction of a moving object<br>1. Identify ways to stop or slow the motion of objects   |
| C. Transformations of Energy  |   |  |
| PS-M-C5: investigating and describing the<br>movement of heat and the effects of heat in<br>objects and systems                         | ES-C5: Recognize that heat moves in different ways  | <ol> <li>Identify changes in an object's temperature as it is subjected to<br/>different temperatures</li> <li>Recognize that heat can transfer from one object to another</li> </ol>                  |
|   |   | 1. Sort objects that are being heated or cooled  |

3. Life Science. The students will become aware of the characteristics and life cycles of organisms and

understand their relationships to each other and to their environment.

| Grade 8<br>Science   |   |  |
|--|---|--|
| Benchmarks   | Extended Standards  | Complexity Levels  |
| A. Structure and Function in Living Systems  | •   |  |
| LS-M-A5: locating major human body<br>organs and describing their functions  | ES-A5: Identify basic structures (i.e.,<br>mouth, esophagus, stomach, intestines)<br>and functions of the human digestive<br>system | <ol> <li>Sequence how food travels from one organ to another in the human<br/>digestive system</li> <li>Locate where basic organs in the digestive system are found in the<br/>human body</li> <li>Recognize a basic organ in the human digestive system</li> </ol>  |
| LS-M-A6: describing how the human body<br>changes with age and listing factors that<br>affect the length and quality of life | ES-A6: Identify various stages in the<br>human life span (e.g., baby, child,<br>teenager, adult)                                    | <ol> <li>Recognize individuals based on features that identify them as<br/>being in a specific stage of their life span (e.g., baby, child,<br/>teenager, or adult)</li> <li>Recognize a correct sequence of stages in the human life span (i.e.,<br/>baby, child, teenager, adult)</li> <li>Sort individuals according to life-span stages</li> </ol> |

| Grade 8<br>Science  |  |   |
|---|--|---|
| Benchmarks  | Extended Standards   | Complexity Levels   |
| LS-M-A7: describing communicable and noncommunicable diseases   | ES-A7: Identify and implement<br>procedures to prevent common<br>disease/germ transmission   | <ol> <li>Identify different ways to prevent disease transmission</li> <li>Identify that germs may be transmitted directly (person to person)<br/>or indirectly (person to an object and then from that object to<br/>another person)</li> <li>Recognize that common diseases are caused by germs</li> </ol>   |
| B. Reproduction and Heredity  |  |   |
| LS-M-B3: describing how heredity allows<br>parents to pass certain traits to offspring                      | ES-B3: Recognize that offspring<br>resemble their parents and parents'<br>species  | <ol> <li>Identify familiar human traits that children and their parents may<br/>have in common (e.g., hair color, eye color, height)</li> <li>Sort animals by common traits</li> <li>Recognize an animal that has characteristics that differ from a<br/>group of the same kind of animal</li> </ol>  |
| C. Populations and Ecosystems   | •  |   |
| LS-M-C3: investigating major ecosystems<br>and recognizing physical properties and<br>organisms within each | ES-C3: Recognize that different types<br>of familiar animals are suited to<br>different habitats (i.e., ocean,<br>lake/river, forest, grassland, desert) | <ol> <li>Identify examples of several animals that live in the same habitat<br/>(e.g., whales, sharks, and sea turtles live in the ocean)</li> <li>Match familiar animals to their appropriate habitats</li> <li>Recognize that different types of animals live in different types of<br/>places</li> </ol>   |
| D. Adaptations of Organisms   |  |   |
| LS-M-D1: describing the importance of<br>plant and animal adaptation, including local<br>examples           | ES-D1: Identify adaptations that help<br>plants or animals live in Louisiana   | <ol> <li>Identify an adaptation that helps a plant or animal live in a specific<br/>Louisiana habitat</li> <li>Match adaptation (e.g., method of movement) to habitats</li> <li>Recognize that animals have different physical adaptations (e.g.,<br/>animals move in different ways using different body parts—<br/>wings, fins, bellies, legs)</li> </ol> |

4. Earth and Space Science. The students will develop an understanding of the properties of earth materials, the

structure of the earth system, the earth's history, and the earth's place in the universe.

| Grade 8<br>Science   |  |  |
|--|--|--|
| Benchmarks   | Extended Standards   | Complexity Levels  |
| A. Structure of Earth  |  |  |
| ESS-M-A12: predicting weather patterns through use of a weather map          | ES-A12: Use basic weather symbols on<br>maps or charts to demonstrate weather<br>predictions | <ol> <li>Modify an activity based on a changing sequence of weather symbols</li> <li>Match weather symbols to descriptions of different weather<br/>conditions</li> <li>Recognize that symbols are used to represent different weather<br/>conditions</li> </ol> |
| C. Earth in the Solar System   |  |  |
| ESS-M-C2: comparing and contrasting the celestial bodies in our solar system | ES-C2: Identify basic parts of our solar<br>system (i.e., Earth, Moon, Sun)                  | <ol> <li>Identify basic characteristics of Earth, the Moon, and the Sun</li> <li>Recognize that there are differences between Earth, the Moon, and<br/>the Sun</li> <li>Recognize representations of Earth, the Moon, and the Sun</li> </ol>                     |

5. Science and the Environment. In learning environmental science, students will develop an appreciation of the natural environment, learn the importance of environmental quality, and acquire a sense of stewardship. As consumers and citizens, they will be able to recognize how our personal, professional, and political actions affect the natural world.

|   | Grade 8                                  |  |
|---|--|--|
|   | Science                                  |  |
| Benchmarks                              | Extended Standards                       | Complexity Levels  |
| SE-M-A3: defining the concept of        | ES-A3: Identify air and water pollutants | 3. Recognize the cause of a polluted area (i.e., air, water) |
| pollutant and describing the effects of | and how they harm the environment in     | 2. Sort polluted and unpolluted areas (i.e., air, water)     |
| various pollutants on ecosystems        | different ways                           | 1. Recognize a polluted area (i.e., air, water)              |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2382 (November 2008).

### §735. Eleventh Grade

A. Focus. The focus in high school is physical science and life science reflecting the key science courses taken by most high school students by eleventh grade. Again, the foundations covered during earlier grades related to the properties of matter, forces and motion, and interactions of energy and matter are addressed using more complex situations. In life science, the focus is on basic understandings related to heredity, food chains, and more complex biological systems compared to those explored during earlier grades. A key life science emphasis is on personal and community health and safety. Science inquiry continues to be the foundational mechanism used to integrate the science curriculum with a focus on scientific investigations, use of data, and the role technology can play in expanding human observations. Students with significant cognitive disabilities access much of the same information and work on many skills through the complexity levels.

### B. Strands

1. Science as Inquiry. The students will do science by engaging in partial and full inquiries that are within their developmental capabilities.

| Grade 11<br>Science   |   |   |
|---|---|---|
| Benchmarks  | Extended Standards  | Complexity Levels   |
| A. The Abilities Necessary to Do Scientific In                                | quiry   |   |
| SI-H-A2: designing and conducting scientific investigations                   | ES-A2: Identify an appropriate process to complete a scientific investigation | <ol> <li>Identify more than one procedure necessary to complete a<br/>given scientific investigation</li> </ol> |
|   |   | 2. Match a procedure with an appropriate scientific investigation   |
|   |   | 1. Recognize a scientific procedure   |
| SI-H-A3: using technology and mathematics                                     | ES-A3: Interpret situations using data  | <ol><li>Make an appropriate selection based on data</li></ol>   |
| to improve investigations and   |   | 2. Compare situations using data  |
| communications  |   | 1. Match data to a specific situation   |
| SI-H-A7: utilizing science safety procedures during scientific investigations | ES-A7: Perform simple multi-step<br>scientific processes safely               | <ol> <li>Identify that performing processes in their proper order<br/>affects safety</li> </ol>                 |
|   |   | 2. Select safe ways to complete steps in a simple scientific investigation                                      |
|   |   | 1. Recognize safety procedures  |
| B. Understanding Scientific Inquiry   |   |   |
| SI-H-B3: communicating that scientists rely                                   | ES-B3: Identify how scientists use  | 3. Identify how technology can improve information gathering  |
| on technology to enhance the gathering and manipulation of data               | technology to improve information gathering                                   | 2. Sort technology by the kind of information that it can improve   |
|   |   | 1. Match a scientist to the kind of technology he/she uses (e.g., doctor—stethoscope)                           |

2. Physical Science. Students will develop an understanding of the characteristics and interrelationship of matter and energy in the physical world.

|  | Grade 11  |  |
|--|---|--|
| Benchmarks   | Science<br>Extended Standards   | Complexity Levels  |
| C. The Structure and Properties of Matter  | Extended Standards  | Complexity Levels  |
| PS-H-C1: distinguishing among elements,<br>compounds, and/or mixtures  | ES-C1: Identify that there are<br>substances that can be put together and<br>can't be returned to their original parts<br>(compounds), while there are other<br>substances that can be put together and<br>returned to their original parts<br>(mixtures) | <ol> <li>Identify the difference between mixtures and compounds</li> <li>Sort substances as mixtures or compounds</li> <li>Recognize that some common substances are composed of<br/>different substances</li> </ol>   |
| PS-H-C4: separating mixtures based upon<br>the physical properties of their components   | ES-C4: Separate mixtures by using<br>common physical properties of matter<br>(i.e., magnetism, density, color, shape,<br>size)  | <ol> <li>Identify how objects in a given mixture having similar<br/>properties of color, shape, and size can be easily separated<br/>by using their magnetic properties or relative densities (sink<br/>or float in water)</li> <li>Sort objects in a mixture based on color, shape, or size</li> <li>Recognize that an object can have different physical<br/>properties compared to a group of similar objects</li> </ol>            |
| E. Forces and Motion   | •   |  |
| PS-H-E1: recognizing the characteristics<br>and relative strengths of the forces of nature<br>(gravitational, electrical, magnetic, nuclear) | ES-E1: Identify the impact of different<br>forces in everyday situations (i.e.,<br>gravity, magnetic, friction)   | <ol> <li>Match how the motion of an object on a level surface<br/>changes as the surface texture varies due to the use of<br/>different common surface materials</li> <li>Match how the motion of an object on a smooth incline<br/>changes as the angle of incline increases, decreases, or<br/>changes direction</li> <li>Recognize two different ways that a magnet may move when<br/>another magnet is moved towards it</li> </ol> |
| G. Interactions of Energy and Matter   |   |  |
| PS-H-G4: explaining the possible hazards of<br>exposure to various forms and amounts of<br>energy  | ES-G4: Identify the presence of<br>hazards from the exposure to or use of<br>energy (i.e., light, heat, electrical)   | <ol> <li>Identify the presence of hazardous situations involving<br/>different uses of energy</li> <li>Sort hazardous and non-hazardous exposures to heat, light,<br/>or electricity</li> <li>Recognize that in certain circumstances light, heat, and<br/>electricity can be hazardous</li> </ol>   |

understand their relationships to each other and to their environment.

| Grade 11<br>Science   |   |   |
|---|---|---|
| Benchmarks  | Extended Standards  | Complexity Levels   |
| C. Biological Evolution   | •   |   |
| LS-H-C6: comparing and contrasting life cycles of organisms   | ES-C6: Compare the life cycles of<br>common organisms (i.e., frogs,<br>humans, other mammals)                               | <ol> <li>Compare the life cycles of a frog and a given mammal</li> <li>Compare the life cycles of a human and a given mammal</li> <li>Recognize the life cycles of different common organisms</li> </ol>  |
| D. Interdependence of Organisms   |   |   |
| LS-H-D2: describing trophic levels and<br>energy flows  | ES-D2: Identify a basic food chain  | <ol> <li>Assemble a basic food chain</li> <li>Recognize basic food chains</li> <li>Recognize what different common animals eat</li> </ol>   |
| F. Systems and the Behavior of Organisms  |   |   |
| LS-H-F1: identifying the structure and functions of organ systems.  | ES-F1: Identify basic structures and<br>functions of the human circulatory<br>system (e.g., heart, blood vessels,<br>blood) | <ol> <li>Identify structural relationships between the parts of the<br/>circulatory system and the functions of each part</li> <li>Identify where parts of the circulatory system are located in<br/>the human body</li> <li>Recognize parts of the human circulatory system</li> </ol> |
| G. Personal and Community Health  | ·   |   |
| LS-H-G1: relating fitness and health to longevity   | ES-G1: Identify how fitness activities improve health   | <ol> <li>Identify how fitness activities improve one's health</li> <li>Match a fitness activity to a health improvement</li> <li>Recognize fitness activities</li> </ol>  |
| LS-H-G3: explaining the role of the immune<br>system in fighting disease  | ES-G3: Identify that healthy human<br>body systems assist the body in<br>fighting diseases                                  | <ol> <li>Compare different healthy and unhealthy activities/diets to a person's susceptibility to becoming ill</li> <li>Sort healthy and unhealthy activities and diets</li> <li>Recognize that certain actions help the body, while others harm the body</li> </ol>                    |
| LS-H-G4: exploring current research on the major diseases with regard to cause, symptoms, treatment, prevention, and cure | ES-G4: Identify physical conditions<br>that may signal illness  | <ol> <li>Identify early warning symptoms of common illnesses that<br/>signal the need to get help</li> <li>Match symptoms to common illnesses</li> <li>Recognize that the body changes during an illness</li> </ol>   |

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 34:2384 (November 2008).

Amy B. Westbrook, Ph.D. Executive Director

#### 0811#003

#### RULE

#### **Board of Elementary and Secondary Education**

Bulletin 741—Louisiana Handbook for School Administrators—Agricultural Education (LAC 28:CXV.2373)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education has amended *Bulletin 741—Louisiana Handbook for School Administrators*: §2373. Agricultural Education. The action was taken to up-date Career and Technical course offerings. In updating these course offerings our Career and Technical program of studies will be more aligned with national standards.

## Title 28

EDUCATION Part CXV. Bulletin 741—Louisiana Handbook for School Administrators Chapter 23. Curriculum and Instruction §2373. Agricultural Education

A. The Agricultural Education course offerings shall be as follows.

| Course Title(s)                                | Recommended<br>Grade Level | Units |
|--|----------------------------|-------|
| Exploratory Agriscience                        | 7-8                        | -     |
| Agribusiness                                   | 10-12                      | 1/2-1 |
| Agricultural Education Elective I, II          | 9-12                       | 1/2-3 |
| Agriscience I                                  | 9-12                       | 1     |
| Agriscience II                                 | 10-12                      | 1     |
| Agriscience III                                | 11-12                      | 1     |
| Agriscience Elective I, II                     | 9-12                       | 1/2-3 |
| Agriscience-Construction<br>Technology         | 11-12                      | 1/2-1 |
| Agriscience-Leadership                         | 9-12                       | 1/2-1 |
| Agriscience Power Equipment                    | 11-12                      | 1/2-1 |
| Animal Science                                 | 11-12                      | 1/2   |
| Biotechnology in Agriscience                   | 11-12                      | 1     |
| Canine Care and Training                       | 9-12                       | 1⁄2   |
| Cooperative Agriscience Education I            | 11-12                      | 3     |
| Cooperative Agriscience Education II           | 12                         | 3     |
| Environmental Studies-in Agriscience           | 11-12                      | 1     |
| Equine Science                                 | 11-12                      | 1/2-1 |
| Floristry                                      | 11-12                      | 1     |
| Forestry                                       | 11-12                      | 1⁄2-1 |
| Horticulture                                   | 11-12                      | 1⁄2-1 |
| Landscape Design, Construction and Maintenance | 10-12                      | 1     |
| Precision Instrumentation in<br>Agriscience    | 10-12                      | 1⁄2   |
| Small Animal Care and Management               | 10-12                      | 1⁄2-1 |
| Veterinary Assistant                           | 10-12                      | 1     |
| Industry-Based Certifications                  |                            |       |
| ABC Welding Technology I<br>Agriscience        | 11-12                      | 1-3   |
| ABC Carpentry in Agriscience                   | 11-12                      | 1-3   |
| ABC Electrical I Agriscience                   | 11-12                      | 1-3   |
| ABC Pipefitting in Agriscience                 | 11-12                      | 1-3   |

B. - C. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:7; R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 31:1298 (June 2005), amended LR 33:277 (February 2007), LR 33:2050 (October 2007), LR 34:2386 (November 2008).

Amy B. Westbrook, Ph.D. Executive Director

0811#004

#### RULE

#### **Board of Elementary and Secondary Education**

Bulletin 1196—Louisiana Food and Nutrition Programs, Policies of Operation (LAC 28:XLIX.1101, 2101 and 2111)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education has amended *Bulletin 1196—Louisiana Food and Nutrition Programs, Policies of Operation* (LAC 28:XLIX). Bulletin 1196 is the policy manual designed to provide useful guidance and information for the purpose of improving regulatory compliance and to enhance the understanding and operation of the Child Nutrition Programs in Louisiana. It was developed as a result of the necessity to incorporate all state policy changes which have already been implemented by the sponsors. These revisions update state policies.

### Title 28 EDUCATION Part XLIX. Bulletin 1196—Louisiana Food and Nutrition Programs, Policies of Operation

### Chapter 11. Personnel

### §1101. Child Nutrition Program Director/Supervisor

A. A Child Nutrition Program (CNP) Director or Supervisor is that member of the administrative staff of the school system who, under the general direction of the superintendent of schools or school business administrator, works with others in the developing, administering, and supervising of the school food service programs within the school system. The significance of good nutritional habits and food in relation to health and total educational performance makes it imperative that CNPs are based upon professional concepts. Therefore, the full-time services of a full-time certified director or supervisor are required for all school systems. Single private schools/charter schools and residential child care institutions are exempt from this requirement. A CNP Director or Supervisor would be considered full-time where services are contracted or shared between school systems.

B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:191-199.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 27:2163 (December 2001), amended LR 34:2387 (November 2008).

# Chapter 21. Civil Rights—Handling Complaints §2101. Responsibilities of the SFA

A. - A.1. ...

a. the statement, "In accordance with federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410 or call (800) 795-3272 or (202) 720-6382 (TTY). USDA is an equal opportunity provider and employer";

b. the address indicating where a complaint may be filed:

USDA, Director, Office of Civil Rights 1400 Independence Avenue SW Washington, DC 20250-9410

A.2. - A.4. ...

5. "In accordance with federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410 or call (800) 795-3272 or (202) 720-6382 (TTY). USDA is an equal opportunity provider and employer."

A.6. ...

7. The SFA may develop a complaint form, but the use of the form shall not be a prerequisite for the acceptance of the complaint. The prototype complaint form found on the Department of Education's Child Nutrition Program website may be used.

A.8 - B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17.191-199.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 27:2197 (December 2001), amended LR 29:2034 (October 2003), LR 32:1430 (August 2006), LR 34:2387 (November 2008).

#### §2111. Appendix

A. Sample: "...AND JUSTICE FOR ALL"

#### Appendix A. Sample "...AND JUSTICE FOR ALL"

#### ...AND JUSTICE FOR ALL

In accordance with federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write USDA; Director, Office of Civil Rights; 1400 Independence Avenue, SW; Washington, D.C. 20250-9410 or (800) 795-3272 or (202) 720-6382 (TTY). USDA is an equal opportunity provider and employer.

#### Secretary of Agriculture

AUTHORITY NOTE: Promulgated in accordance with R.S. 17.191-199.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 27:2199 (December 2001), amended LR 34:2387 (November 2008).

Amy B. Westbrook, Ph.D. Executive Director

### 0811#005

#### RULE

#### **Board of Elementary and Secondary Education**

Bulletin 1530—Louisiana's IEP Handbook for Students with Disabilities (LAC 28:XCVII.Chapter 9)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, the Board of Elementary and Secondary Education has amended *Bulletin 1530—Louisiana's IEP Handbook for Students with Disabilities* The revision of Chapter 9, LEAP Alternate Assessments, is to meet federal requirements and establish guidelines for the participation of students with disabilities in alternate assessment who cannot participate in regular assessment. The criteria for alternate assessment are used in accountability, assessment, and pupil progression. Leap Alternate Assessment, Level 1 Participation Criteria has been revised to meet the requirements of the redesigned LEAP Alternate Assessment, Level 1.

#### Title 28

#### **EDUCATION**

Part XCVII. Bulletin 1530—Louisiana's IEP Handbook for Students with Disabilities

Chapter 9. LEAP Alternate Assessments §901. Participation in Assessments

A. All special education students must participate in statewide assessments.

B. Students are to take the test that corresponds to the grade in which they are enrolled.

C. The decision as to which test a student participates in is made on an annual basis.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:1941 et seq.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 31:3102 (December 2005), amended LR 34:2388 (November 2008).

### **§903.** Types of Alternate Assessments

A. LEAP Alternate Assessment, Level 1 (LAA 1) was developed for students with disabilities who are served under the Individuals with Disabilities Education Improvement Act (IDEA) for whom there is evidence that the student is functioning three or more standard deviations below the mean in cognitive functioning and/or adaptive behavior. Only students with the most significant cognitive disabilities are eligible to participate in LAA 1. A student with the exceptionality of Mental Disability-moderate, severe or profound; Multiple Disabilities; or another exceptionality that meets the criteria according to Bulletin 1508-The Pupil Appraisal Handbook may be considered to have a significant cognitive disability or functions like a student with a significant cognitive disability. LAA 1 is a performance based assessment designed for students whose instructional program is aligned with the Louisiana Extended Standards.

B. LEAP Alternate Assessment, Level 2 (LAA 2). The LAA 2 is a criterion-referenced test designed for students with persistent academic disabilities who are served under the Individuals with Disabilities Education Improvement Act (IDEA) to participate in academic assessments that are sensitive to measuring progress in their learning.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:1941 et seq.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 31:3102 (December 2005), amended LR 34:2388 (November 2008).

### §905. Participation Criteria

A. LEAP Alternate Assessment, Level 1 (LAA1)

1. The student has a disability that significantly impacts cognitive function and/or adaptive behavior.

2. The student requires extensive modified instruction aligned with the Louisiana Extended Standards to acquire, maintain, and generalize skills.

3. The decision to include the student in LAA 1 is not solely based on the following:

a. student's placement;

b. excessive or extended absences;

c. disruptive behavior;

d. English language proficiency;

e. student's reading level;

f. student's disability according to Bulletin 1508;

g. social, cultural, and/or economic differences;

h. anticipated impact on school performance scores;

i. administrative decision;

j. expectation that the student will not perform well on the LEAP, *i*LEAP, GEE or LAA 2.

B. LEAP Alternate Assessment, Level 2 (LAA 2)

1. The student scored at the unsatisfactory level in English language arts and/or mathematics on the previous year's LEAP/ILEAP/GEE or participated in the LAA 1 or LAA 2.

2. The student's IEP reflects a functioning grade level in English language arts (including reading) and/or mathematics at least three grade levels below the actual grade level in which he or she is enrolled.

3. The student's instructional program is predominately academic in nature, and may include application of academic content across environments to ensure generalization of skills.

4. The decision to test a student in LAA 2 is not based on a disability category.

5. The decision to test a student in LAA 2 is not based on placement setting.

6. The decision to test a student in LAA 2 is not determined administratively.

C. LAA 1 and LAA 2 Participation Criteria forms can be located in Bulletin 1530, Section 2.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:1941 et seq.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 31:3102 (December 2005), amended LR 33:434 (March 2007), LR 34:2388 (November 2008).

#### §907. Test Accommodations

A. The assessment in which the student is to participate and any accommodations the student is to receive for instruction and assessment must be documented annually on the program/services page of the student's IEP. B. Test accommodations cannot be different from or in addition to the accommodations indicated on the student's IEP and provided in regular classroom instruction and assessment.

C. Test accommodations are described in Bulletin 118, Statewide Assessment Standards and Practices in Chapter 33.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:1941 et seq.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 31:3103 (December 2005), amended LR 34:2388 (November 2008).

Amy B. Westbrook, Ph.D. Executive Director

0811#006

### RULE

#### **Board of Elementary and Secondary Education**

### Bulletin 1566—Pupil Progression Policies and Procedures (LAC 28:XXXIX.503 and 1301)

In accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the State Board of Elementary and Secondary Education has amended Bulletin 1566-Pupil Progression Policies and Procedures (LAC Part Number XXXIX). The revisions to Bulletin 1566 reflect changes to the eighth grade promotion policy exceptions. The eighth grade waiver policy was modified to remove the restriction about when a student has to achieve their "approaching basic/approaching basic" combination in ELA and math to be eligible for the eighth grade policy waiver. The override policy was modified for 8th graders to include a "basic/unsatisfactory" consideration with additional criteria to be considered. Also included were some technical edits required by the department's proofreader. The changes were necessary because BESE revised promotion policy exceptions related to eighth grade students.

### Title 28

#### **EDUCATION**

### Part XXXIX. Bulletin 1566—Pupil Progression Policies and Procedures

Chapter 5. Placement Policies; State Requirements §503. Regular Placement

A. - A.1.b.ii.(b). ...

c. Exceptions to this policy include:

i. Policy Override (Fourth and Eighth Grades)

(a). A given student scores at the "unsatisfactory" level in English language arts or mathematics and scores at the "mastery" or "advanced" level in the other; and participates in the summer school and retest offered by the LEA. The decision to override is made in accordance with the local pupil progression plan, which may include referral to the School Building Level Committee (SBLC).

(b). (Eighth Grade Only). A given student scores at the "unsatisfactory" level in English language arts or mathematics and scores at the "basic" level in the other; participates in the summer school and retest offered by the LEA (in the "unsatisfactory" subject); scores "approaching basic" on the science and social studies components of LEAP; has an overall 2.5 grade point average on a 4.0 scale; and has a minimum 92 percent attendance during the school year. The decision to override is made in accordance with the local pupil progression plan, which may include referral to the School Building Level Committee (SBLC).

ii. - iii.(e). ...

(f). The principal and the School Building Level Committee (SBLC) must review student work samples and attest that the student exhibits the ability to perform at or above the *basic* achievement level in the subject for which the appeal is being considered.

iv. - iv.(a).

(b). The student must retake the component(s) (English language arts and/or mathematics) of the retest on which a score of "approaching basic" or below was attained on the spring test.

v. The student who has repeated the eighth grade may either be:

(a). retained again in the eighth grade;

(b). promoted to the ninth grade, provided that the student has scored at the "approaching basic" level on either the English language arts or mathematics component of LEAP, has attended the current year LEAP summer remediation program offered by the district in, at a minimum, the "unsatisfactory" subject, and has taken the summer retest administered at the conclusion of the summer program. If promoted with an "unsatisfactory" on the English language arts or mathematics component of LEAP, the student must enroll in and pass a high school remedial course in the "unsatisfactory" subject (English language arts or mathematics) before enrolling in or earning Carnegie credit for English or mathematics; or

v.(c). - ix. ...

x. State-Granted Exceptions. A local school superintendent, a parent or guardian, or the State Department of Education may initiate a request for a state-granted waiver from the State Superintendent of Education on behalf of individual students who are not eligible for promotion because of LEA error or other unique situations not covered under extenuating circumstances. The Department of Education will provide information to the State Board of Elementary and Secondary Education detailing state-granted waivers. (Refer to Appendix B, Chapter 13.)

xi. In order to move students toward grade-level performance, LEAs shall design and implement additional instructional strategies for students in grades 3, 4, 7, and 8 who have been determined to be at risk of failing to achieve the "basic/approaching basic" combination on LEAP, and for fourth and eighth grade students being retained. The purpose of the additional instructional strategies is to move the students to grade-level proficiency by providing the following: focused intervention in the subject area(s) on which a student scored at the "approaching basic" and/or "unsatisfactory" level on the *i*LEAP; focused remediation in the subject area(s) on which they scored at the "approaching basic" and/or "unsatisfactory" level on LEAP; and ongoing instruction in the core subject areas using curricula based on content standards state-level and the grade-level Expectations.

xii. Summer remediation programs and end-ofsummer retests must be offered by school systems at no cost to students who did not take the Spring LEAP tests or who failed to achieve the required level on LEAP. The LEA shall provide transportation to and from the assigned LEAP remediation summer site(s) from, at a minimum, a common pick-up point.

A.1.c.xii.(a). - D.1.a.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17.7.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 25:2171 (November 2000), amended LR 26:1433 (July 2000), LR 26:1576 (August 2000), LR 27:188 (February 2001), LR 27:1006 (July 2001), LR 27:1682 (October 2001), LR 29:123 (February 2003), LR 30:407 (March 2004), LR 31:1974 (August 2005), LR 31:3103 (December 2005), LR 33:2063 (October 2007), LR 34:2389 (November 2008).

### Chapter 13. Appendix B

### §1301. LEAP High Stakes Testing Policy

A. - A.2. ...

3. LEAs shall offer a minimum of 50 hours per subject of summer remediation and retest opportunities in English language arts and mathematics at no cost to students who did not take the spring LEAP tests or who scored "approaching basic" and/or "unsatisfactory" on the English language arts and/or mathematics component(s) on the spring tests. The LEA shall provide transportation to and from the assigned LEAP remediation summer site(s) from, at a minimum, a common pick-up point.

a. A student who failed to achieve the "basic/approaching basic" combination is not required to attend the LEA-offered LEAP summer remediation program in order to be eligible for the summer retest.

b. All students with disabilities who participate in LEAP should receive services along with regular education students in summer remediation programs, with special supports provided as needed.

c. Students with disabilities who participate in LEAP Alternate Assessment, Level 1 (LAA1), are not eligible to attend the LEAP summer remediation programs.

d. Students with disabilities who participate in LEAP Alternate Assessment, Level 2 (LAA2), are eligible to attend LEAP summer remediation programs.

4. In order to move students toward grade level performance, LEAs shall design and implement additional instructional strategies for students in grades 3, 4, 7, and 8 who have been determined to be at risk of failing to achieve the "basic/approaching basic" combination on LEAP, and for fourth and eighth grade students being retained. The purpose of the additional instructional strategies is to move the students to grade-level proficiency by providing the following:

a. focused instruction in the subject area(s) on which a student scored at the "approaching basic" and/or "unsatisfactory" level on *i*LEAP;

b. focused remediation for those fourth and eighth grade students repeating the grade as a result of failing ELA and/or math on the LEAP;

c. ongoing instruction in the core subject areas using curricula based on state-level content standards and the grade-level expectations.

5. - 5.a.iii.(c).

(d). The student must have taken the LEAP retest given after the LEAP summer remediation program has been concluded.

(e). The student must have met state-mandated attendance regulations during the regular school year and

any locally mandated regulations during the summer remediation program.

(f). The principal and the School Building Level Committee (SBLC) must review student work samples and attest that the student exhibits the ability to perform at or above the *basic* achievement level in the subject for which the appeal is being considered.

iv. LEAP Testing

(a). Students retained in the fourth grade shall retake all four components of LEAP.

b. Grade 8

i. A student may not be promoted to the ninth grade until he or she has scored at or above the "basic" achievement level on either the english language arts or mathematics component on the eighth grade LEAP and at the "approaching basic" achievement level on the other.

ii. After the summer retest, a school system, through its superintendent, may consider a waiver for an eighth grade student who has scored at the "approaching basic" level on both the English language arts and mathematics components of LEAP. The LEA may grant the waiver in accordance with the local pupil progression plan provided the following criteria are met.

(a). The student may be promoted to the ninth grade, provided that he or she has scored at the "approaching basic" level on both the English language arts and mathematics components of LEAP, has attended the LEAP summer remediation program offered by the district, and has taken the summer retest administered at the conclusion of the summer program.

(b). The student must retake the component(s) (English language arts and/or mathematics) of the retest on which a score of "approaching basic" or below was attained on the spring test.

iii. The student who has repeated the eighth grade may be either:

(a). retained again in the eighth grade;

(b). promoted to the ninth grade, provided that the student has scored at the "approaching basic" level on either the English language arts or mathematics component of LEAP, has attended the current year LEAP summer remediation program offered by the district in, at a minimum, the "unsatisfactory" subject, and has taken the summer retest administered at the conclusion of the summer program. If promoted with an "unsatisfactory" on the English language arts or mathematics component of LEAP, the student must enroll in and pass a high school remedial course in the "unsatisfactory" subject (English language arts or mathematics) before enrolling in or earning Carnegie credit for English or mathematics; or

(c). placed in the Pre-GED/Skills Options Program that shall be available to students who meet criteria as outlined in *Bulletin 741—Louisiana Handbook for School Administrators*, §2907.

iv. LEAP Testing

(a). Students repeating the eighth grade will retake all four components of LEAP.

(b). Students in the Pre-GED/Skills Options Program will take the ninth grade *i*LEAP.

6. Exceptions to the high stakes testing policy:

a. Policy Override (fourth and eighth grades)

i. The local school system (LEA) may override the state policy for students scoring at the "unsatisfactory" level in English language arts or mathematics, if the student scores at the "mastery" or "advanced" level in the other, provided that:

(a). the decision is made in accordance with the local pupil progression plan, which may include a referral to the School Building Level Committee (SBLC);

(b). the student has participated in both the spring and summer administrations of LEAP and has attended the summer remediation program offered by the LEA (the student shall participate in the summer retest only on the subject that he/she scored at the "unsatisfactory" achievement level during the spring test administration); and

(c). parental consent is granted.

ii. Policy Override (eighth grade only) The local school system (LEA) may override the state policy for eighth grade students scoring at the "unsatisfactory" level in English language arts or mathematics, if the student scores at the "basic" level in the other, provided that the following criteria are met:

(a). the student scored "approaching basic" or above on the science and social studies components of LEAP;

(b). the student had an overall 2.5 grade point average on a 4.0 scale;

(c). the student had a minimum 92 percent attendance during the school year;

(d). the decision is made in accordance with the local pupil progression plan, which may include a referral to the School Building Level Committee (SBLC);

(e). the student has participated in both the spring and summer administrations of LEAP and has attended the summer remediation program offered by the LEA (the student shall participate in the summer retest only on the subject that he/she scored at the "unsatisfactory" achievement level during the spring test administration); and

(f). parental consent is granted.

(g). If a student meets the criteria for this override, and is promoted with an "unsatisfactory," the student must enroll in and pass a high school remedial course in the "unsatisfactory" subject before enrolling in or earning Carnegie credit for English or mathematics.

b. - d.iii.(c).(ii).

(iii). are not eligible for a retest. These students may be eligible for the policy override, the fourth grade appeal, or the eighth grade waiver in accordance with the local Pupil Progression Plan;

(d). students who meet the criteria for extenuating circumstances under the *physical illness*, *chronic physical condition*, *or court-ordered custody category* related to LEAP; and

(e). who are unable to participate in the spring testing and/or summer remediation, including the provision of remediation through hospital/home bound instruction, are required to take the LEAP summer retest. These students may be eligible for the policy override, the fourth grade appeal, or the eighth grade waiver in accordance with the local pupil progression plan.

e. State-Granted Exception

i. A local school superintendent, a parent or guardian, or the State Department of Education may initiate

a request for a state-granted waiver from the State Superintendent of Education on behalf of individual students who are not eligible for promotion because of LEA error or other unique situations not covered under extenuating circumstances.

ii. The Department of Education will provide a report to the State Board of Elementary and Secondary Education detailing state-granted waivers.

6.e.iii. - 7.

0811#007

...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17.7.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 27:1008 (July 2001), amended LR 27:1683 (October 2001), LR 28:1189 (June 2002), LR 29:123 (February 2003), LR 30:409 (March 2004), LR 31:1976 (August 2005), LR 31:3104 (December 2005), LR 33:2064 (October 2007), LR 34:2390 (November 2008).

Amy B. Westbrook, Ph.D. Executive Director

#### RULE

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

#### Hazardous Waste Code F019 (LAC 33:V.4901)(HW103ft)

Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended the Hazardous Waste regulations, LAC 33:V.4901 (Log #HW103ft).

This Rule is identical to federal regulations found in 73 FR 31756-31769, June 4, 2008, No. 108, which are applicable in Louisiana. For more information regarding the federal requirement, contact the Regulation Development Section at (225) 219-3471 or Box 4302, Baton Rouge, LA 70821-4302. No fiscal or economic impact will result from the Rule. This Rule will be promulgated in accordance with the procedures in R.S. 49:953(F)(3) and (4).

This Rule exempts certain wastewater sludges from the manufacturing of automobiles and light duty vans, pick-up trucks, minivans, and sport utility vehicles from classification as hazardous waste, provided that the sludges are placed in a permitted, lined industrial solid waste landfill. The motor vehicle manufacturing industry incorporates aluminum into vehicle parts and bodies for the purpose of making them lighter-weight and thus more capable of increasing gas mileage. However, when aluminum is incorporated into the body of an automobile, the conversion coating step in the manufacturing process results in the generation of a RCRA-listed hazardous waste (F019) in the form of wastewater treatment sludge from the conversion coating process. Wastewaters from the conversion coating of steel in the same industry do not generate a listed hazardous waste. By removing the regulatory controls under RCRA, EPA is facilitating the use of aluminum in motor vehicles. The EPA believes that the incorporation of aluminum in motor vehicles will be advantageous to the environment since lighter-weight vehicles are capable of achieving increased fuel economy and associated decreased exhaust air emissions. These modifications to the F019 listing will not affect any other wastewater treatment sludge either from the chemical conversion coating of aluminum, or from other industrial sources. Reporting requirements under CERCLA list of Hazardous Substances and Reportable Quantities under 40 CFR 302.4 are consistent with the changes to the F019 listing. The basis and rationale for this Rule are to mirror the federal regulations. This rule meets an exception listed in R.S. 30:2019(D)(2) and R.S. 49:953(G)(3); therefore, no report regarding environmental/health benefits and social/economic costs is required.

#### Title 33

### ENVIRONMENTAL QUALITY Part V. Hazardous Waste and Hazardous Materials Subpart 1. Department of Environmental Quality—Hazardous Waste

Chapter 49. Lists of Hazardous Wastes

[Comment: Chapter 49 is divided into two sections: Category I Hazardous Wastes, which consist of Hazardous Wastes from nonspecific and specific sources (F and K wastes), Acute Hazardous Wastes (P wastes), and Toxic Wastes (U wastes) (LAC 33:V.4901); and Category II Hazardous Wastes, which consist of wastes that are ignitable, corrosive, reactive, or toxic (LAC 33:V.4903).]

#### §4901. Category I Hazardous Wastes

A. - B.1.NOTE. ...

| Tab   | Table 1. Hazardous Wastes from Nonspecific Sources |   |  |  |
|---|--|---|--|--|
| Industry<br>and EPA<br>Hazardous<br>Waste<br>Number | Hazard<br>Code                                     | Hazardous Waste   |  |  |
| Generic   |  |   |  |  |
| * * *   |  |   |  |  |
| [See Prior Text in F001 – F012]                     |  |   |  |  |
| [See<br>F019 (T)                                    |  | Wastewater treatment sludges from the<br>chemical conversion coating of aluminum<br>except from zirconium phosphating in<br>aluminum can washing when such phosphating<br>is an exclusive conversion coating process.<br>Wastewater treatment sludges from the<br>manufacturing of motor vehicles using a zinc<br>phosphating process will not be subject to this<br>listing at the point of generation if the wastes<br>are not placed outside on the land prior to<br>shipment to a landfill for disposal and are either<br>disposed of in a Subtitle D municipal or<br>industrial landfill unit that is equipped with a<br>single clay liner and is permitted, licensed, or<br>otherwise authorized by the state; or disposed<br>of in a landfill requirements in 40 CFR<br>258.40 or LAC 33:V.2503 or 4512. For the<br>purposes of this listing, <i>motor vehicle</i><br><i>manufacturing</i> is defined in Clause B.2.d.i of<br>this Section, and Clause B.2.d.ii of this Section<br>describes the recordkeeping requirements for<br>motor vehicle manufacturing facilities. |  |  |
|   | * * *<br>[See Prior Text in F020 – F039]           |   |  |  |

\* (I,T) should be used to specify mixtures that are ignitable and contain toxic constituents.

B.2. - B.2.c.ii. ...

d. For the purposes of the F019 listing, the following conditions apply to wastewater treatment sludges

from the manufacturing of motor vehicles using a zinc phosphating process.

i. *Motor vehicle manufacturing* is defined to include the manufacture of automobiles and light trucks/utility vehicles (including light duty vans, pick-up trucks, minivans, and sport utility vehicles). Facilities must be engaged in manufacturing complete vehicles (body and chassis or unibody) or chassis only.

ii. Generators must maintain in their on-site records documentation and information sufficient to prove that the wastewater treatment sludges to be exempted from the F019 listing meet the conditions of the listing. These records must include the volume of waste generated and disposed of off-site, documentation showing when the waste volumes were generated and sent off-site, the name and address of the receiving facility, and documentation confirming receipt of the waste by the receiving facility. Generators must maintain these documents on site for no less than three years. The retention period for the documentation is automatically extended during the course of any enforcement action or as requested by the EPA Regional Administrator or the administrative authority.

B.3. - G.Table 6. ...

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

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, 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 14:426 (July 1988), LR 14:791 (November 1988), LR 15:182 (March 1989), LR 16:220 (March 1990), LR 16:614 (July 1990), LR 16:1057 (December 1990), LR 17:369 (April 1991), LR 17:478 (May 1991), LR 17:658 (July 1991), LR 18:723 (July 1992), LR 18:1256 (November 1992), LR 18:1375 (December 1992), LR 20:1000 (September 1994), LR 21:266 (March 1995), LR 21:944 (September 1995), LR 22:829, 840 (September 1996), amended by the Office of Waste Services, Hazardous Waste Division, LR 23:1522 (November 1997), LR 24:321 (February 1998), LR 24:686 (April 1998), LR 24:1754 (September 1998), LR 25:487 (March 1999), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 27:304 (March 2001), LR 27:715 (May 2001), LR 28:1009 (May 2002), LR 29:324 (March 2003), amended by the Office of Environmental Assessment, LR 31:1573 (July 2005), amended by the Office of the Secretary, Legal Affairs Division, LR 32:831 (May 2006), LR 33:1627 (August 2007), LR 34:635 (April 2008), LR 34:1020 (June 2008), LR 34:2392 (November 2008).

> Herman Robinson, CPM Executive Counsel

0811#015

RULE

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

IAEA Transportation Safety Standards (LAC 33:XV.1520)(RP048ft)

Editors Note: This Rule has been previously promulgated and is being repromulgated to correct a typographical error. This section was part of a rule promulgated in the October 2008 *Louisiana Register*, pages 2102-2115. Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended the Radiation Protection regulations, LAC 33:XV.1520 (Log #RP048ft).

This Rule is identical to federal regulations found in 10 CFR Part 71, which are applicable in Louisiana. For more information regarding the federal requirement, contact the Regulation Development Section at (225) 219-3471 or Box 4302, Baton Rouge, LA 70821-4302. No fiscal or economic impact will result from the Rule. This Rule is promulgated in accordance with the procedures in R.S. 49:953(F)(3) and (4).

This Rule updates the state regulations to be compatible with the changes in the federal regulations. The change in the state regulations is a category B (must do) requirement of the NRC agreement. The state radiation protection regulations in LAC 33:XV.Chapter 15 are being amended and reorganized to mirror the federal regulations; some entire sections and parts of some sections are being moved and renumbered. The federal "IAEA Transportation Safety Standards and Other Transportation Safety Amendments" requirements are in 10 CFR Part 71. The federal rule covers transportation of radioactive material on public routes of roadways, railways, and waterways, and by air. It includes the types of containers that can be used, radiation levels at the surface of the package, labeling of the containers, and markings on the vehicles used for transport. The basis and rationale for this Rule are to be compatible with the federal regulations and maintain an adequate Agreement State program. This Rule meets an exception listed in R.S. 30:2019(D)(2) and R.S. 49:953(G)(3); therefore, no report regarding environmental/health benefits and social/economic costs is required.

### Title 33 ENVIRONMENTAL QUALITY Part XV. Radiation Protection Chapter 15. Transportation of Radioactive Material §1520. Quality Assurance

A. Quality Assurance Requirements

1. This Section describes quality assurance requirements applying to design, purchase, fabrication, handling, shipping, storing, cleaning, assembly, inspection, testing, operation, maintenance, repair, and modification of components of packaging that are important to safety. As used in this Section, "quality assurance" comprises all those planned and systematic actions necessary to provide adequate confidence that a system or component will perform satisfactorily in service. Quality assurance includes quality control, which comprises those quality assurance actions related to control of the physical characteristics and quality of the material or component in accordance with predetermined requirements. The licensee, certificate holder, and applicant for a CoC are responsible for the quality assurance requirements as they apply to design, fabrication, testing, and modification of packaging. Each licensee is responsible for the quality assurance provision that applies to its use of a packaging for the shipment of licensed material subject to the quality assurance requirements of this Section.

2. Each licensee, certificate holder, and applicant for a CoC shall establish, maintain, and execute a quality assurance program that satisfies each of the applicable

criteria of this Section and that satisfies any specific provisions that are applicable to the licensee's activities, including procurement of packaging. The licensee, certificate holder, and applicant for a CoC shall execute the applicable criteria in a graded approach to an extent that is commensurate with the quality assurance requirement's importance to safety.

3. Before using any package for the shipment of licensed material subject to this Section, each licensee shall obtain U.S. NRC approval of its quality assurance program. Using an appropriate method listed in 10 CFR 71.1(a), each licensee shall file a description of its quality assurance program, including a discussion of which requirements of this Section are applicable and how they will be satisfied, by submitting the description to the Document Control Desk, Director, Spent Fuel Project Office, Office of Nuclear Material Safety and Safeguards, U.S. Nuclear Regulatory Commission, 11555 Rockville Pike, Washington, DC 20555.

4. A U.S. NRC approved quality assurance program that satisfies the applicable criteria of 10 CFR Part 71, Subpart H, 10 CFR Part 50, Appendix B, or 10 CFR Part 72, Subpart G, and that is established, maintained, and executed regarding transport packages, will be accepted as satisfying the requirements of Paragraph A.2 of this Section. Before first use, the licensee, certificate holder, and applicant for a CoC shall notify the U.S. NRC, in accordance with 10 CFR 71.1, of its intent to apply its previously-approved Subpart H, Appendix B, or Subpart G quality assurance program to transportation activities. The licensee, certificate holder, and applicant for a CoC shall identify the program by date of submittal to the U.S. NRC, Docket Number, and date of U.S. NRC approval.

5. A program for transport container inspection and maintenance limited to radiographic exposure devices, source changers, or packages transporting these devices, and meeting the requirements of LAC 33:XV.547.B, is deemed to satisfy the requirements of LAC 33:XV.1507.B and Paragraph A.2 of this Section.

B. Quality Assurance Organization

1. The licensee (or anyone who designs, fabricates, assembles, and tests the package before the package approval is issued), certificate holder, and applicant for a CoC shall be responsible for the establishment and execution of the quality assurance program. The licensee, certificate holder, and applicant for a CoC may delegate to others, such as contractors, agents, or consultants, the work of establishing and executing the quality assurance program, but shall retain responsibility for the program. The delegatable activities include performing the functions associated with attaining quality objectives and the quality assurance functions.

2. The quality assurance functions consist of assuring that an appropriate quality assurance program is established and effectively executed, and verifying, by procedures such as checking, auditing, and inspection, that activities affecting the functions that are important to safety have been correctly performed.

3. The person or organization performing quality assurance functions must be given sufficient authority and organizational freedom to:

- a. identify problems with quality;
- b. initiate, recommend, or provide solutions; and

c. verify implementation of solutions.

4. A person or organization performing quality assurance functions must report to a management level that assures that the required authority and organizational freedom, including sufficient independence from cost and schedule factors, when opposed to safety considerations, are provided.

5. Because of the many variables involved, such as the number of personnel, the type of activity being performed, and the location(s) where activities are performed, the organizational structure for executing the quality assurance program may take various forms, provided that persons and organizations assigned the quality assurance functions have the required authority and organizational freedom.

6. Irrespective of the organizational structure, any individual assigned the responsibility for assuring effective execution of any portion of the quality assurance program, at any location where activities subject to this Section are being performed, must have direct access to the levels of management necessary to perform this function.

C. Quality Assurance Program

1. The licensee, certificate holder, and applicant for a CoC shall establish, at the earliest practicable time consistent with the schedule for accomplishing the activities, a quality assurance program that complies with the requirements of this Section. The licensee, certificate holder, and applicant for a CoC shall document the quality assurance program by written procedures or instructions and shall carry out the program in accordance with those procedures throughout the period during which the packaging is used. The licensee, certificate holder, and applicant for a CoC shall identify the material and components to be covered by the quality assurance program, the major organizations participating in the program, and the designated functions of these organizations.

2. The licensee, certificate holder, and applicant for a CoC, through a quality assurance program, shall provide control over activities affecting the quality of the identified materials and components to an extent consistent with their importance to safety, and as necessary to assure conformance to the approved design of each individual package used for the shipment of radioactive material. The licensee, certificate holder, and applicant for a CoC shall assure that activities affecting quality are accomplished under suitably controlled conditions. Controlled conditions include the use of appropriate equipment; suitable environmental conditions for accomplishing the activity, such as adequate cleanliness; and assurance that all prerequisites for the given activity have been satisfied. The licensee, certificate holder, and applicant for a CoC shall take into account the need for special controls, processes, test equipment, tools, and skills to attain the required quality, and the need for verification of quality by inspection and test.

3. The licensee, certificate holder, and applicant for a CoC shall base the requirements and procedures of the quality assurance program on the following considerations concerning the complexity and proposed use of the package and its components:

a. the impact of malfunction or failure of the item on safety;

b. the design and fabrication complexity or uniqueness of the item;

c. the need for special control of, and surveillance over, processes and equipment;

d. the degree to which functional compliance can be demonstrated by inspection or test; and

e. the quality history and degree of standardization of the item.

4. The licensee, certificate holder, and applicant for a CoC shall provide for indoctrination and training of personnel performing activities affecting quality, as necessary to assure that suitable proficiency is achieved and maintained. The licensee, certificate holder, and applicant for a CoC shall review the status and adequacy of the quality assurance program at established intervals. Management of other organizations participating in the quality assurance program shall review regularly the status and adequacy of that part of the quality assurance program they are executing.

D. Handling, Storage, and Shipping Control. The licensee, certificate holder, and applicant for a CoC shall establish measures to control, in accordance with instructions, the handling, storage, shipping, cleaning, and preservation of materials and equipment to be used in packaging to prevent damage or deterioration. When necessary for particular products, special protective environments, such as an inert gas atmosphere and specific moisture content and temperature levels, must be specified and provided.

E. Inspection, Test, and Operating Status

1. The licensee, certificate holder, and applicant for a CoC shall establish measures to indicate, by the use of markings such as stamps, tags, labels, or routing cards, or by other suitable means, the status of inspections and tests performed upon individual items of the packaging. These measures must provide for the identification of items that have satisfactorily passed required inspections and tests, where necessary, to preclude inadvertent bypassing of the inspections and tests.

2. The licensee shall establish measures to identify the operating status of components of the packaging, such as tagging valves and switches, to prevent inadvertent operation.

F. Nonconforming Materials, Parts, or Components. The licensee, certificate holder, and applicant for a CoC shall establish measures to control materials, parts, or components that do not conform to the licensee's requirements in order to prevent their inadvertent use or installation. These measures must include, as appropriate, procedures for identification, documentation, segregation, disposition, and notification to affected organizations. Nonconforming items must be reviewed and accepted, rejected, repaired, or reworked in accordance with documented procedures.

G. Corrective Action. The licensee, certificate holder, and applicant for a CoC shall establish measures to assure that conditions adverse to quality, such as deficiencies, deviations, defective material and equipment, and nonconformances, are promptly identified and corrected. In the case of a significant condition adverse to quality, the measures must assure that the cause of the condition is determined and corrective action is taken to preclude repetition. The identification of the significant condition adverse to quality, the cause of the condition, and the corrective action taken must be documented and reported to appropriate levels of management.

H. Quality Assurance Records. The licensee, certificate holder, and applicant for a CoC shall maintain sufficient written records to describe the activities affecting quality. The records must include the instructions, procedures, and drawings required by 10 CFR 71.111 to prescribe quality assurance activities and must include closely related specifications such as required qualifications of personnel, procedures, and equipment. The records must include instructions or procedures that establish a records retention program that is consistent with applicable regulations and designates factors such as duration, location, and assigned responsibility. The licensee, certificate holder, and applicant for a CoC shall retain these records for three years beyond the date when the licensee, certificate holder, and applicant for a CoC last engaged in the activity for which the quality assurance program was developed. If any portion of the written procedures or instructions is superseded, the licensee, certificate holder, and applicant for a CoC shall retain the superseded material for three years after it is superseded.

I. Audits. The licensee, certificate holder, and applicant for a CoC shall carry out a comprehensive system of planned and periodic audits to verify compliance with all aspects of the quality assurance program and to determine the effectiveness of the program. The audits must be performed in accordance with written procedures or checklists by appropriately trained personnel not having direct responsibilities in the areas being audited. Audited results must be documented and reviewed by management having responsibility in the area audited. Follow-up action, including re-audit of deficient areas, must be taken where indicated.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2104 (B) and 2113.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of the Secretary, Legal Affairs Division, LR 34:2112 (October 2008), repromulgated LR 34:2393 (November 2008).

> Herman Robinson, CPM Executive Counsel

0811#018

## RULE

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

RCRA XVIII Authorization Package (LAC 33:V.105, 109, and 3105)(HW104ft)

Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended the Hazardous Waste regulations, LAC 33:V.105, 109, and 3105 (Log #HW104ft).

This rule is identical to federal regulations found in 73 FR 57-72, No. 1, January 2, 2008; and 73 FR 18970-18984, No.

68, April 8, 2008, which are applicable in Louisiana. For more information regarding the federal requirement, contact the Regulation Development Section at (225) 219-3471 or Box 4302, Baton Rouge, LA 70821-4302. No fiscal or economic impact will result from the rule. This rule will be promulgated in accordance with the procedures in R.S. 49:953(F)(3) and (4).

This rule contains specific amendments required by EPA for the state to request further authorization for the hazardous waste program. The amendments affect the issues of exclusion of oil-bearing secondary materials processed in a gasification system to produce synthesis gas and NESHAP final standards for hazardous waste combustors. An amendment is made to an existing exclusion to the definition of solid waste that applies to oil-bearing hazardous secondary materials generated at a petroleum refinery when these materials are recycled by inserting them back into the petroleum refining process and certain other conditions are met. The exclusion allows these materials to be inserted into the same petroleum refinery where they are generated, or to be sent directly to another petroleum refinery. This rule also adds gasification to the list of already-recognized petroleum refinery processes, adds a definition for the term "gasification," and corrects a citation in the regulations on incinerators. The basis and rationale for this rule are to maintain equivalency with the federal regulations for the hazardous waste program. This proposed rule meets an exception listed in R.S. 30:2019(D)(2) and R.S. 49:953(G)(3); therefore, regarding no report environmental/health benefits and social/economic costs is required.

### 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

## §105. Program Scope

These rules and regulations apply to owners and operators of all facilities that generate, transport, treat, store, or dispose of hazardous waste, except as specifically provided otherwise herein. The procedures of these regulations also apply to the denial of a permit for the active life of a hazardous waste management facility or TSD unit under LAC 33:V.706. Definitions appropriate to these rules and regulations, including *solid waste* and *hazardous waste*, appear in LAC 33:V.109. Wastes that are excluded from regulation are found in this Section.

A. - D.1.k. ...

1.i. oil-bearing hazardous secondary materials (i.e., sludges, by-products, or spent materials) that are generated at a petroleum refinery (SIC code 2911) and are inserted into the petroleum refining process (SIC code 2911—including, but not limited to, distillation, catalytic cracking, fractionation, *gasification* (as defined in LAC 33:V.109), or thermal cracking units (i.e., cokers)) unless the material is placed on the land or speculatively accumulated before being so recycled. Materials inserted into thermal cracking units are excluded under this Paragraph, provided that the coke product also does not exhibit a characteristic of hazardous waste. Oil-bearing hazardous secondary materials may be inserted into the same petroleum refinery where they

are generated, or sent directly to another petroleum refinery, and still be excluded under this provision. Except as provided in Clause D.1.l.ii of this Section, oil-bearing hazardous secondary materials generated elsewhere in the petroleum industry (i.e., from sources other than petroleum refineries) are not excluded under this Section. Residuals generated from processing or recycling materials excluded under this Subsection, where such materials as generated would have otherwise met a listing under LAC 33:V.Chapter 49, are designated as F037 listed wastes when disposed of or intended for disposal;

D.1.1.ii – P.2. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2180 et seq., and in particular, 2186(A)(2).

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 (November 1988), LR 15:181 (March 1989), LR 16:47 (January 1990), LR 16:217, LR 16:220 (March 1990), LR 16:398 (May 1990), LR 16:614 (July 1990), LR 17:362, 368 (April 1991), LR 17:478 (May 1991), LR 17:883 (September 1991), LR 18:723 (July 1992), LR 18:1256 (November 1992), LR 18:1375 (December 1992), amended by the Office of the Secretary, LR 19:1022 (August 1993), amended by the Office of Solid and Hazardous Waste, Hazardous Waste Division, LR 20:1000 (September 1994), LR 21:266 (March 1995), LR 21:944 (September 1995), LR 22:813, 831 (September 1996), amended by the Office of the Secretary, LR 23:298 (March 1997), amended by the Office of Solid and Hazardous Waste, Hazardous Waste Division, LR 23:564, 567 (May 1997), LR 23:721 (June 1997), amended by the Office of Waste Services, Hazardous Waste Division, LR 23:952 (August 1997), LR 23:1511 (November 1997), LR 24:298 (February 1998), LR 24:655 (April 1998), LR 24:1093 (June 1998), LR 24:1687, 1759 (September 1998), LR 25:431 (March 1999), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:268 (February 2000), LR 26:2464 (November 2000), LR 27:291 (March 2001), LR 27:706 (May 2001), LR 29:317 (March 2003), LR 30:1680 (August 2004), amended by the Office of Environmental Assessment, LR 30:2463 (November 2004), amended by the Office of the Secretary, Legal Affairs Division, LR 31:2451 (October 2005), LR 32:605 (April 2006), LR 32:821 (May 2006), LR 33:450 (March 2007), LR 33:2097 (October 2007), LR 34:614 (April 2008), LR 34:1008 (June 2008), LR 34:1893 (September 2008), LR 34:2395 (November 2008).

## §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.

## \* \* \*

*Gasification*—for the purpose of complying with LAC 33:V.105.D.1.1.i, a process, conducted in an enclosed device or system, designed and operated to process petroleum feedstock, including oil-bearing hazardous secondary materials, through a series of highly controlled steps utilizing thermal decomposition, limited oxidation, and gas cleaning to yield a synthesis gas composed primarily of hydrogen and carbon monoxide gas.

## \* \* \*

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 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 31:3116 (December 2005), LR 32:606 (April 2006), LR 32:822 (May 2006), LR 33:1625 (August 2007), LR 33:2098 (October 2007), LR 34:71 (January 2008), LR 34:615 (April 2008), LR 34:1009 (June 2008), LR 34:1894 (September 2008), LR 34:2396 (November 2008).

## Chapter 31. Incinerators

**§3105.** Applicability A. ...

B. Integration of the MACT Standards

1. Except as provided by Paragraphs B.2-4 of this Section, the standards of this Subsection do not apply to a new hazardous waste incineration unit that becomes subject to RCRA permit requirements after October 12, 2005, and no longer apply when an owner or operator of an existing hazardous waste incineration unit demonstrates compliance with the maximum achievable control technology (MACT) requirements of 40 CFR Part 63, Subpart EEE, as incorporated by reference at LAC 33:III.5122, by conducting a comprehensive performance test and submitting to the administrative authority a notification of compliance under 40 CFR 63.1207(j) and 63.1210(d) documenting compliance with the requirements of 40 CFR Part 63, Subpart EEE. Nevertheless, even after this demonstration of compliance with the MACT standards, RCRA permit conditions that were based on the standards of LAC 33:V.Chapters 15, 17, 18, 19, 20, 21, 23, 24, 25, 26, 27, 28, 29, 31, 32, 33, 35, and 37 will continue to be in effect until they are removed from the permit or the permit is terminated or revoked, unless the permit expressly provides otherwise.

B.2. – E.Table 1.Footnote 1. ...

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 11:1139 (December 1985), LR 13:433 (August 1987), LR 14:424 (July 1988), LR 15:737 (September 1989), LR 16:399 (May 1990), LR 18:1256 (November 1992), LR 18:1375 (December 1992), LR 20:1000 (September 1994), LR 21:944 (September 1995), LR 22:835 (September 1996), amended by the Office of Waste Services, Hazardous Waste Division, LR 24:318 (February 1998), LR 24:681 (April 1998), LR 24:1741 (September 1998), LR 25:479 (March 1999), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 27:301 (March 2001), LR 28:1004 (May 2002), LR 29:323 (March 2003), amended by the Office of the Secretary, Legal Affairs Division, LR Herman Robinson, CPM Executive Counsel

0811#017

## RULE

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

Stage II Vapor Recovery (LAC 33:III.2132)(AQ291)

Under the authority of the Environmental Quality Act, R.S. 30:2001 et seq., and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the secretary has amended the Air regulations, LAC 33:III.2132 (Log #AQ291).

The Rule provides an exemption from Stage II vapor recovery requirements for dispensers used exclusively for the initial fueling and/or refueling of vehicles equipped with onboard refueling vapor recovery (ORVR) equipment. Refueling emissions are captured via vehicle ORVR equipment instead of the dispenser. This Rule enables E85 (85 percent ethanol and 15 percent gasoline) fuel pumps to operate and dispense E85 fuel within the parishes of Ascension, East Baton Rouge, Iberville, Livingston, Pointe Coupee, and West Baton Rouge. Louisiana's Stage II vapor recovery rule requires California Air Resource Board (CARB) certification or equivalent for gasoline dispensing units in the parishes of Ascension, East Baton Rouge, Iberville, Livingston, Pointe Coupee, and West Baton Rouge. However, at this time there is no CARB certification available for E85 units. These E85 dispensers are used exclusively to dispense fuel to E85-capable vehicles, which are equipped with ORVR equipment. The ORVR systems are considered to be as efficient as Stage II vapor recovery equipment in reducing emissions from fueling and refueling. Since the majority, if not all, of the E85-capable vehicles have ORVR, the EPA via its December 12, 2006, guidance memo to regional air directors allows states flexibility for exempting E85 pumps from Stage II requirements. Additionally, this Rule exempts vehicle manufacturing and rental car facilities where dispensers are used solely for fueling vehicles equipped with ORVR. This Rule is also a revision to the Louisiana State Implementation Plan for air quality. The basis and rationale for this Rule are to prevent the unnecessary expense of complying with Stage II requirements when emissions that would be vented to the atmosphere are captured via vehicle ORVR instead of the Stage II dispenser. This Rule meets an exception listed in R.S. 30:2019(D)(2) and R.S. 49:953(G)(3); therefore, no regarding environmental/health benefits report and social/economic costs is required.

#### Title 33 ENVIRONMENTAL QUALITY

Part III. Air

## Chapter 21. Control of Emission of Organic Compounds

Subchapter F. Gasoline Handling

## §2132. Stage II Vapor Recovery Systems for Control of Vehicle Refueling Emissions at Gasoline Dispensing Facilities

A. - B.7. ...

8. Exemption. Any segregated motor vehicle fuel dispensing system used exclusively for the fueling and/or refueling of vehicles equipped with onboard refueling vapor recovery equipment (e.g., initial fueling of new vehicles at automobile assembly plants, refueling of rental cars at rental car facilities, and refueling of flexible fuel vehicles at E85 dispensing pumps), located at a facility subject to this regulation, is exempt from the requirements in Paragraphs B.5 and 6 of this Section.

9. Upon request by the Department of Environmental Quality, the owner or operator of a facility that claims to be exempt from the requirements of this Section shall submit supporting records to the Office of Environmental Assessment within 30 calendar days from the date of the request. The Department of Environmental Quality shall make a final determination regarding the exemption status of a facility.

C. - I.

0811#016

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:2054.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of Air Quality and Radiation Protection, Air Quality Division, LR 18:1254 (November 1992), repromulgated LR 19:46 (January 1993), amended LR 23:1682 (December 1997), LR 24:25 (January 1998), amended by the Office of Environmental Assessment, Environmental Planning Division, LR 26:2453 (November 2000), LR 29:558 (April 2003), amended by the Office of the Secretary, Legal Affairs Division, LR 31:2440 (October 2005), LR 33:2086 (October 2007), LR 34:1890 (September 2008), LR 34:2397 (November 2008).

> Herman Robinson, CPM Executive Counsel

## RULE

## Office of the Governor Board of Certified Public Accountants

Annual Renewals of CPA Certificate, Inactive Status, and Firm Permits (LAC 46:XIX.1105 and 1501)

In accordance with the applicable provisions of the Administrative Procedure Act, R.S. 49:950 et seq. and of the Louisiana Accountancy Act, R.S. 37:74, the Board of Certified Public Accountants of Louisiana has amended LAC 46:XIX:1105 and 1501. The objective of this action is to provide for renewal of licenses and registrations of CPAs

and CPA firms electronically via the Internet. No preamble has been prepared with respect to the revised Rule which appear below.

## Title 46 PROFESSIONAL AND OCCUPATIONAL STANDARDS Part XIX. Certified Public Accountants

Chapter 11. Issuance and Renewal of Certificate

§1105. Certificate Application, Annual Renewals, Inactive Registration, Reinstatement, Notification under Substantial Equivalency

A. - A.2. ...

B. Renewals and Current Year Reinstatement— Certificates

1. Each certified public accountant shall renew his certificate annually during the period for online renewal by means of the Internet, or if the board allows renewal by mail on or before the last day of December preceding the year for which renewal is applicable.

2. The board shall set the period of time for online renewal, or the board may mail forms for renewal to the last known address of each certified public accountant or post a downloadable form on its website.

3. Certificates expire on the last day of each calendar year, or on a date following December 31, if another date is determined by the board for good cause.

4. The board shall send a notice of default to the last known address or email address of each certified public accountant who fails to renew his certificate.

5. Application for annual renewal of certified public accountant certificates shall be made online via the Internet, or on forms that may be furnished by the board, and shall be accompanied by renewal fees fixed by the board. The fee for annual renewal of a certificate shall not exceed \$100. The renewal forms shall not be altered from the original text by the applicant and shall contain all of the items and information requested in the appropriate space in order to be acceptable.

6. The board may reinstate any certificate which has expired because of nonrenewal in the current year, upon payment of the renewal fee and such penalty fee as may be prescribed by the board, provided that the applicant for such renewal is otherwise completely qualified for certification.

7. A delinquent renewal fee equal to the current renewal fee shall be assessed against those certified public accountants who have not renewed prior to February 1; and a reinstatement renewal fee equal to twice the current renewal fee shall be assessed against those persons whose certificates have expired for failure to renew prior to March 1.

8. A certified public accountant whose certificate has expired and has not been reinstated prior to April 16 of the current year shall submit an application, subject to board approval, for reinstatement of a current year certificate. In addition to the renewal fee and the other renewal fees assessed in Paragraphs 6 and 7 above, the board may assess an additional fee within the limits prescribed by law.

9. In addition to the above fees, a fee may be assessed against those certified public accountants who have received three suspensions within the previous six years.

10. For good cause, the board may waive or suspend in whole or in part any of the fees, due dates, and procedures provided for in this Section.

11. Certified public accountants who have not timely renewed their certificates are in violation of R.S. 37:83 and therefore may be subject to the provisions of R.S. 37:81.

12. Failure to Timely Remit or Respond

a. No certificate of any certified public accountant who has failed to timely remit full payment of any fees, fines, penalties, expenses, or reimbursement of costs incurred by the board, which the certified public accountant owes the board or has been ordered to pay to the board shall be annually renewed, or reinstated.

b. The board may refuse to renew, or to reinstate, any certificate of any certified public accountant who has failed to comply with §1707.H.

C. Annual Registration of CPA Inactive Status

1. Each person entitled to use the designation "CPA inactive" under R.S. 37:76.D(2) and R.S. 37:75.I shall register such "CPA inactive" status annually during the period for online renewal by means of the Internet, or if the board allows renewal by mail on or before the last day of December preceding the year for which renewal is applicable.

2. Application for annual registration of "CPA inactive" status shall be made online via the Internet, or on forms that may be furnished by the board, and shall be accompanied by renewal fees fixed by the board. The fee for the annual registration shall not exceed \$60. The renewal forms shall not be altered from the original text by the registrant and shall contain all of the items and information requested in the appropriate space in order to be acceptable.

3. The board shall set the period of time for online renewal, or the board may mail forms for renewal to the last known address of the "CPA inactive" registrant or post a downloadable form on its website.

4. Annual registration expires on the last day of each calendar year, or on a date following December 31, if another date is determined by the board for good cause.

5. The board may send a notice of default to the last known address or email address of each registrant who fails to renew.

6. For good cause, the board may waive or suspend in whole or in part any of the fees, due dates, and procedures provided for in this Section.

7. The registrant shall affirm upon each annual registration form that he will abide by the applicable statutes and rules of the board governing the use of the designation "CPA inactive".

8. The board may reinstate the "CPA inactive" registration of any person upon the payment of the current year registration fee plus the registration fees for all years since the registrant was last registered.

D. - E.5.c. ..

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 6:9 (January 1980), amended LR 9:208 (April 1983), LR 11:758 (August 1985), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1070 (November 1991), LR 23:1124 (September 1997), LR 26:1974 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 33:2634 (December 2007), LR 34:2398 (November 2008).

## Chapter 15. Firm Permits to Practice; Attest Experience; Peer Review

## §1501. CPA Firm Permits; Attest Experience; Application, Renewal, Reinstatement; Internet Practice

A. - D.10. ...

E. Firm Permit Renewals

1. Firm Permit renewals shall be made available and filed generally in accordance with methods established for certificate renewals, i.e., renewals are due by December 31, delinquent if not renewed prior to February 1; and, expired if not renewed prior to March 1. The renewal forms shall not be altered from the original text by the registrant and shall contain all of the items and information requested in the appropriate space in order to be acceptable. Permits shall expire on the last day of each calendar year, or such date following December 31 if another date is determined by the board for good cause.

2. Delinquent fees for firm permit renewals shall be \$15 per owner, partner, member or shareholder if not renewed prior to February 1; \$30 if not renewed prior to March 1.

3. For good cause, the board may waive or suspend in whole or in part any of the fees, due dates, and procedures provided for in this Section.

F. - H. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Adopted by the Department of Commerce, Board of Certified Public Accountants, January 1974, promulgated LR 3:308 (July 1997), amended LR 6:9 (January 1980), amended LR 9:209 (April 1983), amended by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1070 (November 1991), LR 23:1124 (September 1997), LR 26:1980 (September 2000), amended by the Office of the Governor, Board of Certified Public Accountants, LR 32:2249 (December 2006), LR 33:2634 (December 2007), LR 34:2399 (November 2009).

> Michael A. Henderson Executive Director

0811#060

## RULE

## Office of the Governor Louisiana Recovery Authority

## Board Members (LAC 4:VII.2501)

In accordance with the Administrative Procedure Act, R.S. 49:950 et seq., that the Office of the Governor, Division of Administration, Louisiana Recovery Authority, pursuant to authority vested in the Louisiana Recovery Authority by R.S. 49:220.1 et seq., has amended rules governing the Louisiana Recovery Authority Board, LAC 4:VII (Chapter 25), to provide for a reduction in the membership of the Louisiana Recovery Authority Board and to define the term of office of board members.

## Title 4 ADMINISTRATION

## Part VII. Governor's Office

Chapter 25. Louisiana Recovery Authority

## §2501. Board Members, Terms of Office, Expense Reimbursement

A. The Louisiana Recovery Authority Board shall provide leadership and oversight for the activities of the Louisiana Recovery Authority. The board shall consist of seventeen members. Thirteen members shall be appointed by and serve at the pleasure of the governor subject to Senate confirmation with no less than one member appointed from each congressional district. In addition to the appointed members, the speaker and speaker pro tempore of the House of Representatives and the president and president pro tempore of the Senate, or their designees who shall be members of the Louisiana Legislature, shall be members of the board.

B. Appointed board members shall serve terms that expire when statutory authority for the Louisiana Recovery Authority ceases on July 1, 2010.

C. - D. .

AUTHORITY NOTE: Promulgated in accordance with R.S. 49:220.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Louisiana Recovery Authority, LR 32:2053 (November 2006), amended LR 34:2399 (November 2008).

Paul Rainwater Executive Director

0811#052

## RULE

## Department of Health and Hospitals Board of Embalmers and Funeral Directors

Licensure, Signs, Injunctions, and Hearing Continuance (LAC 46:XXXVII.701, 901, 903, 1113, 2301, and 2305)

The Board of Embalmers and Funeral Directors has amended LAC 46:XXXVII, Chapters 7, 9, 11, and 23 pursuant to the authority granted by R.S. 37:840 and in accordance with the provisions of the Administrative Procedure Act, R.S. 40:950 et seq. The board finds it necessary to revise, amend and/or add provisions of the rules, regulations and procedures relative to providing useful guidance and information for the purpose of improving regulatory compliance and to enhance understanding of these changes.

## Title 46 PROFESSIONAL AND OCCUPATIONAL

#### STANDARDS Part XXXVII. Embalmers and Funeral Directors Chapter 7. License

## **§701.** Renewal and Reinstatement

A. - B. ...

C. When the holder of a combination or funeral director license has failed to renew his license on or before December 31 of each year, said license shall lapse and a new application and fee must be submitted. In any event, no license will be reinstated without a payment of all fees delinquent from date of lapse to date of reinstatement.

Applicant may also be required to take a written Louisiana laws and regulations test.

D. - J.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, amended December 1970, LR 4:227 (June 1978), LR 5:279 (September 1979), LR 11:687 (July 1985), LR 13:436 (August 1987), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 21:1237 (November 1995), LR 30:2820 (December 2004), LR 34:2399 (November 2008).

## Chapter 9. Internship

## §901. Requirements for Combination License

A. - A.7. ...

8. The internship may be registered and the intern receive up to six months credit prior to matriculation in an accredited college of mortuary science (funeral service).

9. Any internship shall be considered stale/null and void and unavailable for consideration after the passage of 10 years.

AUTHORITY NOTE: Adopted in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, promulgated LR 5:277 (September 1979), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 15:10 (January 1989), LR 16:769 (September 1990), amended LR 30:2823 (December 2004), LR 34:2400 (November 2008).

## **§903.** Requirements for Funeral Director License A. - A.9. ...

10. Any internship shall be considered stale/null and void and unavailable for consideration after the passage of 10 years.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, amended March 1974, promulgated LR 5:278 (September 1979), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 15:10 (January 1989), LR 19:744 (June 1993), LR 30:2823 (December 2004), LR 34:2400 (November 2008).

## Chapter 11. Funeral Establishments

## §1113. Sign(s) on Vacant Lots

A. Within one year of the erection of a sign stating "Opening Soon", "Soon to Open", etc., there shall be ongoing construction or completion shall be anticipated within one year or the sign shall be removed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 34:2400 (November 2008).

## Chapter 23. Injunction Proceedings; Penalty; Continuance of Hearings; Release of Witness from Subpoena §2301. Injunction Proceedings

A. ...

B. The board may also bring legal proceedings to enjoin a person or crematory violating the rules and regulations of this board from operating a crematory retort or a crematory, as may be the case, until such person and/or crematory complies with the requirements of these rules and regulations. The injunction, if granted, shall not be suspended by bond or appeal and the person or crematory enjoined shall be cast for attorney's fees and court costs.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, LR 5:280 (September 1979), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 30:2828 (December 2004), LR 34:2400 (November 2008).

# §2305. Continuance of Hearings; Release of Witness from Subpoena

A. Based on circumstances presented, the president of the board shall be authorized to grant a continuance of formal hearings or informal meetings scheduled by the board and to release an individual from the obligation to appear as ordered by the subpoena authority of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors LR 34:2400 (November 2008).

Dawn Scardino Executive Director

0811#020

## RULE

## Department of Health and Hospitals Board of Embalmers and Funeral Directors

Mandatory Disclosure, Charge and Closure of Establishment, Prepaid Services (LAC 46:XXXVII.111, 1105, 1111, and 1703)

The Board of Embalmers and Funeral Directors has amended LAC 46:XXXVII, Chapters 1, 11, and 17 pursuant to the authority granted by R.S. 37:840 and in accordance with the provisions of the Administrative Procedure Act, R.S. 40:950 et seq. The board finds it necessary to revise, amend and/or add provisions of the rules, regulations and procedures relative to providing useful guidance and information for the purpose of improving regulatory compliance and to enhance understanding of these changes.

## Title 46

## PROFESSIONAL AND OCCUPATIONAL STANDARDS

## Part XXXVII. Embalmers and Funeral Directors Chapter 1. General Provisions

§111. Mandatory Disclosure

A. - F. ...

G. When money is made available to the funeral home over and above the amount owed for merchandise and services under no circumstances should the excess funds be utilized for any funeral home operating expenses and arrangements shall be made within a 30 day period for refund of same.

1. Should there be a pre-need contract, then the terms and conditions of that contract shall determine the amount owed for merchandise and services at the time of need in calculating and determining the amount of money, if any, to be refunded. AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, LR 5:280 (September 1979), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 17:1101 (November 1991), LR 30:2818 (December 2004), LR 34:2400 (November 2008).

## Chapter 11. Funeral Establishments

## §1105. Charge of Establishment

A. All funeral establishments shall have a licensed funeral director designated as the manager of the facility and in charge of the day to day operations of the funeral home. The manager shall be available to perform all of the routine functions of the licensed establishment as provided within the provisions of R.S. Title 37, Chapter 10, Section 831 et seq., within normal business hours. The manager shall personally carry out his responsibilities as defined within Paragraph 35 of Section 831 and/or as provided within the statute; and, to adequately serve the public, the manager shall reside within a 70 mile radius from the funeral establishment which the licensee is to manage.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Adopted by the Department of Health and Human Resources, Board of Embalmers and Funeral Directors, August 1966, promulgated LR 4:227 (June 1978), amended LR 4:295 (August 1978), LR 5:278 (September 1979), LR 11:687 (July 1985), amended by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 30:2825 (December 2004), LR 34:2401 (November 2008).

## §1111. Closure of a Funeral Establishment

A. Upon the closure of a funeral establishment the license shall be returned to the board within a period of 15 days; the phone shall be disconnected within 15 days; and, any and all signs designating the building as a funeral establishment shall be removed or fully covered within 15 days; however, should the facility be a branch establishment, once the phone has been disconnected, the phone number may be reconnected with the main establishment and answered under the main establishment firm name.

AUTHORITY NOTE: Adopted in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 34:2401 (November 2008).

## Chapter 17. Prepaid Funeral Services or Merchandise §1703. Instructions Need to Change Cash Deposited in a Pre-Need Account

A. In the event a funeral establishment desires to transfer cash deposited in a pre need account through their firm the following steps shall be adhered to:

1. written notification shall be sent via certified mail to each consumer advising of the proposed change in funding for their pre need arrangement and requesting authorization for said transfer;

2. upon receipt of written authorization for transfer from consumer transfer can take place;

3. if requested, pre need cash deposited in a pre need account shall be refunded to those who request same; or

4. if authorization for transfer is not given/received for any reason, the funeral establishment shall maintain funds on deposit in the bank or savings and loan where originally deposited; or, alternatively to obtain a final judgment of the district court of the parish in which the funeral establishment is situated to transfer the pre need funds if the required consent of the consumer cannot be obtained.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:840.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Embalmers and Funeral Directors, LR 34:2401 (November 2008).

> Dawn Scardino Executive Director

## RULE

## Department of Health and Hospitals Board of Medical Examiners

Application; Rules of Procedure (LAC 46:XLV.365 and 9931)

The Louisiana State Board of Medical Examiners (board), pursuant to the authority vested in the board by the Louisiana Medical Practice Act, R.S. 37:1261-1292, and in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 et seq., has amended its administrative rules governing: licensure and certification, LAC 46:XLV, Subpart 2, (Licensure and Certification), Chapter 3, Subchapter F (Application), by adding Subsection 365D; and procedure, LAC 46:XLV, Subpart 5 (Rules of Procedure), Chapter 99 (Adjudication) by adding Section 9931. The amendments are set forth below.

## Title 46

#### PROFESSIONAL AND OCCUPATIONAL STANDARDS

Part XLV. Medical Professions

Subpart 2. Licensure and Certification

## Chapter 3. Physicians

Subchapter F. Application

§365. Effect of Application

A. - C. ...

0811#021

D. The board, acting through its president or a member designated by the president, may approve the issuance of a directive or order to carry out the provisions of this Section.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1261-1292, 37:1270 and 37:1278.

HISTORICAL NOTE: Promulgated by the Department of Health and Human Resources, Board of Medical Examiners, LR 10:911 (November 1984), amended by the Department of Health and Hospitals, Board of Medical Examiners, LR 16:517 (June 1990), LR 27:840 (June 2001), LR 34:2401 (November 2008).

## Subpart 5. Rules of Procedure

## Chapter 99. Adjudication

## §9931. Emergency Action

A. If the board, acting through its president or another member designated by the president, finds that the public health, safety, and welfare requires emergency action and a finding to that effect is incorporated in its order, summary suspension of a license, permit, certificate or registration may be ordered pursuant to R.S. 49:961(C), pending proceedings for revocation or other action. Such proceedings shall be promptly instituted and determined pursuant to this Chapter. AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1261-1292, 37:1270.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Board of Medical Examiners, LR 34:2401 (November 2008).

Robert L. Marier, M.D. Executive Director

0811#031

## RULE

#### Department of Health and Hospitals Board of Medical Examiners

Licensure and Certification (LAC 46:XLV.421)

The Louisiana State Board of Medical Examiners (the "board"), pursuant to the authority vested in the board by the Louisiana Medical Practice Act, R.S. 37:1261-1292, and in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 et seq., has amended its rules governing licensure and certification, LAC 46:XLV, Subpart 2 (Licensure and Certification), Chapter 3, Subchapter I (License Issuance, Termination, Renewal and Reinstatement), by adding Section 421. The amendments are set forth below.

Title 46

PROFESSIONAL AND OCCUPATIONAL STANDARDS Part XLV. Medical Professions Subpart 2. Licensure and Certification

Chapter 3. Physicians

Subchapter I. License Issuance, Termination, Renewal and Reinstatement

§421. Authority to Issue and Renew Licenses, Certificates, Registrations or Permits

A. The board, acting through its president or designee, may approve the issuance and renewal of any license, certificate, registration, permit or other necessary authority that the board is authorized to issue with respect to a physician or an allied health care practitioner who satisfies and meets all requirements prescribed by law or applicable board regulation for issuance or renewal of such license, permit, certificate, registration or authority. In the event that a question exists with respect to an applicant's qualifications, the application or renewal shall be referred to the entire board.

B. For purposes of this Section, an allied health care practitioner is an individual who holds any form of health care practitioner license, certificate, registration or permit that the board is authorized to issue, other than as a physician, including but not limited to: an acupuncturist, acupuncture assistant, or acupuncture detoxification specialist pursuant to R.S. 37:1356-1360; an athletic trainer pursuant to R.S. 37:3301 through 3312; a clinical exercise physiologist pursuant to R.S. 37:3421 through 3433; a clinical laboratory scientist pursuant to R.S. 37:1311 through 1329; a midwife pursuant to R.S. 37:3240 through 3257; an occupational therapist or occupational therapy assistant pursuant to R.S. 37:3001 through 3014; a perfusionist pursuant to R.S. 37:1331 through 37:1343; a physician assistant pursuant to R.S. 37:1360.21 through 1360.38; a

podiatrist pursuant to R.S. 37:611 through 628; a polysomnographic technologist or polysomnographic technician pursuant to R.S. 37:2861 through 2870; a private radiological technologist pursuant to R.S. 37:1292; or a licensed respiratory therapist pursuant to R.S. 37:3351 through 3361.

C. In the event of a conflict between the provisions of this Section and those of any other Section in this Part, the provisions of this Section shall govern.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1261-1292, 37:1270.

HISTORICAL NOTE: Promulgated by the Department of Health Hospitals, Board of Medical Examiners, LR 34:2402 (November 2008).

Robert L. Marier, M.D. Executive Director

0811#032

## RULE

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

Disproportionate Share Hospital Payments Non-Rural Community Hospitals and Federally Mandated Statutory Hospitals (LAC 50.V.2701 and 2703)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing has amended LAC 50:V.2701 and §2703 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

## Title 50

## PUBLIC HEALTH—MEDICAL ASSISTANCE Part V. Medical Assistance Program—Hospital Services Subpart 3. Disproportionate Share Hospital Payments Chapter 27. Qualifying Hospitals

## §2701. Non-Rural Community Hospitals

A. Definitions

*Non-Rural Community Hospital*—a non-state, non-rural hospital that may be either publicly or privately owned. Psychiatric, rehabilitation and long term hospitals may also qualify for this category.

B. - I. .

J. Hospitals qualifying as non-rural community hospitals in state fiscal year 2007-2008 may also qualify in the federally mandated statutory hospital category.

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 34:655 (April 2008), amended LR 34:2402 (November 2008).

## §2703. Federally Mandated Statutory Hospitals

A. Definition

*Federally Mandated Statutory Hospital*—a hospital that meets the federal DSH statutory utilization requirements in §2503.A.4.a-b.ii.

B. - D.2. ...

E. The federally mandated statutory hospital category may also include hospitals qualifying as non-rural community hospitals in state fiscal year 2007-2008.

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 34:656 (April 2008), amended LR 34:2402 (November 2008).

Implementation of the provisions of this Rule may be contingent upon the approval of the U.S. Department of Health and Human Services, Center for Medicaid Services (CMS) if it is determined that submission to CMS for review and approval is required.

> Alan Levine Secretary

0811#059

## RULE

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

## Nursing Facilities—Minimum Licensing Standards (LAC 48:I.9731 and 9732)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing has amended LAC 48:I.9731 and adopted §9732 as authorized by R.S. 36:254 and R.S. 40:2009.1-2116.4. This Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

## Title 48

## PUBLIC HEALTH—GENERAL Part I. General Administration Subpart 3. Licensing

Chapter 97. Nursing Homes Subchapter B. Organization and General Services

§9731. Complaints

A. Any person who has knowledge of any of the following circumstances that could affect the health and well-being of a nursing home resident may submit a complaint regarding the matter in writing or by telephone to the Department of Health and Hospitals, Health Standards Section:

1. the alleged abuse or neglect of a nursing home resident;

2. violation of any state law, licensing rule or regulation, or federal certification rule pertaining to a nursing home; or

3. that a nursing home resident is not receiving the care and treatment to which he is entitled under state or federal laws.

B. Prohibition against Retaliation. No discriminatory or retaliatory action shall be taken by a nursing home against any person or resident who provides information to the department or any other governmental agency, provided the communication was made for the purpose of aiding the department in carrying out its duties and responsibilities.

1-5. Repealed.

C. Notice of Complaint Procedure. Notices of how to lodge a complaint with the department, the Office of Civil Rights, the Americans with Disabilities Act, and/or the Medicaid Fraud Control Unit shall be posted conspicuously in the nursing home in an area accessible to residents. The notices shall include the addresses and toll-free complaint telephone numbers for the Health Standards Section (HSS) and other governmental agencies.

C.1. - I.4. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:2009.1-2116.4.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing LR 24:49 (January 1998), amended LR 34:2403 (November 2008).

## §9732. Incident Reporting Requirements

A. A nursing facility shall have written procedures for the reporting and documentation of actual and suspected incidents of abuse, neglect, misappropriation of property/funds and suspicious death. Major injuries of unknown origin (fractures, burns, suspicious contusions, head injuries, etc.) for which the facility is unable to determine the cause and could possibly be the result of abuse or neglect shall also be reported. Such procedures shall ensure that:

1. immediate verbal reporting is made and a preliminary written report within 24 hours of the incident is submitted to the administrator or his/her designee;

2. written notification is submitted to the Health Standards Section within 24 hours of occurrence or discovery of the incident. The facility shall utilize the DHH Online Tracking Incident System (OTIS) to provide notification:

a. the facility is required to maintain internet access and to keep the department informed of an active e-mail address at all times;

3. appropriate authorities are to be notified according to state law;

4. immediate, documented attempts are made to notify the resident's legal representative;

5. immediate attempts are made to notify other involved agencies and parties as appropriate; and

6. immediate notification is made to the appropriate law enforcement authority whenever warranted.

B. The facility must have evidence that the alleged violations are thoroughly investigated and must prevent further potential abuse, neglect, misappropriation of property/funds, suspicious death, or major injuries of unknown origin while the investigation is in progress.

C. The results of all investigations must be reported to the Health Standards Section within five working days of the incident through the use of OTIS.

D. If an alleged violation is verified, the facility shall take appropriate corrective action.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:2009.1-2116.4.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing LR 34:2403 (November 2008).

Alan Levine Secretary

0811#058

#### RULE

## Department of Natural Resources Office of Conservation

#### Fees (LAC 43:XIX.701, 703, 705, and 707)

Pursuant to power delegated under the laws of the state of Louisiana, and particularly Title 30 of the Louisiana Revised Statutes of 1950, as amended, the Office of Conservation amends LAC 43:XIX.701, 703, and 707 (Statewide Order No. 29-R) in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq. The action will adopt Statewide Order No. 29-R-08/09 (LAC 43:XIX, Subpart 2, Chapter 7), which establishes the annual Office of Conservation Fee Schedule for the collection of Application, Production, and Regulatory Fees, and will replace the existing Statewide Order No. 29-R-07/08.

#### Title 43

## NATURAL RESOURCES

### Part XIX. Office of Conservation—General Operations Subpart 2. Statewide Order No. 29-R Chapter 7. Fees

Chapter 7. Fees

## §701. Definitions

Application Fee—an amount payable to the Office of Conservation, in a form and schedule prescribed by the Office of Conservation, by industries under the jurisdiction of the Office of Conservation.

Application for Automatic Custody Transfer—an application for authority to measure and transfer custody of liquid hydrocarbons by the use of methods other than customary gauge tanks, as authorized by Statewide Order No. 29-G-1 (LAC 43:XVII.2304 et seq.), or successor regulations.

Application for Commercial Class I Injection Well—an application to construct and/or operate a commercial Class I injection well, as authorized by Statewide Order No. 29-N-1 (LAC 43:XVII.101 et seq.), Statewide Order No. 29-N-2 (LAC 43:XVII.201 et seq.), or successor regulations.

Application for Commercial Class I Injection Well (Additional Wells)—an application to construct and/or operate additional Class I injection wells within the same filing, as authorized by Statewide Order No. 29-N-1 (LAC 43:XVII.101 et seq.), Statewide Order No. 29-N-2 (LAC 43:XVII.201 et seq.), or successor regulations.

Application for Commercial Class II Injection Well—an application to construct and/or operate a commercial Class II injection well, as authorized by Statewide Order No. 29-B (LAC 43:XIX.401 et seq.), Statewide Order No. 29-M-2 (LAC 43:XVII.3101 et seq.), or successor regulations.

Application for Commercial Class II Injection Well (Additional Wells)—an application to construct and/or operate additional Class II injection wells within the same filing, as authorized by Statewide Order No. 29-B (LAC 43:XIX.401 et seq.), Statewide Order No. 29-M-2 (LAC 43:XVII.3101 et seq.), or successor regulations.

Application for Multiple Completion—an application to multiple complete a new or existing well in separate common sources of supply, as authorized by Statewide Order N. 29-C-4 (LAC 43:XIX.1301 et seq.), or successor regulations.

Application for Non commercial Injection Well—an application to construct and/or operate a Class I, II, III, or V

noncommercial injection well, as authorized by Statewide Order Nos. 29-B (LAC 43:XIX.401 et seq.), 29-M (LAC 43:XVII.301 et seq.), 29-N-1 (LAC 43:XVII.101 et seq.), 29-N-2 (LAC 43:XVII.201 et seq.), 29-M-2 (LAC 43:XVII.3101 et seq.), successor regulations.

Application for Permit to Drill (Minerals)—an application to drill in search of minerals, as authorized by R.S. 30:28.

Application for Public Hearing—an application for a public hearing as authorized by R.S.30:1 et seq.

Application for Site Clearance—an application to approve a procedural plan for site clearance verification of platform, well or structure abandonment developed by an operator/lessee and submitted to the Commissioner of Conservation, as authorized by LAC 43:XI.311 et seq., or successor regulations

Application for Substitute Unit Well—an application for a substitute unit well as authorized by Statewide Order No. 29-K-1 (LAC 43:XIX.2901 et seq.), or successor regulations.

Application for Surface Mining Development Operations Permit—an application to remove coal, lignite, or overburden for the purpose of determining coal or lignite quality or quantity or coal or lignite mining feasibility, as authorized by Statewide Order No. 29-O-1 (LAC 43:XV.101 et seq.), or successor regulations.

Application for Surface Mining Exploration Permit—an application to drill test holes or core holes for the purpose of determining the location, quantity, or quality of a coal or lignite deposit, as authorized by Statewide Order No. 29-O-1 (LAC 43::XV.101 et seq.), or successor regulations.

Application for Surface Mining Permit—an application for a permit to conduct surface coal or lignite mining and reclamation operations, as authorized by Statewide Order No. 29-O-1 (LAC 43:XV.101 et seq.), or successor regulations.

Application for Unit Termination—an application for unit termination as authorized by Statewide Order No. 29-L-2 (LAC 43:XIX.3100 et seq.), or successor regulations.

Application to Amend Permit to Drill (Injection or Other)—an application to alter, amend, or change a permit to drill, construct and/or operate an injection, or other well after its initial issuance, as authorized by R.S. 30:28.

Application to Amend Permit to Drill (Minerals)—an application to alter, amend, or change a permit to drill for minerals after its initial issuance, as authorized by R.S. 30:28.\*

\*Application to Amend Operator (transfer of ownership, including any other amendment action requested at that time) for any orphaned well, any multiply completed well which has reverted to a single completion, any non-producing well which is plugged and abandoned within the time frame directed by the commissioner, as well as any stripper crude oil well or incapable gas well so Certified by the Department of Revenue shall not be subject to the application fee provided herein.

Application to Commingle—an application for authority to commingle production of gas and/or liquid hydrocarbons and to use methods other than gauge tanks for allocation, as authorized by Statewide Order No. 29-D-1 (LAC 43:XIX.1500 et seq.), or successor regulations.

Application to Process Form R-4—application for authorization to transport oil from a lease as authorized by Statewide Order No. 25 (LAC 43:XIX.900 et seq.), or successor regulations. *BOE*—annual barrels oil equivalent. Gas production is converted to BOE by dividing annual mcf by a factor of 9.0.

*Capable Gas*—natural and casing head gas not classified as incapable gas well gas or incapable oil well gas by the Department of Revenue, as of December 31, 2007.

*Capable Oil*—crude oil and condensate not classified as incapable oil or stripper oil by the Department of Revenue, as of December 31, 2007.

*Class I Well*—a Class I injection well used to inject hazardous or nonhazardous, industrial, or municipal wastes into the subsurface, which falls within the regulatory purview of Statewide Order No. 29-N-1 (LAC 43:XVII.101 et seq.), Statewide Order No. 29-N-2 (LAC 43:XVII.201 et seq.), or successor regulations.

*Class I Well Fee*—an annual fee payable to the Office of Conservation, in a form and schedule prescribed by the Office of Conservation, on Class I wells in an amount not to exceed \$400,000 for Fiscal Year 2000-2001 and thereafter.

*Class II Well*—a Class II injection well which injects fluids which are brought to the surface in connection; with conventional oil or natural gas production, for annular disposal wells, for enhanced recovery of oil or natural gas, and for storage of hydrocarbons. For purposes of administering the exemption provided in R.S. 30:21(B)(1)(c), such exemption is limited to operators who operate Class II wells serving a stripper oil well or an incapable gas well certified pursuant to R.S. 47:633 by the Severance Tax Section of the Department of Revenue and located in the same field as such Class II well.

*Class III Well*—a Class III injection well which injects for extraction of minerals or energy.

*Emergency Clearance*—emergency authorization to transport oil from lease.

*Production Fee*—an annual fee payable to the Office of Conservation, in a form and schedule prescribed by the Office of Conservation, by oil and gas operators on capable oil wells and capable gas wells based on a tiered system to establish parity on a dollar amount between the wells. The tiered system shall be established annually by rule on capable oil and capable gas production, including nonexempt wells reporting zero production during the annual base period, in an amount not to exceed \$2,450,000 for Fiscal Year 2002/2003 and thereafter.

*Production Well*—any well which has been permitted by and is subject to the jurisdiction of the Office of Conservation, excluding wells in the permitted and drilling in progress status, Class II injection wells, liquid storage cavity wells, commercial salt water disposal wells, Class V injection wells, wells which have been plugged and abandoned, wells which have reverted to landowner for use as a fresh water well (Statewide Order No. 29-B, LAC 43:XIX.137.G, or successor regulations), multiply completed wells reverted to a single completion, and stripper oil wells or incapable oil wells or incapable gas wells certified by the Severance Tax Section of the Department of Revenue, as of December 31, 2007.

*Regulatory Fee*—an amount payable annually to the Office of Conservation, in a form and schedule prescribed by the Office of Conservation, on Class II wells, Class III wells, storage wells, Type A facilities, and Type B facilities in an amount not to exceed \$875,000 for Fiscal Year 2000-2001 and thereafter. No fee shall be imposed on a Class II well of

an operator who is also an operator of a stripper crude oil well or incapable gas well certified pursuant to R.S. 47.633 by the Severance Tax Section of the Department of Revenue as of December 31, 2007, and located in the same field as such Class II well. Operators of Record, excluding operators of wells and including, but not limited to, operators of gasoline/cycling plants, refineries, oil/gas transporters, and/or certain other activities subject to the jurisdiction of the Office of Conservation are required to pay an annual registration fee of \$105. Such payment is due within the time frame prescribed by the Office of Conservation.

*Type A Facility*—commercial E&P waste disposal facilities within the state that utilize technologies appropriate for the receipt, treatment, storage, or disposal of oilfield waste solids and liquids for a fee or other consideration, and fall within the regulatory purview of Statewide Order No. 29-B (LAC 43:CIC.501 et seq.), Statewide Order No. 29-M-2 (LAC 43:XVII.3101 et seq.), or successor regulations.

*Type A Facility*—commercial E&P waste disposal facilities within the state that utilize underground injection technology for the receipt, treatment, storage, or disposal of only produced saltwater, oilfield brine, or other oilfield waste liquids for a fee or other consideration, and fall within the regulatory purview of Statewide Order No. 29-B (LAC 43:XIX.501 et seq.), or successor regulations.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:21 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 14:542 (August 1988), amended LR 15:551 (July 1989), LR 21:1249 (November 1995), LR 24:458 (March 1998), LR 24:2127 (November 1998), LR 25:1873 (October 1999), LR 26:2302 (October 2000), LR 27:1919 (November 2001), LR 28:2366 (November 2002), LR 29:2499 (November 2003), LR 31:2950 (November 2005), LR 32:2087 (November 2006), LR 33:2461 (November 2007), LR 34:2404 (November 2008).

## **§703.** Fee Schedule for Fiscal Year 2008-2009

A. Fee Schedule

| Application Fees   | Amount   |
|--|----------|
| Application for Unit Termination                         | \$ 252   |
| Application for Substitute Unit Well                     | \$ 252   |
| Application for Public Hearings                          | \$ 755   |
| Application for Multiple Completion                      | \$ 126   |
| Application for Commingle                                | \$ 252   |
| Application for Automatic Custody Transfer               | \$ 252   |
| Application for Noncommercial Injection Well             | \$ 252   |
| Application for Commercial Class I Injection Well        | \$ 1,264 |
| Application for Commercial Class I Injection Well        |          |
| (Additional Wells)                                       | \$ 631   |
| Application for Commercial Class II Injection Well       | \$ 631   |
| Application for Commercial Class II Injection Well       |          |
| (Additional Wells)                                       | \$ 314   |
| Application for Permit to Drill-Minerals: 0'-3,000'      | \$ 126   |
| Application for Permit to Drill—Minerals: 3,001'-10,000' | \$ 631   |
| Application for Permit to Drill-Minerals: 10,001'+       | \$ 1,264 |
| Drill Minerals Deeper (> 3,000')                         | \$ 504   |
| Drill Minerals Deeper (> 10,000')                        | \$ 632   |
| Application for Amend Permit to Drill-Minerals           | \$ 126   |
| Application for Permit to Drill—Injection or Other       | \$ 126   |
| Application for Surface Mining Exploration Permit        | \$ 65    |
| Application for Surface Mining Development               | \$ 94    |
| Operations Permit  |          |
| Application for Surface Mining Permit                    | \$ 2,212 |
| Application to Process Form R-4                          | \$ 36    |

| Application Fees                             | Amount |     |
|--|--------|-----|
| Application to Reinstate Suspended Form R-4  | \$     | 65  |
| Application for Emergency Clearance Form R-4 | \$     | 65  |
| Application for Site Clearance               | \$     | 600 |

## B. Regulatory Fees

1. Operators of each permitted Type A Facility are required to pay an annual Regulatory Fee of \$6,850 per facility.

2. Operators of each permitted Type B Facility are required to pay an annual Regulatory Fee of \$3,425 per facility.

3. Operators of record of permitted non-commercial Class II injection/disposal wells are required to pay \$696 per well.

4. Operators of record of permitted Class III and Storage wells are required to pay \$696 per well.

C. Class I Well Fees. Operators of permitted Class I wells are required to pay \$10,526 per well.

D. Production Fees. Operators of record of capable oil wells and capable gas wells are required to pay according to the following annual production fee tiers.

| Tier   | Annual Production<br>(Barrel Oil Equivalent) | Fee (\$ per Well) |
|--------|--|-------------------|
| Tier 1 | 0  | 15                |
| Tier 2 | 1 - 5,000                                    | 82                |
| Tier 3 | 5,001 - 15,000                               | 238               |
| Tier 4 | 15,001 - 30,000                              | 393               |
| Tier 5 | 30,001 - 60,000                              | 626               |
| Tier 6 | 60,001 - 110,000                             | 867               |
| Tier 7 | 110,001 - 9,999,999                          | 1,070             |

E. Exceptions

1. Operators of record of each Class I injection/disposal well and each Type A and B commercial facility that is permitted, but has not yet been constructed, are required to pay an annual fee of 50 percent of the applicable fee for each well or facility.

2. Operators of record of each inactive Type A and B facility which have voluntarily ceased the receipt and disposal of E&P waste and are actively implementing an Office of Conservation approved closure plan are required to pay an annual Regulatory Fee of 50 percent of the annual fee for each applicable Type A or B facility.

3. Operators of record of each inactive Type A or B facility which have voluntarily ceased the receipt and disposal of E&P waste, have completed Office of Conservation approved closure activities and are conducting a post-closure maintenance and monitoring program, are required to pay an annual Regulatory Fee of 25 percent of the annual fee for each applicable Type A or B facility

F. Pipeline Safety Inspection Fees

1. Owners/Operators of jurisdictional gas pipeline facilities are required to pay an annual Gas Pipeline Safety Inspection Fee of \$22.40 per mile, or a minimum of \$400, whichever is greater.

2. Owners/Operators of jurisdictional hazardous liquids pipeline facilities are required to pay an annual Hazardous Liquids Pipeline Safety Inspection Fee of \$22.40 per mile, or a minimum of \$400, whichever is greater.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:21 et seq., R.S. 30:560 and 706.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 14:543 (August 1988), amended LR 15:552 (July 1989), LR 21:1250 (November 1995), LR 24:458 (March 1998), LR 24:2128 (November 1998), LR 25:1874 (October 1999), LR 26:2304 (October 2000), LR 27:1920 (November 2001), LR 28:2368 (November 2002), LR 29:350 (March 2003), LR 29:2501 (November 2003), LR 30:2494 (November 2004), LR 31:2950 (November 2005), LR 32:2088 (November 2006), LR 33:2461 (November 2007), LR 34:2405 (November 2008).

## §705. Failure to Comply

A. Operators of operations and activities defined in §701 are required to timely comply with this Order. Failure to comply by the due date of any required fee payment will subject the operator to civil penalties provided in Title 30 of the Revised Statutes of 1950, including but not limited to R.S. 30:18.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:21 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 14:544 (August 1988), amended LR 15:552 (July 1989), LR 21:1251 (November 1995), LR 24:459 (March 1998), LR 24:2128 (November 1998), LR 25:1874 (October 1999), LR 26:2304 (October 2000), LR 27:1921 (November 2001), LR 28:2368 (November 2002), LR 29:2501 (November 2003), LR 34:2406 (November 2008).

## §707. Severability and Effective Date

A. The fees set forth in §703 are hereby adopted as individual and independent rules comprising this body of rules designated as Statewide Order No. 29-R-07/08 and if any such individual fee is held to be unacceptable, pursuant to R.S. 49:968(H)(2), or held to be invalid by a court of law, then such unacceptability or invalidity shall not affect the other provisions of this order which can be given effect without the unacceptable or invalid provisions, and to that end the provisions of this order are severable.

B. This Order (Statewide Order No. 29-R-08/09) supersedes Statewide Order No. 29-R-07/08 and any amendments thereof.

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:21 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 14:544 (August 1988), amended LR 15:552 (July 1989), LR 21:1251 (November 1995), LR 24:459 (March 1998), LR 24:2128 (November 1998), LR 25:1874 (October 1999), LR 26:2305 (October 2000), LR 27:1921 (November 2001), LR 28:2368 (November 2002), LR 29:2502 (November 2003), LR 30:2494 (November 2004), LR 31:2950 (November 2005), LR 32:2088 (November 2006), LR 33:2462 (November 2007), LR 34:2406 (November 2008).

> James H. Welsh Commissioner

0811#024

## RULE

## Department of Public Safety and Corrections Corrections Services

Offender Marriage Requests (LAC 22:I.329)

In accordance with the provisions of the Administrative Procedure Act (R.S. 49:950), the Department of Public Safety and Corrections, Corrections Services, hereby amends the contents of LAC 22:I.329, "Offender Marriage Requests."

Title 22

## CORRECTIONS, CRIMINAL JUSTICE AND LAW ENFORCEMENT Part I. Corrections Chapter 3. Adult Services

## Subchapter A. General

#### §329. Offender Marriage Requests.

A. Purpose. To establish the secretary's policy concerning offender marriage requests.

B. Applicability. Deputy Secretary, Chief of Operations, Assistant Secretary, Regional Wardens, and Wardens. Each warden is responsible for ensuring that appropriate unit written policy and procedures are in place to comply with the provisions of this regulation.

C. Policy. It is the secretary's policy that offender marriage requests be handled pursuant to the procedures of this regulation.

D. Procedures

1. An offender's request to be married should be submitted to the warden for review.

2. The warden, chaplain, or other person designated by the warden, shall conduct a minimum of one counseling session with the offender and the fiancé regarding marriage requirements. Documentation of the session(s) shall be maintained by the person who conducted the session(s).

3. The offender must appropriately certify that both parties meet all legal qualifications for marriage. The burden of proof rests with the offender to gather this information.

4. Should the chaplain choose not to perform the marriage, he should so inform both parties. Only approved and licensed authorities (clergy, judges and justices of the peace) will be permitted to perform the ceremony.

5. If both parties are incarcerated in correctional institutions, the marriage may be postponed until one of them has been released.

6. The offender making the request must pay for all costs associated with the marriage.

7. Absent unusual circumstances related to legitimate penological objectives, the warden or designee should approve the marriage request and set an appropriate time and place for the ceremony. Furloughs will not be granted for a marriage.

AUTHORITY NOTE: Promulgated in accordance with R.S. 15:823.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Corrections Services, Offices of Adult and Juvenile Services, LR 11:1093 (November 1985), amended by the Department of Public Safety and Corrections, Corrections Services, LR 31:1099 (May 2005), amended by the Department of Public Safety and Corrections, Corrections Services, LR 34:2407 (November 2008).

> James M. Le Blanc Secretary

0811#043

#### RULE

## Department of Public Safety and Corrections State Uniform Construction Code Council

## Private Outdoor Recreational Structure and Industrial Facilities (LAC 55:VI.503 and 504)

In accordance with the provisions of Act 12 of the 2005 First Extraordinary Session, R.S. 40:1730:22(C) and (D) and R.S. 40:1730.34(B) relative to the authority of the Louisiana State Uniform Construction Code Council to promulgate and enforce rules, the Louisiana State Uniform Construction Code Council hereby amends Chapter 5 to re-define a "private outdoor recreational structure" and to include a section regarding the exemption for industrial facilities that explains what exactly is exempted.

## Title 55

## PUBLIC SAFETY

#### Part VI. Uniform Construction Code

Chapter 5. Enforcement of the Louisiana State Uniform Construction Code

## **§503.** Farm or Recreational Structures

A. Definitions

1. For the purposes of these regulations the words defined in this Section have the following meaning.

\* \* \*

*Private Outdoor Recreational Structure*—a hunting or fishing camp or other structure that is:

i. not used as a residence;

ii. not attached to a residence;

iii. not utilizing the same physical address of a residence;

iv. not located on the same property as a residence;

v. not capable of qualifying for a homestead exemption;

vi. not used for commercial purposes;

vii. not located within the corporate limits of a municipality; and

viii. not located in an approved subdivision within a jurisdiction:

(a). for purposes of this Section, residence shall have the following meaning: a dwelling unit used or occupied or intended to be used or occupied for permanent living purposes as opposed to one's place of temporary sojourn.

B. - B.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1730.22(C) and (D).

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, State Uniform Construction Code Council, LR 33:291 (February 2007), amended LR 34:2407 (November 2008).

#### **§504.** Exemption for Industrial Facilities

A. For purposes of R.S. 1730.29, the exemption (excluding the applicable requirements of the Louisiana State Plumbing Code) for industrial facilities shall apply to any structure or building constructed inside the restricted access area of the facility. However, any structure or building that is constructed outside the restricted access area of the facility or any structure or building located inside the restricted access area of the facility that is accessible by the public are subject to the requirements of the Louisiana State Uniform Construction Code.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:1730.22(C) and (D).

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, State Uniform Construction Code Council, LR 34:2408 (November 2008).

> Jill P. Boudreaux Undersecretary

0811#022

#### RULE

## Department of Social Services Office of Family Support

CCAP—Quality Start and Louisiana Pathways (LAC 67:III.5115, 5117, 5119, 5121, 5123, and 5127)

In accordance with R.S.49:950 et seq., the Administrative Procedure Act, the Department of Social Services, Office of Family Support, amends the Louisiana Administrative Code, Title 67, Part III, Subpart 12, Chapter 51, Subchapter C, Quality Start Child Care Rating System, and Subchapter D, Louisiana Pathways Child Care Career Development System (LA Pathways).

This amendment will provide the newly adopted name of Louisiana's child care quality rating system which is the Quality Start Child Care Rating System, clarify that the Quality Start Child Care Rating System is designed to support programs serving children birth through age five, to change reference from LAC 48 to LAC 67 because Child Care Licensing moved from Title 48 to Title 67, provide for a waiver of a requirement when compliance is determined to be impractical, clarify sequencing of certain required Environment Rating Scale training, extend the effective period of a star award from one year to two years and ratings will be earned biennially, and provide various other clarifications.

This amendment is pursuant to the authority granted to the department by the Child Care and Development Fund (CCDF).

#### Title 67

## SOCIAL SERVICES Part III. Family Support Subpart 12. Child Care Assistance . Child Care Assistance Program

Chapter 51. Child Care Assistance Program Subchapter C. Quality Start Child Care Rating System §5115. Authority

A. The Quality Start Child Care Rating System is established and administered under the authority of state and federal laws.

AUTHORITY NOTE: 45 CFR Part 98 and R.S. 36:474.

HISTORICAL NOTE: Promulgated in accordance with the Department of Social Services, Office of Family Support, LR 33:2783 (December 2007), amended LR 34:2408 (November 2008).

## §5117. Definitions

Assistant Teachers—any staff who cares for children in a classroom setting that can be assessed using the ITERS-R/ECERS-R and works at least 16 hours per week in the center.

\* \* \*

\* \* \*

*Environment Rating Scales (ERS)*—the assessment tools developed at Frank Porter Graham Child Development Institute at the University of North Carolina that measure environmental indicators of quality. They include the Infant Toddler Environment Rating Scale-Revised (ITERS-R) and the Early Childhood Environment Rating Scale-Revised (ECERS-R), as well as the School Age Care Environment Rating Scale (SACERS) for school age programs, and the Family Child Care Environment Rating Scale-Revised (FCCERS-R) for family child care homes. Only the ITERS-R/ECERS-R apply for purposes of the Quality Start Child Care Rating System at this time.

*Lead Teacher*—a teacher who has primary responsibility for a designated classroom that can be assessed using the ITERS-R/ECERS-R, including planning and supervision, and spends at least 25 hours a week in that classroom. All classrooms must have a lead teacher.

\* \* \*

Quality Start Child Care Rating System Points—points given in the Program, Staff Qualifications, Administration Practices, and Family and Community Involvement areas. All items within a point must be verified to receive credit. The total points earned determine the star award at star rating three, four, and five.

\* \* \*

AUTHORITY NOTE: 45 CFR Part 98 and R.S. 36:474.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 33:2783 (December 2007), amended LR 34:2408 (November 2008).

## §5119. Quality Start Child Care Rating System Requirements

A. The Quality Start Child Care Rating System is designed to assess the level of quality of early care and education for programs serving birth through age five, communicate the level of quality, and support improvements of child care centers. The Quality Start Child Care Rating System consists of five star ratings that can be earned by a licensed child care center, uses licensing as the foundation, and has four star ratings above Louisiana's licensing standards. The system components (administration practices, family and community involvement, program, and staff qualifications) have indicators that must be achieved to earn the star rating.

B. The Secretary of the Department of Social Services, in specific instances, may waive compliance with a requirement if it is determined that the economic or adverse impact is sufficiently great to make compliance impractical, as long as the health and well-being of the staff and/or children are not imperiled. If it is determined that the facility or individual is meeting or exceeding the intent of a requirement, the requirement may be deemed to be met. The decision to grant or deny a waiver rests with the sole discretion of the Secretary.

1. One Star—to participate at the one-star level, a child care center shall have a license to operate and comply with standards as defined in LAC 67, Chapter 73, Sections 7301-7354.

2. Two Star—to earn a two-star award, a child care center must meet all the standards for a One Star, have been in operation for six months, and meet the following:

a. Administration Practices

- i. Written personnel policies including:
  - (a). operational hours;
  - (b). dress code;
  - (c). use of telephone; and
  - (d). schedule.

ii. Job descriptions that include a list of qualifications on file and provided to all staff.

iii. Provide one staff benefit from the list of options below for all full-time staff. Staff benefit options:

(a). employee health insurance or comparable health benefits;

(b). paid annual leave;

(c). paid sick leave;

(d). paid holidays;

(e). child care benefit/discount;

(f). bonus based on merit/achievement or education;

(g). retirement compensation;

(h). annual increments based on merit;

(i). tuition reimbursement and other related educational expenses such as books, travel, fees, substitutes;

(j). differential shift pay;

(k). flextime;

(l). pay professional association membership

fee.

b. Family and Community Involvement

i. Parent provided pre-enrollment visit and center tour.

ii. Give every parent enrolling a child a list of community resources including, but not limited to, LaCHIP, Medicaid, child care assistance, housing assistance, food stamps and information on a child's medical home.

c. Program

i. Make four of the following activity areas available daily:

(a). art and creative play;

- (b). children's books;
- (c). blocks and block building;
- (d). manipulatives; and
- (e). family living and dramatic play.

ii. Complete a self assessment of the center's program and develop a Center Improvement Plan.

d. Staff Qualifications

i. Directors and teachers must join and maintain a current record with the Louisiana Pathways Child Care Career Development System. Directors must complete three hours of Introduction to Environment Rating Scale (ERS) training.

ii. Director (on site)

(a). Three semester hour credits in care of young children or child development<sup>1</sup>; and

(b). three semester hour credits in administration<sup>2</sup>; and

(c). one year of experience in teaching young children in an early childhood program.

iii. Assistant Director

(a). Three semester hour credits in the care of young children or child development.<sup>1</sup>

iv. Teacher—Seventy-five percent of lead teachers must meet one of the following.

(a). Complete three semester hour credits course in the care of young children or child development<sup>1</sup> from a list of approved courses or enroll in the course and complete the course within one year of employment.

3. Point Standards for child care centers seeking three star rating, four star rating, and five star ratings. To achieve a higher rating, a child care center must meet all requirements of the two star rating and earn points in program and staff qualifications by meeting the requirements listed below. At least one point must be earned in both program and staff qualifications. The quality point referenced in Subparagraph 3.c. may also be earned. The total number of points will determine the star rating awarded to the center.

| Total Number of Points | Star Rating |
|------------------------|-------------|
| 3-5 points             | Three Stars |
| 6-9 points             | Four Stars  |
| 10-11 points           | Five Stars  |

## a. Program

| Points   | Criteria  |  |  |  |  |  |
|----------|---|--|--|--|--|--|
| 1        | An average of 3.75 on the designated social-emotional subscale of the Environment Rating Scale (ERS) <sup>3</sup> , with no one classroom score lower   |  |  |  |  |  |
|          | than 3.0 on the subscale.   |  |  |  |  |  |
| 2        | An average of 4.0 on the designated social-emotional subscale of the ERS <sup>3</sup> with no one classroom score lower than 3.0 on the subscale.   |  |  |  |  |  |
|          | 1. An average of 4.25 on the designated social-emotional subscale of the ERS <sup>3</sup> with no one classroom score lower than 3.25 on the subscale.  |  |  |  |  |  |
|          | 2. Staff: Child Ratio and Group Size  |  |  |  |  |  |
| 3        | 0-12 months 1:4,8 25-36 months 1:8, 16 4 yrs 1:12, 24   |  |  |  |  |  |
|          | 13-24 months         1:6,12         3 yrs         1:10, 20         5 yrs         1:15, 30   |  |  |  |  |  |
|          | 3. Written transition procedures for children moving within a program or to other programs or beginning school.   |  |  |  |  |  |
|          | 1. An average of 4.5 on the designated social-emotional subscale of the ERS with no one classroom score lower than 3.5 on the overall ERS.  |  |  |  |  |  |
|          | 2. Complete screening for social-emotional development with instrument from recommended list for all children (0-5 yrs.) within 45  |  |  |  |  |  |
|          | calendar days of enrollment and annually thereafter. Conference with parents to review results and provide a list of community resources.   |  |  |  |  |  |
| 4        | 3. Staff: Child Ratio and Group Size  |  |  |  |  |  |
|          | 0-12 months 1:4, 8 25-36 months 1:8, 16 4 yrs 1:12, 24  |  |  |  |  |  |
|          | 13-24 months 1:6, 12 3 yrs 1:10, 20 5 yrs 1:15, 30  |  |  |  |  |  |
|          | 4. Written transition procedures for children moving within a program or to other programs or beginning school.   |  |  |  |  |  |
|          | 1. An average of 5.0 on the overall ERS, with no one classroom score lower than 4.0.  |  |  |  |  |  |
|          | 2. Complete screening for social-emotional development with instrument from recommended list for all children (0-5 yrs.) within 45  |  |  |  |  |  |
|          | calendar days of enrollment and annually thereafter. Conference with parents to review results and provide a list of community resources.   |  |  |  |  |  |
|          | 3. Provide a plan for continuity of care for all children 0-36 months of age.   |  |  |  |  |  |
|          | <ol> <li>Implementation of Louisiana's Early Learning Guidelines and Program Standards: Birth through Three, (DSS October 2006) and the<br/>Louisiana Standards for Programs Serving Four-Year-Old Children (DOE June 2003).</li> </ol> |  |  |  |  |  |
| 5        | 5. Staff: Child Ratio and Group Size:   |  |  |  |  |  |
|          | 0-24 months 1:4, 8  |  |  |  |  |  |
|          | 2 yrs 1:6, 12   |  |  |  |  |  |
|          | 3 yrs 1:8, 16   |  |  |  |  |  |
|          | 4 yrs 1:10, 20  |  |  |  |  |  |
|          | 4 yis 1:10, 20<br>5 yrs 1:10, 20  |  |  |  |  |  |
| <u> </u> | 5 yrs 1:10, 20  |  |  |  |  |  |

## b. Staff Qualifications

| Points | Criteria   |
|--------|--|
|        | All teachers and directors complete three hours of Introduction to ERS training.<br>Director (on site)   |
|        | 1. Six semester hour credits in the care of young children or child development <sup>1</sup> , and   |
|        | 2. Three semester hour credits in administrative coursework <sup>2</sup> , and   |
|        | 3. One year experience teaching young children in an early childhood program.  |
|        | Assistant Director   |
| 1      | Three semester hour credits in the care of young children or child development. <sup>1</sup>   |
|        | Lead Teacher   |
|        | All of lead teachers must complete three semester hour credits in the care of young children or child development from a list of                       |
|        | approved courses <sup>1</sup> or enroll in the course and complete the course within one year of employment.   |
|        | Assistant Teacher  |
|        | Fifty percent of assistant teachers must have completed or be enrolled in three semester hour credits in the care of young children                    |
|        | or child development <sup>1</sup> and complete the course within one year of employment.   |
|        | All teachers and directors complete three hours of Introduction to ERS training.   |
|        | Director   |
|        | 1. Nine semester hour credits in the care of young children or child development <sup>1</sup> , and  |
|        | 2. Three semester hour credits in administrative coursework <sup>2</sup> , and   |
|        | 3. One year of teaching experience and one year teaching or administrative experience in an early childhood program.                                   |
|        | Assistant Director   |
|        | 1. Three semester hour credits in the care of young children or child development <sup>1</sup> , and   |
|        | 2. Three semester hour credits in administrative coursework <sup>2</sup> , and   |
| 2      | 3. One year experience in teaching young children in an early childhood program.   |
| 2      | Lead Teacher   |
|        | 1. Seventy-five percent of lead teachers must have completed six semester hour credits in the care of young children or child development <sup>1</sup> |
|        | from a list of approved courses or have completed three semester hour credits and be enrolled in an additional three semester hour                     |
|        | credits in the care of young children, child development or related coursework <sup>1</sup> and complete the course within one year of                 |
|        | employment, and  |
|        | 2. One year full-time experience in an early childhood setting.  |
|        | Assistant Teacher  |
|        | Fifty percent of assistant teachers must have completed or be enrolled in three semester hour credits in the care of young children                    |
|        | or child development <sup>1</sup> and complete the course within one year of employment.   |

| Points | Criteria  |  |  |  |  |
|--------|---|--|--|--|--|
| 3      | Directors and all teachers complete three hours of Introduction to ERS and three hours of Understanding ERS training. Directors and lead teachers complete training in social-emotional screening of children. Director completes training in Louisiana's Early Learning Guidelines   |  |  |  |  |
|        | and Standards which encompasses information from Louisiana's Early Learning Guidelines and Program Standards: Birth Through Three (DSS October 2006) and the Louisiana Standards for Programs Serving Four-Year-Old Children (DOE June 2003). Director  |  |  |  |  |
|        | <ol> <li>Twelve semester hour credits in the care of young children or child development<sup>1</sup>, and</li> <li>Six semester hour credits of administrative coursework<sup>2</sup>, and</li> </ol>   |  |  |  |  |
|        | <ol> <li>Three years experience in an early childhood setting as follows: At least one year of teaching experience and at least one 1 year of<br/>administrative experience and one year of either teaching or administrative experience.</li> </ol>  |  |  |  |  |
|        | Assistant Director 1. Three semester hour credits in the care of young children or child development <sup>1</sup> , and   |  |  |  |  |
|        | <ol> <li>Three semester hour credits in administrative coursework<sup>2</sup>, and</li> <li>One year experience in teaching young children in an early childhood program.</li> </ol>  |  |  |  |  |
|        | <ol> <li>Lead Teacher</li> <li>Seventy-five percent of lead teachers must have completed nine semester hour credits in the care of young children or child development<sup>1</sup> from a list of approved courses or have completed six semester hour credits and be enrolled in an additional three</li> </ol>  |  |  |  |  |
|        | semester hour credits in the care of young children, child development or related coursework <sup>1</sup> and complete the course within one year of employment, and  |  |  |  |  |
|        | 2. One year full-time experience in an early childhood setting.<br>Assistant Teacher  |  |  |  |  |
| 4      | Fifty percent of assistant teachers must have completed three semester hour credits in the care of young children or child development <sup>1</sup> .<br>Directors and all teachers complete three hours of Introduction to ERS and three hours of Understanding ERS training. Directors and all teachers complete training in social-emotional screening of children. Directors and lead teachers complete training in Louisiana's Early Learning Guidelines and Standards which encompasses information from Louisiana's Early Learning Guidelines and Program Standards:<br>Birth Through Three, (DSS October 2006) and the Louisiana Standards for Programs Serving Four-Year-Old Children (DOE June 2003).<br>Director |  |  |  |  |
|        | <ol> <li>Fifteen semester hour credits in the care of young children or child development<sup>1</sup>, and</li> <li>Six semester hour credits of administrative coursework<sup>2</sup>, and</li> </ol>  |  |  |  |  |
|        | <ol> <li>Four years experience in an early childhood setting as follows: At least one year of teaching experience and at least one year of administrative experience and two years of either teaching or administrative experience.</li> </ol>  |  |  |  |  |
|        | Assistant Director<br>1. Three semester hour credits in the care of young children or child development <sup>1</sup> , and  |  |  |  |  |
|        | <ol> <li>Three semester hour credits in administrative coursework<sup>2</sup>, and</li> <li>One year experience in teaching young children in an early childhood program.</li> <li>Lead Teacher</li> </ol>  |  |  |  |  |
|        | <ol> <li>Seventy-five percent of lead teachers must have completed 12 semester hour credits in the care of young children or child development<sup>1</sup><br/>from a list of approved courses or have completed nine semester hour credits and be enrolled in an additional three semester hour<br/>credits in the care of young children, child development or related coursework<sup>1</sup> and complete the course within one year of<br/>employment, and</li> </ol>   |  |  |  |  |
|        | 2. Two years full-time experience in an early childhood setting.<br>Assistant Teacher   |  |  |  |  |
|        | All assistant teachers must have completed three semester hour credits in the care of young children or child development <sup>1</sup> .  |  |  |  |  |
| 5      | Directors and all teachers complete three hours of Introduction to ERS and three hours of Understanding ERS training. Directors and all teachers complete training in social-emotional screening of children. Directors and all teachers complete training in Louisiana's Early Learning Guidelines and Standards which encompasses information from Louisiana's Early Learning Guidelines and Program Standards: Birth Through Three, (DSS October 2006) and the Louisiana Standards for Programs Serving Four-Year-Old Children (DOE June 2003). Director   |  |  |  |  |
|        | 1. Associate's degree in the care of young children, child development or related field, with specific coursework in infant-toddler care, and the care of exceptional children or equivalent such as Director III LA Pathways and,  |  |  |  |  |
|        | <ol> <li>Five years experience in an early childhood setting as follows: At least one year of teaching experience and at least one year of<br/>administrative experience, and three years of either teaching or administrative experience.</li> </ol>   |  |  |  |  |
|        | Assistant Director 1. Six semester hour credits in the care of young children or child development <sup>1</sup> , and   |  |  |  |  |
|        | <ol> <li>Three semester hour credits in administration<sup>2</sup>, and</li> <li>One year experience in teaching young children in an early childhood program.</li> </ol>   |  |  |  |  |
|        | <ol> <li>Lead Teacher</li> <li>All lead teachers must have six semester hour credits in the care of young children or child development<sup>1</sup> from a list of approved courses, and</li> </ol>   |  |  |  |  |
|        | <ol> <li>Seventy-five percent of lead teachers must have completed 15 semester hour credits in the care of young children or child development<sup>1</sup> from a list of approved courses or have completed 12 semester hour credits and be enrolled in an additional three semester hour credits in the care of young children, child development or related coursework<sup>1</sup> and complete the course within one year of employment, and</li> </ol>   |  |  |  |  |
|        | 3. Two years full-time experience in an early childhood setting for all teachers.<br>Assistant Teacher  |  |  |  |  |
|        | All assistant teachers must have completed six semester hour credits in the care of young children or child development <sup>1</sup> or have completed three semester hour credits and be enrolled in an additional three semester hour credits in the care of young children,  |  |  |  |  |
|        | child development or related coursework <sup>1</sup> and complete the course within one year of employment.   |  |  |  |  |

c. An additional quality point can be earned by meeting additional requirements in both the Administration Practices and the Family and Community Involvement areas.

|        | Quality Point  |  |  |  |  |  |  |
|--------|--|--|--|--|--|--|--|
| Points | Criteria   |  |  |  |  |  |  |
|        | Administration Practices - meet three requirements below   |  |  |  |  |  |  |
|        | 1. Provide four of the benefits from the list4 of options below for all full-time staff.   |  |  |  |  |  |  |
|        | 2. Include grievance procedure and a professional conduct code for staff in written personnel policies.                                  |  |  |  |  |  |  |
|        | 3. Pay scale based on education, experience, responsibilities and merit.   |  |  |  |  |  |  |
|        | 4. Provide training to staff on cultural sensitivity.  |  |  |  |  |  |  |
|        | 5. Written parent and staff confidentiality policy and provide training to staff   |  |  |  |  |  |  |
|        | and  |  |  |  |  |  |  |
|        | Family and Community Involvement - meet four requirements below  |  |  |  |  |  |  |
| 1      | 1. Participate in meetings for directors provided by the resource and referral agency at least quarterly, with the director or assistant |  |  |  |  |  |  |
|        | director attending 50% of the meetings.  |  |  |  |  |  |  |
|        | 2. Provide a complaint process for parents.  |  |  |  |  |  |  |
|        | 3. Offer opportunity for a formal parent/teacher conference meeting annually.  |  |  |  |  |  |  |
|        | 4. Provide an expanded list of local community resources to parents annually including, but not limited to, LaCHIP, Medicaid, Child      |  |  |  |  |  |  |
|        | Care Assistance, housing assistance, food stamps and information on a child's medical home.  |  |  |  |  |  |  |
|        | 5. Parent Advisory Council meets annually to review policies, procedures and parent handbook.  |  |  |  |  |  |  |
|        | 6. One group meeting per year offered to all families.   |  |  |  |  |  |  |
|        | 7. One parent education workshop offered per year by center or other agency.   |  |  |  |  |  |  |

The following footnotes reference Program criteria and Staff Qualifications in Section 5119:

Staff Qualifications

<sup>1</sup>The following may be substituted to meet this requirement of three semester hour credits in the care of young children or child development: a CDA or have approved high school child development courses or have five years full-time experience in an early childhood program or have completed a Child Care Assistant Teacher 1 LA Pathways Classroom Certificate. The following may be used to meet the requirement of up to six semester hour credits in the care of young children or child development: CDA or have completed a Child Care Assistant Teacher 2 LA Pathways Classroom Certificate. An individual may use the above substitutions to meet the requirements for a maximum of six semester hour credits.

<sup>2</sup>The following may be substituted to meet the requirement for three semester hour credits in administration: LA Pathways Administrator Certificate or National Administrator Credential (NAC) or three years experience in administration or a combination of one year in administration experience and four years in teaching young children in an early childhood program.

NOTE For Director Qualification: Experience in teaching young children or administration may only be substituted one time. At the next rating review, the necessary educational requirement (credits in the care of young children or child development or credits in administration) must be met.

<sup>3</sup>For the purpose of this document, the designated socialemotional subscale of the ERS is defined as consisting of the following subscales: ITERS-R—Listening and Talking, Interaction and Program Structure; ECERS-R—Language-Reasoning, Interaction and Program Structure.

<sup>4</sup>Staff benefits options: employee health insurance or comparable health benefits; paid annual leave; paid sick leave; paid holiday; child care benefit/discount; bonus based on merit/achievement or education; retirement compensation; annual increments based on merit; tuition reimbursement and other related educational expenses such as books, travel, fees, substitutes; differential shift pay, flextime, paid professional association fee.

AUTHORITY NOTE: 45 CFR Part 98 and R.S. 36:474.

HISTORICAL NOTE: Promulgated in accordance with the Department of Social Services, Office of Family Support, LR 33:2784 (December 2007), amended LR 34:2408 (November 2008).

## §5121. Participation

A. A child care center will complete the application for participation in the Quality Start Child Care Rating System. A quality rating verification visit will be conducted by the department and one or more stars may be awarded.

B. Quality ratings will be valid for two years from the date of the star rating award. A midpoint review will be conducted on the current star rating. Ratings will have to be

earned biennially through the quality rating verification process.

## C. - E. ...

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98 and R.S.36:474.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 33:2788 (December 2007), amended LR 34:2412 (November 2008).

## §5123. Quality Start Child Care Rating System Tiered Bonus Payments

#### A. - A.5. ...

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98 and R.S.36:474.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 33:2788 (December 2007), amended LR 34:2412 (November 2008).

## Part III. Family Support

## Subpart 12. Child Care Assistance

## Chapter 51. Child Care Assistance Program

## Subchapter D. Louisiana Pathways Child Care Career Development System (LA Pathways)

## §5127. Participation in LA Pathways

A. Any individual working or planning to work in the child care industry is eligible to enroll in LA Pathways by completing an application and forwarding the required documents. An application for enrollment and information about enrollment is available at http://pathways.louisiana.gov/ or by phoning the Division of Child Care and Early Childhood Education at 225-342-0694.

1. LA Pathways will register child care directors and staff according to requirements based on training and education, experience and professional activities, as approved by the Department of Social Services. Participation is voluntary.

2. The Secretary of the Department of Social Services, in specific instances, may waive compliance with a requirement if it is determined that the economic or adverse impact is sufficiently great to make compliance impractical, as long as the health and well-being of the staff and/or children are not imperiled. If it is determined that the individual is meeting or exceeding the intent of a requirement, the requirement may be deemed to be met. The decision to grant or deny a waiver rests with the sole discretion of the secretary.

| Child Care Career<br>Ladder Titles  | Training and Education Requirements   | Experience<br>Requirements | Professional Activity Requirements   |  |
|---|---|----------------------------|--|--|
| Assistant Director I  | Annual training as required by Licensing Class A<br>Minimum Standards   | none                       | Encouraged to participate in an early childhood professional organization  |  |
| Assistant Director II 60 clock hours in approved<br>core knowledge (CDA) subject areas including 6 hours<br>in regulations  |   | minimum<br>6 months        | Encouraged to participate in an early childhood professional organization  |  |
| Assistant Director III<br>90 clock hours in approved<br>core knowledge (CDA) subject areas including 15 hours<br>in approved<br>Administrative Training Categories  |   | minimum<br>1 year          | Encouraged to participate in an early childhood professional organization  |  |
| Director  | As required by Licensing Class A Minimum Standards  | as required by Licensing   | Encouraged to participate in an early childhood professional organization  |  |
| Director I  | CDA Credential or approved early childhood diploma<br>and<br>30 clock hrs. in approved Administrative Training<br>Categories<br>OR<br>related associate degree or 30 hours toward associate<br>degree with 4 college courses in early childhood or child<br>development   | minimum<br>1 year          | Membership in an early childhood professional<br>organization  |  |
| Director II   | CDA Credential or approved early childhood diploma<br>and<br>45 clock hrs. in approved Administrative Training<br>Categories or National Administrative Credential<br>OR<br>associate degree in early childhood or child development<br>OR<br>related associate degree with 4 college courses in early<br>childhood or child development<br>OR<br>related bachelor degree with 3 college courses in early<br>childhood or child development   | minimum<br>18 months       | Membership in an early childhood professional<br>organization and service to the profession such<br>as: serving on a board or committee, presenting<br>at a conference, participating as a CDA advisor<br>or mentor, attendance at a conference or<br>professional event |  |
| Director III<br>Administrator<br>Certificate<br>To receive an<br>Administrator<br>Certificate you must<br>have 75 clock hours<br>of instruction in<br>approved<br>Administrative<br>Training Categories<br>2 college courses in<br>approved<br>administration can be<br>substituted for the<br>Administrator<br>Certificate | CDA Credential or approved early childhood diploma<br>and<br>Administrator Certificate<br>OR<br>associate degree in child development or early childhood<br>and Administrator Certificate<br>OR<br>bachelor degree in early childhood or child development<br>of which 3 college courses focus on infants and toddlers<br>and<br>Administrator Certificate<br>OR<br>related bachelor degree with 6 college courses in early<br>childhood or child development of which 3 courses<br>focus on infants and toddlers<br>and<br>Administrator Certificate | minimum<br>2 years         | Membership in an early childhood professional<br>organization and service to the profession such<br>as: serving on a board or committee, presenting<br>at a conference, participating as a CDA mentor<br>or advisor, attendance at a conference or<br>professional event |  |
| Director IV   | Masters degree in early childhood, child development or<br>early childhood administration of which 3 courses focus<br>on infants and toddlers<br>and<br>Administrator Certificate<br>OR<br>related masters degree with 8 college courses in early<br>childhood or child development of which 3 courses<br>focus on infants and toddlers<br>and<br>Administrator Certificate   | minimum<br>2 years         | Membership in an early childhood professional<br>organization and service to the profession such<br>as: serving on a board or committee, presenting<br>at a conference, participating as a CDA mentor<br>or advisor, attendance at a conference or<br>professional event |  |

## B. Requirement for the Administrator Track for LA Pathways.

C. Requirements for the Classroom Track for LA Pathways.

|                                    |   | Experience<br>Requirements | Professional Activity Requirements  |
|------------------------------------|---|----------------------------|---|
| Child Care Staff I                 | As required by Class A Licensing regulations  | none                       | Encouraged to participate in an early childhood professional organization   |
| Child Care Staff II                | 12 clock hours of instruction in approved<br>core knowledge (CDA) subject areas   | minimum<br>6 months        | Encouraged to participate in an early childhood professional organization   |
| Child Care Staff III               | 30 clock hours of instruction in approved<br>core knowledge (CDA) subject areas   | minimum<br>1 year          | Encouraged to participate in an early childhood professional organization   |
| Child Care Staff IV                | 60 clock hours of instruction in approved<br>core knowledge (CDA) subject areas   | minimum<br>1 year          | Encouraged to participate in an early childhood professional organization   |
| Child Care Assistant<br>Teacher I  | 90 clock hours of instruction in approved<br>core knowledge (CDA) subject areas   | minimum<br>1 year          | Encouraged to participate in an early childhood professional organization   |
| Child Care Assistant<br>Teacher II | 120 clock hours of instruction in approved<br>core knowledge (CDA) subject areas  | minimum<br>1 year          | Encouraged to participate in an early childhood professional organization   |
| Child Care Teacher I               | CDA credential in preschool or infant/toddler<br>specialization<br>OR<br>approved early childhood diploma   | minimum<br>1 year          | Encouraged to participate in an early childhood professional organization   |
| Child Care Teacher II              | CDA credential or approved early childhood diploma<br>and<br>9 CEU's or 2 early childhood college courses<br>OR<br>30 hours toward associate degree with 4 college courses<br>in early childhood or child development<br>OR<br>related associate degree   | minimum<br>2 years         | Membership in an early childhood professional<br>organization and service to the profession such as:<br>committee or board membership, service as a CDA<br>advisor or mentor, attendance at a professional<br>conference or event, conference presentation,<br>advocacy and leadership activities |
| Child Care Teacher III             | Associate degree in early childhood or child<br>development<br>OR<br>related associate degree with 4 college courses in early<br>childhood or child development<br>OR<br>bachelor degree in early childhood or child development<br>OR<br>related bachelor degree with 3 college courses in early<br>childhood or child development | minimum<br>2 years         | Membership in an early childhood professional<br>organization and service to the profession such as:<br>committee or board membership, service as a CDA<br>advisor or mentor, attendance at a professional<br>conference or event, conference presentation,<br>advocacy and leadership activities |
| Child Care Teacher IV              | Bachelor degree in early childhood or child<br>development of which 3 college courses focus on infants<br>and toddlers<br>OR<br>related bachelor degree with 6 early childhood or child<br>development college courses of which 3 focus on infants<br>and toddlers  | minimum<br>2 years         | Membership in an early childhood professional<br>organization and service to the profession such as:<br>committee or board membership, service as a CDA<br>advisor or mentor, attendance at a professional<br>conference or event, conference presentation,<br>advocacy and leadership activities |
| Child Care<br>Master Teacher       | Graduate degree in early childhood or child<br>development<br>OR<br>unrelated graduate degree<br>with 4 early childhood or child development college<br>courses   | minimum<br>2 years         | Membership in an early childhood professional<br>organization and service to the profession such as:<br>committee or board membership, service as a CDA<br>advisor or mentor, attendance at a professional<br>conference or event, conference presentation,<br>advocacy and leadership activities |

D. Qualification for the School Readiness Tax Credit for child care directors and staff.

1. - 2.a. ...

b. Directors who are classified as Director II by LA Pathways are classified as meeting Level II qualifications for purposes of this credit.

2.c. - 3.d. ...

0811#036

AUTHORITY NOTE: Promulgated in accordance with 45 CFR Part 98 and R.S. 36:474 and R.S. 47:6101 et seq.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 34:95 (January 2008), amended LR 34:2412 (November 2008).

Kristy H. Nichols Interim Secretary

## RULE

## Department of Social Services Office of Family Support

## TANF—Domestic Violence Services and Teen Pregnancy Prevention Program (LAC 67:III.5509 and 5575)

In accordance with R.S.49:950 et seq., the Administrative Procedure Act, the Department of Social Services, Office of Family Support, amends the Louisiana Administrative Code, Title 67, Part III, Subpart 15, Chapter 55, Section 5509 Domestic Violence Services and Section 5575 Teen Pregnancy Prevention Program.

This amendment will expand the Temporary Assistance for Needy Families (TANF) services by adding programs that address educating and providing training to males age 18 years and older, law enforcement officials, educators, and relevant counseling services concerning statutory rape, a requirement that must be met to remain in compliance with the regulations set forth in Title IV of the Social Security Act, Section 402.

This amendment is Pursuant to Act 18 of the 2007 Regular Session of the Louisiana Legislature. This Rule was effected June 4, 2008, by a Declaration of Emergency published in the June 2008 issue of the Louisiana Register.

#### Title 67

## SOCIAL SERVICES Part III. Office of Family Support Subpart 15. Temporary Assistance For Needy Families (TANF) Initiatives

## Chapter 55. TANF Initiatives

#### **§5509.** Domestic Violence Services

A. The Office of Family Support shall enter into Memoranda of Understanding or contracts to provide services for victims of domestic violence and their children, including rural outreach and community collaboration training for the purpose of educating attendees about domestic violence and the available services provided by the Department of Social Services including but not limited to TANF, food stamps, child care, and employment training. Additionally, these services will include education and training addressing the problem of statutory rape. These programs are designed to not only reach the public, but also law enforcement officials, educators, and relevant counseling services.

B. - E. ...

AUTHORITY NOTE: Promulgated in accordance with 42 U.S.C. 601 et seq.; R.S. 46:231 and R.S. 36:474; HB 1 2006 Reg. Session, Act 18, 2007 Reg. Session.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 32:2099 (November 2006), amended LR 33:2205 (October 2007), LR 34:693 (April 2008), LR 34:2415 (November 2008).

## §5575. Teen Pregnancy Prevention Program

A. Effective July 1, 2003, The Office of Family Support shall enter into Memoranda of Understanding or contracts to prevent or reduce out-of-wedlock and teen pregnancies by enrolling individuals 8 through 20 in supervised, safe environments, with adults leading activities according to a research-based model aimed at reducing teen pregnancy. These programs will consist of curriculums which include, but are not limited to, topics designed to educate males 18 years and older on the problem of statutory rape.

B. - D. ...

AUTHORITY NOTE: Promulgated in accordance with 42 U.S.C. 601 et seq.; R.S. 46:231 and R.S. 36:474; Act 14, 2003 Reg. Session, Act 18, 2007 Reg. Session.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support, LR 30:502 (March 2004), amended LR 34:697 (April 2008), LR 34:2415 (November 2008).

Kristy H. Nichols Interim Secretary

0811#035

## RULE

#### Department of Transportation and Development Professional Engineering and Land Surveying Board

#### Use of Seals (LAC 46:LXI.2701)

Under the authority of the Louisiana Professional Engineering and Land Surveying Licensure Law, R.S. 37:681 et seq., and in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 et seq., the Louisiana Professional Engineering and Land Surveying Board has amended its rules contained in LAC 46:LXI.Chapters 1 through 33.

The amendment is primarily a technical housekeeping revision of existing board rules.

## Title 46

## PROFESSIONAL AND OCCUPATIONAL STANDARDS

## Part LXI. Professional Engineers and Land Surveyors Chapter 27. Use of Seals

## §2701. Seal and Signature

A. The following rules for the use of seals to identify work performed by a professional engineer or professional land surveyor shall be binding on every licensee.

1. - 3.b.iii.c. ...

4. Seal Use

a. Completed Work

i. The licensee shall affix his/her seal, sign his/her name, and place the date of execution on all engineering documents that have been issued by the licensee to a client or any public or governmental agency as completed work.

(a). ..

ii. The licensee shall affix his/her seal, sign his/her name, and place the effective date on all land surveying documents that have been issued by the licensee to a client or any public or governmental agency as completed work. For purposes of this §2701.A.4.a.ii, effective date is defined as the date the licensee certifies that the land surveying document represents his/her work.

iii. Drawings and Plats

(a). In the case of multiple sealings, the first sheet or title page shall be sealed, signed and dated by the licensee or licensees in responsible charge. In addition, each sheet shall be sealed, signed and dated by the licensee or licensees responsible for each sheet.

(b). In the case of a firm, each sheet shall be sealed, signed and dated by the licensee or licensees responsible for that sheet and the licensee(s) in responsible charge shall seal, sign and date the title page or first sheet.

iv. Specifications, Reports, Design Calculations and Information

(a). In the case of specifications or reports of multiple pages, the first sheet or title page of each document shall be sealed, signed and dated by the licensee or licensees involved. Subsequent revisions shall be dated and initialed

by the licensee in responsible charge whose seal, signature and date appears on the first sheet or title page.

(b). In the case of a firm, the licensee in responsible charge shall seal, sign and date the title page or first sheet.

4.b. - 5.b. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:696.

\* \* \*

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 8:192 (April 1982), amended LR 12:692 (October 1986), LR 16:774 (September 1990), LR 17:273 (March 1991), LR 19:58 (January 1993), LR 22:287 (April 1996), LR 23:869 (July 1997), amended by the Louisiana Legislature, House Concurrent Resolution Number 2 of the 1998 First Extraordinary Session, LR 24:1207 (June 1998), repromulgated by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 25:1525 (August 1999), amended LR 27:1039 (July 2001), LR 30:1723 (August 2004), LR 33:2789 (December 2007), LR 34:2415 (November 2008).

> Donna D. Sentell Executive Secretary

0811#026

# **Notices of Intent**

#### NOTICE OF INTENT

## Department of Agriculture and Forestry Board of Animal Health

Equine Infectious Anemia Testing (LAC 7:XXI.507)

In accordance with the Administrative Procedures Act, R.S. 49:950 et seq., and R.S. 3:2093 the Department of Agriculture and Forestry, Board of Animal Health proposes to amend a regulation regarding the testing of equines for EIA at public livestock auction markets to eliminate the provisions for a set official EIA testing fee, to eliminate the exemption of sellers of equine that sell for less than \$50 from paying for an official EIA test performed at a livestock auction market, and to eliminate the taking of blood samples by Board of Animal Health personnel.

The fee for EIA testing that is to be paid to the testing veterinarian was established in 1994 and does not reflect the fees currently charged by veterinarians. Further, this fee is a matter that should be negotiated between the owners of an equine and the veterinarian and not set by regulation. The cost of providing this service free of charge to sellers of equine that sell for less than \$50 has become prohibitive and may lead to deficit spending by the board. More and more equine are selling for less than that amount because of the prohibition on selling horses and equine for slaughter. Blood samples will no longer be taken by board personnel to ensure that the taking of samples will be done by an accredited veterinarian. No preamble regarding the proposed action is available.

## Title 7 AGRICULTURE AND ANIMALS Part XXI. Diseases of Animals

Chapter 5. Equine

## §507. Equine Infectious Anemia and Louisiana Livestock Auction Market Requirements

A. - B.3. ...

4.a. All equine offered for sale at Louisiana livestock auction markets must be accompanied by an official record of a negative official test for EIA conducted by an approved laboratory within 12 months of the date of the sale, except as provided in this Subsection.

i. An equine offered for sale at a Louisiana public livestock auction market shall be tested for EIA at the auction market prior to sale if the equine has not been tested or is not accompanied by a current negative official EIA test record. The auction market shall collect a \$5 identification fee from the purchaser of each such equine before the equine leaves the auction market and then remit the fee to the Department of Agriculture and Forestry. The blood sample for the EIA test shall be drawn by an accredited veterinarian and submitted for an official EIA test in accordance with these regulations. The veterinarian's fee for this service shall be collected from the seller by the auction market and paid directly to the veterinarian. An equine without a current negative official EIA test record that is sold at an auction market may be moved to the buyer's premises under a Board of Animal Health quarantine after the blood sample is taken and the veterinarian and identification fees are paid. The equine shall remain under quarantine until the official test results show that the animal is an EIA negative equine.

B.4.b - F.7.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:2093.

HISTORICAL NOTE: Promulgated by the Department of Agriculture, Office of Animal Health Services, Livestock Sanitary Board, LR 11:243 (March 1985), amended LR 11:615 (June 1985), amended by the Department of Agriculture and Forestry, Livestock Sanitary Board, LR 14:223 (April 1988), LR 14:697 (October 1988) LR 20:406 (April 1994), LR 20:1257 (November 1994), amended by the Department of Agriculture and Forestry, Board of Animal Health, LR 35:

## **Family Impact Statement**

The proposed amendments to Louisiana Administrative Code, Title 7, Part XXI, Chapter 5 to amend regulations to eliminate the provision that the seller of certain equine do not have to pay for an official EIA test performed at a livestock auction market and to eliminate the taking of blood samples by Board of Animal Health (formerly Livestock Sanitary Board) personnel should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically there should be no known or foreseeable effect on:

1. the stability of the family;

2. the authority and rights of parents regarding the education and supervision of their children;

- 3. the functioning of the family;
- 4. family earnings and family budget;

5. the behavior and personal responsibility of children;

6. the ability of the family or a local government to perform the function as contained in the proposed Rule.

Interested persons may submit written comments, data, opinions, and arguments, whether for, against, or regarding these proposed regulations. Written submissions are to be directed to Dr. Henry Moreau DVM, Louisiana State Veterinarian, at the Department of Agriculture and Forestry, 5825 Florida Boulevard, Baton Rouge, LA 70806 and must be received no later than 4 p.m. on December 30, 2008.

Mike Strain, DVM Commissioner

## FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Equine Infectious Anemia Testing

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

There is estimated to be a cost savings to the state of \$5,000 for the first year, \$7,500 the second year, and \$10,000 for the third year. There is estimated to be no significant costs or savings to local governmental units.

The proposed action eliminates the provisions for a set \$18 official EIA testing fee to be paid to a veterinarian at a livestock auction market, eliminates the provision of free EIA tests paid by the Department for sellers of equine that sell for less than \$50 at an auction market, and eliminates the taking of blood samples by the Board of Animal Health (formerly Livestock Sanitary Board) personnel when no veterinarian is available for official EIA testing.

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

There is estimated to be no significant effect on the revenue of state or local governmental units.

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

There is estimated to be no significant effect on costs or economic benefits to directly affected persons or nongovernmental groups for eliminating the set official EIA testing fee or for elimination of the taking of blood samples by personnel of the board.

The estimated cost to persons who sell equine at livestock auction markets and whose equine sell for less than \$50 is estimated at \$5,000 for the first year, \$7,500 for the second year, and \$10,000 for the third and subsequent years. Thereafter the cost to such persons would depend on the market for equine. This cost involves paying for the EIA test.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is estimated to be no significant effect on competition and employment.

Craig GannuchRobert E. HosseAssistant CommissionerStaff Director0811#011Legislative Fiscal Office

## NOTICE OF INTENT

### Department of Agriculture and Forestry Crawfish Promotion and Research Board

Crawfish Promotion and Research Program (LAC 7:V.2501, 2503, and 2505)

In accordance with the Administrative Procedures Act, R.S. 49:950 et seq., and R.S. 3:556.5 the Crawfish Promotion and Research Board, proposes to adopt regulations providing for the Crawfish Promotion and Research Program and the administration of the affairs of the board, the disbursement and withdrawal of funds and the awarding of grants and contracts for crawfish marketing and research. Under R.S. 3:556.5 the board is authorized to adopt rules and regulations for the administration of the Crawfish Promotion and Research Program and is required to adopt regulations prior to the awarding of grants and contracts for marketing and research. This Rule is enabled by R.S. 3:556.5. No preamble regarding these proposed regulations is available.

#### Title 7

## AGRICULTURE AND ANIMALS

## Part V. Advertising, Marketing and Processing

Chapter 25. Louisiana Crawfish Promotion and Research Program

# §2501. Administration of the Crawfish Promotion and Research Board

A. The officers of the board shall be the chairman, vicechairman, and secretary treasurer. B. The officers shall be elected at the board's regular meeting in the first quarter of each year.

C. In the absence of the chairman at any meeting of the board, the vice-chairman shall preside.

D. Members shall not receive a per diem for attending a meeting, but shall receive a mileage allowance equal to the mileage rate for state employees.

E. Meeting of the board shall normally be held at the place of its domicile, but may be held at other locations within the state as determined by the chairman or the board.

F. An affirmative vote of a majority of the members present and constituting a quorum shall be required for the adoption of any motion or resolution involving the disbursement or withdrawal of funds or the granting of any contract or grant.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:556.5.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Crawfish Promotion and Research Board, LR 35:

#### §2503. Disbursement and Withdrawal of Funds

A. Disposition of Funds. The proceeds of assessments delivered by the department to the board shall be deposited in a special account which shall be designated as the Louisiana Crawfish Promotion and Research Board account.

B. Funds that are in the account shall be authorized by the board to be used only for the purposes stated in R.S. 3:556.12.

C. Withdrawals from the Louisiana Crawfish Promotion and Research Board account shall be made by check, signed by any two of the following officers, the chairman, the vicechairman, or the secretary-treasurer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:556.5.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Crawfish Promotion and Research Board, LR 35:

#### §2505. Contracts and Grants

A. The award of contracts and grants shall be made by the board in accordance with state law.

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:556.5.

HISTORICAL NOTE: Promulgated by the Department of Agriculture and Forestry, Crawfish Promotion and Research Board, LR 35:

## **Family Impact Statement**

The proposed adoption of these rules and regulations should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically there does not appear to be any known or foreseeable effect on:

1. the stability of the family;

2. the authority and rights of parents regarding the education and supervision of their children;

3. the functioning of the family;

4. family earnings and family budget;

5. the behavior and personal responsibility of children;

6. the ability of the family or a local government to perform the function as contained in the proposed rules.

Interested persons may submit written comments, data, opinions, and arguments, whether for, against, or regarding these proposed regulations. Written submissions are to be directed to Carrie L. Castille, Ph.D., Deputy Assistant

Commissioner for Marketing and Agro-Economic Development, Department of Agriculture and Forestry, 5825 Florida Boulevard, Baton Rouge, LA 70806 and must be received no later than 4 p.m. on the 29th day of December, 2008.

#### Mike Strain, DVM Commissioner

## FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Crawfish Promotion and Research Program

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

There is estimated to be no significant costs or savings to state or local governmental units. These proposed regulations are entirely administrative in nature. They establish the administration of the Crawfish Promotion Board, the procedure for the withdrawal and disbursement of funds and the procedure for the awarding of grants and contracts for marketing and research related to crawfish.

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

There is estimated to be no significant effect on the revenue of state or local governmental units.

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

The proposed administrative rules merely codify the current practice of the Crawfish Promotion Board in terms of

awarding grants and contracts. Thus, there is anticipated to be no significant effect on costs or economic benefits to directly affected persons or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is estimated to be no significant effect on competition and employment.

Craig Gannuch Assistant Commissioner 0811#010

Robert E. Hosse Staff Director Legislative Fiscal Office

## NOTICE OF INTENT Department of Civil Service Board of Ethics

Records and Reports (LAC 52:I.1318-1321)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., notice is hereby given that the Department of Civil Service, Louisiana Board of Ethics, has initiated rulemaking procedures to make amendments to the Rules for the Board of Ethics to bring the rules into compliance with current statutory provisions and HB 1 of the 2008 1st Special Legislative Session and SB 718 of the 2008 Regular Legislative Session.

The proposed Rule has no impact on family formation, stability, or autonomy, as described in R.S. 49:972.

## Title 52 ETHICS Part I. Board of Ethics

#### Chapter 13. Records and Reports

§1318. Statements Filed Pursuant to Section 1124 of the Code of Governmental Ethics

#### PERSONAL FINANCIAL DISCLOSURE "TIER 1" LSA-R.S. 42:1124

## 1. Due annually by May 15<sup>th</sup>.

2. Candidates must file the statement within 10 days of filing a notice of candidacy for one of the above offices.

This form applies only to:

(2)

- (1) Statewide elected officials (and candidates)
  - Secretaries in executive branch agencies
    - · Department of Economic Development
    - · Department of Culture, Recreation, and Tourism
    - · Department of Environmental Quality
    - Department of Health and Hospitals
    - · Department of Labor
    - · Department of Natural Resources
    - · Department of Public Safety and Corrections
    - · Department of Revenue
    - · Department of Social Services
    - · Department of Transportation and Development
    - · Department of Wildlife and Fisheries
    - · Department of Veterans Affairs

- (3) Executive secretary of the Public Service Commission
- (4) Director of state civil service
- (5) The Superintendent of Education
- (6) The Commissioner of Higher Education
- (7) The president of each public post-secondary education system
- (8) The Commissioner of the Division of Administration
- (8) Senior staff in the governor's office: the chief of staff, the policy director, the deputy chief of staff, the executive counsel, and the legislative director

## INSTRUCTIONS

Use as many pages of each section of the form as are required. Machine copies of the form's pages may be used. Complete all sections (if not applicable, so indicate). Please type or print. Use blue or black ink.

NOTE: Where amounts are required herein, indicate such amounts by using one of the following categories, unless otherwise indicated on the schedule:

- I Less than \$5,000
- II \$5,000 to \$24,999
- III \$25,000 to \$49,999
- IV \$50,000 to \$99,999
- V \$100,000 to \$199,999
- VI \$200,000 or more

**Instructions** (continued):

For the purposes of this form, the following definitions apply:

- **"Business"** means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.
- **"Income"** for a <u>business</u> means gross income less (i) costs of goods sold, and (ii) operating expenses.
- **"Income"** for an <u>individual</u> means taxable income and shall not include any income received pursuant to a life insurance policy.
- LSA-R.S. 18:1505.2(L)(3)(a) refers to (i) any person who holds a license or permit as a distributor of gaming devices, who holds a license or permit as a manufacturer of gaming devices, who holds a license or permit as a device service entity, and any person who owns a truck stop or a licensed pari-mutuel or off-track wagering facility which is a licensed device establishment, all pursuant to the Video Draw Poker Devices Control Law; (ii) any person who holds a license to conduct gaming activities on a riverboat, who holds a license or permit as a distributor or supplier of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Riverboat Economic Development and Gaming Control Act, and any person who holds a license or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a distributor of gaming devices or gaming equipment and Gaming Control Act, and any person who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming corporation Act, and any person who owns a casino where such gaming operations are licensed.

Page 1 of \_\_\_\_\_

## PERSONAL FINANCIAL DISCLOSURE

## "TIER 1"

## LSA-R.S. 42:1124

| □ ORIGINAL REPORT  |  | $\Box$ AMEN   | DED REPORT  |         |
|--|--|---|---|---------|
| This Report Covers Calen   | dar Year   |   |   |         |
| Office Held or Position So<br>Date of Election   | ought Date of Qu   | alifying  |   |         |
| Full Name of Filer:  |  |   |   |         |
| Full Name of Spouse:   |  |   |   |         |
| Residence Address:   |  |   |   |         |
|  | Street   |   | Apt. #  |         |
|  | City   | State   | Zip Code  |         |
| Spouse's Occupation:   |  | _   |   |         |
| Principal Business Addres  | ss of Spouse:  |   |   |         |
|  | Street   |   | Suite #   |         |
|  | City   | State   | Zip Code  |         |
| <ul> <li>(B) I certify that I have</li> <li>Or</li> <li>(A) I certify that I have</li> </ul> | e filed my state incor<br>e filed for an extensive<br>filed for an extensive | come tax return for the previous year<br>ne tax return for the previous year.<br>on of my federal income tax return for<br>on of my state income tax return for<br>ERTIFICATION OF ACCURACY | or the previous year.<br>the previous year.       |         |
|  |  | est duly sworn, that the informates of my knowledge, information a  | tion contained in this personal fin<br>nd belief. | ıancial |
| Signature of Filer   |  |   |   |         |
| Sworn to and subscribed  | before me this   | day of, 20  |   |         |
| Notary Public<br>Printed Name:<br>Commission Expires   |  | D#  |   |         |

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## SCHEDULE A EMPLOYMENT INFORMATION

| Please disclose the name of the employer, jo<br>part-time employment position held by the in |                   | iption of the job des | scription for eac   | h full-time or   |
|--|-------------------|-----------------------|---------------------|------------------|
| □ Filer □ Spouse   |                   |                       |                     | □ Part-time      |
| Employer Name  |                   |                       |                     |                  |
| Job Description  |                   |                       |                     |                  |
| □ Filer □ Spouse   |                   |                       |                     | □ Part-time      |
| Employer Name  |                   | Job Title             |                     |                  |
| Job Description  |                   |                       |                     |                  |
| □ Filer □ Spouse   |                   |                       | □ Full-time         | □ Part-time      |
| Employer Name  |                   | Job Title             |                     |                  |
| Job Description  |                   |                       |                     |                  |
| □ Filer □ Spouse   |                   |                       | □ Full-time         | □ Part-time      |
| Employer Name  |                   | Job Title             |                     |                  |
| Job Description  |                   |                       |                     |                  |
| □ Filer □ Spouse   |                   |                       | □ Full-time         | □ Part-time      |
| Employer Name  |                   | Job Title             |                     |                  |
| Job Description  |                   |                       |                     |                  |
| □ Filer □ Spouse   |                   |                       | □ Full-time         | □ Part-time      |
| Employer Name  |                   | Job Title             |                     |                  |
| Job Description  |                   |                       |                     |                  |
|  | Page 1 of<br>2423 | Louisiana Register    | Vol. 34, No. 11 No. | ovember 20, 2008 |

## **SCHEDULE B POSITIONS - BUSINESS**

| □ Filer □ Spouse □ Both |       | Amount of Interest | % |
|-------------------------|-------|--------------------|---|
| Name of Business        |       |                    | _ |
| Address                 |       |                    | _ |
| Street                  |       | Suite #            | _ |
| City                    | State | Zip Code           |   |
| Business Description    |       |                    |   |
| Nature of Association   |       |                    | _ |
| □ Filer □ Spouse □ Both |       | Amount of Interest | % |
| Name of Business        |       |                    | - |
| Address                 |       |                    | _ |
| Street                  |       | Suite #            |   |
| City                    | State | Zip Code           | _ |
| Business Description    |       |                    |   |
| Nature of Association   |       |                    | _ |
| □ Filer □ Spouse □ Both |       | Amount of Interest | % |
| Name of Business        |       |                    | _ |
| Address                 |       |                    | _ |
| Street                  |       | Suite #            | _ |
| City                    | State | Zip Code           |   |
| Business Description    |       |                    |   |

## SCHEDULE C POSITIONS - NONPROFIT

| The name, address, brief description of, and n<br>your spouse is a director or officer. | nature of associ | ation with a nonprofit or | ganization in which you or |  |
|---|------------------|---------------------------|----------------------------|--|
| □ Filer □ Spouse  |                  |                           |                            |  |
| Name of Organization  |                  | Nature of Association     |                            |  |
| Address   |                  |                           |                            |  |
| Street  |                  |                           | Suite #                    |  |
| City  | State            |                           | Zip Code                   |  |
| Organization<br>Description   |                  |                           |                            |  |
| □ Filer □ Spouse  |                  |                           |                            |  |
| Name of Organization  |                  | Nature of Association_    |                            |  |
| Address   |                  |                           |                            |  |
| Street  |                  |                           | Suite #                    |  |
| City  | State            |                           | Zip Code                   |  |
| Organization<br>Description   |                  |                           |                            |  |
| □ Filer □ Spouse  |                  |                           |                            |  |
| Name of Organization  |                  | Nature of Association_    |                            |  |
| Address   |                  |                           |                            |  |
| Street  |                  |                           | Suite #                    |  |
| City  | State            |                           | Zip Code                   |  |
| Organization<br>Description   |                  |                           |                            |  |

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## SCHEDULE D <u>INCOME FROM THE STATE, POLITICAL SUBDIVISIONS,</u> AND/OR GAMING INTERESTS

| in which you or your s          | pouse, eith | her individually or collectiv | ome received by you or your spouse, or by vely, owns an interest which exceeds ten        | • •               |
|---------------------------------|-------------|-------------------------------|---|-------------------|
| business, which is rece         |             |                               | sticle VI of the Constitution of Louisians  |                   |
|                                 |             |                               | article VI of the Constitution of Louisiana<br>ing interest as defined in R.S. 18:1505.2L |                   |
| Note: For this page O           | NLY, the    | "amount of income" mus        | st be reported as an <u>exact dollar figure</u>   | ,                 |
| □ Filer □ Spouse □              | Business    |                               | Amount of Income \$   |                   |
| Name of Business, if applicable |             |                               |   |                   |
| Name of Source of Inco          | ome         |                               |   |                   |
| Type of Income:                 | □ State     | □ Political Subdivision       | □ Gaming Interest   |                   |
| Address                         |             |                               |   |                   |
| Street                          | t           |                               | Suite #   |                   |
| City                            |             | State                         | Zip Code  |                   |
| □ Filer □ Spouse □              | Business    |                               | Amount of Income \$   |                   |
| Name of Business, if applicable |             |                               |   |                   |
| Name of Source of Inc           | ome         |                               |   |                   |
| Type of Income:                 | □ State     | □ Political Subdivision       | □ Gaming Interest   |                   |
|                                 |             |                               |   |                   |
| Street                          | t           |                               | Suite #   |                   |
| City                            |             | State                         | Zip Code  |                   |
| □ Filer □ Spouse □              | Business    |                               | Amount of Income \$   |                   |
| Name of Business, if applicable |             |                               |   |                   |
| Name of Source of Inc           | ome         |                               |   |                   |
| Type of Income:                 | □ State     | □ Political Subdivision       | □ Gaming Interest   |                   |
| Address                         |             |                               |   |                   |
| Stree                           | t           |                               | Suite #   |                   |
| City                            |             | State<br>Page 1 of            | Zip Code  |                   |
|                                 |             | 2426                          |   | Vovember 20, 2008 |

## SCHEDULE E <u>INCOME</u>

| □ Filer □ Spouse           |       |       | Amount of Income |  |
|----------------------------|-------|-------|------------------|--|
| -                          | Type: |       |                  |  |
| Address                    |       |       |                  |  |
| Street                     |       |       | Suite #          |  |
| City Nature of Services    |       |       | Zip Code         |  |
| □ Filer □ Spouse           |       |       | Amount of Income |  |
| Name of Source of Income   |       | Type: |                  |  |
| Address                    |       |       |                  |  |
| Street                     |       |       | Suite #          |  |
| City Nature of Services    |       |       | Zip Code         |  |
| □ Filer □ Spouse           |       |       | Amount of Income |  |
| Name of Source of Income   |       | Туре: |                  |  |
|                            |       |       |                  |  |
| Street                     |       |       | Suite #          |  |
| City Nature of Services    | State |       | Zip Code         |  |
| □ Filer □ Spouse           |       |       | Amount of Income |  |
| Name of Source of Income   |       | Type: |                  |  |
| Address                    |       |       |                  |  |
| Street                     |       |       | Suite #          |  |
| City<br>Nature of Services | State |       | Zip Code         |  |

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## SCHEDULE F INCOME FROM CERTAIN PROFESSIONAL OR CONSULTING SERVICES

Check if no income was received from professional or consulting services for which the disclosure of the name or address of the source of income is prohibited by law or by professional code.

For income derived from professional or consulting services, including mental health, medical health, or legal services, when the disclosure of the name or address of the source of income is prohibited by law or by professional code, report the number of clients and amount of income for the applicable industry types below.

| Industry Type                 | # of Clients | Amount | Individual or Spouse       |
|-------------------------------|--------------|--------|----------------------------|
| D-1 UTILITIES                 |              |        |                            |
| Electric                      |              |        |                            |
| Gas                           |              |        |                            |
| Telephone                     |              |        |                            |
| Water                         |              |        |                            |
| Cable television companies    |              |        |                            |
| D-2 TRANSPORTATION            |              |        |                            |
| Intrastate companies          |              |        |                            |
| Pipeline companies            |              |        |                            |
| Oil and gas exploration       |              |        |                            |
| Oil and gas production        |              |        |                            |
| Oil and gas retailers         |              |        |                            |
| D-3 FINANCE AND INSURANCE     |              |        |                            |
| Banks                         |              |        |                            |
| Savings and loan associations |              |        |                            |
| Loan and/or finance companies |              |        |                            |
| Manufacturing firms           |              |        |                            |
| Mining companies              |              |        |                            |
| Life insurance companies      |              |        |                            |
| Casualty insurance companies  |              |        |                            |
| Other insurance companies     |              |        |                            |
| D-4 RETAIL COMPANIES          |              |        |                            |
| Beer companies                |              |        |                            |
| Wine companies                |              |        |                            |
| Liquor companies              |              |        |                            |
| Beverage distributors         |              |        |                            |
| Industry Type                 | # of Clients | Amount | Individual, Spouse or Both |
| D-5 ASSOCIATIONS              |              |        |                            |
| Trade                         |              |        |                            |
| Professional                  |              |        |                            |
| D-6 OTHER (SPECIFY)           |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |
|                               |              |        |                            |

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## SCHEDULE G IMMOVABLE PROPERTY

A brief description, fair market value or use value (in value ranges by category) as determined by the assessor for purposes of ad valorem taxes, and the address (if no address, then provide the location by state and parish or county), of each parcel of immovable property in which you or your spouse, either individually or collectively, has an interest provided that the fair market value or use value as determined by the assessor <u>exceeds \$2,000</u>.

| □ Filer □ Spouse □ Both   |       | Value    |
|---------------------------|-------|----------|
| Address                   |       |          |
| Street                    |       | Suite #  |
| City Property Description | State | Zip Code |
| □ Filer □ Spouse □ Both   |       | Value    |
| Address Street            |       | Suite #  |
|                           | State |          |
| □ Filer □ Spouse □ Both   |       | Value    |
| Address Street            |       | Suite #  |
| City                      | State | Zip Code |
|                           |       |          |
| □ Filer □ Spouse □ Both   |       | Value    |
| Address Street            |       | Suite #  |
| City Property Description | State | Zip Code |
|                           |       |          |

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# SCHEDULE H INVESTMENT HOLDINGS

The name, a brief description, and amount (in value ranges by category) of each investment security having a value <u>exceeding</u> <u>\$1,000</u> held by you or your spouse, <u>excluding</u> variable annuities, variable life insurance, variable universal life insurance, whole life insurance, any other life insurance product, mutual funds, education investment accounts, retirement investment accounts, government bonds, and cash or cash equivalent investments. (NOTE: <u>Exclude</u> any information concerning any property held and administered for any person other than you or your spouse under a trust, tutorship, curatorship, or other custodial instrument.)

| Individual, Spouse, or Both   | Name of Security | Description | Amount |
|-------------------------------|------------------|-------------|--------|
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |
| □ Filer<br>□ Spouse<br>□ Both |                  |             |        |

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# SCHEDULE I TRANSACTIONS

A brief description, amount (in value ranges by category), and date of any purchase or sale, <u>in excess of \$1,000</u>, of any immovable property AND of any personally owned tax credit certificates, stocks, bonds, or commodities futures, including any option to acquire or dispose of any immovable property or of any personally owned tax credit certificates, stocks, bonds, or commodities futures. (NOTE: <u>Exclude</u> variable annuities, variable life insurance, variable universal life insurance.)

| Individual, Spouse, or<br>Both | Transaction Date | Description of Transaction | Amount<br>(categories) |
|--------------------------------|------------------|----------------------------|------------------------|
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |                        |
| ☐ Filer<br>☐ Spouse<br>☐ Both  |                  |                            |                        |

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# SCHEDULE J LIABILITIES

| The name and address of each creation   | 6   | y, to whom you or your spouse owes any liability which   |
|---|---|--|
| NOTE: <u>Exclude</u> the following:   | <u>exceeds \$10,000</u> .   |  |
| <ul> <li>it;</li> <li>any liability, secured or unsecond<br/>owns any interest, provided the<br/>spouse does not use proceeds for<br/>any loan from an immediate for</li> </ul> | cured, which is guaranteed by you or y<br>hat the liability is in the name of the<br>from the loan for personal use unrelated<br>amily member, unless such family mem | he purchase price of the movable property which secures<br>your spouse for a business in which you or your spouse<br>business and, if the liability is a loan, that you or your<br>to business;<br>her is a registered lobbyist, or his principal or employer<br>d lobbyist, or unless such family member has a contract |
| □ Filer □ Spouse Nature of L  | .iability   |  |
| Name of Creditor  |   | Amount   |
| Address   |   |  |
| Street  |   | Suite #  |
| City  | State   | Zip Code   |
| □ Filer □ Spouse Nature of L  | .iability   |  |
| Name of Creditor  |   | Amount   |
| Address   |   |  |
| Street  |   | Suite #  |
| City  | State   | Zip Code   |
| Name of Guarantor (if any)  |   |  |
| □ Filer □ Spouse Nature of L  | .iability   |  |
| Name of Creditor  |   | Amount   |
| Address   |   |  |
| Street  |   | Suite #  |
| City  | State   | Zip Code   |
| Name of Guarantor (if any)  |   |  |

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:1134(A).

1124.2 of the Code of Governmental Ethics

**§1319.** Statements Filed Pursuant to Section

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Ethics, LR 35:

# PERSONAL FINANCIAL DISCLOSURE "TIER 2" LSA-R.S. 42:1124.2

This form applies only to:

- (1) Legislators (and candidates)
- (2) Elected officials representing a voting district with a population over 5,000
- (3) Candidates seeking office in a voting district with a population over 5,000
- (4) BESE members (and candidates)
- (5) Board of Ethics members
- (6) Ethics Adjudicatory Board members
- (7) Ethics Board Administrator

1. Due annually by May 15<sup>th</sup>. If the filer files for an extension of his federal income tax and notice has been filed with the Board of Ethics by May 15<sup>th</sup> that such an extension has been made, then the financial statement must be filed within 30 days after the filer files his federal income taxes.

2. Candidates must file the statement within 10 days of filing a notice of candidacy for one of the above offices.

#### **INSTRUCTIONS:**

Use as many pages of each section of the form as are required. Machine copies of the form's pages may be used. Complete all sections (if not applicable, so indicate). Please type or print. Use blue or black ink.

NOTE: Where amounts are required herein, indicate such amounts by using one of the following categories, unless otherwise indicated on the schedule:

- I Less than \$5,000
- II \$5,000 to \$24,999
- III \$25,000 to \$100,000
- IV more than \$100,000

For the purposes of this form, the following definitions apply:

- "**Business**" means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.
- "Income" for a <u>business</u> means gross income less (i) costs of goods sold, and (ii) operating expenses.
- "Income" for an <u>individual</u> means taxable income and shall not include any income received pursuant to a life insurance policy.
- **"Public office**" means any state, parish, municipal, ward, district, or other office or position that is filled by election of the voters, except the president or vice president of the United States, presidential elector, delegate to the political party convention, US Senator, US congressman, or political party office.
- LSA-R.S. 18:1505.2(L)(3)(a) refers to (i) any person who holds a license or permit as a distributor of gaming devices, who holds a license or permit as a manufacturer of gaming devices, who holds a license or permit as a device service entity, and any person who owns a truck stop or a licensed pari-mutuel or off-track wagering facility which is a licensed device establishment, all pursuant to the Video Draw Poker Devices Control Law; (ii) any person who holds a license to conduct gaming activities on a riverboat, who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming control Act, and any person who owns a riverboat upon which gaming activities are licensed to be conducted, and (iii) any person who holds a license or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming equipment including slot machines of gaming devices or gaming equipment including slot machines or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines for gaming devices or gaming equipment including slot machines of gaming devices or gaming equipment including slot machines or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming Corporation Act, and any person who owns a casino where such gaming operations are licensed.

"**Consumer credit transaction**" means a consumer loan or a consumer credit sale but does not include a motor vehicle credit transaction made pursuant to R.S. 6:969.1 et seq. R.S. 9:3516(13).

•

# PERSONAL FINANCIAL DISCLOSURE "TIER 2" LSA-R.S. 42:1124.2

| □ ORIGINAL REPOR        | Г                     |   | MENDED REPOR | ζT                     |
|-------------------------|-----------------------|---|--------------|------------------------|
| This Report Covers Cal  | endar Year            |   |              |                        |
| Office Held or Position | Sought                |   |              |                        |
| Date of Election        | Date of Q             | Qualifying  |              |                        |
| Full Name of Filer:     |                       |   |              |                        |
| Full Name of Spouse:    |                       |   |              |                        |
| Mailing Address:        |                       |   |              | _                      |
|                         | Street                |   | Apt. #       |                        |
|                         | City                  | State   | Zip Code     |                        |
| Spouse's Occupation:    |                       |   |              |                        |
| Spouse's Principal Busi | ness Address, if any: |   |              |                        |
|                         | Street                |   | Suite #      |                        |
|                         | City                  | State   | Zip Code     |                        |
|                         |                       | ncome tax return for the previou<br>ome tax return for the previous   |              |                        |
|                         |                       | sion of my federal income tax re-<br>tion of my state income tax retu |              |                        |
| CERTIFICATION OF        | FACCURACY             |   |              |                        |
|                         |                       | duly sworn, that the informat<br>best of my knowledge, informa        |              | his personal financial |
| Signature of Filer      |                       |   |              |                        |
| Sworn to and subscrib   | ed before me this     | day of  | _, 20        |                        |

Notary Public Printed Name:\_\_\_\_\_\_ ID#\_\_\_\_\_

Commission Expires\_\_\_\_\_

# SCHEDULE A EMPLOYMENT INFORMATION

|                  | ne of the employer, job title, a neld by the individual or spous | brief description of the job descripte. | ription for each full-t | ime or part-time  |
|------------------|--|---|-------------------------|-------------------|
| □ Filer □ Spouse | T T  |   | 🗆 Full                  | -time             |
| Employer Name    |  | Job Title                               |                         |                   |
| Employer Address |  |   |                         |                   |
|                  | Street   |   | Suite #                 |                   |
| -                | City   |   | Zip Code                |                   |
| ☐ Filer □ Spouse |  |   |                         | -time             |
| Employer Name    |  | Job Title                               |                         |                   |
| Employer Address | Street   |   | Suite #                 |                   |
| Job Description  |  | State                                   |                         |                   |
| □ Filer □ Spouse |  |   | 🗆 Full                  | -time             |
| Employer Name    |  | Job Title                               |                         |                   |
| Employer Address | Street   |   | Suite #                 |                   |
|                  |  | State                                   |                         |                   |
| □ Filer □ Spouse |  |   | 🗆 Full                  | -time 🗆 Part-time |
| Employer Name    |  | Job Title                               |                         |                   |
| Employer Address | Street   |   | Suite #                 |                   |
| Job Description  | City   | State                                   | Zip Code                |                   |

# SCHEDULE B **POSITIONS - BUSINESS**

| The name, address, brief description, nature of spouse is a director, officer, owner, partner, me collectively, owns an interest which exceeds ter | mber, or trustee, AND in whether the second se | hich you or your spouse, either | individually or |
|--|--|---------------------------------|-----------------|
| Note: For this page ONLY, the "amount  | of interest" must be rej   |                                 |                 |
| □ Filer □ Spouse □ Both  |  | Amount of Interest              | %               |
| Name of Business   |  |                                 | -               |
| Address  |  |                                 | _               |
| Street   |  | Suite #                         |                 |
| City   | State  | Zip Code                        |                 |
| Business Description   |  |                                 |                 |
| Nature of Association  |  |                                 | -               |
| □ Filer □ Spouse □ Both  |  | Amount of Interest              | %               |
| Name of Business   |  |                                 | _               |
| Address  |  |                                 | _               |
| Street   |  | Suite #                         |                 |
| City   | State  | Zip Code                        |                 |
| Business Description   |  |                                 |                 |
| Nature of Association  |  |                                 | _               |
| □ Filer □ Spouse □ Both  |  | Amount of Interest              | %               |
| Name of Business   |  |                                 | _               |
| Address  |  |                                 |                 |
| Street   |  | Suite #                         |                 |
| City   | State  | Zip Code                        |                 |
| Business Description   |  |                                 |                 |
| Nature of Association  |  |                                 | -               |

# SCHEDULE C POSITIONS - NONPROFIT

| □ Filer □ Spouse         |                       |          |
|--------------------------|-----------------------|----------|
| -                        |                       |          |
| Name of Organization     | Nature of Association |          |
| Address                  |                       |          |
| Street                   |                       | Suite #  |
| City                     | State                 | Zip Code |
| Organization Description |                       |          |
|                          |                       |          |
| □ Filer □ Spouse         |                       |          |
| Name of Organization     | Nature of Association |          |
| Address                  |                       |          |
| Street                   |                       | Suite #  |
| City                     | State                 | Zip Code |
| Organization Description |                       |          |
|                          |                       |          |
| □ Filer □ Spouse         |                       |          |
| Name of Organization     | Nature of Association |          |
| Address                  |                       |          |
| Street                   |                       | Suite #  |
| City                     | State                 | Zip Code |
|                          |                       |          |

# SCHEDULE D INCOME FROM THE STATE, POLITICAL SUBDIVISIONS, AND/OR GAMING INTERESTS

| <ul> <li>The name, address, type, and amount of each source of income received by you or your spouse, or by any business in which you or your spouse, either individually or collectively, owns an interest which <u>exceeds ten percent</u> of that business, which is received from any of the following: <ul> <li>the state or any political subdivision as defined in Article VI of the Constitution of Louisiana;</li> <li>services performed for or in connection with a gaming interest as defined in R.S. 18:1505.2L(3)(a).</li> </ul> </li> <li>Note: For this page ONLY, the "amount of income" must be reported as an <u>exact dollar figure</u>.</li> </ul> |                     |  |  |
|---|---------------------|--|--|
| □ Filer □ Spouse □ Business   | Amount of Income \$ |  |  |
| Name of Business, if applicable   |                     |  |  |
| Name of Source of Income  |                     |  |  |
| Type of Income:  State  Political Subdivision  Gaming Int   | erest               |  |  |
| Address   |                     |  |  |
| Street  | Suite #             |  |  |
| City State  | Zip Code            |  |  |
| □ Filer □ Spouse □ Business   | Amount of Income \$ |  |  |
| Name of Business, if applicable   |                     |  |  |
| Name of Source of Income  |                     |  |  |
| Type of Income:  State  Political Subdivision  Gaming Int   | erest               |  |  |
| Address   |                     |  |  |
| Street  | Suite #             |  |  |
| City State  | Zip Code            |  |  |
| □ Filer □ Spouse □ Business   | Amount of Income \$ |  |  |
| Name of Business, if applicable   |                     |  |  |
| Name of Source of Income  |                     |  |  |
| Type of Income:  State  Political Subdivision  Gaming Int   | erest               |  |  |
| Address   |                     |  |  |
| Street  | Suite #             |  |  |
| City State  | Zip Code            |  |  |
|   |                     |  |  |

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# SCHEDULE E INCOME RECEIVED FROM EMPLOYMENT

| for each full-time or part- | and address of the employer that provi<br>time employment position held by the<br>NCOME DISCLOSED ON SCHEDU | individual or spous |                 |   |
|-----------------------------|---|---------------------|-----------------|---|
| □ Filer □ Spouse            |   | Amount of Income    |                 |   |
| □ Full-time □ Part-time     |   |                     |                 |   |
| Employer Name               |   |                     |                 |   |
| Employer Address            |   |                     |                 |   |
|                             | Street  |                     | Suite #         |   |
| Nature of services render   | City<br>ed pursuant to the employment   | State               | Zip Code        | - |
| □ Filer □ Spouse            |   | А                   | mount of Income | _ |
| □ Full-time □ Part-time     |   |                     |                 |   |
| Employer Name               |   |                     |                 |   |
| Employer Address            |   |                     |                 |   |
|                             | Street  |                     | Suite #         |   |
| Job Description             | City  |                     | Zip Code        | _ |
| □ Filer □ Spouse            |   | A                   | mount of Income |   |
| □ Full-time □ Part-time     |   |                     |                 |   |
| Employer Name               |   |                     |                 |   |
| Employer Address            | Street  |                     | Suite #         |   |
| Job Description             | City  | State               | Zip Code        |   |

# SCHEDULE F INCOME FROM BUSINESS INTERESTS

| of the nature of services rendered for<br>amount (in value ranges by category) | each business or the reaso<br>of such income, excludin | o you or your spouse, including a brief<br>n such income was received, and the <u>a</u><br>g income reported in another section o<br>OME DISCLOSED ON SCHEDULES | ggregate<br>of this report. |
|--|--|---|-----------------------------|
| Aggregate Amount of Income received  | ed from the business intere                            | sts listed on Schedule F  |                             |
| □ Filer<br>□ Spouse  |  |   |                             |
| Name of Business   |  |   |                             |
| Address  |  |   |                             |
| Street   |  | Suite #   |                             |
| City   | State  | Zip Code  |                             |
| Description of services rendered for   | the business or a reason the                           | income was received:  |                             |
|  |  |   |                             |
|  |  |   |                             |
| □ Filer<br>□ Spouse  |  |   |                             |
| Name of Business   |  |   |                             |
| Address  |  |   |                             |
| Street   |  | Suite #   |                             |
| City   | State  | Zip Code  |                             |
| Description of services rendered for   | the business or a reason the                           | income was received:  |                             |
|  |  |   |                             |
|  |  |   |                             |
| □ Filer<br>□ Spouse  |  |   |                             |
| Name of Business   |  |   |                             |
| Address  |  |   |                             |
| Street   |  | Suite #   |                             |
| City   | State  | Zip Code  |                             |
| Description of services rendered for   | the business or a reason the                           | income was received:  |                             |
|  |  |   |                             |
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# SCHEDULE G OTHER INCOME

| □ Filer<br>□ Spouse                    | Amount of Income                   |
|--|------------------------------------|
| Description of Income                  |                                    |
| Description of service rendered or t   | he reason the income was received: |
| □ Filer<br>□ Spouse                    | Amount of Income                   |
| •                                      |                                    |
| Description of service rendered or the | he reason the income was received: |
| □ Filer<br>□ Spouse                    | Amount of Income                   |
| Description of Income                  |                                    |
| Description of service rendered or the | he reason the income was received: |
|  |                                    |

# SCHEDULE H IMMOVABLE PROPERTY

| ad valorem taxes, and the location of the property  | e (in value ranges by category) as determined by the assessor for purposes of<br>y by state and parish or county of each parcel of immovable property in which<br>ively, has an interest provided that the fair market value or use value as |
|---|--|
| determined by the assessor <u>exceeds \$2,000</u> . | ivery, has an interest provided that the fair market value of use value as   |
| □ Filer □ Spouse □ Both                             | Value  |
| Location of property:<br>State                      |  |
| Parish/County                                       |  |
|   |  |
| □ Filer □ Spouse □ Both                             | Value  |
| Location of property:<br>State                      |  |
| Parish/County                                       |  |
|   |  |
| □ Filer □ Spouse □ Both                             | Value  |
| Location of property:<br>State                      |  |
| Parish/County                                       |  |
| Property Description                                |  |
| □ Filer □ Spouse □ Both                             | Value  |
| Location of property:<br>State                      |  |
| Parish/County                                       |  |
| Property Description                                |  |
|   | Page 1 of  |

# SCHEDULE I INVESTMENT HOLDINGS

The name and a brief description of each investment security having a value <u>exceeding \$5,000</u> held by you or your spouse, excluding variable annuities, variable life insurance, variable universal life insurance, whole life insurance, any other life insurance product, mutual funds, education investment accounts, retirement investment accounts, government bonds, and cash or cash equivalent investments. (NOTE: <u>Exclude</u> any information concerning any property held and administered for any person other than you or your spouse under a trust, tutorship, curatorship, or other custodial instrument.)

| Individual, Spouse, or Both   | Name of Security | Description |
|-------------------------------|------------------|-------------|
| □ Filer<br>□ Spouse<br>□ Both |                  |             |

# SCHEDULE J TRANSACTIONS

A brief description, amount (in value ranges by category), and date of any purchase or sale, <u>in excess of \$5,000</u>, of any immovable property AND of any personally owned tax credit certificates, stocks, bonds, or commodities futures, including any option to acquire or dispose of any immovable property or of any personally owned tax credit certificates, stocks, bonds, or commodities futures. (NOTE: <u>Exclude</u> variable annuities, variable life insurance, variable universal life insurance, whole life insurance, any other life insurance product, mutual funds, education investment accounts, retirement investment accounts, government bonds, cash or cash equivalent investments.)

| Individual, Spouse, or<br>Both | Transaction Date | Description of Transaction | Amount |
|--------------------------------|------------------|----------------------------|--------|
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| ☐ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| ☐ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| □ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |
| ☐ Filer<br>☐ Spouse<br>☐ Both  |                  |                            |        |
| ☐ Filer<br>☐ Spouse<br>☐ Both  |                  |                            |        |
| ☐ Filer<br>□ Spouse<br>□ Both  |                  |                            |        |

# SCHEDULE K LIABILITIES

The name and address of each creditor, and name of each guarantor, if any, to whom you or your spouse owes any liability which  $\frac{exceeds \$10,000}{1000}$  on the last day of the reporting period.

NOTE: <u>Exclude</u> the following:

- any loan secured by movable property, if such loan does not exceed the purchase price of the movable property which secures it;
- \_ any liability, secured or unsecured, which is guaranteed by you or your spouse for a business in which you or your spouse owns any interest, provided that the liability is in the name of the business and, if the liability is a loan, that you or your spouse does not use proceeds from the loan for personal use unrelated to business;
- \_ any loan by a licensed financial institution which loans money in the ordinary course of business;
- \_ any liability resulting from a consumer credit transaction as defined in R.S. 9:3516(13); and,
- any loan from an immediate family member, unless such family member is a registered lobbyist, or his principal or employer is a registered lobbyist, or he employs or is a principal of a registered lobbyist, or unless such family member has a contract with the state.

| with the state.            |          |
|----------------------------|----------|
| □ Filer □ Spouse           |          |
| Name of Creditor           |          |
| Address                    |          |
| Street                     | Suite #  |
| City State                 | Zip Code |
| Name of Guarantor (if any) |          |
| □ Filer □ Spouse           |          |
| Name of Creditor           |          |
| Address                    |          |
| Street S                   | Suite #  |
| City State                 | Zip Code |
| Name of Guarantor (if any) |          |
| □ Filer □ Spouse           |          |
| Name of Creditor           |          |
| Address                    |          |
| Street                     | Suite #  |
| City State                 | Zip Code |
| Name of Guarantor (if any) |          |
|                            |          |

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:1134(A).

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Ethics, LR 35:

#### §1320. Statements Filed Pursuant to Section 11242.1 of the Code of Governmental Ethics

#### PERSONAL FINANCIAL DISCLOSURE "TIER 2.1" LSA-R.S. 42:1124.2.1

#### This form applies only to:

- (1) Each member and designee of a board or commission (see definition below) with the authority to expend, disburse, or invest \$10,000 in a fiscal year.
- (2) Civil Service Commission members
- (3) Stadium and Exposition District commissioners

### DUE ANNUALLY BY MAY 15<sup>TH</sup>

#### INSTRUCTIONS

Use as many pages of each section of the form as are required. Machine copies of the form's pages may be used. Complete all sections (if not applicable, so indicate). Please type or print. Use blue or black ink.

For the purposes of this form, the following definitions apply:

- "Board or commission" shall mean:
  - Each board, commission, and like entity created by law or executive order that is made a part of the executive branch, or that is placed in an executive branch department or in the office of the governor or lieutenant governor by law or executive order, or that exercises any authority or performs any function of state government.
  - Each board, commission, and like entity created by the constitution, by law, by a political subdivision, or jointly by two or more political subdivisions as a governing authority of a political subdivision of the state or local government.

"Board or commission" shall NOT mean:

- The governing authority of a parish
- Any board or commission that governs a political subdivision created by a single parish governing authority of a parish with a population of 200,000 or less, or any subdistrict of such a political subdivision.
- The governing authority of a municipality
- Any board or commission that governs a political subdivision created by a single municipal governing authority of a municipality with a population of 25,000 or less, or any subdistrict of such a political subdivision.
- A board of directors of a private nonprofit corporation that is not created by law.
- **"Business"** means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.
- "Income" for a <u>business</u> means gross income less (i) costs of goods sold, and (ii) operating expenses.
- "Income" for an <u>individual</u> means taxable income and shall not include any income received pursuant to a life insurance policy.
- **"Public office"** means any state, parish, municipal, ward, district, or other office or position that is filled by election of the voters, except the president or vice president of the United States, presidential elector, delegate to the political party convention, US Senator, US congressman, or political party office.
  - LSA-R.S. 18:1505.2(L)(3)(a) refers to (i) any person who holds a license or permit as a distributor of gaming devices, who holds a license or permit as a manufacturer of gaming devices, who holds a license or permit as a device service entity, and any person who owns a truck stop or a licensed pari-mutuel or off-track wagering facility which is a licensed device establishment, all pursuant to the Video Draw Poker Devices Control Law; (ii) any person who holds a license to conduct gaming activities on a riverboat, who holds a license or permit as a distributor or supplier of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming Control Act, and any person who owns a riverboat upon which gaming activities are licensed to be conducted, and (iii) any person who holds a license or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines or gaming devices or gaming equipment including slot machines or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming Corporation Act, and any person who owns a casino where such gaming operations are licensed.

#### PERSONAL FINANCIAL DISCLOSURE "TIER 2.1" LSA-R.S. 42:1124.2.1

| □ ORIGINAL REPOR   | RT                     |                |                     |         | □ AMENDED REPORT |
|--|------------------------|----------------|---------------------|---------|------------------|
| This Report Covers Ca  | llendar Year           |                |                     |         |                  |
| Name of Board or Con   | nmission               |                |                     |         |                  |
| Full Name of Filer:  |                        |                |                     |         |                  |
| Full Name of Spouse:_  |                        |                |                     |         |                  |
| Mailing Address:   |                        |                |                     |         |                  |
|  | Street Apt. #          |                |                     |         |                  |
|  | City                   |                | State               | Zip Cod | e                |
| Spouse's Occupation:_  |                        |                |                     |         |                  |
| Spouse's Principal Bus   | siness Address, if any | 7:             |                     |         |                  |
| Stree  | et                     |                | Sui                 | te #    |                  |
| City   |                        | State          | Zip                 | Code    |                  |
| <ul> <li>(A) I certify that I I</li> <li>(B) I certify that I I</li> <li>or</li> <li>(A) I certify that I I</li> </ul> | have filed my state in | come tax retur | rn for the previous | s year. | previous year.   |
| $\square$ (B) I certify that I h   |                        |                |                     |         |                  |

# **CERTIFICATION OF ACCURACY**

I do hereby certify that the information contained in this personal financial disclosure form is true and correct to the best of my knowledge and belief.

Signature of Filer

# SCHEDULE A EMPLOYMENT INFORMATION

| Please disclose the name of the employer, job title, a brief desc<br>employment position held by the individual or spouse. | ription of the job description for ea | ch full-time or | part-time   |
|--|---------------------------------------|-----------------|-------------|
| □ Filer □ Spouse   |                                       | □ Full-time     | □ Part-time |
| Employer Name  | Job Title                             |                 |             |
| Job Description  |                                       |                 |             |
| □ Filer □ Spouse   |                                       | □ Full-time     | □ Part-time |
| Employer Name  | Job Title                             |                 |             |
| Job Description  |                                       |                 |             |
| □ Filer □ Spouse   |                                       | □ Full-time     | □ Part-time |
| Employer Name  | Job Title                             |                 |             |
| Job Description  |                                       |                 |             |
| □ Filer □ Spouse   |                                       | □ Full-time     | □ Part-time |
| Employer Name  | Job Title                             |                 |             |
| Job Description  |                                       |                 |             |
| □ Filer □ Spouse   |                                       | □ Full-time     | □ Part-time |
| Employer Name  | Job Title                             |                 |             |
| Job Description  |                                       |                 |             |
| □ Filer □ Spouse   |                                       | □ Full-time     | □ Part-time |
| Employer Name  | Job Title                             |                 |             |
| Job Description  |                                       |                 |             |
| Page 1   | of                                    |                 |             |
| 2  | 450                                   |                 |             |

# SCHEDULE B <u>INCOME FROM THE STATE, POLITICAL SUBDIVISIONS,</u> <u>AND/OR GAMING INTERESTS</u>

| you or your spouse, either<br>received from any of the<br>the state or any | er individual<br>following:<br>political sub | ly or collectively, owns an in<br>odivision as defined in Article | terest which <u>exceeds ten per</u><br>VI of the Constitution of L |                                    |
|--|--|---|--|------------------------------------|
|  |  | connection with a gaming in                                       |  |                                    |
| □ Filer □ Spouse □   |  |   | Amount of  |                                    |
| Name of Business, if a   | applicable_                                  |   |  |                                    |
| Name of Source of Inc  | come   |   |  |                                    |
| Type of Income:  | □ State                                      | □ Political Subdivision   | □ Gaming Interest  |                                    |
| Address  |  |   |  |                                    |
| Stree  | et   |   |  | Suite #                            |
| City   |  | State   |  | Zip Code                           |
| □ Filer □ Spouse □   | Business                                     |   | Amount of  | Income \$                          |
| Name of Business, if a   | applicable_                                  |   |  |                                    |
| Name of Source of Inc  | come   |   |  |                                    |
| Type of Income:  | □ State                                      | □ Political Subdivision   | □ Gaming Interest  |                                    |
| Address  |  |   |  |                                    |
| Stree  | et   |   |  | Suite #                            |
| City   |  | State   |  | Zip Code                           |
| □ Filer □ Spouse □   | Business                                     |   | Amount of  | Income \$                          |
| Name of Business, if a   | applicable_                                  |   |  |                                    |
| Name of Source of Inc  | come   |   |  |                                    |
| Type of Income:  | □ State                                      | □ Political Subdivision   | □ Gaming Interest  |                                    |
| Address  |  |   |  |                                    |
| Stree  | et   |   |  | Suite #                            |
| City   |  | State   |  | Zip Code                           |
|  |  | Page 1 of   | f  |                                    |
|  |  | 245   | 1 Louisiana Register   | r Vol. 34, No. 11 November 20, 200 |

# SCHEDULE C POSITIONS - BUSINESS

| collectively, owns an interest which exce | <u>eeds ten percent</u> of that busine | SS.                   |  |
|---|--|-----------------------|--|
| □ Filer □ Spouse                          |  | Amount of Interest \$ |  |
| Name of Business                          |  |                       |  |
| Address                                   |  |                       |  |
| Street                                    |  | Suite #               |  |
| City                                      | State                                  | Zip Code              |  |
| Business Description                      |  |                       |  |
| Nature of Association                     |  |                       |  |
| □ Filer □ Spouse                          |  | Amount of Interest \$ |  |
| Name of Business                          |  |                       |  |
| Address                                   |  |                       |  |
| Street                                    |  | Suite #               |  |
| City                                      | State                                  | Zip Code              |  |
| Business Description                      |  |                       |  |
| Nature of Association                     |  |                       |  |
| □ Filer □ Spouse                          |  | Amount of Interest \$ |  |
| Name of Business                          |  |                       |  |
| Address                                   |  |                       |  |
| Street                                    |  | Suite #               |  |
| City                                      | State                                  | Zip Code              |  |
| Business Description                      |  |                       |  |

# SCHEDULE D POSITIONS - NONPROFIT

| □ Filer □ Spouse         |       |          |  |
|--------------------------|-------|----------|--|
| Name of Organization     |       |          |  |
| Nature of Association    |       |          |  |
|                          |       |          |  |
| Street                   |       | Suite #  |  |
| City                     | State | Zip Code |  |
| Organization Description |       |          |  |
| □ Filer □ Spouse         |       |          |  |
| Name of Organization     |       |          |  |
| Nature of Association    |       |          |  |
| Address                  |       |          |  |
| Street                   |       | Suite #  |  |
| City                     | State | Zip Code |  |
| Organization Description |       |          |  |
| □ Filer □ Spouse         |       |          |  |
| Name of Organization     |       |          |  |
| Nature of Association    |       |          |  |
| Address                  |       |          |  |
| Street                   |       | Suite #  |  |
| City                     | State | Zip Code |  |
| Organization Description |       |          |  |

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:1134(A).

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Ethics, LR 35:

# PERSONAL FINANCIAL DISCLOSURE "TIER 3" LSA-R.S. 42:1124.3

This form applies to:

- (1) Elected officials representing a voting district with a population of fewer than 5,000; and
- (2) Candidates seeking office in a voting district with a population of fewer than 5,000.

#### 1. Due annually by May 15<sup>th</sup>.

2. Candidates must file the statement within 10 days of filing a notice of candidacy for one of the above offices.

#### INSTRUCTIONS

Use as many pages of each section of the form as are required. Machine copies of the form's pages may be used. Complete all sections (if not applicable, so indicate). Please type or print. Use blue or black ink.

For the purposes of this form, the following definitions apply:

- **"Business"** means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.
- "Income" for a <u>business</u> means gross income less (i) costs of goods sold, and (ii) operating expenses.
- "Income" for an <u>individual</u> means taxable income and shall not include any income received pursuant to a life insurance policy.
- **"Public office"** means any state, parish, municipal, ward, district, or other office or position that is filled by election of the voters, except the president or vice president of the United States, presidential elector, delegate to the political party convention, US Senator, US congressman, or political party office.
- **LSA-R.S. 18:1505.2(L)(3)(a)** refers to (i) any person who holds a license or permit as a distributor of gaming devices, who holds a license or permit as a manufacturer of gaming devices, who holds a license or permit as a device service entity, and any person who owns a truck stop or a licensed pari-mutuel or off-track wagering facility which is a licensed device establishment, all pursuant to the Video Draw Poker Devices Control Law; (ii) any person who holds a license to conduct gaming activities on a riverboat, who holds a license or permit as a distributor or supplier of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming Control Act, and any person who owns a riverboat upon which gaming activities are licensed to be conducted, and (iii) any person who holds a license or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming slot machines, or who holds a license or gaming equipment including slot machines or gaming devices or gaming equipment as a manufacturer of gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines between the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines between the conduct of casino gaming operations, who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming Corporation Act, and any person who owns a casino where such gaming operations are licensed.

# PERSONAL FINANCIAL DISCLOSURE "TIER 3" LSA-R.S. 42:1124.3

# □ ORIGINAL REPORT □ AMENDED REPORT This Report Covers Calendar Year\_\_\_\_\_ Office Held or Position Sought\_\_\_\_\_\_ Date of Election\_\_\_\_\_ Date of Qualifying\_\_\_\_\_\_ Full Name of Filer:\_\_\_\_\_\_ Address: Street Apt. # City State Zip Code

 $\square$  (A) I certify that I have filed my federal income tax return for the previous year  $\square$  (B) I certify that I have filed my state income tax return for the previous year.

or

 $\Box$  (A) I certify that I have filed for an extension of my federal income tax return for the previous year.

 $\square$  (B) I certify that I have filed for an extension of my state income tax return for the previous year.

# **CERTIFICATION OF ACCURACY**

I do hereby certify that the information contained in this personal financial disclosure form is true and correct to the best of my knowledge and belief.

Signature of Filer

# SCHEDULE A <u>INCOME FROM THE STATE, POLITICAL SUBDIVISIONS,</u> <u>AND/OR GAMING INTERESTS</u>

|                      | ny political su | bdivision as defined in Ar<br>n connection with a gamin |                   |                     |  |
|----------------------|-----------------|---|-------------------|---------------------|--|
| □ Filer □ Spouse □   | Business        |   |                   | Amount of Income \$ |  |
| Name of Business, if | applicable      |   |                   |                     |  |
| Name of Source of In | come            |   |                   |                     |  |
| Type of Income:      | □ State         | □ Political Subdivision                                 | □ Gaming Interest |                     |  |
|                      | reet            |   |                   | Suite #             |  |
| Ci                   | ty              | State   |                   | Zip Code            |  |
| □ Filer □ Spouse □   | Business        |   | Amo               | int of Income \$    |  |
| Name of Business, if | applicable      |   |                   |                     |  |
| Name of Source of In | come            |   |                   |                     |  |
| Type of Income:      | □ State         | □ Political Subdivision                                 | Gaming Interest   |                     |  |
| Address St           | reet            |   | ·····             | Suite #             |  |
| Ci                   | ty              | State   |                   | Zip Code            |  |
| □ Filer □ Spouse □   | Business        |   |                   | Amount of Income \$ |  |
| Name of Business, if | applicable      |   |                   |                     |  |
| Name of Source of In | come            |   |                   |                     |  |
| Type of Income:      | □ State         | □ Political Subdivision                                 | □ Gaming Interest |                     |  |
| Address              |                 |   |                   | С.::te #            |  |
|                      | reet            | State   |                   | Suite #             |  |
| Ci                   | ty              | State   |                   | Zip Code            |  |
|                      |                 | Page  | e 1 of            |                     |  |

AUTHORITY NOTE: Promulgated in accordance with R.S. 42:1134(A).

HISTORICAL NOTE: Promulgated by the Department of Civil Service, Board of Ethics, LR 35:

Interested Persons may direct their comments to Kathleen M. Allen, Louisiana Board of Ethics, 2415 Quail Drive, Third Floor, Baton Rouge, LA 70808, telephone (225) 763-8777, until 4:45 pm on December 10, 2008.

Kathleen M. Allen Deputy General Counsel

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Records and Reports

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

The estimated costs to implement the financial disclosure forms is \$12,464 in FY 08-09, which accounts for the cost to publish the Notice of Intent and the forms in the State Register.

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

The proposed forms will have no anticipated effect on revenue collections of the state or local governmental units.

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

The proposed forms will have no effect on the cost or economic benefits of affected persons.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed forms will not have an effect on competition and employment.

Kathleen M. AllenRobert E. HosseDeputy General CounselStaff Director0811#061Legislative Fiscal Office

#### NOTICE OF INTENT

#### **Board of Elementary and Secondary Education**

Bulletin 118—Statewide Assessment Standards and Practices—Erasure Analysis (LAC 28:CXI.309)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, notice is hereby given that the Board of Elementary and Secondary Education approved for advertisement revisions to *Bulletin 118—Statewide Assessment Standards and Practices*: §309. Erasure Analysis. The document will provide new and updated statewide test information and provide easy access to that information. It was necessary to revise the bulletin at this time to incorporate the new policy language regarding erasure analysis.

# Title 28 EDUCATION Part CXI. Bulletin 118—Statewide Assessment Standards and Practices Chapter 3. Test Security §309. Erasure Analysis

A. - A.3.b. ...

4. Once districts, schools, and individual students have been identified, the state superintendent of education sends letters to district superintendents stating that students in those districts have been identified as having excessive wrong-to-right erasures. Copies of the district/school and student erasure analysis reports are enclosed with the letters. Copies of the correspondence are provided to the Deputy Superintendent of Education, the Assistant Superintendent of the Office of Student and School Performance, the Director of the Division of Assessments and Accountability, and the district test coordinator.

5. - 6. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:24 et seq.

HISTORICAL NOTE: Promulgated by the Department of Education, Board of Elementary and Secondary Education, LR 31:1530 (July 2005), amended LR 32:234 (February 2006), LR 33:257 (February 2007), LR 35:

#### **Family Impact Statement**

In accordance with Section 953 and 974 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Family Impact Statement on the Rule proposed for adoption, repeal or amendment. All Family Impact Statements shall be kept on file in the state board office which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records.

1. Will the proposed Rule affect the stability of the family? No.

2. Will the proposed Rule affect the authority and rights of parents regarding the education and supervision of their children? No.

3. Will the proposed Rule affect the functioning of the family? No.

4. Will the proposed Rule affect family earnings and family budget? No.

5. Will the proposed Rule affect the behavior and personal responsibility of children? No.

6. Is the family or a local government able to perform the function as contained in the proposed Rule? No.

Interested persons may submit written comments until 4:30 p.m., January 9, 2009, to Nina A. Ford, Board of Elementary and Secondary Education, Box 94064, Capitol Station, Baton Rouge, LA 70804-9064.

Amy B. Westbrook, Ph.D. Executive Director

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Bulletin 118—Statewide Assessment Standards and Practices—Erasure Analysis

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

The proposed rule change will provide new and updated statewide test information regarding the test security policy as it relates to "erasure analysis." The proposed rule change will have no implementation cost to state or local governmental units.

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

There will be no effect on revenue collections at the state or local governmental levels.

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

There should be no effect on costs and/or economic benefits to directly affected persons or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There should be no impact on competition and employment.

Beth ScioneauxH. Gordon MonkDeputy SuperintendentLegislative Fiscal OfficerManagement and FinanceLegislative Fiscal Office0811#028Legislative Fiscal Office

#### NOTICE OF INTENT

#### **Board of Elementary and Secondary Education**

Bulletin 741—Louisiana Handbook for School Administrators—Carnegie Credit for Middle School Students (LAC 28:CXV.2321)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, notice is hereby given that the Board of Elementary and Secondary Education approved for advertisement revisions to *Bulletin 741—Louisiana Handbook for School Administrators*: §2321. Carnegie Credit for Middle School Students. The revision requires seventh graders who plan to take a Carnegie credit course in high school to take a seventh grade course in that content area that covers the Grade Level Expectations for both seventh and eighth grade. The students are also required to take a test on the eighth grade GLEs. The district should use the student's performance on that test along with other possible criteria in determining if the student can take a high school course in the eighth grade.

# Title 28

# EDUCATION

#### Part CXV. Bulletin 741—Louisiana Handbook for School Administrators

# **§2321.** Carnegie Credit for Middle School Students A. ...

B. Students who intend to take a GLE-based course for Carnegie credit in middle school should successfully complete a seventh grade course in that content area that addresses both the seventh and eighth GLEs. Upon completion of the course, the LEA shall administer a test based on the eighth grade GLEs. The purpose of the test is to determine student readiness for the Carnegie credit course. Upon request, the DOE will provide a test, if available, to the LEA for its use. The LEA shall publish in its Pupil Progression Plan the criteria for placement of students in the Carnegie credit course, one of which shall be the student's performance on the eighth grade GLE test. Other suggested criteria include the student's performance in the seventh grade course, standardized test scores, and teacher recommendation.

C. - F.1. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:7; R.S. 17:24.4.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 31:1293 (June 2005), amended LR 33:430 (March 2007), LR 33:2601 (December 2007), LR 34:609 (April 2008), LR 34:2031 (October 2008), LR 35:

#### **Family Impact Statement**

In accordance with Section 953 and 974 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Family Impact Statement on the Rule proposed for adoption, repeal or amendment. All Family Impact Statements shall be kept on file in the state board office which has adopted, amended, or repealed a Rule in accordance with the applicable provisions of the law relating to public records.

1. Will the proposed Rule affect the stability of the family? No.

2. Will the proposed Rule affect the authority and rights of parents regarding the education and supervision of their children? No.

3. Will the proposed Rule affect the functioning of the family? No.

4. Will the proposed Rule affect family earnings and family budget? No.

5. Will the proposed Rule affect the behavior and personal responsibility of children? No.

6. Is the family or a local government able to perform the function as contained in the proposed rule? No.

Interested persons may submit written comments until 4:30 p.m., January 9, 2009, to: Nina A. Ford, State Board of Elementary and Secondary Education, P.O. Box 94064, Capitol Station, Baton Rouge, LA 70804-9064.

Amy B. Westbrook, Ph.D. Executive Director

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Bulletin 741—Louisiana Handbook for School Administrators Carnegie Credit for Middle School

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

The implementation of changes requires no cost or savings to state or local governmental units. The revision to Section 2321 in *Bulletin 741: Louisiana Handbook for School Administrators* requires seventh graders who plan to take a Carnegie credit course in high school to take a seventh grade course in that content area that covers the Grade-Level Expectations for both seventh and eighth grade. The students are also required to take a test on the eighth grade GLEs. The district should use the student's performance on that test along with other possible criteria in determining if the student can take a high school course in the eighth grade.

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

There will be no effect on revenue collections of state or local governmental units.

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

There will be no costs or economic benefits to schools or school districts.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There will be no effect on competition and employment.

| Beth Scioneaux                  | H. Gordon Monk             |
|---------------------------------|----------------------------|
| Deputy Superintendent           | Legislative Fiscal Officer |
| Management and Finance 0811#029 | Legislative Fiscal Office  |

#### NOTICE OF INTENT

#### **Tuition Trust Authority Office of Student Financial Assistance**

START Saving Program (LAC 28:VI.305, 309 and 311)

The Louisiana Tuition Trust Authority announces its intention to amend its START Saving Program rules (R.S. 17:3091 et seq.).

These Rule changes will clarify that the trade date is one business day after the business day of receipt of an order to change investment options, and for refunds and disbursements from investment options with variable earnings.

The proposed Rule has no known impact on family formation, stability, or autonomy, as described in R.S. 49:972. (ST0999NI)

#### Title 28 **EDUCATION**

#### Part VI. Student Financial Assistance—Higher **Education Savings**

#### Chapter 3. **Education Savings Account**

#### §305. Deposits to Education Savings Accounts

A. - D.5....

6. Requests for the transfer of funds from the variable earnings option in which they are currently deposited to a different option shall be assigned a trade date of one business day after the business day of receipt of the transfer request.

E. - E.4. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority, Office of Student Financial Assistance, LR 23:715 (June 1997), amended LR 24:1270 (July 1998), LR 26:2263 (October 2000), LR 27:1880 (November 2001), LR 30:788 (April 2004), LR 30:1169 (June 2004), LR 30:2302 (October 2004), LR 32:1433 (August 2006), LR 32:2240 (December 2006), LR 35:

#### **§309. Disbursement of Account Funds for Payment of Qualified Higher Education Expenses of a Beneficiary**

A. - A.6. ...

7. Disbursements from investment options with variable earnings shall be assigned a trade date of one business day after the business day of receipt of the transfer request.

B. - G.

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority. Office of Student Financial Assistance, LR 23:716 (June 1997), amended LR 24:1272 (July 1998), LR 24:2238 (December 1998), LR 26:2265 (October 2000), LR 27:1881 (November 2001), LR 30:789 (April 2004), LR 30:1169 (June 2004), LR 32:1433 (August 2006), LR 33:444 (March 2007), LR 35:

#### **Termination and Refund of an Education** §311. **Savings Account**

A. - C.4. ....

5. Refunds from investment options with variable earnings shall be assigned a trade date of one business day after the business day of receipt.

D. - H. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:3091-3099.2.

HISTORICAL NOTE: Promulgated by the Tuition Trust Authority, Office of Student Financial Assistance, LR 23:717 (June 1997), amended LR 24:1273 (July 1998), repromulgated LR 26:2265 (October 2000), amended LR 27:38 (January 2001), LR 27:1882 (November 2001), LR 28:779 (April 2002), LR 30:790 (April 2004), LR 31:639 (March 2005), LR 32:1434 (August 2006), LR 32:2240 (December 2006), LR 33:444 (March 2007), LR 35:

Interested persons may submit written comments on the proposed changes (ST0999NI) until 4:30 p.m., December 10, 2008, to Melanie Amrhein, Executive Director, Office of Student Financial Assistance, P.O. Box 91202, Baton Rouge, LA 70821-9202.

> George Badge Eldredge General Counsel

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES **RULE TITLE: START Saving Program**

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

The proposed rule modifies the Trade Date definition for the Student Tuition Assistance and Revenue Trust Program (START) Savings Program to clarify that all transactions, including web-based transactions, are assigned a trade date of one day after receipt of a request. The clarification refers to transaction requests received from private individuals and does not involve any state or local funding, thus the change will not result in any increased costs or savings for state or local governmental units.

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

The proposed change will not have any impact on state or local governmental unit revenues.

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

The START Saving Program is an innovative college savings plan designed to help families contend with the growing costs of educating their children after high school. The higher level of education or technical training for these students will have a positive impact on their earning potential and make them more marketable in the job market, thus eligible for higher paying jobs. This will also provide a larger pool of highly trained workers for Louisiana employers.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The START Saving Program is an innovative college savings plan designed to help families contend with the growing costs of educating their children after high school. Any increase in the number of students attending postsecondary education will result in an increase in the number of educated/trained workers in the state and that will have a positive impact on competition and employment.

| George Badge Eldredge | H. Gordon Monk             |
|-----------------------|----------------------------|
| General Counsel       | Legislative Fiscal Officer |
| 0811#001              | Legislative Fiscal Office  |

#### NOTICE OF INTENT

#### Office of the Governor Board of Certified Public Accountants

#### Peer Review and Practice Monitoring Programs (LAC 46:XIX.1503)

In accordance with the applicable provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and of the Louisiana Accountancy Act, R.S. 37:74, the Board of Certified Public Accountants hereby provides notice of its intent to amend LAC 46:XIX.1503. The objective of this action is to revise the rules in accordance with changes enacted by Act 203 of 2008 with respect to peer review of CPA firms performing attest services and the submission of peer review reports to the Board of Certified Public Accountants. No preamble has been prepared with respect to the revised Rule which appears below.

#### Title 46

#### PROFESSIONAL AND OCCUPATIONAL STANDARDS Part XIX. Certified Public Accountants

# Chapter 15. Firm Permits to Practice; Attest Experience; Peer Review

#### §1503. Peer Review and Practice Monitoring Programs

A. The board hereby requires participation in an approved peer review program for the inspection, examination and review of the quality of the accounting and auditing practice, the engagements, and related attest documentation developed by licensees in connection with the performance of any or all attest services. The purpose of this requirement is to improve the quality of financial reporting and to assure that the public can rely on the fairness of presentation of financial information on which CPA firms issue reports.

1. Each licensee or CPA firm, which performs attest services in Louisiana, shall at its own expense undergo and complete a peer review that has been accepted by the administering entity at least once each three years, and have its initial peer review in accordance with standards not less stringent than the American Institute of Certified Public Accountants (AICPA) Standards for Performing and Reporting on Peer Reviews.

2. Peer reviews shall be administered by the Society of Louisiana Certified Public Accountants (LCPA) or by another board approved administering entity or sponsoring organization, such as, a state society of CPAs, the National Peer Review Committee, or state board of accountancy program with standards substantially equivalent to the AICPA's standards.

3. Peer review programs must be approved by the board and conducted pursuant to standards not less stringent than standards applied by the AICPA and may be subject to the following:

a. evaluations by the board or its designee that assess the effectiveness of the peer review program under its charge;

b. notifying the board of the participation of firms enrolled in the peer review program and dates of the firm's most recently accepted peer reviews;

c. notifying the board of a firm's failure to cooperate or otherwise fulfilling the requirements of the peer

review program, or of a firm's withdrawal, removal, or other termination from enrollment in the program.

4. Peer review procedures shall include a verification that individuals in the firm who are responsible for supervising attest services and signing or authorizing someone to sign the report on behalf of the firm meet the competency requirements set out in the professional standards for such services.

5. Peer review reports shall be made available to the board after a review's acceptance date by the administering entity or its peer review committee. "Acceptance" shall be as described in the AICPA Peer Review Standards and its interpretations. Timely completion of peer reviews and submission of, or making available reports, in the manner and periods required under this Section, are conditions of holding a valid permit.

a. For reviews commencing on or after January 1, 2009 and administered by the Society of Louisiana CPAs, peer review reports shall be made available or submitted to the board by the administering entity by making them available on a secure website or other secure means. Such reports must be made available within 45 days of the acceptance date.

b. For reviews commencing on or after January 1, 2011, and administered by another board approved administering entity or sponsoring organization, such as, a state society of CPAs, National Peer Review Committee, or state board of accountancy program with standards substantially equivalent to the AICPA's standards, peer review reports shall be submitted to the board by the firm directly or made available or submitted to the board by the sponsoring organization or administering entity by making them available on a secure website or other secure means. Such reports must be submitted or made available within 45 days of the acceptance date.

6. The reviewed firm must retain any or all of the documents related to the peer review in accordance with AICPA Peer Review standards. Upon request of the board, the reviewed firm shall timely submit such documentation to the board.

7. The objective of this reporting rule is primarily to reinforce the board's efforts to ensure that only appropriately qualified CPA firms are engaged in the offering and rendering of attest services subject to peer review.

8. For good cause shown, the board may grant or renew permits for a reasonable period of time pending the completion of a peer review or the submission of a report thereon.

B. Practice Monitoring Program

1. A reviewer(s) designated, employed, or engaged by the board will conduct a periodic review of peer review reports that are made available to the board. Such reviewer(s) will determine whether peer reviews are being properly submitted or made available to the board; will assess the significance of any reported or disclosed failures or deficiencies in complying with professional standards; will communicate with the reviewed firms as may be deemed necessary; will consider making referrals to the board of cases requiring further investigation by the board or its designees; and, will perform such other functions as the board may assign to its designees. 2. The reviewer or board designee may disclose, use, introduce, or testify with respect to information or records obtained or reviewed in connection with the practice monitoring program which are relevant in a proceeding before the board pursuant to R.S. 37:79, 80, 81 or 84.

3. Based upon the results of practice monitoring or additional investigations, the board may consider, by administrative hearing or by consent, corrective actions such as probation, suspension, practice limits or restrictions, additional continuing education, pre-issuance reviews, more frequent peer reviews, and other measures, including discipline against the reviewed firm and any individual licensees employed or contracted by the reviewed firm.

C. Confidentiality. Peer review reports and documents submitted to the board pursuant to this section and comments of reviewers and of the board on such reports or attest documentation relating thereto shall be maintained in confidence, except that they may be communicated by the board, or its designees, to the licensees who issued the reports and as may be allowed under R.S. 37:77(H).

D. No CPA or CPA firm shall be required to become a member of any organization in order to comply with the provisions of §1503.

E. Peer Review Oversight Committee (PROC)

1. The board shall appoint a Peer Review Oversight Committee (PROC) whose function shall be the oversight and monitoring of sponsoring organizations for compliance and implementation of the minimum standards for performing and reporting on peer reviews. The PROC shall consist of up to three members, none of whom are current members of the Board of Certified Public Accountants of Louisiana. These members shall be a licensee holding an active CPA certificate in good standing, and possess accounting and/or attest experience deemed sufficient by the board.

2. Responsibilities. At least one member of the PROC will attend all meetings of the Society of Louisiana Certified Public Accountants Peer Review Committee (PRC), or any successor thereof, and report periodically to the board on whether the PRC is meeting the requirements of these rules.

3. Compensation. Compensation of PROC members shall be set by the board.

4. Duties of the PROC:

a. observe the plenary sessions of the PRC which include the assignment of reviews to committee members and the summary meeting where the conclusions of the review committee members are discussed;

b. may periodically review files of the reviewers; and

c. may observe the deliberations of the PRC and report their observations to the board; and

d. make recommendations relative to the operation of the program; and

e. consider such other matters and perform such other duties regarding the peer review programs as may be necessary from time to time;

f. members of the Peer Review Oversight Committee must sign a confidentiality agreement with the administering entity annually. AUTHORITY NOTE: Promulgated in accordance with R.S. 37:71 et seq.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Board of Certified Public Accountants, LR 17:1071 (November 1991), amended LR 23:1125 (September 1997), LR 26:1981 (September 2000), LR 35:

#### **Family Impact Statement**

Implementation of the proposed Rule will have no known effect upon family stability, functioning, earnings, budgeting; the responsibility and behavior of children; or, upon parental rights and authority, as set forth in R.S. 49:972.

Interested persons may submit written comments. Written comments must be received by 4 p.m., December 19, 2008 at the following address: Michael A. Henderson, Executive Director, State Board of Certified Public Accountants of Louisiana, 601 Poydras Street, Suite 1770, New Orleans, LA 70130. Copies of the current rules and a draft of the rules intended for adoption are available upon request. Requests for a public hearing may be made through December 10, 2008.

Michael A. Henderson Executive Director

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Peer Review and Practice Monitoring Programs

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

The Board of CPAs may save \$40,000 or more annually from a reduction in the cost of personal services. The savings result from elimination of an internal working paper review program conducted by a licensed CPA employee. No other costs or savings to governmental units would be anticipated as a result of implementation of the proposed rule changes other than one-time costs for printing, publication, and dissemination.

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

Revenue to the Board of CPAs may decrease by \$10,000 per year, based on the elimination of reimbursements from CPA firms for Board expense incurred in conducting any working paper reviews of audit and accountant reports issued by CPA firms. No other effect on revenue to governmental units is anticipated.

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

Persons directly affected by the proposed change are thirtyone (31) licensed CPA firms that are not currently participating in the LCPA Peer Review Program. The estimated additional cost, on average, to these licensees to participate in the program would be \$467 annually. There will not be any other significant effect on costs, or workload adjustments, or additional paperwork.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment that will directly result from the implementation of the revised rules.

Michael A. Henderson, CPAH. Gordon MonkExecutive DirectorLegislative Fiscal Officer0811#047Legislative Fiscal Office

#### NOTICE OF INTENT

#### Office of the Governor Commission on Law Enforcement and Administration of Criminal Justice

Peace Officer Training (LAC 22:III.4723)

In accordance with the provision of R.S. 40:2401 et seq., the Peace Officer Standards and Training Act, and R.S. 40:905 et seq., which is the Administrative Procedure Act, the Peace Officer Standards and Training Council hereby gives notice of its intent to promulgate rules and regulations relative to the training of peace officers.

#### Title 22

#### CORRECTIONS, CRIMINAL JUSTICE AND LAW ENFORCEMENT Part III. Commission on Law Enforcement and Administration of Criminal Justice Subpart 4. Peace Officers Chapter 47. Standards and Training

§4723. POST Firearms Qualification Course

A. STAGES OF FIRE

<u>STAGE I</u>—25 yards 6 rounds standing, strong side barricade, strong-hand 6 rounds standing, barricade, strong hand or off hand, *off-side* Time Limit: 60 seconds

STAGE I-TRAINING CONSIDERATIONS:

- A) The weapon must never contact the barricade; the hands may brace against the barricade.
- B) It is possible for the shooter to align the sights on the target and still shoot the barricade. Be sure the muzzle clears the barricade.
- C) Shooters are required to fire from the offside of the barricade using the barricade for cover. Use of the strong or off-hand is optional.

Stage I stresses the basics, including the barricade position and the use of cover. It also stresses to seek cover, in that the shooter starts out *from* behind cover and moves to cover. Studies show officers fail to use available cover two-thirds of the time, unless trained to take cover. To keep the course uniform *the distance for cover will not exceed 5 yards*. Also, shooter will move up to cover before drawing. One important element in the use of deadly force is verbal warning, if there is time. To accomplish this, on the first string at (25 yards), after shooter has drawn and is covering the target, the shooter will shout "**Police, Don't Move**". The shooter is advised to assume that the person has put him (the officer) in immediate danger and fires the string.

| STAGE II-*15 yards   | 3 rounds right side low barricade |
|----------------------|-----------------------------------|
|                      | kneeling position                 |
|                      | 3 rounds left side low barricade  |
|                      | kneeling position                 |
|                      | (35 seconds for outdoor range)    |
| (30 seconds for ind  | oor range with no movement from   |
| 25-yard line to 15-y | vard line)                        |

NOTE: \*Movement from 25 yards to 15 yards.

STAGE II-TRAINING CONSIDERATIONS:

- A) Movement to the 15-yard line from the 25-yard line. Moving time is included in the 35 seconds for outdoor ranges.
- B) Once the officer gets to the 15-yard line, the weapon will be drawn and assume cover or simulated cover if no barricade is used.
- C) All rounds will be fired from the kneeling position.

D) Officer may use either strong hand or off hand.

| STAGE III—7 yards | Phase I   | 6 rounds strong hand<br>only from holster<br>(10 seconds)                         |
|-------------------|-----------|---|
|                   | Phase II  | 6 rounds off-hand only<br>from ready gun  |
|                   |           | (10 seconds)  |
|                   | Phase III | *6 rounds standing<br>6 rounds kneeling—<br>reload while kneeling<br>(25 seconds) |

\*NOTE: Mandatory reloading for all weapons during Phase III.

STAGE III-TRAINING CONSIDERATIONS:

- A) The muzzle must be forward of the shooter's leg before the knee touches the ground. The shooter will be cautioned not to "crash" to his knees to avoid injury. The muzzle must never cross the shooter's leg.
- B) In Phase II the shooter will, on command, draw his weapon and come to normal, two-hand grip in the ready gun position. Then on command, shooter transfers handgun to the off hand and fires.
- C) The shooter must ensure a secure grip on the weapon with the off hand before raising the weapon up to target at Stage III.

Phase I requires shooting with the strong hand only. This stage of fire is designed to test basic marksmanship fundamentals using the strong hand only. The most likely application of strong hand shooting is in the event that the off hand is incapacitated or occupied. The shooter starts with a holstered weapon.

Phase II requires shooting with the off hand only. A review of law enforcement situations indicates that few officers fire with the off hand in an actual confrontation. This stage of fire is designed to test basic marksmanship fundamentals using the off hand only. The most likely application of off-hand shooting is in the event that the strong hand is incapacitated or occupied. The shooter starts from ready gun position. On command shooter transfers weapon to off hand and fires using quick sight alignment.

In Phase III there is a mandatory reloading of all weapons. Law enforcement statistics show that officers seldom fire, reload, and continue the confrontations. Most confrontations involve fewer than 6 rounds and less than 4 seconds. However, every situation has the potential to go beyond the typical law enforcement engagement. Shooters must be familiar enough with their weapons and equipment to maintain continuity of fire. To do this the shooter must be able to reload under pressure. Instructors should emphasize that it is not a good tactic to stand up, out from behind cover, shoot, reload and shoot again. The emphasis is on reloading under stress and hitting center mass. All reloading will be done in the kneeling position. The kneeling position can be used as both a supported or unsupported position or to utilize available cover or just to make you a smaller target. The kneeling position is the most versatile, stable position due to its simplicity and the speed with which it can be acquired. Requiring the shooter to draw and assume the kneeling position and to fire under time constraints, trains and tests manipulation skills as well as quick sight shooting skills.

| STAGE IV—4 yards | Phase I |
|------------------|---------|
|                  |         |

Phase I 3 rounds, one or two hands (3 seconds) (2 shots to body mass and 1 shot to head) Instinct shooting technique from holster with one step to the right AFTER rounds are fired. Ready gun and return to original position. Repeat once and holster.
Phase II 3 rounds, one or two hands (3 seconds) (2 shots to body mass and 1 shot to head) Instinct shooting technique from holster with one step to the left AFTER rounds are fired. Ready gun and return to original position. Repeat once and holster.

#### STAGE IV-TRAINING CONSIDERATIONS:

- A) For double action semi-automatics pistols, the weapon should be decocked when the shooter lowers weapon to ready gun position after firing first 3 rounds at Stage IV.
- B) Movement to the right/left should be immediately after rounds are fired.

Stage IV reinforces the basic techniques required for officer survival in the event of a failed incapacitation. In addition, it covers use of the weapon from the ready-gun position. The ready-gun position is used during high-risk searching and when challenging a dangerous subject. In the ready-gun position, the weapon will be lowered to approximately waist level, with the barrel pointed toward the target.

| STAGE V-2 yard | 2 rounds - One or two hands     |
|----------------|---------------------------------|
| •              | (2 seconds)                     |
|                | Close quarter shooting position |
|                | from holster with one full step |
|                | to the rear                     |
|                | Repeat twice                    |

#### STAGE V-TRAINING CONSIDERATIONS:

- A) Upon completion of each string of fire, shooter waits for instructor's command to move back to two-yard line.
- B) Shooter must holster weapon after each string of fire.

This stage covers the most basic techniques of handgun training--the ability to respond to a sudden, close-range confrontation under realistic time constraints. The shooter is to take one step to the rear to create distance. Shooter should be stepping and drawing at the same time. The shooter has the option of using the one or two-hand, close-quarter shooting position or the extended hip shooting position. However, it must be mentioned that the off-hand at this distance might be occupied, defending or restraining a subject. Probably, if given a choice, shooter will use two hands.

OFFICIAL POST COURSE

| Stage I  | *25 yards      | **6 rounds standing, strong side |
|--|----------------|----------------------------------|
|  |                | barricade, strong hand           |
|  |                | 6 rounds standing, barricade,    |
|  |                | strong hand or off-hand, off-    |
|  |                | side                             |
|  |                | (60 seconds)                     |
| *NOTE: Movement to barricade required, maximum         |                |                                  |
| distance 5 y   | ards.          | -                                |
| **NOTE: V  | With verbal co | mmands (POLICE! Don't Move!)     |
| Stage II   | *15 yards      | 3 rounds right side kneeling     |
| _  | -              | position**                       |
|  |                | 3 rounds left side kneeling      |
|  |                | position**                       |
|  |                | (35 seconds – movement time      |
|  |                | included)                        |
|  |                | (30 seconds for indoor range)    |
| *NOTE: Movement to kneeling position from 25-yard line |                |                                  |
| to 15-yard line.                                       |                |                                  |
| **NOTE: Shooter will "simulate" the usage of a low     |                |                                  |
| barricade if no barricade is available.                |                |                                  |

| Stage III | 7 yards        | Phase I                            |
|-----------|----------------|------------------------------------|
|           |                | 6 rounds strong hand only          |
|           |                | from the holster                   |
|           |                | (10 seconds)                       |
|           |                | Phase II                           |
|           |                | 6 rounds off-hand only from        |
|           |                | ready gun                          |
|           |                | (10 seconds)                       |
|           |                | Phase III                          |
|           |                | 6 rounds standing                  |
|           |                | 6 rounds kneeling—reload           |
|           |                | while kneeling*                    |
|           |                | (25 seconds)                       |
| *NOTE: M  | andatory reloa | ding for all weapons during        |
|           | ase III.       | - • •                              |
| Stage IV  | 4 yards        | Phase I                            |
| -         | -              | 3 rounds, one or two hands         |
|           |                | (3 seconds)                        |
|           |                | (1 round may be a head shot)       |
|           |                | Instinct shooting technique from   |
|           |                | holster with one step to the right |
|           |                | AFTER rounds are fired.            |
|           |                | Ready gun and return to original   |
|           |                | position.                          |
|           |                | Repeat once and holster.           |
|           |                | Phase II                           |
|           |                | 3 rounds, one or two hands         |
|           |                | (3 seconds)                        |
|           |                | (1 round may be a head shot)       |
|           |                | Instinct shooting technique from   |
|           |                | holster with one step to the left  |
|           |                | AFTER rounds are fired.            |
|           |                | Ready gun and return to original   |
|           |                | position.                          |
|           |                | Repeat once and holster.           |
| Stage V   | 2 yards        | 2 rounds, one or two hands (2      |
|           |                | seconds)                           |
|           |                | Close quarter shooting position    |
|           |                | from holster with one full step to |
|           |                | the rear.                          |
|           |                | Repeat twice.                      |

Target:LA P-1Possible Points:120Qualification:96 (80% overall)Scoring:Inside ring = 2 pointsOutside ring = 1 point

POST Course is fired using a "HOT LINE"!

#### B. SCORING OF TARGET

#### I. INTRODUCTION

The following guidelines are published to provide a standard target and scoring system for the POST Qualification Course. The POST Qualification Target will be used for the course.

- II. SCORING OF THE POST TARGET
  - A. Each hit in the silhouette, outside of the scoring ring, will be scored as one point.
  - B. Each hit in the scoring ring will be scored as two points. This includes the head and neck inside the ring.
  - C. A hit will not be recorded in the next higher scoring ring unless it breaks the line.

#### III. QUALIFICATION REQUIREMENTS

A. Shooter must shoot 80% of possible 120 = 96 minimum score
5 shot - 50 rounds worth 2 points each = 100 scoring points
80% of possible 100 = 80 minimum score on 5 shot

- B. Basic academy qualification shooter will fire course 4 consecutive times and must average 80% minimum.
- C. For Annual Re-Qualification, POST Course must be fired once annually with 80% minimum score.
- D. For qualification course, basic or annual, certified POST Firearms Instructor must score the target. For basic academy and Annual Re-Qualification, qualification course MUST be fired in order listed.

C. The effective date for implementation of this POST Qualification course is 1/1/09.

AUTHORITY NOTE: Promulgated in accordance with R.S. 15:1204 and R.S. 15:1207.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Commission on Law Enforcement and Administration of Criminal Justice, LR 13:434 (August 1987), amended LR 25:665 (April 1999), LR 32:1043 (June 2006), LR 35:

Interested persons may submit written comments on this proposed rule no later than December 31, 2008, at 5 p.m. to Bob Wertz, Peace Officer Standards and Training Council, Louisiana Commission on Law Enforcement, 1885 Wooddale Boulevard, Room 1230, Baton Rouge, LA 70806.

#### Judy Dupuy Executive Director

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Peace Officer Training

- I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary) Implementation of the proposed rule will not have any impact on expenditures for state or local governmental units.
- II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary) The proposed rule will not increase revenue collections of

the proposed rule will not increase revenue collections of state or local governmental units.

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

The proposed rule will have little or no effect directly affected persons or non-governmental groups. The POST firearms qualifications course is being updated to contemporary standards.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no effect on competition or employment in the public or private sector as a result of this proposed amendment.

| Judy A. Dupuy      | Robert E. Hosse           |
|--------------------|---------------------------|
| Executive Director | Staff Director            |
| 0811#023           | Legislative Fiscal Office |

#### NOTICE OF INTENT

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

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

The Louisiana Board of Veterinary Medicine proposes to amend and adopt 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. 37:1518(A)(9). The rules are being amended to clarify and implement the regulatory requirements of a veterinary mobile practice vehicle including aftercare and emergency care, currently limited to veterinary care of large animals only, in keeping with its function as defined by the state legislature in the Veterinary Practice Act. The proposed amendments will clarify and implement requirements for a veterinarian licensed by the board to also apply to small animal veterinary care during a home call. The proposed amendments will not impact the provision of veterinary care services at veterinary hospitals, clinics or mobile clinics, or wellness or preventative care clinics, or from conducting programs at a location for the administration of rabies vaccination solely for the specific purpose of rabies prevention. The proposed amendments to the rules are set forth below.

#### Title 46 PROFESSIONAL AND OCCUPATIONAL STANDARDS Part LXXXV. Veterinarians Chapter 7. Veterinary Practice §700. Definitions \* \* \*

*Mobile Practice Vehicle*—a vehicle used by a veterinarian in a house call or farm call to provide veterinary care where the patient is not taken into the vehicle. The vehicle may be an extension of a hospital or clinic, and/or may have the capabilities of providing aftercare and/or emergency care services.

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, mobile clinic, or mobile practice vehicle. 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 20:666 (June 1994), LR 20:1381 (December 1994), LR24:940 and 941 (May 1998), LR 24:1932 (October 1998), LR 24:2257 (December 1998), LR 27:51 (January 2001), LR 27:543 (April 2001), LR 31:3162 (December 2005), LR 33:2424 (November 2007), LR 35:

#### §711. Definitions and Classification of Practice Facilities

A. - E.12. ...

F. A mobile practice vehicle shall comply with the following requirements.

1. A mobile practice vehicle shall provide veterinary care where the patient is not taken into the vehicle.

2. A mobile practice vehicle may be an extension of an existing hospital and/or clinic defined in §700. The hospital or clinic associated with the mobile practice vehicle shall operate in compliance with Subsections 711.A and B.

3. The veterinarian operating or providing veterinary care in a mobile practice vehicle which does not have the capabilities of providing aftercare and/or emergency care services, and/or which is not an extension of an existing hospital or 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 aftercare and/or emergency care services. The written agreement to provide aftercare and/or emergency care services in this Rule shall not be required if the mobile practice vehicle is an extension of an existing hospital or clinic, and/or has the capabilities of providing aftercare and/or emergency care services.

4. A notice of available aftercare and/or emergency care services, including the telephone number and physical address of the local veterinary hospital or clinic, or hospital or existing clinic associated with the mobile practice vehicle if applicable, shall be posted in a conspicuous place in or on the mobile practice vehicle, and a copy of the notice or information shall be given to each client prior to the provision of veterinary care.

5. The veterinarian operating or providing veterinary care in a mobile practice vehicle shall physically remain on site until all patients are discharged to their respective owners, or authorized agents.

6. The veterinarian operating or providing veterinary care in a mobile practice vehicle 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.

7. The veterinarian operating or providing veterinary care in a mobile practice vehicle shall comply with the requirements for maintaining, administering, dispensing, and prescribing any drug, medicine, chemical, and/or biological agent as set forth in the board's rules.

8. The veterinarian operating or providing veterinary care in a mobile practice vehicle shall be responsible for the information and representations provided to the clients by the staff of the mobile practice vehicle.

9. The veterinarian operating or providing veterinary care in a mobile practice vehicle shall have his license or current renewal, in good standing, to practice veterinary medicine in Louisiana on display in a conspicuous place on or in the mobile practice vehicle.

10. The veterinarian operating or providing veterinary care in a mobile practice vehicle 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.

11. The veterinarian operating or providing veterinary care in a mobile practice vehicle 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.

12. The veterinarian operating or providing veterinary care in a mobile practice vehicle shall provide the board, upon written demand, a copy of the written agreement with the local veterinary hospital or clinic required by this rule, if such is not the hospital or clinic associated with the mobile practice vehicle and/or the mobile practice vehicle does not have the capabilities of providing aftercare and/or emergency care services.

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 31:3162 (December 2005), LR 33:2424 (November 2007), LR 35:

#### **Family Impact Statement**

The proposed amendments have no known impact on family formation, stability, and autonomy as described in R.S. 49:972.

Interested parties may submit written comments to Wendy D. Parrish, Administrative Director, Louisiana Board of Veterinary Medicine, 263 Third Street, Suite 104, Baton Rouge, LA 70801, or by facsimile to (225) 342-2142. Comments will be accepted through the close of business on December 18, 2008. If it becomes necessary to convene a public hearing to receive comments in accordance with the Administrative Procedure Act, the hearing will be held on Monday, December 29, 2009, at 10 a.m. at the office of the Louisiana Board of Veterinary Medicine, 263 Third Street, Suite 104, Baton Rouge, LA.

> Wendy D. Parrish Administrative Director

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Veterinary Practice

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

There will be no costs or savings to state or local governmental units, except for those associated with publishing the amendment (estimated at \$200 in FY 2009). Licensees will be informed of this rule change via the board's regular newsletter or other direct mailings, which result in minimal costs to the Board.

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

There will be no effect on revenue collections of state or local governmental units as no increase in fees will result from the amendment.

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

The rules are being amended to clarify and implement the regulatory requirements of a veterinary mobile practice vehicle including aftercare and emergency care, currently limited to veterinary care of large animals only, in keeping with its function as defined by the State Legislature in the Veterinary Practice Act. The proposed amendments will clarify and implement requirements for a veterinarian licensed by the Board to also apply to small animal veterinary care during a home call. The proposed amendments will not impact the provision of veterinary care services at veterinary hospitals, clinics or mobile clinics, or wellness or preventative care clinics, or from conducting programs at a location for the administration of rabies vaccination solely for the specific purpose of rabies prevention.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No impact on competition and employment is anticipated as a result of the proposed rule.

| Wendy D. Parrish        | H. Gordon Monk            |
|-------------------------|---------------------------|
| Administrative Director | Staff Director            |
| 0811#045                | Legislative Fiscal Office |

#### NOTICE OF INTENT

#### Department of Health and Hospitals Licensed Professional Counselors Board of Examiners

#### Requirements for Licensure of Licensed Marriage and Family Therapists (LAC 46:LX.Chapter 33)

In accordance with R.S. 49:950 et seq., of the Louisiana Administrative Procedure Act, the Licensed Professional Counselors Board of Examiners hereby proposes to amend its existing rules and regulations (LAC 46:LX.Chapter 33) relative to the required graduate degrees and academic clinical supervision for licensure as a Licensed Marriage and Family Therapist. These revisions are necessary to clarify existing Rules.

Specifically, the Licensed Professional Counselors Board of Examiners proposes to amend §§3303, 3311, 3313 and 3315 and to repeal §§3307 and 3309 of its Rules, relative to these revisions.

#### Title 46

#### PROFESSIONAL AND OCCUPATIONAL STANDARDS

Part LX. Licensed Professional Counselors Board of Examiners

Subpart 2. Professional Standards for Licensed Marriage and Family Therapists

# Chapter 33. Requirements for Licensure

§3303. Definitions

Allied Mental Health Discipline—Repealed.

Appropriate Graduate Degree—Repealed.

*Marriage and Family Therapist Intern or MFT Intern*—a person registered with the board who is receiving MFT approved post-graduate supervision.

Recognized Educational Institution—Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1122.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 29:155 (February 2003), amended LR 29:2784 (December 2003), LR 35:

#### §3307. Specific Licensing Requirements for

#### **Applications Made on or before June 30, 2004** Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1122.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 29:155 (February 2003), amended LR 29:2785 (December 2003), repealed LR 35:

#### \$3309. Specific Licensing Requirements for Applications Made after June 30, 2004

# Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1122.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 29:156 (February 2003), amended LR 29:2785 (December 2003), repealed LR 35:

#### **§3311.** Academic Requirements

A. The advisory committee and board have determined that "meets the standards" as provided in RS 37:1101(12) means:

1. a master's or doctoral degree in marriage and family therapy from a program accredited by the Commission on Accreditation for Marriage and Family Therapy Education (COAMFTE) in a regionally accredited educational institution or a certificate in marriage and family therapy from a post-graduate training institute accredited by COAMFTE; or

2. a master's or doctoral degree in marriage and family therapy or marriage and family counseling from a program accredited by the Council for Accreditation of Counseling and Related Educational Programs (CACREP) in a regionally accredited educational institution with a minimum of 6 graduate courses in marriage and family therapy including coursework on the AAMFT Code of Ethics and a minimum of 500 supervised direct client contact hours, with a minimum of 250 hours of these 500 hours with couples and families, and a minimum of 100 hours of face-to-face supervision. The training of the supervisor must be equivalent to that of an AAMFT Approved Supervisor or AAMFT Supervisor Candidate.

B. - C.2.iii. Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1122.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 29:156 (February 2003), amended LR 29:2785 (December 2003), LR 35:

#### **§3313.** Examination Requirements

A. The examination for licensure shall be the national marriage and family therapy examination as determined by the advisory committee. No other examination will be accepted.

B. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1122.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 29:158 (February 2003), amended LR 35:

# §3315. Supervision Requirements

A. General Provisions

1. Applicants who meet the degree or certification requirements must successfully complete a minimum of two years of work experience in marriage and family therapy under qualified supervision in accordance with COAMFTE supervision standards as described in this Section.

B. Definitions for Supervision

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*MFT Intern*—a person registered with the board who is receiving supervision from an LMFT-approved supervisor or LMFT-registered supervisor candidate.

#### \*\*\*

#### C. Supervision Requirements for Licensure

1. A registered MFT intern must complete a minimum of two years of post-graduate work experience in marriage and family therapy that includes at least 3,000 hours of clinical services to individuals, couples, or families.

1.a. - 7.e. ...

D. Qualifications of an LMFT-Approved Supervisor and an LMFT-Registered Supervisor Candidate

1. - 2. ...

3. A person who wishes to become an LMFTapproved supervisor must be a licensed marriage and family therapist and must submit a completed application that documents that he or she meets the requirements. in one of two ways.

a. The applicant may meet the requirements by meeting the following coursework, experience, and supervision of supervision requirements.

i. Coursework requirements:

(a). a one-semester graduate course in marriage and family therapy supervision from a regionally accredited institution; or

(b). an equivalent course of study consisting of a 15-hour didactic component and a 15-hour interactive component in the study of marriage and family therapy supervision approved by the advisory committee. The interactive component must include a minimum of four persons.

ii. Experience requirements:

(a). has a minimum of two years experience as a licensed marriage and family therapist.

iii. Supervision of Supervision requirements:

(a). Thirty-six hours of supervision of supervision for marriage and family therapy must be taken from an LMFT-approved supervisor.

(b). - (c). Repealed

b. ...

4. LMFT-registered Supervisor Candidate

a. ...

i. includes documentation of a minimum of two years of experience as a licensed marriage and family therapist;

a.ii. - d. 🛛 ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1122.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Licensed Professional Counselors Board of Examiners, LR 29:158 (February 2003), amended LR 29:2787 (December 2003), LR 35:

Interested persons may submit written comments to Gloria Bockrath, Board Chair, Licensed Professional Counselors Board of Examiners, 8631 Summa Avenue, Baton Rouge, LA 70806. Written comments will be accepted until 4 p.m., December 10, 2008.

> Gloria Bockrath Chairman

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Requirements for Licensure of Licensed Marriage and Family Therapists

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

There will be a one time implementation in Fiscal Year 2008-09 that includes the cost of promulgating the rule (\$660), legal fees (\$250), forms (\$40), and staff time (\$400). The cost will be absorbed within the budget of the Licensed Professional

Counselors (LPC) Board. There will be no impact to other state or local governmental units.

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

There will be no effect on revenue collections of state or local government.

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

The proposed rules limit licensure for marriage and family therapy to degrees from institutions receiving approval from specific accrediting bodies.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No significant impact on competition and employment is anticipated; however the increased requirements provided in the rule for licensure may result in fewer individuals receiving a marriage and family therapist license.

Eddye BoenekeFExecutive DirectorS0811#051I

Robert E. Hosse Staff Director Legislative Fiscal Office

# NOTICE OF INTENT

# Department of Health and Hospitals Office of Public Health

# Expedited Partner Therapy-Patient/Partner Notification (LAC 51:II.117)

The Department of Health and Hospitals, Office of Public Health, proposes to amend LAC 51:II.117 as authorized by Act 449 of the 2008 Regular Session of the Louisiana Legislature. This proposed Rule is promulgated in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. Act 449 of the 2008 Regular Session of the Louisiana Legislature directs that the Secretary of the Department of Health and Hospitals promulgate a Rule to allow as a legitimate alternative for the provision of medications or prescriptions by any physician licensed to practice medicine in this state, or any advanced practice registered nurse, who is licensed to practice nursing in this state, or any physician assistant, who is licensed to practice in this state, provided such physician or nurse or physician assistant has the authority to write prescriptions in this state, to individuals who may have been exposed to gonorrhea or chlamydia. This legitimate alternative, known as expedited partner therapy, is authorized absent a doctor-patient relationship and absent clinical assessment.

# Title 51

## PUBLIC HEALTH—SANITARY CODE Part II. The Control of Disease

Chapter 1. Disease Reporting Requirements

# §117. Disease Control Measures Including Isolation/Quarantine [formerly paragraph 2:011]

A. - G. ...

H. If expedited partner therapy is chosen as an alternative by the before mentioned physician, advanced practice registered nurse or physician assistant, the patient with a case of gonorrhea or chlamydia will be given a written document that the patient agrees to give to his or her

sexual contact. The document will contain, but will not be limited to the following information.

1. The sexual contact should be examined and treated by a physician, advanced practice registered nurse or physician assistant, if at all possible.

2. The medicine or prescription for medicine given to the sexual contact by the patient should not be taken by the contact if the contact has a history of allergy to the antibiotic or to the pharmaceutical class of antibiotic in which case the sexual contact should be examined and treated by a physician, advanced practice registered nurse or physician assistant and offered another type of antibiotic treatment.

3. The medicine or prescription for medicine given to the sexual contact by the patient should not be taken by the contact if the contact is pregnant, in which case the sexual contact should be examined by a prenatal care health care provider.

4. Additionally, any pharmacist licensed to practice pharmacy in this state may recognize a prescription authorized by this section as valid, notwithstanding any other provision of law or administrative rule to the contrary.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:4 (A) (2) and R.S. 40:5

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of Public Health, LR 28:1214 (June 2002), amended LR 35:

# **Family Impact Statement**

1. The Effect on the Stability of the Family. There will a positive effect on the stability of the family due to facilitation of access to health care through expedited partner therapy for a person who was a sexual contact of someone with gonorrhea and/or chlamydia (two sexually transmitted diseases).

2. The Effect on the Authority and Rights of Parents Regarding the Education and Supervision of Their Children. There is no effect on the present status of authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family. There will a positive effect on the functioning of the family due to facilitation of access to health care through expedited partner therapy for a person who was a sexual contact of someone with gonorrhea and/or chlamydia (two sexually transmitted diseases).

4. The Effect on the Family Earnings and Family Budget. There could be a positive effect on the family budget due to facilitation of access to health care through expedited partner therapy for a person who was a sexual contact of someone with gonorrhea and/or chlamydia (two sexually transmitted diseases). This could result in earlier treatment for some affected family members, with concomitant decrease in overt illness and possible disability.

5. The Effect on the Behavior and Personal Responsibility of Children. There could be a positive effect on the behavior and personal responsibility of older children due to facilitation of access to health care through expedited partner therapy for a family member who was a sexual contact of someone with gonorrhea and/or chlamydia (two sexually transmitted diseases). This could result in earlier treatment for some affected family members, with concomitant decrease in overt illness and possible disability.

6. The Ability of the Family or Local Government to Perform the Function as Contained in the Proposed Rule. There is no impact on local government as local government does not perform any function of this proposed Rule. The ability of the family to perform this function will be eased if their health care provider chooses expedited partner therapy as a legitimate alternative of medical treatment for the sex partner of a person with gonorrhea and/or chlamydia.

All interested persons are invited to submit written comments on the proposed regulation. Persons may submit written comments no later than December 9, 2008 by 4:30 p.m., to Louis Trachtman, M.D., M.P.H., Medical Director, Sexually Transmitted Diseases Control Program, Office of Public Health, 1010 Common St., Room 1132, New Orleans, LA 70112.

> Alan Levine Secretary

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Expedited Partner Therapy-Patient/Partner Notification

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

The purpose of this rule is to adopt LAC 51:II.117.H to allow Expedited Partner Therapy which is a legitimate alternative by which the physician, advanced practice registered nurse or physician assistant, licensed in the State of Louisiana with prescriptive authority, may give the patient the medication or a prescription for the medication needed by a sexual contact, without necessarily examining the patient's sexual contact(s).

OPH anticipates the costs for printing the informational form that will be given to patients receiving Expedited Partner Therapy in OPH clinics will be negligible. The only other cost associated with this rule is \$164 to publish the notice of intent and the final rule in the *Louisiana Register*.

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

There are no effects on revenue collections of state or local governmental units anticipated as a result of promulgation of this regulation.

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

Private or non-OPH providers will have to download the informational form from the agency's website. OPH anticipates that the printing costs for these providers will also be negligible.

Expedited partner therapy has been shown to be effective by scientific studies and is recommended by the United States Centers for Disease Control and Prevention (CDC) as a legitimate alternative to be used in helping to control the spread of gonorrhea and/or chlamydia, which could result in an economic benefit to infected partners by eliminating the financial burden associated with long-term medical problems that result from non-treatment.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no effect on competition and employment anticipated as a result of this rule.

| M. Rony Francois, M.D., MSPH, Ph.D. | Robert E. Hosse           |
|-------------------------------------|---------------------------|
| Assistant Secretary                 | Staff Director            |
| 0811#048                            | Legislative Fiscal Office |

#### NOTICE OF INTENT

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

Hospital Licensing Standards—Emergency Preparedness Electronic Reporting Requirements (LAC 48:I.9335)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing proposes to amend LAC 48:I.9335 in the Medical Assistance Program as authorized by R.S. 36:254 and 40:2100-2115. This proposed Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgated a Rule that established new regulations governing the licensing of hospitals (*Louisiana Register, Volume 29, Number 11*). The department promulgated an Emergency Rule to amend the November 20, 2003 Rule to establish provisions requiring all hospitals licensed in Louisiana to file electronic reports of their operational status during declared disasters or other emergency situations (Louisiana Register, Volume 34, Number 9). This Rule is being promulgated to continue the provisions of the September 10, 2008 Emergency Rule.

Title 48

PUBLIC HEALTH—GENERAL Part I. General Administration Subpart 3. Health Standards Hospitals

Chapter 93. Hospitals Subchapter B. Hospital Organization and Services §9335. Emergency Preparedness

A. - M. ...

N. Effective immediately, upon declaration of the secretary and notification to the Louisiana Hospital Association, all hospitals licensed in Louisiana shall file an electronic report with the EMSystem, or a successor operating system during a declared emergency, disaster or public health emergency.

1. The electronic report shall be filed twice daily at 7:30 a.m. and 2:30 p.m. throughout the duration of the disaster or emergency event.

2. The electronic report shall include, but not be limited to the following:

a. status of operation (open, limited or closed);

b. availability of beds by category (medical/surgery, intensive care unit, pediatric, psychiatric, etc.);

c. other resources that may be needed by a hospital in an emergency (blood products, fuel, pharmaceuticals, personnel, etc.);

d. generator status;

e. evacuation status; and

f. shelter in place status.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:2100-2115.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing, LR 21:177 (February 1995), amended LR 29:2409 (November 2003), LR 35:

#### **Family Impact Statement**

In compliance with Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the impact of this proposed Rule on the family has been considered. It is anticipated that this proposed Rule will have no impact on family functioning, stability and autonomy as described in R.S. 49:972.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this proposed. A public hearing on this proposed Rule is scheduled for Tuesday, December 30, 2008 at 9:30 a.m. in Room 118, Bienville Building, 628 North 4th Street, Baton Rouge, LA. At that time all interested persons will be afforded an opportunity to submit data, views or arguments either orally or in writing. The deadline for receipt of all written comments is 4:30 p.m. on the next business day following the public hearing.

> Alan Levine Secretary

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Hospital Licensing Standards Emergency Preparedness Electronic Reporting Requirements

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

It is anticipated that implementation of this proposed rule will have no programmatic fiscal impact to the state other than the cost of promulgation for FY 08-09. It is anticipated that \$246 (SGF) will be expended in FY 08-09 for the state's administrative expense for promulgation of this proposed rule and the final rule.

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

It is anticipated that the implementation of this proposed rule will not affect federal revenue collections to the state or local government for FY 08-09.

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

This proposed rule, which continues the provisions of the September 10, 2008 Emergency Rule, establishes provisions requiring all hospitals licensed in Louisiana to file electronic reports of their operational status during declared disasters or other emergency situations. It is not possible at this time to estimate the impact of implementation of this proposed rule to non-state hospitals because it is not possible to predict an emergency or disaster or how many facilities would be affected.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This rule has no known effect on competition and employment.

| Jerry Phillips    | Robert E. Hosse            |
|-------------------|----------------------------|
| Medicaid Director | Legislative Fiscal Officer |
| 0811#055          | Legislative Fiscal Office  |

# NOTICE OF INTENT

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

# Multi-Systemic Therapy (LAC 50:XV.Chapters 251-257)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing proposes to adopt LAC 50:XV.Chapter 251 in the Medical Assistance Program as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This proposed Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgated an Emergency Rule to adopt provisions governing the coverage and reimbursement of Multi-Systemic Therapy (MST) for youth with serious emotional/behavioral disturbances who are at risk of out-of-home placement or returning home from out-of-home placement as a result of the emotional/behavioral disturbance (Louisiana Register, Volume 34, Number 5). The MST model is based on empirical data and evidence-based interventions that target specific behaviors with individualized behavioral interventions. The department amended the July 1, 2008 Emergency Rule to further clarify recipient qualifications for MST services (Louisiana Register, Volume 34, Number 10). This proposed Rule is being promulgated to continue the provisions of the October 20, 2008 Emergency Rule.

Title 50

# PUBLIC HEALTH—MEDICAL ASSISTANCE Part XV. Services for Special Populations Subpart 17. Multi-Systemic Therapy Chapter 251. General Provisions

# §25101. Introduction

A. Effective July 1, 2008, the Medicaid Program shall provide for the coverage and reimbursement of Multi-Systemic Therapy (MST) for youth. MST provides an intensive home/family and community-based treatment for youth who are at risk of out-of-home placement or who are returning home from placement which resulted from serious emotional/behavioral disturbance.

B. The MST model is based on empirical data and evidence-based interventions that target specific behaviors with individualized behavioral interventions.

C. Services are provided through a team approach to individuals and their families. The intent of the team approach is to:

1. promote the family's capacity to monitor and manage the youth's behavior;

2. involve families and other systems, such as schools, probation officers, extended families and community connections;

3. provide access to a variety of interventions 24 hours per day, seven days per week by staff that will maintain contact and intervene as one organizational unit; and

4. include structured face-to-face therapeutic interventions to provide support and guidance in all areas of functional domains (adaptive, communication, psychosocial, problem solving, behavior management, etc.).

D. A psychiatric, psychological or psychosocial evaluation completed by a licensed psychiatrist, psychologist or licensed clinical social worker no more than 12 months prior to the admission to MST services shall be on file to document medical necessity for MST services.

E. All MST services must be provided to, or directed exclusively toward the treatment of the Medicaid eligible youth.

F. Medicaid coverage of MST services is contingent upon appropriation of funding by the Louisiana Legislature.

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 35:

# **§25103. Recipient Qualifications**

A. Admission Criteria. In order to receive MST services, the recipient must be a youth from 11 through 17 years of age with serious emotional/behavioral disturbances and meet the following criteria. The youth is:

1. capable of participating in this therapy;

2. involved in, or at serious risk of involvement with the juvenile justice system; and

3. at risk of out-of-home placement as a result of one or more of the following behaviors, or returning from out-ofhome placement where one or more of these behaviors was the focus of treatment:

a. anti-social behavior;

b. aggressive/violent behavior; or

c. substance abusing behavior.

B. MST services may not be clinically appropriate for individuals who meet the following conditions:

1. youth who meet criteria for out-of-home placement due to suicidal, homicidal or psychotic behavior;

2. youth living independently, or youth for whom a primary caregiver cannot be identified despite extensive efforts to locate all extended family, adult friends and other potential surrogate caregivers;

3. the referral problem is limited to serious sexual misbehavior; or

4. youth has a primary diagnosis of an autism spectrum disorder.

C. Continuing Treatment Criteria. Individuals must meet all of the following criteria for continuing treatment through MST:

1. treatment does not require a more intensive level of care;

2. the treatment plan has been developed, implemented, and updated based on the youth's clinical condition and response to treatment, as well as the strengths of the family, with realistic goals and objectives clearly stated;

3. progress is clearly evident in objective terms, but goals of treatment have not yet been achieved, or adjustments in the treatment plan to address the lack of progress are evident; and

4. the family is actively involved in treatment, or there are active, persistent efforts being made which are expected to lead to engagement in treatment.

D. Discharge Criteria. Individuals who meet one or more of the following criteria no longer meet medical necessity criteria for MST and shall be discharged from MST treatment: 1. the recipient's treatment plan goals and objectives have been substantially met;

2. the recipient meets criteria for higher or lower level of treatment, care or services;

3. the recipient, family, guardian and/or custodian are not engaging in treatment or not following program rules and regulations despite attempts to address barriers to treatment;

4. consent for treatment has been withdrawn; or

5. the youth and/or family have not benefitted from MST, despite documented efforts to engage, and there is no reasonable expectation of progress at this level of care despite treatment.

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 35:

# Chapter 253. Services

# §25301. Covered Services

A. The components of MST services include:

1. an initial assessment to identify the focus of the MST intervention;

2. therapeutic interventions with the individual and his or her family;

3. peer intervention;

4. specialized therapeutic and rehabilitative interventions to address all areas seen as contributing to an individual's delinquency including, but not limited to:

- a. substance abuse;
- b. sexual abuse; or

c. domestic violence; and

5. crisis stabilization.

B. The duration of MST intervention is typically three to six months. Weekly interventions may range from 3 to 20 hours per week and may be less as a case nears closure.

C. Services are primarily provided in the home, but may also be provided at school and in other community settings.

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 35:

#### §25303. Service Exclusions

A. MST services are comprehensive of all other mental health services, with the exception of psychiatric/psychological evaluation or assessment and medication management. These may be provided and billed separately for a recipient receiving MST services.

B. MST shall not be billed in conjunction with the following services:

1. Mental Health Rehabilitation (MHR) services other than medication management and assessment;

- 2. partial hospitalization;
- 3. day treatment;

4. residential services, including Therapeutic Foster Care;

5. respite care; or

6. any other outpatient therapies (individual, family and group).

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 35:

# Chapter 255. Provider Participation

#### **§25501.** Provider Qualifications

A. In order to enroll to participate in the Louisiana Medicaid Program as a Medicaid provider of MST services, agencies must be licensed to provide such services by MST Services, Inc., of Mount Pleasant, South Carolina, or any of its approved subsidiaries.

B. An MST agency must be a behavioral health/substance abuse provider organization which:

1. is a legally recognized entity in the United States and qualified to do business in Louisiana; and

2. meets the standards established by the Bureau of Health Services Financing or its designee.

C. Providers must document team coordination on each case at least once per week. Weekly standardized MST documentation will be required and the provider must allow the bureau to access its MST report data.

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 35:

#### §25503. Staffing Requirements

A. Clinical services and supervision must be provided by licensed behavioral health practitioners in accordance with their respective licensing board regulations. All practitioners must hold an unrestricted Louisiana license.

B. Staffing for MST services shall be comprised of no more than one-third Bachelors level staff and, at a minimum, two-thirds licensed Masters level staff. MST team members must include, at a minimum:

1. a Masters level Clinical Supervisor who is an independently licensed behavioral health professional; and

2. licensed Masters, non-licensed Masters or Bachelors level behavioral health staff able to provide 24 hour coverage, seven days per week:

a. licensed Masters level behavioral health practitioners may perform all therapeutic interventions and supervision of non-licensed staff;

b. non-licensed Masters level and Bachelors level behavioral health practitioners may not provide clinical supervision and must be supervised by a licensed Masters level practitioner for all clinical activities:

i. Bachelors level staff must have a degree in social work, counseling, psychology or a related human services field and must have at least three years of experience working with the target population (youth and their families); 3. all college degrees must be from a nationally accredited institution of higher education as defined in Section 102(b) of the Higher Education Act of 1965, as amended.

C. All clinical staff is required to participate in and complete a prescribed five day MST introductory training and subsequent quarterly trainings.

D. MST direct service staff to family ratio shall not exceed one to six (1:6).

E. Clinical Supervision. Weekly supervision shall be provided by an independent, licensed Masters level behavioral health practitioner who is MST trained. This supervision, following the MST supervisory protocol, shall be provided to team members on topics directly related to the needs of MST individuals and their families on an ongoing basis.

1. A minimum of one hour local group supervision per week and one hour of telephone consultation per week with an MST systems supervisor is required.

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 35:

## Chapter 257. Reimbursement

#### §25701. Reimbursement Methodology

A. Reimbursement for MST services shall be a prospective flat rate for each approved unit of service provided to the recipient. One quarter hour (15 minutes) is the standard unit of service, which covers both service provision and administrative costs.

1. Rates are based on an average of direct, general, and administrative costs.

a. Direct costs includes those items necessary for the provision of the service such as salaries, benefits, taxes, travel costs, phone, training, and professional clinical consultation.

b. General and administrative costs are 10 percent of the total direct costs and include building costs, equipment, accounting, billing, office supplies, and management personnel.

2. Services provided by a Masters level clinician are reimbursed at 100 percent of the established rate. Services provided by Bachelor's level staff are reimbursed at 80 percent of the established rate.

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 35:

# **Family Impact Statement**

In compliance with Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the impact of this proposed Rule on the family has been considered. It is anticipated that this proposed Rule will have a positive impact on family functioning, stability and autonomy as described in R.S. 49:972 by supporting the development of independent skills among parents and youth with behavioral problems which will assist them to cope with family, peers, school and neighborhood problems. Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821-9030. He is responsible for responding to inquiries regarding this proposed Rule. A public hearing on this proposed Rule is scheduled for Tuesday, December 30, 2008 at 9:30 a.m. in Room 118, Bienville Building, 628 North Fourth Street, Baton Rouge, LA. At that time all interested persons will be afforded an opportunity to submit data, views or arguments either orally or in writing. The deadline for receipt of all written comments is 4:30 p.m. on the next business day following the public hearing.

> Alan Levine Secretary

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Multi-Systemic Therapy

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

It is anticipated that the implementation of this proposed rule will result in an estimated increase in expenses to the state of \$842,885 for FY 08-09, \$1,684,704 for FY 09-10, and \$2,527,055 for FY 10-11. It is anticipated that \$1,066 (\$533 SGF and \$533 FED) will be expended in FY 08-09 for the state's administrative expense for promulgation of this proposed rule and the final rule.

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

It is anticipated that the implementation of this proposed rule will increase federal revenue collections by approximately \$2,124,208 for FY 08-09, \$4,247,351 for FY 09-10, and \$6,371,027 for FY 10-11. It is anticipated that \$533 will be expended in FY 08-09 for the federal share of administrative expenses for promulgation of this proposed rule and the final rule.

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

This rule, which continues the provisions of the July 1, 2008 emergency rule, proposes to adopt provisions governing the coverage and reimbursement of Multi-Systemic Therapy (MST) for youth (approximately 315 children in FY 08-09) with serious emotional/behavioral disturbances who are at risk of out-of-home placement or returning home from out-of-home placement as a result of the emotional/behavioral disturbance. It is anticipated that implementation of this proposed rule will increase expenditures in the Medicaid Program by approximately \$2,966,027 for FY 08-09, \$5,932,055 for FY 09-10 and \$8,898,082 for FY 10-11.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

It is anticipated that the implementation of this rule will have no effect on competition and employment.

Jerry Phillips Medicaid Director 0811#056 Robert E. Hosse Staff Director Legislative Fiscal Officer

#### NOTICE OF INTENT

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

Nursing Facilities Minimum Licensing Standards Emergency Preparedness Inactivation of License Due to Emergency or Disaster (LAC 48:I.9729)

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing proposes to amend LAC 48:I.9729 in the Medical Assistance Program as authorized by R.S. 36:254 and 40:2009.1-2116.4. This proposed Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

The Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing promulgated a Rule to adopt minimum licensing standards for nursing facilities (Louisiana Register, Volume 24, Number 1). Act 540 of the 2006 Regular Session of the Louisiana Legislature directed the department, in consultation with the Governor's Office of Homeland Security, to adopt provisions governing emergency preparedness requirements for nursing facilities. In compliance with the directives of Act 540, the department amended the January 20, 1998 Rule to revise the provisions governing emergency preparedness requirements for nursing facilities (Louisiana Register, Volume 32, Number 12). The department subsequently amended the December 20, 2006 Rule, to further revise and clarify the provisions governing emergency preparedness requirements for nursing facilities (Louisiana Register, Volume 34, Number 9). The department promulgated an Emergency Rule to amend the September 20, 2008 Rule to establish provisions allowing a licensed nursing facility to inactivate its license for a period of time due to a declared disaster or other emergency situation (Louisiana Register, Volume 34, Number 10). This proposed Rule is being promulgated to continue the provisions of the October 11, 2008 Emergency Rule.

# Title 48 PUBLIC HEALTH—GENERAL Part I. General Administration Subpart 3. Licensing Chapter 97. Nursing Homes Subchapter B. Organization and General Services

§9729. Emergency Preparedness

A. - J.2 ...

K. Inactivation of License due to Declared Disaster or Emergency

1. A licensed nursing facility in an area or areas which have been affected by an executive order or proclamation of emergency or disaster issued in accordance with R.S. 29:724 or R.S. 29:766 may seek to inactivate its license for a period not to exceed two years, provided that the following conditions are met:

a. the licensed nursing facility shall submit written notification to the Health Standards Section within 60 days of the date of the executive order or proclamation of emergency or disaster that:

i. the nursing facility has experienced an interruption in the provisions of services as a result of events

that are the subject of such executive order or proclamation of emergency or disaster issued in accordance with R.S. 29:724 or R.S. 29:766;

ii. the licensed nursing facility intends to resume operation as a nursing facility in the same service area; and

iii. includes an attestation that the emergency or disaster is the sole causal factor in the interruption of the provision of services;

NOTE: Pursuant to these provisions, an extension of the 60 day deadline may be granted at the discretion of the department.

b. the licensed nursing facility resumes operating as a nursing facility in the same service area within two years of the issuance of an executive order or proclamation of emergency or disaster in accordance with R.S. 29:724 or R.S. 29:766;

c. the licensed nursing facility continues to pay all fees and costs due and owed to the department including, but not limited to, annual licensing fees and outstanding civil monetary penalties; and

d. the licensed nursing facility continues to submit required documentation and information to the department, including but not limited to cost reports.

2. Upon receiving a completed written request to inactivate a nursing facility license, the department shall issue a notice of inactivation of license to the nursing facility.

3. Upon completion of repairs, renovations, rebuilding or replacement of the facility, a nursing facility which has received a notice of inactivation of its license from the department shall be allowed to reinstate its license upon the following conditions being met:

a. the nursing facility shall submit a written license reinstatement request to the licensing agency of the department within two years of the executive order or proclamation of emergency or disaster issued in accordance with R.S. 29:724 or R.S. 29:766;

b. the license reinstatement request shall inform the department of the anticipated date of opening and shall request scheduling of a licensing survey; and

c. the license reinstatement request shall include a completed licensing application with appropriate licensing fees.

4. Upon receiving a completed written request to reinstate a nursing facility license, the department shall conduct a licensing survey. If the nursing facility meets the requirements for licensure and the requirements under this Subsection, the department shall issue a notice of reinstatement of the nursing facility license. The licensed bed capacity of the reinstated license shall not exceed the licensed bed capacity of the nursing facility at the time of the request to inactivate the license.

5. No change of ownership in the nursing facility shall occur until such nursing facility has completed repairs, renovations, rebuilding or replacement construction and has resumed operations as a nursing facility.

6. The provisions of this Subsection shall not apply to a nursing facility which has voluntarily surrendered its license and ceased operation.

7. Failure to comply with any of the provisions of this Subsection shall be deemed a voluntary surrender of the nursing facility license.

AUTHORITY NOTE: Promulgated in accordance with R.S. 40:2009.1-2116.4.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Office of the Secretary, Bureau of Health Services Financing LR 24:49 (January 1998), amended LR 32:2261 (December 2006), LR 34:1917 (September 2008), LR 35:

#### **Family Impact Statement**

In compliance with Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the impact of this proposed Rule on the family has been considered. It is anticipated that this proposed Rule will have no impact on family functioning, stability and autonomy as described in R.S. 49:972.

Interested persons may submit written comments to Jerry Phillips, Bureau of Health Services Financing, P.O. Box 91030, Baton Rouge, LA 70821 9030. He is responsible for responding to inquiries regarding this proposed. A public hearing on this proposed Rule is scheduled for Tuesday, December 30, 2008 at 9:30 a.m. in Room 118, Bienville Building, 628 North 4th Street, Baton Rouge, LA. At that time all interested persons will be afforded an opportunity to submit data, views or arguments either orally or in writing. The deadline for receipt of all written comments is 4:30 p.m. on the next business day following the public hearing.

> Alan Levine Secretary

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Nursing Facilities Minimum Licensing Standards—Emergency Preparedness—Inactivation of License Due to Emergency or Disaster

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

It is anticipated that implementation of this proposed rule will have no programmatic fiscal impact to the state other than the cost of promulgation for FY 08-09. It is anticipated that \$492 (SGF) will be expended in FY 08-09 for the state's administrative expense for promulgation of this proposed rule and the final rule.

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

It is anticipated that the implementation of this proposed rule will not affect federal revenue collections to the state or local governments for FY 08-09.

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

This proposed rule, which continues the provisions of the October 11, 2008 Emergency Rule, establishes provisions allowing a licensed nursing facility to inactivate its license for a period of time due to a declared disaster or other emergency situation. It is not possible at this time to estimate the impact of implementation of this proposed rule to nursing facilities because it is not possible to predict an emergency or disaster or how many facilities would be affected by interruption of service. Currently, a nursing facility that experiences a business interruption is in danger of losing its license and bed approvals if it remains unlicensed for more than 120 days. This rule will allow the facility to preserve its license for up to two years to enable it to resume providing services to the community quickly.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT

(Summary)

This rule has no known effect on competition and employment.

Jerry Phillips Medicaid Director 0811#057 Robert E. Hosse Staff Director Legislative Fiscal Office

#### NOTICE OF INTENT

# Department of Natural Resources Office of Conservation

Ground Water Management (LAC 43:VI.101, 103, 105, 301, 303, 305, 307, 309, 501, 505, 507, 701, 703, 705, and Chapter 9)

The Louisiana Office of Conservation proposes to amend LAC 43:VI.Chapter 1, et seq. and promulgate a new Chapter 9 in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and pursuant to power delegated under the laws of the state of Louisiana and particularly Title 38 of the Louisiana Revised Statutes, Sections 38:3097.1 et seq. The proposed amendment modifies the specific provisions at LAC 43:VI.101, 103, 105, 301, 303, 305, 307, 309, 311, 501, 503, 505, 507, 701, 703, 705, and Chapter 9 which set forth definitions, enforcement provisions, the procedures for registering new water wells, the procedures for seeking and declaring ground water emergencies, and areas of ground water concern.

The amendments to the above existing rules are intended to revise the regulations to correspond with recent amendments to the Ground Water Resources Management Law (R.S. 38:3097.1 et seq.) and to provide greater clarity to the regulated community and the public concerning the Office of Conservation's administration of that law.

# Title 43

# NATURAL RESOURCES Part VI. Water Resources Management

#### Subpart 1. Ground Water Management

Chapter 1. General Provisions

§101. Applicability

A. The rules and regulations of this Subpart shall be applicable to the commissioner's jurisdiction regarding:

1. areas of ground water concern;

A.2. - B. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1584 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1212 (June 2004), LR 35:

#### §103. Definitions

A. ...

Area of Ground Water Concern—an area in which, under current usage and normal environmental conditions, sustainability of an aquifer is not being maintained due to either movement of a salt water front or water level decline, or subsidence, resulting in unacceptable environmental, economic, social, or health impacts, or causing a serious

\* \* \*

adverse impact to an aquifer, considering the areal and temporal extent of all such impacts.

\* \* \*

*Critical Area of Ground Water Concern*—an area of ground water concern, in which the commissioner finds that the sustainability of the aquifer cannot be maintained without withdrawal restrictions.

\* \* \*

*Drilling Rig Supply Well*—a water well used only for the duration of the oil and gas drilling operation at the drilling location where sited for the immediate needs of drilling rig operations.

Drought Relief Well—a well for temporary use in times of drought authorized by the commissioner to assure the sustained production of agricultural products in the state and following a determination that sufficient water resources are otherwise not available, pursuant to the requirements of Chapter 9 of this Subpart.

\* \* \*

Large Volume Well—a well with an 8 inch or greater diameter screen size or a well that by itself or used in conjunction with another well or group of wells on the same lease or within the same unit and screened in the same aquifer for the purposes of providing ground water for hydraulic fracturing for natural gas production and that alone or in conjunction with the other well or wells is determined by the Office of Conservation to be capable of producing 1,500 gallons per minute.

*Owner*—the person registered as owner of a water well with the Office of Conservation, and if there is none registered for a specific well or proposed well then the owner shall be one of the following: a legal owner of the property on which the well or hole is located, a person holding a long-term lease on the property on which the well or hole is located, or a person who otherwise has the legal right to drill and operate a water well on the property of another where the well or hole is located.

\* \* \*

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1584 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1212 (June 2004), LR 35:

# §105. Enforceability of Subpart 1—Ground Water Management

A. All provisions of this Subpart are enforced pursuant to Louisiana's Ground Water Management Law. Violation of any statute, regulation, rule, or order issued or promulgated pursuant to these laws may result in the issuance of an order requiring compliance and the imposition of a civil penalty consistent with R.S. 38:3097.3(E).

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3099 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 35:

# Chapter 3. Area of Ground Water Concern Application Procedure

# §301. Who May Apply—Applicant

A. Any owner of a well that is significantly and adversely affected as a result of the movement of salt water front, water level decline, or subsidence in or from the aquifer drawn on by such well shall have the right to file an application to request the commissioner to declare that an area underlain by such aquifer(s) is a an area of ground water concern.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1584 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1212 (June 2004), LR 35:

# §303. Notice of Intent to File an Application

A. The applicant shall have published a notice of intent to file an application for an area of ground water concern designation in the official parish journal of each parish affected by the proposed application. Such notice shall include:

1. - 3. ...

4. a statement that, if the area is designated an area of ground water concern, incentives to reduce groundwater use may be implemented, and if the commissioner designates a critical area of groundwater concern, ground water use may be restricted;

5. a statement indicating where the application can be viewed; and

6.. a statement that all comments should be sent to: Commissioner of Conservation Post Office Box 94275 Baton Rouge, LA 70804-9275 ATTN: Director, Environmental Division

B. A Notice of Intent to file an application for the removal or modification of an area of ground water concern designation shall be published in the official parish journal of each parish affected by the proposed application. Such notice shall include:

1. - 3. ...

4. a statement that, if the area of ground water concern designation is removed or modified, current restrictions or incentives, if any, shall be rescinded or modified;

5. a statement indicating where the application can be viewed; and

6. a statement that all comments should be sent to:

Commissioner of Conservation

Post Office Box 94275

Baton Rouge, LA 70804-9275 ATTN: Director, Environmental Division

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1584 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1213 (June 2004), LR 35:

# §305. Application Content

A. An application for an area of ground water concern designation or for the removal or a modification of an area of ground water concern designation shall be filed with the commissioner of conservation at the above address no sooner than 30 days and no later than 60 days after publication of the notice of intent. Five copies of the application shall be filed, and must include:

1. - 3. ...

4. identification of the proposed area of ground water concern or area proposed to be modified or removed from an area of ground water concern designation, including but not limited to:

a. - b.iii. ...

5. statement of facts and evidence supporting one of the following claims:

a. that taking no action would likely negatively impact ground water resources in the aquifer, if the application is pursuant to §307.A;

b. ...

6. the applicant may also submit a proposal to preserve and manage the ground water resources in the area of ground water concern; and

7. the proof of publication of notice of intent to apply to the commissioner.

B. - B3. ...

C. Application for Groundwater Emergency Hearing

1. Notwithstanding the provisions of Subsections A and B hereof, the commissioner may initiate action in response to an application of an interested party or upon the commissioner's own motion in response to a ground water emergency other than those emergencies related to drought conditions requiring the temporary use of drought relief wells.

2. Subsequent to adoption of a proposed emergency order that shall include designation of an area of ground water concern and/or adoption of an emergency management plan for an affected aquifer, the commissioner shall promptly schedule a public hearing pursuant to §501.B.

D. Nothing in this Section shall apply to the request or issuance of drought relief emergency orders. Drought relief emergency orders are subject to the specific requirements of Chapter 9 of this Subpart and R.S. 38:3097.3.C(9).

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1585 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1213 (June 2004), LR 35:

### \$307. Criteria for an Area of Ground Water Concern Designation

A. Application for designation of an area of ground water concern shall contain a statement of facts and supporting evidence substantiating that under current usage and normal environmental conditions, sustainability of an aquifer is not being maintained resulting in unacceptable environmental, economic, social, or health impacts, or causing a serious adverse impact to an aquifer, considering the areal and temporal extent of all such impacts caused by at least one of the following criteria:

1. - 3. ...

B. If the applicant is applying for modification or removal of an area of ground water concern designation, the application must contain a statement of facts and supporting evidence substantiating the alleviation of the original cause of designation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1585 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1213 (June 2004), LR 35:

# §309. Review of an Area of Ground Water Concern Application

A. - D.2. ...

E. Using available data, an analysis shall be made by the commissioner to determine if the area under consideration meets the criteria to be either:

1. designated an area of ground water concern or a critical area of ground water concern; or

2. can be modified or removed from an area of ground water concern or a critical area of ground water concern designation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1585 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1214 (June 2004), LR 35:

# Chapter 5. Hearings

#### §501. Notice of Hearings

A. An area of ground water concern preliminary hearing pursuant to §305.A or §305.B.

1. - 4. ...

B. An area of ground water concern hearing pursuant to §305.C and §505.B.

1. - 5. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1586 (July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1214 (June 2004), LR 35:

§505. Decision of the Commissioner

Α. ...

1. the designation of the area of ground water concern or critical area of ground water concern boundaries; and

2. the recommended plan to preserve and manage the ground water resources of the area of ground water concern or critical area of ground water concern pursuant to R.S. 38:3097.6.(B).

B. The commissioner shall make the draft order and proposed plan to preserve and manage ground water resources of the proposed area of ground water concern or critical area of ground water concern available to the applicant, participants in the original application hearing and any other persons requesting a copy thereof. The commissioner in accordance with §501.B shall initiate hearings on the draft order and proposed management controls in the locality of those affected by the commissioner's draft order.

C. Final Order. The commissioner shall adopt the final order and plan to preserve and mange ground water resources after completion of the procedures found at §501.B. The final order shall be made a part of the permanent records of the commissioner in accordance with §311 and shall be made available to the public upon request.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Groundwater Management Commission, LR 28:1586

(July 2002), amended by the Department of Natural Resources, Office of Conservation, LR 30:1215 (June 2004), LR 35:

# §507. Right of Appeal

A. Orders of the commissioner may be appealed only to the Nineteenth Judicial District Court as provided by law, consistent with the requirements of R.S. 38:3097.4.D(1).

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 30:1215 (June 2004), amended LR 35:

# Chapter 7. Water Well Notification Requirements §701. Applicability

Α. ...

B. All new water wells except those types specifically listed in §701.C and D require a water well notification form be submitted to the commissioner by the owner of the well at least 60 days prior to installation.

C. ...

1. domestic well;

2. replacement well:

a. in order to be classified as a replacement well, the well must meet the definition provided in §103 of this Subpart;

3. drilling rig supply well:

a. in order to be classified as a drilling rig supply well, the well must meet the definition provided in §103 of this Subpart.

4. drought relief well:

a. use of the drought relief well type must be approved by the commissioner, pursuant to R.S. 38:3097.3(C)(9) and LAC 43:VI.Subpart 1.Chapter 9, prior to installation, and

5. ...

D. The commissioner may grant certain wells an exception from the notification requirements of §701.B for just cause. There shall be no just cause exceptions granted for large volume wells.

1. Just cause exceptions must be requested in writing, demonstrate the existence of extenuating circumstances not otherwise contemplated in this subpart, which justify the granting of such an exception and show that such an exception will not have an impermissibly negative impact on the state's ground water resources. Additionally a just cause exception must be approved by the commissioner based upon the considerations listed in Paragraph 2.a below.

2. All just cause exception requests must be submitted prior to drilling, unless this is made impossible by an event that can neither be anticipated nor controlled.

a. The commissioner shall base just cause exceptions on, but not be limited to:

i. the completeness of data provided in the notification submitted;

ii. whether proposed well location is in an area of agency restrictions or other permitting requirements or restrictions;

iii. proximity of proposed well location to any documented ground water related issues; and

iv. potential interference of nearby wells caused by proposed well.

E. If an expected change in well use or type of either a drought relief well or drilling rig-supply well is to a use or type that would normally have required an initial notification

be submitted at least 60 days prior to installation pursuant to Subsection B of this Section, then notice of such a change must be provided to the Office of Conservation 60 days prior to the date of implementing the change in well use or type.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 30:1215 (June 2004), amended LR 35:

# **§703.** Notification Requirements

A. - A.6. ...

7. other information reasonably required by the commissioner.

B. The following information is required by the commissioner on the water well notification form:

1. purpose of form, including but not limited to:

a. - b. ...

c. drought relief well authorization, pursuant to R.S. 38:3097.3.C(9) and LAC 43:VI.Subpart 1.Chapter 9;

d. information change; or

e. cancellation of notification because well was not drilled.

2. - 5. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 30:1215 (June 2004), amended LR 35:

# §705. Notification Review Process

A. - A.2. ...

B. For a large volume well, the commissioner may, within 30 days after receiving prior notification, pursuant to §701.B, issue to the owner an order fixing:

- 1. allowable production;
- 2. spacing; and
- 3. metering.

C. For all other wells not in a an area of ground water concern, the commissioner may issue an order to the owner within 30 days of receiving prior notification, pursuant to §701.B, which may only fix spacing of the well.

D. Upon receipt of written confirmation from the Office of Conservation stating that, following its review of a water well notification form submitted pursuant to §701.B, no restrictions will be placed on the well nor more information requested, or in the event that restrictions are placed on the well, the owner does not object to said restrictions; then that owner need not wait the full 60 days mentioned in §701.B, but instead may immediately begin drilling the proposed well in a location and manner consistent with the water well notification form as well as any restrictions placed on the well by the commissioner.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 30:1212 (June 2004), amended by the Department of Natural Resources, Office of Conservation, LR 35:

# Chapter 9. Drought Relief Emergency Orders \$901. Authorization of Drought Relief Wells

A. The commissioner may authorize the temporary use of drought relief wells for agricultural use in times of drought upon a determination that sufficient water resources are otherwise not available. B. The commissioner shall fix the allowable production, spacing, and depth of such wells in the issuance of an emergency order in such a way that the combined production of ground water from such wells will not have long-term adverse effects on the aquifer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 35:

# §903. Who May Make a Request

A. Any person who is significantly and adversely affected by a drought and desires to drill and use a drought relief well(s) shall have the right to file an application to request the commissioner to issue a drought relief emergency order.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 35:

# **§905.** Content of Request

A. A request for a Drought Relief Emergency Order shall be filed with the commissioner at the following address:

Commissioner of Conservation Post Office Box 94275 Baton Rouge, LA 70804-9275

B. The request must include:

1. the name, address, telephone number, and signature of the person making the request;

2. a statement indicating that use of the drought relief well(s) is for an agricultural purpose;

3. a statement that sufficient water resources are otherwise not available;

4. a list of all alternative sources of water within a quarter mile, including surface water and water wells, and demonstrate why these sources would not be sufficient for the needs necessitating the issuance of a drought relief emergency order;

5. copies of any declarations, determinations, or opinions of drought by either the governor, the state climatologist, or the National Drought Mitigation Center's U.S. Drought Monitor; and

6. the location [section(s), township(s) range(s), and parish(es)] in which the person making the request proposes to drill the drought relief well(s).

C. The request may include any additional evidence or information relevant to the commissioner's determination.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 35:

#### **§907.** Criteria for Determination

A. In determining whether a drought relief emergency order is to be issued, the commissioner shall, among other things:

1. determine whether any declarations, determinations, or opinions of drought by either the governor, the state climatologist, or the National Drought Mitigation Center's U.S. Drought Monitor; exist or have occurred; and 2. follow, when practicable, the recommendations of the statewide drought plan, if one exists at the time of the request;

3. consider the information provided in the request; and

4. consider any information on the record relevant to the determination that sufficient water resources are otherwise not available.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 35:

#### **§909.** Decision of the Commissioner

A. Within 30 days of receipt of a request filed pursuant to this Chapter, the commissioner shall issue a written decision.

B. When the commissioner issues a drought relief emergency order, it shall contain the following:

1. the drought relief area boundaries;

2. the limitations placed on drought relief wells to include any of the following:

a. allowable yield or production;

b. well spacing; and

c. depths of the screened intervals of the drought wells and the aquifer utilized;

3. the length of time for which the drought relief wells may be used; and

4. the disposition of the drought relief wells following termination of the temporary time period set out pursuant to Paragraph B.3 above.

C. The commissioner may also grant any other relief he deems necessary upon request and after a showing of good cause and proof that such relief will not impermissibly impact the state's ground water aquifers.

D. The commissioner shall mail his decision to the person making the request and shall make it part of the public record consistent with §311.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 35:

# §911. Post Installation Notification of Drought Relief Well

A. When a drought relief emergency order already exists covering the area of a temporary drought relief well, then notification of the well may be submitted no later than 60 days after installation. The well owner and the well must meet all requirements set forth in the applicable drought relief emergency order.

AUTHORITY NOTE: Promulgated in accordance with R.S. 38:3097.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 35:

### Family Impact Statement

In accordance with RS 49:972, the following statements are submitted after consideration of the impact of the proposed Rule amendments at LAC 43:VI.101, 103, 105, 301, 303, 305, 307, 309, 501, 505, 507, 701, 703, 705, and Chapter 9 on family as defined therein.

1. The proposed Rule amendment will have no effect on the stability of the family.

2. The proposed Rule amendment will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The proposed Rule amendment will have no effect on the functioning of the family.

4. The proposed Rule amendment will have no effect on family earnings and family budget.

5. The proposed Rule amendment will have no effect on the behavior and personal responsibility of children.

6. Family or local government are not required to perform any function contained in the proposed Rule amendment.

The Commissioner of Conservation will conduct a public hearing at 9 a.m., December 29, 2008, in the LaBelle Room located on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA.

All interested parties will be afforded the opportunity to submit data, views, or arguments, orally or in writing at the public hearing in accordance with R.S. 49:953. Written comments will be accepted until 4:30 p.m., January 5, 2009, at Office of Conservation, Environmental Division, P.O. Box 94275, Baton Rouge, LA, 70804-9275; or Office of Conservation, Environmental Division, 617 North Third St., Room 817, Baton Rouge, LA 70802. Reference Docket No. ENV 2008-03 on all correspondence.

James H. Welsh Commissioner

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Ground Water Management

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

No additional implementation costs (savings) to State or Local governmental units are anticipated to implement the proposed rule amendment.

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

There will be no anticipated effect on revenue collections of state or local governmental units.

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

No costs and/or economic benefits are anticipated to directly impact affected persons or non-governmental groups. The proposed rule amendment will update and clarify definitions, water well registration requirements and fully explain the procedures for issuance of drought relief emergency orders. Furthermore, the changes update the regulations in order to address recent legislative amendments.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There will be no effect on competition and employment.

| James H. Welsh | Robert E. Hosse           |
|----------------|---------------------------|
| Commissioner   | Staff Director            |
| 0811#046       | Legislative Fiscal Office |

#### NOTICE OF INTENT

# Department of Public Safety and Corrections Corrections Services

Supervised Release of Sex Offenders upon Expiration of Sentence (LAC 22:I.403)

In accordance with the provisions of Act Nos. 672 and 816 of the 2008 Regular Session, the Department of Public Safety and Corrections, Corrections services, hereby gives notice of its intent to amend the contents of §403, Supervised Release of Sex Offenders upon Expiration of Sentence.

# Title 22

# CORRECTIONS, CRIMINAL JUSTICE AND LAW ENFORCEMENT

# Part I. Corrections

# Chapter 4. Division of Probation and Parole §403. Supervised Release of Sex Offenders upon Expiration of Sentence

A. Purpose. To establish the secretary's policy regarding the supervised release of sex offenders upon expiration of sentence pursuant to legislative intent.

B. Applicability—Deputy Secretary, Assistant Secretary and the Director of Probation and Parole. The Director of Probation and Parole is responsible for ensuring that appropriate unit written policy and procedures are in place to comply with the provisions of this regulation and to convey its contents to appropriate staff and any and all affected sex offenders under supervision pursuant to this regulation.

C. Policy. It is the secretary's policy that a uniform procedure be established and adhered to relative to the supervised release of certain sex offenders who have been released from the custody of the department upon expiration of sentence.

D. Definition

*Probation and Parole Officer*—shall include supervised release officers, Department of Public Safety and Corrections officers, and supervising officers as these terms are utilized in R.S. 15.561.1 through 7. Probation and parole officers are employed by the Division of Probation and Parole and have all the powers and duties of probation and parole officers as provided by law.

E. Procedures

1. A person convicted on or after August 15, 2006, of a sex offense as defined in R.S. 15:541(14.1) when the victim is under the age of 13 years, as stated on the bill of information, shall be placed upon supervised release for a period of five years when he is released from the custody of the Department of Public Safety and Corrections upon expiration of his sentence.

2. A person convicted on or after August 15, 2008, of a sex offense as defined in R. S. 15:541(14.1) when the victim is under the age of 13 years, as stated on the bill of information, shall be placed upon supervised release for life when he is released from the custody of the Department of Public Safety and Corrections upon expiration of his sentence. 3. Supervised release shall be administered by the Division of Probation and Parole.

4. When a sex offender is placed on supervised release pursuant to the provisions of this regulation, the probation and parole officer shall:

a. inform the sex offender that he will be placed upon supervised release for a period of five years, or life, which ever is applicable;

b. inform the sex offender of the conditions of supervised release as provided for in R.S. 15:561.5 (See Paragraph E.5 of this regulation);

c. require the sex offender to read and sign a form stating the fact that the sex offender will be placed upon supervised release and that the conditions of the supervised release have been explained to him.

5. A sex offender placed on supervised release pursuant to the provisions of this regulation shall comply with the following conditions:

a. report immediately to the Division of Probation and Parole district office which is listed on the certificate of supervised release;

b. establish a schedule of a minimum of one meeting per month with the probation and parole officer to provide the officer with his current address, e-mail address or addresses, instant message name or names, date of birth, place of employment and verification of compliance with all registration and notification requirements of a sex offender as required by statute;

c. be subject to periodic visits with the probation and parole officer without prior notice;

d. abide by any curfew set by the probation and parole officer;

e. refrain from using or possessing any controlled dangerous substance or alcoholic beverage and submit, at the sex offender's expense, to screening, evaluation, and treatment for controlled dangerous substances or alcohol abuse as directed by the probation and parole officer;

f. refrain from using or possessing anv pornographic or sexually explicit materials. "Pornographic or sexually explicit materials" means any paper, magazine, book, newspaper, periodical, pamphlet, composition, publication, photograph, drawing, phonograph record, album, cassette, wire or tape recording, compact disc, digital versatile disc, digital video disc, or any other form of visual technology or other similar tangible work or thing which is devoted to or principally consists of descriptions or depictions of illicit sex or sexual immorality, the graphic depiction of sex, including but not limited to the visual depiction of sexual activity or nudity, ultimate sexual acts, normal or perverted, actual, simulated, or animated, whether between human beings, animals, or an animal and a human being;

g. report to the probation and parole officer when directed to do so;

h. not associate with persons known to be engaged in criminal activities or with persons known to have been convicted of a felony without written permission of the probation and parole officer; i. in all respects, conduct himself honorably, work diligently at a lawful occupation, and support his dependents, if any, to the best of his ability;

j. promptly and truthfully answer all inquires directed to him by the probation and parole officer;

k. live and remain at liberty and refrain from engaging in any type of criminal conduct;

l. not have in his possession or control any firearms or dangerous weapons;

m. submit himself to available medical, psychiatric or mental health examination and treatment for offenders convicted of sex offenses when deemed appropriate and ordered to do so by the probation and parole officer;

n. defray the cost, or any portion thereof, of the supervised release by making payments to the department in a sum and manner determined by the department, based upon the offender's ability to pay;

o. submit a residence plan for approval by the probation and parole officer;

p. submit himself to continued supervision, either in person or through remote monitoring, of all of the following internet related activities:

i. the sex offender's incoming and outgoing email and other internet-based communications;

ii. the sex offender's history of websites visited and the content accessed; and

iii. the periodic unannounced inspection of the contents of the sex offender's computer or any other computerized device or portable media device and the removal of such information, computer, computer device or portable media device to conduct a more through inspection;

q. comply with such other specific conditions as are appropriate, stated directly and without ambiguity so as to be understandable to a reasonable man.

6. Sex offenders on supervised release pursuant to this regulation shall be subject to the same probation and parole policies and procedures as any other sex offender on probation or parole supervision.

7. Sex offenders on supervised release who fail to abide by the conditions of their release and supervision as provided for in Paragraph E.5 shall be referred to the district attorney for prosecution of the new charge.

8. Upon a first conviction, the sex offender shall be fined not more than \$1,000 and imprisoned with hard labor for not less than two years nor more than 10 years without benefit of parole, probation, or suspension of sentence.

9. Upon a second or subsequent conviction, the sex offender shall be fined \$3,000 and imprisoned with hard labor for not less than five years or more than 20 years without benefit of parole, probation, or suspension of sentence.

AUTHORITY NOTE: Promulgated in accordance with R.S. 15:561.6

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Corrections Services, LR 34:1424 (July 2008), amended LR 34:

#### **Family Impact Statement**

The proposed Rules have no known impact on family formation, stability or autonomy, as described in R.S. 49:972.

Written comments may be addressed to Melissa Callahan, Deputy Assistant Secretary, Department of Public Safety and Corrections, P.O. Box 94304, Baton Rouge, LA 70804, until 4:30 p.m. on December 10, 2008.

> James M. Le Blanc Secretary

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Supervised Release of Sex Offenders upon Expiration of Sentence

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

The estimated cumulative cost to the state for implementation of the Supervised Release of Sex Offenders Upon Expiration of Sentence is approximately \$13,187 for three fiscal years, assuming 4 months implementation in FY 08-09. Based upon information provided by the Division of Probation and Parole, the total projected fiscal impact for FY 08-09 for 4 offenders would be \$1,319; for FY 09-10 for 1 additional offender, or 5 cumulative offenders is \$4,945; and for FY 10-11 for 2 additional offenders, or 7 cumulative offenders is \$6,923. Assumptions include the cost per day per offender supervised of \$2.71 per Act 19 funding, or approximately \$989 per offender annually and that the offender would pay \$53 per month in supervision fees, or \$636 annually. The net SGF cost per offender to Probation and Parole is projected at \$353 annually (\$989 less \$636). The total projected cost per offender to Probation and Parole (SGR and SGR) is \$989 per offender.

Projected fiscal impact is for sex offenders whose offense date was prior to August 15, 2006 but whose conviction was on or after August 15, 2006 and whose victim was under the age of thirteen.

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

Parole fees would be collected at \$53 per month per offender, or \$636 annually per offender. Self-generated revenues are based on supervision fees being collected from 4 offenders in FY 08-09, 5 offenders in FY 09-10, and 7 offenders in FY 10-11.

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

There is an indeterminable amount of estimated costs and/or economic benefits to directly affected persons or nongovernmental groups. However, the proposed plan will protect the public safety by establishing a uniform procedure relative to the supervised release of sex offenders who have been released from custody of the Department upon expiration of sentence.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no estimated effect on competition and employment.

Thomas C.Bickham, III Undersecretary 0811#044 Robert E. Hosse Staff Director Legislative Fiscal Office

# NOTICE OF INTENT

**Department of Revenue Policy Services Division** 

Designation of Tax Matters Person (LAC 61:III.501)

Under the authority of R.S. 47:1511, R.S. 47:1671, and, in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to adopt LAC 61:III.501, Designation of Tax Matters Person, to provide procedures for any legal entity to designate a tax matters person to act on behalf of the legal entity making the designation or any other member of the same affiliated group, as that term is defined in Section 1504 of the Internal Revenue Code.

Act 750 of the 2008 Regular Session of the Louisiana Legislature enacts R.S. 47:1671 to authorize legal entities to designate a tax matters person and directs the secretary of the Department of Revenue to promulgate procedures for making the designation. In addition to providing for procedures to designate a tax matters person for Louisiana tax purposes, the proposed Rule also provides the procedures that must be followed when a designated tax matters person resigns, or the designation is revoked or terminated.

# Title 61

# **REVENUE AND TAXATION**

# Part III. Administrative and Miscellaneous Provisions Chapter 5. Authorized Representatives

**§501.** Designation of Tax Matters Person

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

Affiliated Group—the same as defined in Section 1504 of the Internal Revenue Code.

Designated Tax Matters Person or Tax Matters Person—the person designated under R.S. 47:1671(D) by a legal entity as their authorized representative to sign any return, document or form and act on behalf of the legal entity, or any other member of the same affiliated group, with respect to any tax, fee, license, penalty, interest or other charge assessed, collected, enforced, or administered by the secretary of the Department of Revenue.

*Legal Entity*—a corporation, partnership, limited liability company, limited liability partnership, trust, estate, or any other legal entity.

*Secretary*—the secretary of the Louisiana Department of Revenue or designee of the secretary.

B. Designation of Tax Matters Person; Authority of Person Designated

1. Any legal entity may elect to designate a "tax matters person" as their authorized representative for a specific tax and taxable year or period. For Louisiana tax purposes, a legal entity that elects to designate a tax matters person shall make the designation only as provided in this Rule. Similarly, the designation of a tax matters person for a specific tax and taxable year or period may be terminated only as provided in this rule. If a legal entity elects not to designate a tax matters person, or if a designation is terminated without the legal entity designating another tax matters person, the authorized representative shall be determined under R.S. 47:1671(C)(3).

2. The designated tax matters person may also be authorized to act on behalf of any other member of the same affiliated group.

3. The designated tax matters person shall be a natural person and citizen of the United States.

4. Only one tax matters person shall be designated and authorized to act on behalf of the legal entity or any other member of the same affiliated group.

C. Method of Making Designation

1. A legal entity may designate a tax matters person at any time by filing a written statement, captioned "Designation of Tax Matters Person," with each Department of Revenue designee who requests such statement. The statement shall:

a. identify the legal entity making the designation by name, address, and taxpayer identification number;

b. identify the designated tax matters person by name and title;

c. specify the type of tax and the taxable year(s) or periods to which the designation applies;

d. declare that it is a designation of tax matters person for the type of tax and taxable year(s) or period(s) specified;

e. authorize the tax matters person as an authorized representative to act on behalf of the legal entity, or any other member of the same affiliated group, and identify the type of tax and taxable year(s) or period(s) of authorization; and

f. be signed by the person(s) authorized by the legal entity to make the designation and identified by their title(s).

2. The designation shall be made as provided in this rule. A power of attorney cannot be substituted for the written statement.

D. Prior Designations Superseded. A designation of a tax matters person for a specific type of tax and taxable year or period shall supersede all prior designations of a tax matters person for that tax and year or period.

E. Restriction on Representation and Delegation of Authority. No person shall act in a representative capacity for the designated tax matters person with respect to the Louisiana Department of Revenue.

F. Resignation of Designated Tax Matters Person. A person designated as the tax matters person under this Rule may resign at any time by a written statement to that effect. The statement shall specify the tax and the taxable year(s) or period(s) to which the resignation relates and shall identify the legal entity and the tax matters person by name, address, and taxpayer identification number. The statement shall also be signed by the resigning tax matters person and shall be filed with each Department of Revenue designee with whom a designation of tax matters person statement was filed.

G. Revocation of Designation. The legal entity may revoke the designation of the tax matters person for a specific tax and taxable year or period at any time by filing a statement with the Department of Revenue designee with whom the designation of tax matters person statement was filed. The statement shall:

1. identify by name, address, and taxpayer identification number the legal entity and the person whose designation as tax matters person is being revoked;

2. specify the tax and taxable year(s) or period(s) to which the revocation relates;

3. declare that it is a revocation of a designation of the tax matters person for the tax and taxable year(s) or period(s) specified; and

4. be signed by the person(s) authorized by the legal entity to revoke the designation and identified by their title(s).

H. When Designation, Resignation, or Revocation Becomes Effective

1. Except as provided in Paragraph 2 of this Subsection, a designation, resignation, or revocation provided for in this Rule becomes effective on the day that the statement required by the applicable paragraph of this Rule is filed.

2. If a notice of beginning of an administrative proceeding or other action is mailed before the date on which a statement of designation, resignation, or revocation provided for in this Rule with respect to that specific tax and taxable year or period is filed, the secretary is not required to give effect to the designation, resignation, or revocation until 30 days after the statement is filed.

I. Binding Actions of Tax Matters Person; Conclusive Presumption Created

1. The designated tax matters person shall bind the legal entity to all actions of the tax matters person with respect to matters between the secretary and the legal entity.

2. The name of the designated tax matters person signed on a return, declaration, statement, or any other document or form filed with the secretary shall create a conclusive presumption that the document or form was signed by such person and shall have the same force and effect as the act of the legal entity.

3. Other actions of the designated tax matters person that are binding on the legal entity include, but are not limited to:

a. consent to an agreement to suspend prescription;

b. signing an offer in compromise, voluntary disclosure agreement, installment agreement or any other offer or settlement agreement with the secretary.

J. Termination of Designation

1. In General. A designation of a tax matters person for a specific tax and taxable year(s) or period(s) under this Rule shall remain in effect until:

a. the death of the designated tax matters person;

b. adjudication by a court of competent jurisdiction that the designated tax matters person, because of mental incapacity or physical infirmity, is permanently incapable of managing their person or administering their estate; or

c. the day on which the resignation of the designated tax matters person, a subsequent designation, or revocation of the designation under this rule becomes effective.

2. Actions by Designated Tax Matters Person before Termination of Designation. The termination of the designation of a tax matters person under this Subsection does not affect the validity of any action taken by that designated tax matters person before the designation is terminated. For example, if that designated tax matters person had previously signed an agreement to suspend prescription, the suspension remains valid even after termination of the designation.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:1671.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:

# **Family Impact Statement**

This Family Impact Statement is provided as required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature.

1. Implementation of this proposed Rule will have no effect on the stability of the family.

2. Implementation of this proposed Rule will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. Implementation of this proposed Rule will have no effect on the functioning of the family.

4. Implementation of this proposed Rule will have no effect on family earnings and family budget.

5. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.

6. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit data, views, or arguments, in writing to Annie L. Gunn, Attorney, Policy Services Division, Department of Revenue, P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. All comments must be submitted by December 29, 2008. A public hearing will be held on December 30, 2008, at 9 a.m. in the River Room on the Seventh Floor of the LaSalle Building at 617 North Third Street, Baton Rouge, LA 70802-5428.

> Cynthia Bridges Secretary

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES **RULE TITLE: Designation of Tax Matters Person**

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

There will be no implementation costs to the Department of Revenue for the proposed rule. Implementation of the proposed rule will have no costs or savings to local governmental units.

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

State general fund revenues will not increase or decline in Fiscal Year 2008-2009 and thereafter due to this proposed rule. There should be no effect on revenue collections of local governmental units as a result of this proposed regulation.

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

R.S. 47:1671, which authorizes legal entities to designate a tax matters person and directs the secretary of the Department of Revenue to promulgate procedures for making the

designation, will not result in any cost or economic benefit to directly affected persons or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed rule should not affect competition or employment.

Cynthia Bridges Secretary 0811#049

Robert E. Hosse Staff Director Legislative Fiscal Office

# NOTICE OF INTENT

#### **Department of Revenue Policy Services Division**

Income Tax Withholding Tables (LAC 61:I.1501)

Under the authority of R.S. 47:32, R.S. 47:112, R.S. 47:295, and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, proposes to amend LAC 61:I.1501 relative to individual income tax withholding tables based on the income tax rates as provided by Act 396 of the 2008 Regular Session of the Louisiana Legislature.

Act 396 amended R.S. 47:32 to reduce state income tax rates in the two highest income brackets for tax years beginning on or after January 1, 2009. Act 396 provided that the revised withholding tables will not become effective until after July 1, 2009.

### Title 61

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

# **Income:**Withholding Tax

#### Chapter 15. §1501. Income Tax Withholding Tables

A. Employers required to deduct and withhold taxes pursuant to R.S. 47:112 shall deduct and withhold tax in an amount determined in accordance with the tables provided in Subsection C, the formulas provided in Subsection D, or a formula that produces equivalent amounts.

B. Wage Bracket Tables and Instructions

1. Select the set of tables that corresponds to the payroll period of the employee.

2. With the use of the information obtained from Form R-1300(L-4), Employee's Withholding Exemption Certificate, determine which column of the tables to use.

a. If your employee claims neither himself, his spouse, nor any dependency credits, use the first column in the table designated 0 exemptions, 0 dependents.

b. If your employee claims only himself, whether he is married or not, use Column 1. Also, use the appropriate subcolumn for the number of dependency credits he is claiming.

c. If your employee claims himself and his spouse, use Column 2. Also, use the appropriate subcolumn for the number of dependency credits he is claiming.

C. Withholding Tax Tables

1. For the purposes of the withholding tax tables

a. Exemptions are for a husband, wife, or single filer.

b. Dependency credits include children, stepchildren, etc., as described in Section 152 of the Internal Revenue Code.

2. Adjustments to wage bracket tables

a. Each table provides for the appropriate withholding amount for single or married personal exemptions with up to six dependency credits. There is no provision for withholding based on head-of-household status and these taxpayers may claim only a single withholding personal exemption.

b. When an employee has more than six dependents, the amount may be determined by reducing the tax shown in the column for six dependents by the amount shown below for the applicable payroll period multiplied by the number of dependents over six.

| Payroll Period | Amount of<br>Reduction |
|----------------|------------------------|
| Daily          | \$.08                  |
| Weekly         | .40                    |
| Biweekly       | .80                    |
| Semimonthly    | .88                    |
| Monthly        | 1.75                   |

c. When the employee claims only credit for dependents and no withholding personal exemption, the amount to be deducted and withheld should be determined by reducing the amounts elected under the column for employees claiming no exemption or credits by the amount in Subparagraph b above multiplied by the number of dependents claimed.

|                |                |      |      |      | Da   | ilv Louisi | ana Incoi | ne Tax W | ithholding | y Table |      |      |      |      |      |      |
|----------------|----------------|------|------|------|------|------------|-----------|----------|------------|---------|------|------|------|------|------|------|
| Exemption      | ns:            | 0    |      |      |      | 1          |           |          |            | 5       |      |      | 2    |      |      |      |
| Dependent      | ts:            |      |      |      |      |            |           |          |            |         |      |      |      |      |      |      |
| Salary         | Range:         |      |      |      |      |            |           |          |            |         |      |      |      |      |      |      |
| Min            | Max            | 0    | 0    | 1    | 2    | 3          | 4         | 5        | 6          | 0       | 1    | 2    | 3    | 4    | 5    | 6    |
| 0.00           | 10.00          | 2.1% | 0.00 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10.01          | 12.00          | 0.23 | 0.00 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12.01          | 14.00          | 0.27 | 0.00 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14.01          | 16.00          | 0.32 | 0.00 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16.01          | 18.00          | 0.36 | 0.00 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18.01          | 20.00          | 0.40 | 0.04 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20.01          | 22.00          | 0.44 | 0.08 | 0.00 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22.01          | 24.00          | 0.48 | 0.12 | 0.04 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24.01          | 26.00          | 0.53 | 0.16 | 0.08 | 0.00 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26.01          | 28.00          | 0.57 | 0.20 | 0.12 | 0.04 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28.01          | 30.00          | 0.61 | 0.25 | 0.17 | 0.08 | 0.00       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30.01          | 32.00          | 0.65 | 0.29 | 0.21 | 0.13 | 0.05       | 0.00      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32.01          | 34.00          | 0.69 | 0.33 | 0.25 | 0.17 | 0.09       | 0.01      | 0.00     | 0.00       | 0.00    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34.01          | 36.00          | 0.74 | 0.37 | 0.29 | 0.21 | 0.13       | 0.05      | 0.00     | 0.00       | 0.01    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36.01          | 38.00          | 0.78 | 0.41 | 0.33 | 0.25 | 0.17       | 0.09      | 0.01     | 0.00       | 0.05    | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38.01          | 40.00          | 0.82 | 0.46 | 0.38 | 0.29 | 0.21       | 0.13      | 0.05     | 0.00       | 0.09    | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40.01          | 42.00          | 0.86 | 0.50 | 0.42 | 0.34 | 0.26       | 0.17      | 0.09     | 0.01       | 0.13    | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42.01          | 44.00          | 0.90 | 0.54 | 0.46 | 0.38 | 0.30       | 0.22      | 0.14     | 0.06       | 0.18    | 0.10 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44.01<br>46.01 | 46.00<br>48.00 | 0.95 | 0.58 | 0.50 | 0.42 | 0.34       | 0.26      | 0.18     | 0.10       | 0.22    | 0.14 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 46.01          | 48.00          | 1.04 |      | 0.54 | 0.46 |            |           |          | 0.14       | 0.26    | 0.18 | 0.10 | 0.02 | 0.00 | 0.00 | 0.00 |
| 48.01          | 52.00          | 1.04 | 0.68 | 0.60 | 0.52 | 0.44       | 0.36      | 0.28     | 0.20       | 0.30    | 0.22 | 0.14 | 0.06 | 0.00 | 0.00 | 0.00 |
| 52.01          | 54.00          | 1.12 | 0.73 | 0.87 | 0.59 | 0.51       | 0.43      | 0.33     | 0.27       | 0.34    | 0.20 | 0.18 | 0.10 | 0.02 | 0.00 | 0.00 |
| 54.01          | 56.00          | 1.19 | 0.83 | 0.75 | 0.07 | 0.59       | 0.58      | 0.42     | 0.42       | 0.39    | 0.31 | 0.23 | 0.14 | 0.00 | 0.00 | 0.00 |
| 56.01          | 58.00          | 1.34 | 0.90 | 0.82 | 0.74 | 0.00       | 0.58      | 0.57     | 0.42       | 0.43    | 0.39 | 0.27 | 0.13 | 0.11 | 0.02 | 0.00 |
| 58.01          | 60.00          | 1.41 | 1.05 | 0.90 | 0.81 | 0.73       | 0.03      | 0.65     | 0.49       | 0.47    | 0.33 | 0.35 | 0.23 | 0.19 | 0.07 | 0.00 |
| 60.01          | 62.00          | 1.49 | 1.03 | 1.04 | 0.96 | 0.81       | 0.73      | 0.03     | 0.64       | 0.51    | 0.43 | 0.39 | 0.27 | 0.13 | 0.11 | 0.03 |
| 62.01          | 64.00          | 1.56 | 1.20 | 1.12 | 1.04 | 0.96       | 0.87      | 0.72     | 0.71       | 0.60    | 0.52 | 0.44 | 0.35 | 0.23 | 0.19 | 0.07 |
| 64.01          | 66.00          | 1.64 | 1.20 | 1.12 | 1.11 | 1.03       | 0.95      | 0.87     | 0.79       | 0.64    | 0.52 | 0.48 | 0.40 | 0.32 | 0.23 | 0.15 |
| 66.01          | 68.00          | 1.71 | 1.35 | 1.27 | 1.18 | 1.10       | 1.02      | 0.94     | 0.86       | 0.68    | 0.60 | 0.52 | 0.44 | 0.36 | 0.28 | 0.20 |
| 68.01          | 70.00          | 1.78 | 1.42 | 1.34 | 1.26 | 1.18       | 1.10      | 1.02     | 0.94       | 0.72    | 0.64 | 0.56 | 0.48 | 0.40 | 0.32 | 0.24 |
| 70.01          | 72.00          | 1.86 | 1.49 | 1.41 | 1.33 | 1.25       | 1.17      | 1.09     | 1.01       | 0.76    | 0.68 | 0.60 | 0.52 | 0.44 | 0.36 | 0.28 |
| 72.01          | 74.00          | 1.93 | 1.57 | 1.49 | 1.41 | 1.33       | 1.24      | 1.16     | 1.08       | 0.81    | 0.73 | 0.65 | 0.56 | 0.48 | 0.40 | 0.32 |
| 74.01          | 76.00          | 2.01 | 1.64 | 1.56 | 1.48 | 1.40       | 1.32      | 1.24     | 1.16       | 0.85    | 0.77 | 0.69 | 0.61 | 0.53 | 0.44 | 0.36 |
| 76.01          | 78.00          | 2.08 | 1.72 | 1.64 | 1.55 | 1.47       | 1.39      | 1.31     | 1.23       | 0.89    | 0.81 | 0.73 | 0.65 | 0.57 | 0.49 | 0.41 |
| 78.01          | 80.00          | 2.15 | 1.79 | 1.71 | 1.63 | 1.55       | 1.47      | 1.39     | 1.31       | 0.93    | 0.85 | 0.77 | 0.69 | 0.61 | 0.53 | 0.45 |
| 80.01          | 82.00          | 2.23 | 1.86 | 1.78 | 1.70 | 1.62       | 1.54      | 1.46     | 1.38       | 0.97    | 0.89 | 0.81 | 0.73 | 0.65 | 0.57 | 0.49 |
| 82.01          | 84.00          | 2.30 | 1.94 | 1.86 | 1.78 | 1.70       | 1.61      | 1.53     | 1.45       | 1.02    | 0.94 | 0.86 | 0.77 | 0.69 | 0.61 | 0.53 |
| 84.01          | 86.00          | 2.38 | 2.01 | 1.93 | 1.85 | 1.77       | 1.69      | 1.61     | 1.53       | 1.06    | 0.98 | 0.90 | 0.82 | 0.74 | 0.65 | 0.57 |
| 86.01          | 88.00          | 2.45 | 2.09 | 2.01 | 1.92 | 1.84       | 1.76      | 1.68     | 1.60       | 1.10    | 1.02 | 0.94 | 0.86 | 0.78 | 0.70 | 0.62 |
| 88.01          | 90.00          | 2.52 | 2.16 | 2.08 | 2.00 | 1.92       | 1.84      | 1.76     | 1.68       | 1.14    | 1.06 | 0.98 | 0.90 | 0.82 | 0.74 | 0.66 |
| 90.01          | 92.00          | 2.60 | 2.23 | 2.15 | 2.07 | 1.99       | 1.91      | 1.83     | 1.75       | 1.18    | 1.10 | 1.02 | 0.94 | 0.86 | 0.78 | 0.70 |
| 92.01          | 94.00          | 2.67 | 2.31 | 2.23 | 2.15 | 2.07       | 1.98      | 1.90     | 1.82       | 1.23    | 1.15 | 1.07 | 0.98 | 0.90 | 0.82 | 0.74 |
| 94.01          | 96.00          | 2.75 | 2.38 | 2.30 | 2.22 | 2.14       | 2.06      | 1.98     | 1.90       | 1.27    | 1.19 | 1.11 | 1.03 | 0.95 | 0.86 | 0.78 |

#### 3. Withholding Tables—Effective after July 1, 2009

|                      |                  | Daily Louisiana Income Tax Withholding Table           0         1         2 |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
|----------------------|------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Exemption            |                  | 0  |              |              |              | 1            |              |              |              |              |              |              | 2            | r            |              |              |
| Dependent<br>Salaryl |                  |  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Min                  | Max              | 0  | 0            | 1            | 2            | 3            | 4            | 5            | 6            | 0            | 1            | 2            | 3            | 4            | 5            | 6            |
| 96.01                | 98.00            | 2.82   | 2.46         | 2.38         | 2.29         | 2.21         | 2.13         | 2.05         | 1.97         | 1.32         | 1.24         | 1.16         | 1.08         | 1.00         | 0.92         | 0.84         |
| 98.01                | 100.00           | 2.89   | 2.53         | 2.45         | 2.37         | 2.29         | 2.21         | 2.13         | 2.05         | 1.40         | 1.32         | 1.24         | 1.16         | 1.08         | 0.99         | 0.91         |
| 100.01<br>102.01     | 102.00<br>104.00 | 2.97   | 2.60<br>2.68 | 2.52<br>2.60 | 2.44<br>2.52 | 2.36<br>2.44 | 2.28<br>2.35 | 2.20<br>2.27 | 2.12<br>2.19 | 1.47<br>1.55 | 1.39<br>1.47 | 1.31<br>1.39 | 1.23         | 1.15<br>1.23 | 1.07<br>1.14 | 0.99         |
| 102.01               | 104.00           | 3.04   | 2.08         | 2.67         | 2.52         | 2.44         | 2.33         | 2.27         | 2.19         | 1.62         | 1.47         | 1.39         | 1.31         | 1.23         | 1.14         | 1.14         |
| 106.01               | 108.00           | 3.19   | 2.83         | 2.75         | 2.66         | 2.58         | 2.50         | 2.42         | 2.34         | 1.70         | 1.62         | 1.54         | 1.46         | 1.38         | 1.29         | 1.21         |
| 108.01               | 110.00           | 3.26   | 2.90         | 2.82         | 2.74         | 2.66         | 2.58         | 2.50         | 2.42         | 1.77         | 1.69         | 1.61         | 1.53         | 1.45         | 1.37         | 1.29         |
| 110.01               | 112.00           | 3.34<br>3.41   | 2.97<br>3.05 | 2.89<br>2.97 | 2.81<br>2.89 | 2.73         | 2.65<br>2.72 | 2.57         | 2.49<br>2.56 | 1.85<br>1.92 | 1.77<br>1.84 | 1.69         | 1.61         | 1.53         | 1.44<br>1.52 | 1.36         |
| 112.01<br>114.01     | 114.00<br>116.00 | 3.41   | 3.05         | 3.04         | 2.89         | 2.81<br>2.88 | 2.72         | 2.64<br>2.72 | 2.56         | 2.00         | 1.84         | 1.76<br>1.84 | 1.68<br>1.76 | 1.60<br>1.68 | 1.52         | 1.44<br>1.51 |
| 116.01               | 118.00           | 3.56   | 3.20         | 3.12         | 3.03         | 2.95         | 2.80         | 2.72         | 2.71         | 2.00         | 1.92         | 1.91         | 1.83         | 1.00         | 1.67         | 1.59         |
| 118.01               | 120.00           | 3.63   | 3.27         | 3.19         | 3.11         | 3.03         | 2.95         | 2.87         | 2.79         | 2.15         | 2.07         | 1.99         | 1.91         | 1.83         | 1.74         | 1.66         |
| 120.01               | 122.00           | 3.71   | 3.34         | 3.26         | 3.18         | 3.10         | 3.02         | 2.94         | 2.86         | 2.22         | 2.14         | 2.06         | 1.98         | 1.90         | 1.82         | 1.74         |
| 122.01<br>124.01     | 124.00<br>126.00 | 3.78<br>3.86   | 3.42<br>3.49 | 3.34<br>3.41 | 3.26<br>3.33 | 3.18<br>3.25 | 3.09<br>3.17 | 3.01 3.09    | 2.93<br>3.01 | 2.30<br>2.37 | 2.22<br>2.29 | 2.14         | 2.06         | 1.98<br>2.05 | 1.89<br>1.97 | 1.81<br>1.89 |
| 124.01               | 128.00           | 3.93   | 3.57         | 3.49         | 3.40         | 3.32         | 3.24         | 3.16         | 3.08         | 2.45         | 2.27         | 2.21         | 2.13         | 2.03         | 2.04         | 1.96         |
| 128.01               | 130.00           | 4.00   | 3.64         | 3.56         | 3.48         | 3.40         | 3.32         | 3.24         | 3.16         | 2.52         | 2.44         | 2.36         | 2.28         | 2.20         | 2.12         | 2.04         |
| 130.01               | 132.00           | 4.08   | 3.71         | 3.63         | 3.55         | 3.47         | 3.39         | 3.31         | 3.23         | 2.60         | 2.52         | 2.44         | 2.36         | 2.28         | 2.19         | 2.11         |
| 132.01<br>134.01     | 134.00<br>136.00 | 4.15   | 3.79<br>3.86 | 3.71<br>3.78 | 3.63<br>3.70 | 3.55<br>3.62 | 3.46<br>3.54 | 3.38         | 3.30<br>3.38 | 2.67<br>2.75 | 2.59<br>2.67 | 2.51<br>2.59 | 2.43<br>2.51 | 2.35<br>2.43 | 2.27<br>2.34 | 2.19<br>2.26 |
| 134.01               | 136.00           | 4.23   | 3.86         | 3.78         | 3.70         | 3.62         | 3.54         | 3.46         | 3.38<br>3.45 | 2.75         | 2.67         | 2.59         | 2.51         | 2.43         | 2.34         | 2.26         |
| 138.01               | 140.00           | 4.30   | 4.01         | 3.93         | 3.85         | 3.77         | 3.69         | 3.61         | 3.53         | 2.90         | 2.82         | 2.00         | 2.66         | 2.58         | 2.42         | 2.41         |
| 140.01               | 142.00           | 4.45   | 4.08         | 4.00         | 3.92         | 3.84         | 3.76         | 3.68         | 3.60         | 2.97         | 2.89         | 2.81         | 2.73         | 2.65         | 2.57         | 2.49         |
| 142.01               | 144.00           | 4.52   | 4.16         | 4.08         | 4.00         | 3.92         | 3.83         | 3.75         | 3.67         | 3.05         | 2.97         | 2.89         | 2.81         | 2.73         | 2.64         | 2.56         |
| 144.01<br>146.01     | 146.00<br>148.00 | 4.60<br>4.67   | 4.23         | 4.15         | 4.07         | 3.99<br>4.06 | 3.91<br>3.98 | 3.83<br>3.90 | 3.75<br>3.82 | 3.12<br>3.20 | 3.04         | 2.96         | 2.88         | 2.80<br>2.88 | 2.72<br>2.79 | 2.64         |
| 148.01               | 150.00           | 4.74   | 4.38         | 4.30         | 4.22         | 4.14         | 4.06         | 3.98         | 3.90         | 3.20         | 3.12         | 3.11         | 3.03         | 2.88         | 2.87         | 2.79         |
| 150.01               | 152.00           | 4.82   | 4.45         | 4.37         | 4.29         | 4.21         | 4.13         | 4.05         | 3.97         | 3.35         | 3.27         | 3.19         | 3.11         | 3.03         | 2.94         | 2.86         |
| 152.01               | 154.00           | 4.89   | 4.53         | 4.45         | 4.37         | 4.29         | 4.20         | 4.12         | 4.04         | 3.42         | 3.34         | 3.26         | 3.18         | 3.10         | 3.02         | 2.94         |
| 154.01<br>156.01     | 156.00<br>158.00 | 4.97   | 4.60         | 4.52         | 4.44<br>4.51 | 4.36         | 4.28         | 4.20         | 4.12         | 3.50<br>3.57 | 3.42<br>3.49 | 3.34<br>3.41 | 3.26<br>3.33 | 3.18<br>3.25 | 3.09<br>3.17 | 3.01<br>3.09 |
| 158.01               | 160.00           | 5.11   | 4.08         | 4.67         | 4.51         | 4.43         | 4.33         | 4.27         | 4.19         | 3.65         | 3.49         | 3.41         | 3.33         | 3.33         | 3.17         | 3.09         |
| 160.01               | 162.00           | 5.19   | 4.82         | 4.74         | 4.66         | 4.58         | 4.50         | 4.42         | 4.34         | 3.72         | 3.64         | 3.56         | 3.48         | 3.40         | 3.32         | 3.24         |
| 162.01               | 164.00           | 5.26   | 4.90         | 4.82         | 4.74         | 4.66         | 4.57         | 4.49         | 4.41         | 3.80         | 3.72         | 3.64         | 3.56         | 3.48         | 3.39         | 3.31         |
| 164.01               | 166.00<br>168.00 | 5.34<br>5.41   | 4.97 5.05    | 4.89<br>4.97 | 4.81         | 4.73         | 4.65<br>4.72 | 4.57<br>4.64 | 4.49<br>4.56 | 3.87<br>3.95 | 3.79<br>3.87 | 3.71<br>3.79 | 3.63         | 3.55<br>3.63 | 3.47         | 3.39         |
| 166.01<br>168.01     | 170.00           | 5.41   | 5.05         | 5.04         | 4.88         | 4.80         | 4.72         | 4.64         | 4.56         | 4.02         | 3.87         | 3.79         | 3.71<br>3.78 | 3.03         | 3.54<br>3.62 | 3.46<br>3.54 |
| 170.01               | 172.00           | 5.56   | 5.12         | 5.11         | 5.03         | 4.95         | 4.87         | 4.79         | 4.71         | 4.10         | 4.02         | 3.94         | 3.86         | 3.78         | 3.69         | 3.61         |
| 172.01               | 174.00           | 5.63   | 5.27         | 5.19         | 5.11         | 5.03         | 4.94         | 4.86         | 4.78         | 4.17         | 4.09         | 4.01         | 3.93         | 3.85         | 3.77         | 3.69         |
| 174.01               | 176.00           | 5.71   | 5.34         | 5.26         | 5.18         | 5.10         | 5.02         | 4.94         | 4.86         | 4.25         | 4.17         | 4.09         | 4.01         | 3.93         | 3.84         | 3.76         |
| 176.01<br>178.01     | 178.00<br>180.00 | 5.78<br>5.85   | 5.42<br>5.49 | 5.34<br>5.41 | 5.25<br>5.33 | 5.17<br>5.25 | 5.09<br>5.17 | 5.01<br>5.09 | 4.93<br>5.01 | 4.32         | 4.24         | 4.16         | 4.08         | 4.00         | 3.92<br>3.99 | 3.84<br>3.91 |
| 178.01               | 180.00           | 5.93   | 5.56         | 5.41         | 5.40         | 5.32         | 5.24         | 5.16         | 5.08         | 4.40         | 4.32         | 4.24         | 4.10         | 4.08         | 4.07         | 3.91         |
| 182.01               | 184.00           | 6.00   | 5.64         | 5.56         | 5.48         | 5.40         | 5.31         | 5.23         | 5.15         | 4.55         | 4.47         | 4.39         | 4.31         | 4.23         | 4.14         | 4.06         |
| 184.01               | 186.00           | 6.08   | 5.71         | 5.63         | 5.55         | 5.47         | 5.39         | 5.31         | 5.23         | 4.62         | 4.54         | 4.46         | 4.38         | 4.30         | 4.22         | 4.14         |
| 186.01               | 188.00           | 6.15   | 5.79         | 5.71         | 5.62         | 5.54         | 5.46         | 5.38         | 5.30         | 4.70         | 4.62         | 4.54         | 4.46         | 4.38         | 4.29         | 4.21         |
| 188.01<br>190.01     | 190.00<br>192.00 | 6.22<br>6.30   | 5.86<br>5.93 | 5.78<br>5.85 | 5.70<br>5.77 | 5.62<br>5.69 | 5.54<br>5.61 | 5.46<br>5.53 | 5.38<br>5.45 | 4.77<br>4.85 | 4.69<br>4.77 | 4.61<br>4.69 | 4.53 4.61    | 4.45<br>4.53 | 4.37<br>4.44 | 4.29         |
| 192.01               | 192.00           | 6.38   | 6.02         | 5.94         | 5.86         | 5.78         | 5.69         | 5.61         | 5.53         | 4.92         | 4.84         | 4.76         | 4.68         | 4.60         | 4.52         | 4.44         |
| 194.01               | 196.00           | 6.48   | 6.12         | 6.04         | 5.96         | 5.88         | 5.80         | 5.72         | 5.63         | 5.00         | 4.92         | 4.84         | 4.76         | 4.68         | 4.59         | 4.51         |
| 196.01               | 198.00           | 6.58   | 6.22         | 6.14         | 6.06         | 5.98         | 5.90         | 5.82         | 5.74         | 5.07         | 4.99         | 4.91         | 4.83         | 4.75         | 4.67         | 4.59         |
| 198.01<br>200.01     | 200.00<br>202.00 | 6.68<br>6.79   | 6.32<br>6.42 | 6.24<br>6.34 | 6.16<br>6.26 | 6.08<br>6.18 | 6.00<br>6.10 | 5.92<br>6.02 | 5.84<br>5.94 | 5.15<br>5.22 | 5.07<br>5.14 | 4.99<br>5.06 | 4.91<br>4.98 | 4.83<br>4.90 | 4.74<br>4.82 | 4.66<br>4.74 |
| 200.01               | 202.00           | 6.89   | 6.52         | 6.44         | 6.36         | 6.28         | 6.20         | 6.02         | 6.04         | 5.30         | 5.22         | 5.14         | 4.98<br>5.06 | 4.90         | 4.82         | 4.74         |
| 204.01               | 206.00           | 6.99   | 6.62         | 6.54         | 6.46         | 6.38         | 6.30         | 6.22         | 6.14         | 5.37         | 5.29         | 5.21         | 5.13         | 5.05         | 4.97         | 4.89         |
| 206.01               | 208.00           | 7.09   | 6.73         | 6.64         | 6.56         | 6.48         | 6.40         | 6.32         | 6.24         | 5.45         | 5.37         | 5.29         | 5.21         | 5.13         | 5.04         | 4.96         |
| 208.01<br>210.01     | 210.00<br>212.00 | 7.19<br>7.29   | 6.83<br>6.93 | 6.75<br>6.85 | 6.66<br>6.77 | 6.58<br>6.68 | 6.50<br>6.60 | 6.42<br>6.52 | 6.34         | 5.52<br>5.60 | 5.44<br>5.52 | 5.36<br>5.44 | 5.28<br>5.36 | 5.20<br>5.28 | 5.12<br>5.19 | 5.04<br>5.11 |
| 210.01               | 212.00           | 7.29   | 7.03         | 6.85         | 6.77         | 6.68<br>6.79 | 6.60         | 6.52         | 6.44<br>6.54 | 5.60         | 5.52         | 5.44         | 5.36         | 5.28         | 5.19         | 5.11         |
| 212.01               | 214.00           | 7.49   | 7.03         | 7.05         | 6.97         | 6.89         | 6.81         | 6.73         | 6.64         | 5.75         | 5.67         | 5.59         | 5.51         | 5.43         | 5.34         | 5.26         |
| 216.01               | 218.00           | 7.59   | 7.23         | 7.15         | 7.07         | 6.99         | 6.91         | 6.83         | 6.75         | 5.82         | 5.74         | 5.66         | 5.58         | 5.50         | 5.42         | 5.34         |
| 218.01               | 220.00           | 7.69   | 7.33         | 7.25         | 7.17         | 7.09         | 7.01         | 6.93         | 6.85         | 5.90         | 5.82         | 5.74         | 5.66         | 5.58         | 5.49         | 5.41         |
| 220.01<br>222.01     | 222.00<br>224.00 | 7.80<br>7.90   | 7.43         | 7.35<br>7.45 | 7.27<br>7.37 | 7.19         | 7.11<br>7.21 | 7.03         | 6.95<br>7.05 | 5.97<br>6.05 | 5.89<br>5.97 | 5.81<br>5.89 | 5.73<br>5.81 | 5.65<br>5.73 | 5.57<br>5.64 | 5.49<br>5.56 |
| 222.01               | 224.00           | 8.00   | 7.63         | 7.43         | 7.47         | 7.29         | 7.21         | 7.13         | 7.05         | 6.12         | 6.04         | 5.96         | 5.88         | 5.80         | 5.72         | 5.64         |
| 226.01               | 228.00           | 8.10   | 7.74         | 7.65         | 7.57         | 7.49         | 7.41         | 7.33         | 7.25         | 6.20         | 6.12         | 6.04         | 5.96         | 5.88         | 5.79         | 5.71         |
| 228.01               | 230.00           | 8.20   | 7.84         | 7.76         | 7.67         | 7.59         | 7.51         | 7.43         | 7.35         | 6.27         | 6.19         | 6.11         | 6.03         | 5.95         | 5.87         | 5.79         |

|                     |                  | Daily Louisiana Income Tax Withholding Table       0     1       2 |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
|---------------------|------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Exemption           |                  | 0  |                |                |                | 1              |                |                |                |                |                | r              | 2              |                |                |                |
| Dependent<br>Salary |                  |  |                |                |                |                |                |                |                |                |                |                |                |                |                |                |
| Min                 | Max              | 0  | 0              | 1              | 2              | 3              | 4              | 5              | 6              | 0              | 1              | 2              | 3              | 4              | 5              | 6              |
| 230.01              | 232.00           | 8.30   | 7.94           | 7.86           | 7.78           | 7.69           | 7.61           | 7.53           | 7.45           | 6.35           | 6.27           | 6.19           | 6.11           | 6.03           | 5.94           | 5.86           |
| 232.01              | 234.00           | 8.40   | 8.04           | 7.96           | 7.88           | 7.80           | 7.71           | 7.63           | 7.55           | 6.42           | 6.34           | 6.26           | 6.18           | 6.10           | 6.02           | 5.94           |
| 234.01<br>236.01    | 236.00<br>238.00 | 8.50<br>8.60   | 8.14<br>8.24   | 8.06<br>8.16   | 7.98           | 7.90           | 7.82<br>7.92   | 7.74<br>7.84   | 7.65<br>7.76   | 6.50<br>6.57   | 6.42<br>6.49   | 6.34<br>6.41   | 6.26<br>6.33   | 6.18<br>6.25   | 6.09<br>6.17   | 6.01<br>6.09   |
| 238.01              | 238.00           | 8.70   | 8.34           | 8.26           | 8.18           | 8.10           | 8.02           | 7.94           | 7.86           | 6.65           | 6.57           | 6.49           | 6.41           | 6.33           | 6.24           | 6.16           |
| 240.01              | 242.00           | 8.81   | 8.44           | 8.36           | 8.28           | 8.20           | 8.12           | 8.04           | 7.96           | 6.72           | 6.64           | 6.56           | 6.48           | 6.40           | 6.32           | 6.24           |
| 242.01              | 244.00           | 8.91   | 8.54           | 8.46           | 8.38           | 8.30           | 8.22           | 8.14           | 8.06           | 6.80           | 6.72           | 6.64           | 6.56           | 6.48           | 6.39           | 6.31           |
| 244.01<br>246.01    | 246.00<br>248.00 | 9.01<br>9.11   | 8.64<br>8.75   | 8.56<br>8.66   | 8.48<br>8.58   | 8.40<br>8.50   | 8.32<br>8.42   | 8.24<br>8.34   | 8.16<br>8.26   | 6.87<br>6.95   | 6.79<br>6.87   | 6.71<br>6.79   | 6.63<br>6.71   | 6.55<br>6.63   | 6.47<br>6.54   | 6.39<br>6.46   |
| 246.01              | 248.00           | 9.11   | 8.75           | 8.00           | 8.58<br>8.68   | 8.50           | 8.42           | 8.34<br>8.44   | 8.26           | 6.95<br>7.02   | 6.94           | 6.79<br>6.86   | 6.78           | 6.70           | 6.62           | 6.54           |
| 250.01              | 252.00           | 9.31   | 8.95           | 8.87           | 8.79           | 8.70           | 8.62           | 8.54           | 8.46           | 7.10           | 7.02           | 6.94           | 6.86           | 6.78           | 6.69           | 6.61           |
| 252.01              | 254.00           | 9.41   | 9.05           | 8.97           | 8.89           | 8.81           | 8.72           | 8.64           | 8.56           | 7.17           | 7.09           | 7.01           | 6.93           | 6.85           | 6.77           | 6.69           |
| 254.01              | 256.00           | 9.51   | 9.15           | 9.07           | 8.99           | 8.91           | 8.83           | 8.75           | 8.66           | 7.25           | 7.17           | 7.09           | 7.01           | 6.93           | 6.84           | 6.76           |
| 256.01<br>258.01    | 258.00<br>260.00 | 9.61<br>9.71   | 9.25<br>9.35   | 9.17<br>9.27   | 9.09<br>9.19   | 9.01<br>9.11   | 8.93<br>9.03   | 8.85<br>8.95   | 8.77<br>8.87   | 7.32           | 7.24           | 7.16           | 7.08           | 7.00           | 6.92<br>6.99   | 6.84<br>6.91   |
| 260.01              | 262.00           | 9.82   | 9.45           | 9.37           | 9.29           | 9.21           | 9.13           | 9.05           | 8.97           | 7.47           | 7.32           | 7.31           | 7.23           | 7.15           | 7.07           | 6.99           |
| 262.01              | 264.00           | 9.92   | 9.55           | 9.47           | 9.39           | 9.31           | 9.23           | 9.15           | 9.07           | 7.55           | 7.47           | 7.39           | 7.31           | 7.23           | 7.14           | 7.06           |
| 264.01              | 266.00           | 10.02  | 9.65           | 9.57           | 9.49           | 9.41           | 9.33           | 9.25           | 9.17           | 7.62           | 7.54           | 7.46           | 7.38           | 7.30           | 7.22           | 7.14           |
| 266.01<br>268.01    | 268.00<br>270.00 | 10.12  | 9.76<br>9.86   | 9.67<br>9.78   | 9.59<br>9.69   | 9.51<br>9.61   | 9.43<br>9.53   | 9.35<br>9.45   | 9.27<br>9.37   | 7.70<br>7.77   | 7.62<br>7.69   | 7.54<br>7.61   | 7.46<br>7.53   | 7.38<br>7.45   | 7.29<br>7.37   | 7.21           |
| 208.01              | 270.00           | 10.22  | 9.80           | 9.78           | 9.89           | 9.01           | 9.53           | 9.43           | 9.37           | 7.85           | 7.09           | 7.69           | 7.61           | 7.43           | 7.44           | 7.29           |
| 272.01              | 272.00           | 10.32  | 10.06          | 9.98           | 9.90           | 9.82           | 9.73           | 9.65           | 9.57           | 7.92           | 7.84           | 7.76           | 7.68           | 7.60           | 7.52           | 7.44           |
| 274.01              | 276.00           | 10.52  | 10.16          | 10.08          | 10.00          | 9.92           | 9.84           | 9.76           | 9.67           | 8.00           | 7.92           | 7.84           | 7.76           | 7.68           | 7.59           | 7.51           |
| 276.01              | 278.00           | 10.62  | 10.26          | 10.18          | 10.10          | 10.02          | 9.94           | 9.86           | 9.78           | 8.07           | 7.99           | 7.91           | 7.83           | 7.75           | 7.67           | 7.59           |
| 278.01<br>280.01    | 280.00<br>282.00 | 10.72  | 10.36<br>10.46 | 10.28          | 10.20          | 10.12          | 10.04          | 9.96<br>10.06  | 9.88<br>9.98   | 8.15<br>8.22   | 8.07<br>8.14   | 7.99<br>8.06   | 7.91<br>7.98   | 7.83           | 7.74<br>7.82   | 7.66<br>7.74   |
| 282.01              | 284.00           | 10.03  | 10.40          | 10.38          | 10.30          | 10.22          | 10.14          | 10.00          | 10.08          | 8.30           | 8.22           | 8.14           | 8.06           | 7.98           | 7.89           | 7.81           |
| 284.01              | 286.00           | 11.03  | 10.66          | 10.58          | 10.50          | 10.42          | 10.34          | 10.26          | 10.18          | 8.37           | 8.29           | 8.21           | 8.13           | 8.05           | 7.97           | 7.89           |
| 286.01              | 288.00           | 11.13  | 10.77          | 10.68          | 10.60          | 10.52          | 10.44          | 10.36          | 10.28          | 8.45           | 8.37           | 8.29           | 8.21           | 8.13           | 8.04           | 7.96           |
| 288.01<br>290.01    | 290.00<br>292.00 | 11.23<br>11.33   | 10.87<br>10.97 | 10.79<br>10.89 | 10.70<br>10.81 | 10.62<br>10.72 | 10.54<br>10.64 | 10.46<br>10.56 | 10.38<br>10.48 | 8.52<br>8.60   | 8.44<br>8.52   | 8.36<br>8.44   | 8.28<br>8.36   | 8.20<br>8.28   | 8.12<br>8.19   | 8.04           |
| 290.01              | 292.00           | 11.33  | 11.07          | 10.89          | 10.81          | 10.72          | 10.04          | 10.56          | 10.48          | 8.67           | 8.52           | 8.51           | 8.43           | 8.35           | 8.27           | 8.19           |
| 294.01              | 296.00           | 11.53  | 11.17          | 11.09          | 11.01          | 10.93          | 10.85          | 10.77          | 10.68          | 8.75           | 8.67           | 8.59           | 8.51           | 8.43           | 8.34           | 8.26           |
| 296.01              | 298.00           | 11.63  | 11.27          | 11.19          | 11.11          | 11.03          | 10.95          | 10.87          | 10.79          | 8.82           | 8.74           | 8.66           | 8.58           | 8.50           | 8.42           | 8.34           |
| 298.01<br>300.01    | 300.00<br>302.00 | 11.73<br>11.84   | 11.37<br>11.47 | 11.29<br>11.39 | 11.21<br>11.31 | 11.13<br>11.23 | 11.05<br>11.15 | 10.97<br>11.07 | 10.89<br>10.99 | 8.90<br>8.97   | 8.82<br>8.89   | 8.74<br>8.81   | 8.66<br>8.73   | 8.58<br>8.65   | 8.49<br>8.57   | 8.41<br>8.49   |
| 302.01              | 302.00           | 11.84  | 11.47          | 11.39          | 11.31          | 11.23          | 11.13          | 11.07          | 11.09          | 9.05           | 8.97           | 8.89           | 8.81           | 8.03           | 8.64           | 8.56           |
| 304.01              | 306.00           | 12.04  | 11.67          | 11.59          | 11.51          | 11.43          | 11.35          | 11.27          | 11.19          | 9.12           | 9.04           | 8.96           | 8.88           | 8.80           | 8.72           | 8.64           |
| 306.01              | 308.00           | 12.14  | 11.78          | 11.69          | 11.61          | 11.53          | 11.45          | 11.37          | 11.29          | 9.20           | 9.12           | 9.04           | 8.96           | 8.88           | 8.79           | 8.71           |
| 308.01              | 310.00           | 12.24  | 11.88          | 11.80          | 11.71          | 11.63          | 11.55          | 11.47          | 11.39          | 9.27           | 9.19           | 9.11           | 9.03           | 8.95           | 8.87           | 8.79           |
| 310.01<br>312.01    | 312.00<br>314.00 | 12.34<br>12.44   | 11.98<br>12.08 | 11.90<br>12.00 | 11.82<br>11.92 | 11.73<br>11.84 | 11.65<br>11.75 | 11.57<br>11.67 | 11.49<br>11.59 | 9.35<br>9.42   | 9.27<br>9.34   | 9.19<br>9.26   | 9.11<br>9.18   | 9.03<br>9.10   | 8.94<br>9.02   | 8.86<br>8.94   |
| 312.01              | 316.00           | 12.44  | 12.08          | 12.00          | 11.92          | 11.84          | 11.75          | 11.07          | 11.59          | 9.42           | 9.34           | 9.20           | 9.18           | 9.10           | 9.02           | 9.01           |
| 316.01              | 318.00           | 12.64  | 12.28          | 12.20          | 12.12          | 12.04          | 11.96          | 11.88          | 11.80          | 9.57           | 9.49           | 9.41           | 9.33           | 9.25           | 9.17           | 9.09           |
| 318.01              | 320.00           | 12.74  | 12.38          | 12.30          | 12.22          | 12.14          | 12.06          | 11.98          | 11.90          | 9.65           | 9.57           | 9.49           | 9.41           | 9.33           | 9.24           | 9.16           |
| 320.01<br>322.01    | 322.00<br>324.00 | 12.85<br>12.95   | 12.48<br>12.58 | 12.40<br>12.50 | 12.32<br>12.42 | 12.24<br>12.34 | 12.16<br>12.26 | 12.08<br>12.18 | 12.00<br>12.10 | 9.72<br>9.80   | 9.64<br>9.72   | 9.56<br>9.64   | 9.48<br>9.56   | 9.40<br>9.48   | 9.32<br>9.39   | 9.24<br>9.31   |
| 322.01              | 324.00           | 12.95  | 12.58          | 12.50          | 12.42          | 12.34          | 12.26          | 12.18          | 12.10          | 9.80<br>9.87   | 9.72           | 9.64<br>9.71   | 9.56           | 9.48           | 9.39           | 9.31           |
| 326.01              | 328.00           | 13.15  | 12.00          | 12.70          | 12.62          | 12.54          | 12.30          | 12.38          | 12.30          | 9.95           | 9.87           | 9.79           | 9.71           | 9.63           | 9.54           | 9.46           |
| 328.01              | 330.00           | 13.25  | 12.89          | 12.81          | 12.72          | 12.64          | 12.56          | 12.48          | 12.40          | 10.02          | 9.94           | 9.86           | 9.78           | 9.70           | 9.62           | 9.54           |
| 330.01              | 332.00           | 13.35  | 12.99          | 12.91          | 12.83          | 12.74          | 12.66          | 12.58          | 12.50          | 10.10          | 10.02          | 9.94           | 9.86           | 9.78           | 9.69           | 9.61           |
| 332.01<br>334.01    | 334.00<br>336.00 | 13.45<br>13.55   | 13.09<br>13.19 | 13.01<br>13.11 | 12.93<br>13.03 | 12.85<br>12.95 | 12.76<br>12.87 | 12.68<br>12.79 | 12.60<br>12.70 | 10.17<br>10.25 | 10.09<br>10.17 | 10.01          | 9.93<br>10.01  | 9.85<br>9.93   | 9.77<br>9.84   | 9.69<br>9.76   |
| 336.01              | 338.00           | 13.65  | 13.19          | 13.11          | 13.13          | 13.05          | 12.87          | 12.79          | 12.70          | 10.23          | 10.17          | 10.09          | 10.01          | 10.00          | 9.94           | 9.84           |
| 338.01              | 340.00           | 13.75  | 13.39          | 13.31          | 13.23          | 13.15          | 13.07          | 12.99          | 12.91          | 10.40          | 10.32          | 10.24          | 10.16          | 10.08          | 9.99           | 9.91           |
| 340.01              | 342.00           | 13.86  | 13.49          | 13.41          | 13.33          | 13.25          | 13.17          | 13.09          | 13.01          | 10.47          | 10.39          | 10.31          | 10.23          | 10.15          | 10.07          | 9.99           |
| 342.01<br>344.01    | 344.00<br>346.00 | 13.96<br>14.06   | 13.59<br>13.69 | 13.51<br>13.61 | 13.43<br>13.53 | 13.35<br>13.45 | 13.27<br>13.37 | 13.19<br>13.29 | 13.11<br>13.21 | 10.55<br>10.62 | 10.47<br>10.54 | 10.39<br>10.46 | 10.31<br>10.38 | 10.23<br>10.30 | 10.14 10.22    | 10.06          |
| 346.01              | 348.00           | 14.00  | 13.80          | 13.01          | 13.63          | 13.45          | 13.37          | 13.29          | 13.21          | 10.02          | 10.54          | 10.40          | 10.38          | 10.30          | 10.22          | 10.14          |
| 348.01              | 350.00           | 14.26  | 13.90          | 13.82          | 13.73          | 13.65          | 13.57          | 13.49          | 13.41          | 10.77          | 10.69          | 10.61          | 10.53          | 10.30          | 10.37          | 10.29          |
| 350.01              | 352.00           | 14.36  | 14.00          | 13.92          | 13.84          | 13.75          | 13.67          | 13.59          | 13.51          | 10.85          | 10.77          | 10.69          | 10.61          | 10.53          | 10.44          | 10.36          |
| 352.01              | 354.00           | 14.46  | 14.10          | 14.02          | 13.94          | 13.86          | 13.77          | 13.69          | 13.61          | 10.92          | 10.84          | 10.76          | 10.68          | 10.60          | 10.52          | 10.44          |
| 354.01<br>356.01    | 356.00<br>358.00 | 14.56<br>14.66   | 14.20<br>14.30 | 14.12<br>14.22 | 14.04<br>14.14 | 13.96<br>14.06 | 13.88<br>13.98 | 13.80<br>13.90 | 13.71<br>13.82 | 11.00<br>11.07 | 10.92<br>10.99 | 10.84<br>10.91 | 10.76<br>10.83 | 10.68<br>10.75 | 10.59<br>10.67 | 10.51<br>10.59 |
| 358.01              | 360.00           | 14.00  | 14.30          | 14.22          | 14.14          | 14.00          | 13.98          | 13.90          | 13.82          | 11.07          | 11.07          | 10.91          | 10.83          | 10.73          | 10.07          | 10.59          |
| 360.01              | 362.00           | 14.87  | 14.50          | 14.42          | 14.34          | 14.26          | 14.18          | 14.10          | 14.02          | 11.22          | 11.14          | 11.06          | 10.98          | 10.90          | 10.82          | 10.74          |
| 362.01              | 364.00           | 14.97  | 14.60          | 14.52          | 14.44          | 14.36          | 14.28          | 14.20          | 14.12          | 11.30          | 11.22          | 11.14          | 11.06          | 10.98          | 10.89          | 10.81          |

|            |        |           |            |             | Da          | aily Louis | iana Inco | me Tax V | Vithholdiı | ng Table  |           |             |             |       |       |       |
|------------|--------|-----------|------------|-------------|-------------|------------|-----------|----------|------------|-----------|-----------|-------------|-------------|-------|-------|-------|
| Exemptions | s:     | 0         |            |             |             | 1          |           |          |            |           |           |             | 2           |       |       |       |
| Dependents | s:     |           |            |             |             |            |           |          |            |           |           |             |             |       |       |       |
| SalaryF    | Range: |           |            |             |             |            |           |          |            |           |           |             |             |       |       |       |
| Min        | Max    | 0         | 0          | 1           | 2           | 3          | 4         | 5        | 6          | 0         | 1         | 2           | 3           | 4     | 5     | 6     |
| 364.01     | 366.00 | 15.07     | 14.70      | 14.62       | 14.54       | 14.46      | 14.38     | 14.30    | 14.22      | 11.37     | 11.29     | 11.21       | 11.13       | 11.05 | 10.97 | 10.89 |
| 366.01     | 368.00 | 15.17     | 14.81      | 14.72       | 14.64       | 14.56      | 14.48     | 14.40    | 14.32      | 11.45     | 11.37     | 11.29       | 11.21       | 11.13 | 11.04 | 10.96 |
| 368.01     | 370.00 | 15.27     | 14.91      | 14.83       | 14.74       | 14.66      | 14.58     | 14.50    | 14.42      | 11.52     | 11.44     | 11.36       | 11.28       | 11.20 | 11.12 | 11.04 |
| 370.01     | 372.00 | 15.37     | 15.01      | 14.93       | 14.85       | 14.76      | 14.68     | 14.60    | 14.52      | 11.60     | 11.52     | 11.44       | 11.36       | 11.28 | 11.19 | 11.11 |
| 372.01     | 374.00 | 15.47     | 15.11      | 15.03       | 14.95       | 14.87      | 14.78     | 14.70    | 14.62      | 11.67     | 11.59     | 11.51       | 11.43       | 11.35 | 11.27 | 11.19 |
| 374.01     | 376.00 | 15.57     | 15.21      | 15.13       | 15.05       | 14.97      | 14.89     | 14.81    | 14.72      | 11.75     | 11.67     | 11.59       | 11.51       | 11.43 | 11.34 | 11.26 |
| 376.01     | 378.00 | 15.67     | 15.31      | 15.23       | 15.15       | 15.07      | 14.99     | 14.91    | 14.83      | 11.82     | 11.74     | 11.66       | 11.58       | 11.50 | 11.42 | 11.34 |
| 378.01     | 380.00 | 15.77     | 15.41      | 15.33       | 15.25       | 15.17      | 15.09     | 15.01    | 14.93      | 11.90     | 11.82     | 11.74       | 11.66       | 11.58 | 11.49 | 11.41 |
| 380.01     | 382.00 | 15.88     | 15.51      | 15.43       | 15.35       | 15.27      | 15.19     | 15.11    | 15.03      | 11.97     | 11.89     | 11.81       | 11.73       | 11.65 | 11.57 | 11.49 |
| 382.01     | 384.00 | 15.98     | 15.61      | 15.53       | 15.45       | 15.37      | 15.29     | 15.21    | 15.13      | 12.05     | 11.97     | 11.89       | 11.81       | 11.73 | 11.64 | 11.56 |
| 384.01     | 386.00 | 16.08     | 15.71      | 15.63       | 15.55       | 15.47      | 15.39     | 15.31    | 12.13      | 12.05     | 11.97     | 11.89       | 11.81       | 11.73 | 11.64 |       |
|            |        | (Add 5.05 | 5% for amo | ounts in ex | cess of \$3 | 386)       |           |          |            | (Add 5.10 | % for amo | ounts in ex | cess of \$3 | 386)  |       |       |

|                  |                  |              | Weekly Louisiana Income Tax Withholding Table 2 |           |              |              |              |              |           |              |              |              |       |       |       |       |
|------------------|------------------|--------------|---|-----------|--------------|--------------|--------------|--------------|-----------|--------------|--------------|--------------|-------|-------|-------|-------|
| Exemptions:      | •                | 0            |   |           |              | 1            |              |              |           |              |              |              | 2     |       |       |       |
| Dependents:      |                  |              |   |           |              |              |              |              |           |              |              |              |       |       |       |       |
| SalaryRa         | ange:            |              |   |           |              |              |              |              |           |              |              |              |       |       |       |       |
| Min              | Max              | 0            | 0   | 1         | 2            | 3            | 4            | 5            | 6         | 0            | 1            | 2            | 3     | 4     | 5     | 6     |
| 0.00             | 50.00            | 2.1%         | 0.00  | 0.00      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 50.01            | 70.00            | 1.26         | 0.00  | 0.00      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 70.01            | 90.00            | 1.68         | 0.00  | 0.00      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 90.01            | 110.00           | 2.10         | 0.28  | 0.00      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 110.01           | 130.00           | 2.52         | 0.70  | 0.30      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 130.01           | 150.00           | 2.94         | 1.12  | 0.72      | 0.32         | 0.00         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 150.01           | 170.00           | 3.36         | 1.54  | 1.14      | 0.74         | 0.33         | 0.00         | 0.00         | 0.00      | 0.00         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 170.01           | 190.00           | 3.78         | 1.96  | 1.56      | 1.16         | 0.75         | 0.35         | 0.00         | 0.00      | 0.15         | 0.00         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 190.01           | 210.00           | 4.20         | 2.38  | 1.98      | 1.58         | 1.17         | 0.77         | 0.36         | 0.00      | 0.57         | 0.16         | 0.00         | 0.00  | 0.00  | 0.00  | 0.00  |
| 210.01           | 230.00           | 4.62         | 2.80  | 2.40      | 2.00         | 1.59         | 1.19         | 0.78         | 0.38      | 0.99         | 0.58         | 0.18         | 0.00  | 0.00  | 0.00  | 0.00  |
| 230.01           | 250.00           | 5.04         | 3.22  | 2.82      | 2.42         | 2.01         | 1.61         | 1.20         | 0.80      | 1.41         | 1.00         | 0.60         | 0.19  | 0.00  | 0.00  | 0.00  |
| 250.01           | 270.00           | 5.77         | 3.96  | 3.55      | 3.15         | 2.74         | 2.34         | 1.94         | 1.53      | 1.83         | 1.42         | 1.02         | 0.61  | 0.21  | 0.00  | 0.00  |
| 270.01<br>290.01 | 290.00<br>310.00 | 6.51<br>7.25 | 4.70<br>5.44                                    | 4.29 5.03 | 3.89<br>4.63 | 3.48<br>4.22 | 3.08<br>3.82 | 2.68<br>3.42 | 2.27 3.01 | 2.25<br>2.67 | 1.84<br>2.26 | 1.44<br>1.86 | 1.03  | 0.63  | 0.23  | 0.00  |
| 290.01           | 310.00           | 7.25         | 5.44<br>6.18                                    | 5.03      | 4.63         | 4.22         | 3.82<br>4.56 | 3.42<br>4.16 | 3.01      | 2.67         | 2.26         | 2.28         | 1.45  | 1.05  | 0.65  | 0.24  |
| 330.01           | 350.00           | 8.73         | 6.18  | 6.51      | 6.11         | 4.98<br>5.70 | 4.30<br>5.30 | 4.10         | 4.49      | 3.51         | 3.10         | 2.28         | 2.29  | 1.47  | 1.07  | 1.08  |
| 350.01           | 370.00           | 9.47         | 7.66  | 7.25      | 6.85         | 6.44         | 6.04         | 4.90<br>5.64 | 5.23      | 3.93         | 3.52         | 3.12         | 2.29  | 2.31  | 1.49  | 1.08  |
| 370.01           | 390.00           | 10.21        | 8.40  | 7.23      | 7.59         | 7.18         | 6.78         | 6.38         | 5.97      | 4.35         | 3.94         | 3.54         | 3.13  | 2.31  | 2.33  | 1.92  |
| 390.01           | 410.00           | 10.21        | 8.40<br>9.14                                    | 8.73      | 8.33         | 7.18         | 7.52         | 7.12         | 6.71      | 4.53         | 4.36         | 3.96         | 3.55  | 3.15  | 2.33  | 2.34  |
| 410.01           | 430.00           | 11.69        | 9.14  | 9.47      | 9.07         | 8.66         | 8.26         | 7.12         | 7.45      | 5.19         | 4.78         | 4.38         | 3.97  | 3.57  | 3.17  | 2.34  |
| 430.01           | 450.00           | 12.43        | 10.62   | 10.21     | 9.07         | 9.40         | 9.00         | 8.60         | 8.19      | 5.61         | 5.20         | 4.38         | 4.39  | 3.99  | 3.17  | 3.18  |
| 450.01           | 470.00           | 13.17        | 11.36   | 10.21     | 10.55        | 10.14        | 9.00         | 9.34         | 8.93      | 6.03         | 5.62         | 5.22         | 4.81  | 4.41  | 4.01  | 3.60  |
| 470.01           | 490.00           | 13.17        | 12.10   | 11.69     | 11.29        | 10.14        | 10.48        | 10.08        | 9.67      | 6.45         | 6.04         | 5.64         | 5.23  | 4.83  | 4.43  | 4.02  |
| 490.01           | 510.00           | 14.65        | 12.10   | 12.43     | 12.03        | 11.62        | 11.22        | 10.03        | 10.41     | 7.18         | 6.78         | 6.38         | 5.97  | 5.57  | 5.16  | 4.76  |
| 510.01           | 530.00           | 15.39        | 13.58   | 13.17     | 12.03        | 12.36        | 11.22        | 11.56        | 11.15     | 7.93         | 7.53         | 7.13         | 6.72  | 6.32  | 5.91  | 5.51  |
| 530.01           | 550.00           | 16.13        | 14.32   | 13.91     | 13.51        | 13.10        | 12.70        | 12.30        | 11.13     | 8.68         | 8.28         | 7.88         | 7.47  | 7.07  | 6.66  | 6.26  |
| 550.01           | 570.00           | 16.87        | 15.06   | 14.65     | 14.25        | 13.84        | 13.44        | 13.04        | 12.63     | 9.43         | 9.03         | 8.63         | 8.22  | 7.82  | 7.41  | 7.01  |
| 570.01           | 590.00           | 17.61        | 15.80   | 15.39     | 14.99        | 14.58        | 14.18        | 13.78        | 13.37     | 10.18        | 9.78         | 9.38         | 8.97  | 8.57  | 8.16  | 7.76  |
| 590.01           | 610.00           | 18.35        | 16.54   | 16.13     | 15.73        | 15.32        | 14.92        | 14.52        | 14.11     | 10.93        | 10.53        | 10.13        | 9.72  | 9.32  | 8.91  | 8.51  |
| 610.01           | 630.00           | 19.09        | 17.28   | 16.87     | 16.47        | 16.06        | 15.66        | 15.26        | 14.85     | 11.68        | 11.28        | 10.19        | 10.47 | 10.07 | 9.66  | 9.26  |
| 630.01           | 650.00           | 19.83        | 18.02   | 17.61     | 17.21        | 16.80        | 16.40        | 16.00        | 15.59     | 12.43        | 12.03        | 11.63        | 11.22 | 10.82 | 10.41 | 10.01 |
| 650.01           | 670.00           | 20.57        | 18.76   | 18.35     | 17.95        | 17.54        | 17.14        | 16.74        | 16.33     | 13.18        | 12.78        | 12.38        | 11.97 | 11.57 | 11.16 | 10.76 |
| 670.01           | 690.00           | 21.31        | 19.50   | 19.09     | 18.69        | 18.28        | 17.88        | 17.48        | 17.07     | 13.93        | 13.53        | 13.13        | 12.72 | 12.32 | 11.91 | 11.51 |
| 690.01           | 710.00           | 22.05        | 20.24   | 19.83     | 19.43        | 19.02        | 18.62        | 18.22        | 17.81     | 14.68        | 14.28        | 13.88        | 13.47 | 13.07 | 12.66 | 12.26 |
| 710.01           | 730.00           | 22.79        | 20.98   | 20.57     | 20.17        | 19.76        | 19.36        | 18.96        | 18.55     | 15.43        | 15.03        | 14.63        | 14.22 | 13.82 | 13.41 | 13.01 |
| 730.01           | 750.00           | 23.53        | 21.72   | 21.31     | 20.91        | 20.50        | 20.10        | 19.70        | 19.29     | 16.18        | 15.78        | 15.38        | 14.97 | 14.57 | 14.16 | 13.76 |
| 750.01           | 770.00           | 24.27        | 22.46   | 22.05     | 21.65        | 21.24        | 20.84        | 20.44        | 20.03     | 16.93        | 16.53        | 16.13        | 15.72 | 15.32 | 14.91 | 14.51 |
| 770.01           | 790.00           | 25.01        | 23.20   | 22.79     | 22.39        | 21.98        | 21.58        | 21.18        | 20.77     | 17.68        | 17.28        | 16.88        | 16.47 | 16.07 | 15.66 | 15.26 |
| 790.01           | 810.00           | 25.75        | 23.94   | 23.53     | 23.13        | 22.72        | 22.32        | 21.92        | 21.51     | 18.43        | 18.03        | 17.63        | 17.22 | 16.82 | 16.41 | 16.01 |
| 810.01           | 830.00           | 26.49        | 24.68   | 24.27     | 23.87        | 23.46        | 23.06        | 22.66        | 22.25     | 19.18        | 18.78        | 18.38        | 17.97 | 17.57 | 17.16 | 16.76 |
| 830.01           | 850.00           | 27.23        | 25.42   | 25.01     | 24.61        | 24.20        | 23.80        | 23.40        | 22.99     | 19.93        | 19.53        | 19.13        | 18.72 | 18.32 | 17.91 | 17.51 |
| 850.01           | 870.00           | 27.97        | 26.16   | 25.75     | 25.35        | 24.94        | 24.54        | 24.14        | 23.73     | 20.68        | 20.28        | 19.88        | 19.47 | 19.07 | 18.66 | 18.26 |
| 870.01           | 890.00           | 28.71        | 26.90   | 26.49     | 26.09        | 25.68        | 25.28        | 24.88        | 24.47     | 21.43        | 21.03        | 20.63        | 20.22 | 19.82 | 19.41 | 19.01 |
| 890.01           | 910.00           | 29.45        | 27.64   | 27.23     | 26.83        | 26.42        | 26.02        | 25.62        | 25.21     | 22.18        | 21.78        | 21.38        | 20.97 | 20.57 | 20.16 | 19.76 |
| 910.01           | 930.00           | 30.19        | 28.38   | 27.97     | 27.57        | 27.16        | 26.76        | 26.36        | 25.95     | 22.93        | 22.53        | 22.13        | 21.72 | 21.32 | 20.91 | 20.51 |
| 930.01           | 950.00           | 30.93        | 29.12   | 28.71     | 28.31        | 27.90        | 27.50        | 27.10        | 26.69     | 23.68        | 23.28        | 22.88        | 22.47 | 22.07 | 21.66 | 21.26 |
| 950.01           | 970.00           | 31.67        | 29.86   | 29.45     | 29.05        | 28.64        | 28.24        | 27.84        | 27.43     | 24.43        | 24.03        | 23.63        | 23.22 | 22.82 | 22.41 | 22.01 |
| 970.01           | 990.00           | 32.66        | 30.85   | 30.44     | 30.04        | 29.63        | 29.23        | 28.83        | 28.42     | 25.18        | 24.78        | 24.38        | 23.97 | 23.57 | 23.16 | 22.76 |

|                      |                      |                |                |                | We             | ekly Loui      | siana Inco     | ome Tax        | Withhold       | ing Table      |                |                |            |                |                |                |
|----------------------|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|----------------|----------------|
| Exemptions           | :                    | 0              |                |                |                | 1              |                |                |                |                |                |                | 2          |                |                |                |
| Dependents           | :                    |                |                |                |                |                |                |                |                |                |                |                |            |                |                |                |
| SalaryR              | ange:                |                |                |                |                |                |                |                |                |                |                |                |            |                |                |                |
| Min                  | Max                  | 0              | 0              | 1              | 2              | 3              | 4              | 5              | 6              | 0              | 1              | 2              | 3          | 4              | 5              | 6              |
| 990.01               | 1,010.00             | 33.67          | 31.86          | 31.45          | 31.05          | 30.64          | 30.24          | 29.84          | 29.43          | 25.93          | 25.53          | 25.13          | 24.72      | 24.32          | 23.91          | 23.51          |
| 1,010.01             | 1,030.00             | 34.68          | 32.87          | 32.46          | 32.06          | 31.65          | 31.25          | 30.85          | 30.44          | 26.68          | 26.28          | 25.88          | 25.47      | 25.07          | 24.66          | 24.26          |
| 1,030.01             | 1,050.00             | 35.69          | 33.88          | 33.47          | 33.07          | 32.66          | 32.26          | 31.86          | 31.45          | 27.43          | 27.03          | 26.63          | 26.22      | 25.82          | 25.41          | 25.01          |
| 1,050.01             | 1,070.00             | 36.70          | 34.89          | 34.48          | 34.08          | 33.67          | 33.27          | 32.87          | 32.46          | 28.18          | 27.78          | 27.38          | 26.97      | 26.57          | 26.16          | 25.76          |
| 1,070.01             | 1,090.00             | 37.71          | 35.90          | 35.49          | 35.09          | 34.68          | 34.28          | 33.88          | 33.47          | 28.93          | 28.53          | 28.13          | 27.72      | 27.32          | 26.91          | 26.51          |
| 1,090.01             | 1,110.00             | 38.72          | 36.91          | 36.50          | 36.10          | 35.69          | 35.29          | 34.89          | 34.48          | 29.68          | 29.28          | 28.88          | 28.47      | 28.07          | 27.66          | 27.26          |
| 1,110.01             | 1,130.00             | 39.73          | 37.92          | 37.51          | 37.11          | 36.70          | 36.30          | 35.90          | 35.49          | 30.43          | 30.03          | 29.63          | 29.22      | 28.82          | 28.41          | 28.01          |
| 1,130.01             | 1,150.00             | 40.74          | 38.93          | 38.52          | 38.12          | 37.71          | 37.31          | 36.91          | 36.50          | 31.18          | 30.78          | 30.38          | 29.97      | 29.57          | 29.16          | 28.76          |
| 1,150.01             | 1,170.00             | 41.75          | 39.94          | 39.53          | 39.13          | 38.72          | 38.32          | 37.92          | 37.51          | 31.93          | 31.53          | 31.13          | 30.72      | 30.32          | 29.91          | 29.51          |
| 1,170.01             | 1,190.00             | 42.76          | 40.95          | 40.54          | 40.14          | 39.73          | 39.33          | 38.93          | 38.52          | 32.68          | 32.28          | 31.88          | 31.47      | 31.07          | 30.66          | 30.26          |
| 1,190.01             | 1,210.00             | 43.77          | 41.96          | 41.55          | 41.15          | 40.74          | 40.34          | 39.94          | 39.53          | 33.43          | 33.03          | 32.63          | 32.22      | 31.82          | 31.41          | 31.01          |
| 1,210.01             | 1,230.00             | 44.78          | 42.97          | 42.56          | 42.16          | 41.75          | 41.35          | 40.95          | 40.54          | 34.18          | 33.78          | 33.38          | 32.97      | 32.57          | 32.16          | 31.76          |
| 1,230.01             | 1,250.00             | 45.79          | 43.98          | 43.57          | 43.17          | 42.76          | 42.36          | 41.96          | 41.55          | 34.93          | 34.53          | 34.13          | 33.72      | 33.32          | 32.91          | 32.51          |
| 1,250.01             | 1,270.00             | 46.80          | 44.99          | 44.58          | 44.18          | 43.77          | 43.37          | 42.97          | 42.56          | 35.68          | 35.28          | 34.88          | 34.47      | 34.07          | 33.66          | 33.26          |
| 1,270.01             | 1,290.00             | 47.81          | 46.00          | 45.59          | 45.19          | 44.78          | 44.38          | 43.98          | 43.57          | 36.43          | 36.03          | 35.63          | 35.22      | 34.82          | 34.41          | 34.01          |
| 1,290.01             | 1,310.00             | 48.82          | 47.01          | 46.60          | 46.20          | 45.79          | 45.39          | 44.99          | 44.58          | 37.18          | 36.78          | 36.38          | 35.97      | 35.57          | 35.16          | 34.76          |
| 1,310.01             | 1,330.00             | 49.83          | 48.02          | 47.61          | 47.21          | 46.80          | 46.40          | 46.00          | 45.59          | 37.93          | 37.53          | 37.13          | 36.72      | 36.32          | 35.91          | 35.51          |
| 1,330.01<br>1,350.01 | 1,350.00             | 50.84<br>51.85 | 49.03<br>50.04 | 48.62<br>49.63 | 48.22<br>49.23 | 47.81 48.82    | 47.41 48.42    | 47.01 48.02    | 46.60<br>47.61 | 38.68<br>39.43 | 38.28<br>39.03 | 37.88<br>38.63 | 37.47      | 37.07<br>37.82 | 36.66<br>37.41 | 36.26          |
| 1,350.01             | ,                    | 51.85          | 50.04          |                | 49.23          |                |                |                | 47.61          | 39.43<br>40.18 | 39.03          | 38.63          | 38.22      |                |                |                |
| ,<br>,               | 1,390.00             | 52.86          | 51.05          | 50.64<br>51.65 | 50.24          | 49.83<br>50.84 | 49.43<br>50.44 | 49.03<br>50.04 | 48.62          | 40.18          | 40.53          | 39.38<br>40.13 | 38.97      | 38.57<br>39.32 | 38.16<br>38.91 | 37.76          |
| 1,390.01<br>1,410.01 | 1,410.00<br>1,430.00 | 53.87          | 52.06          | 51.65          | 52.26          | 50.84          | 51.45          | 51.05          | 49.63          | 40.93          | 40.53          | 40.13          | 40.47      | 40.07          | 38.91          | 38.51<br>39.26 |
| 1,410.01             | 1,450.00             | 55.89          | 54.08          | 53.67          | 53.27          | 52.86          | 52.46          | 52.06          | 51.65          | 41.08          | 41.28          | 40.88          | 40.47      | 40.07          | 40.41          | 40.01          |
| 1,450.01             | 1,430.00             | 56.90          | 55.09          | 54.68          | 54.28          | 53.87          | 53.47          | 53.07          | 52.66          | 42.43          | 42.03          | 41.03          | 41.22      | 40.82          | 40.41          | 40.01          |
| 1,470.01             | 1,490.00             | 57.91          | 56.10          | 55.69          | 55.29          | 54.88          | 54.48          | 54.08          | 53.67          | 43.93          | 43.53          | 43.13          | 42.72      | 42.32          | 41.91          | 41.51          |
| 1,490.01             | 1,490.00             | 58.92          | 57.11          | 56.70          | 56.30          | 55.89          | 55.49          | 55.09          | 54.68          | 44.68          | 44.28          | 43.88          | 43.47      | 43.07          | 42.66          | 42.26          |
| 1,510.01             | 1,530.00             | 59.93          | 58.12          | 57.71          | 57.31          | 56.90          | 56.50          | 56.10          | 55.69          | 45.43          | 45.03          | 44.63          | 44.22      | 43.82          | 43.41          | 43.01          |
| 1,530.01             | 1,550.00             | 60.94          | 59.13          | 58.72          | 58.32          | 57.91          | 57.51          | 57.11          | 56.70          | 46.18          | 45.78          | 45.38          | 44.97      | 44.57          | 44.16          | 43.76          |
| 1,550.01             | 1,570.00             | 61.95          | 60.14          | 59.73          | 59.33          | 58.92          | 58.52          | 58.12          | 57.71          | 46.93          | 46.53          | 46.13          | 45.72      | 45.32          | 44.91          | 44.51          |
| 1,570.01             | 1,590.00             | 62.96          | 61.15          | 60.74          | 60.34          | 59.93          | 59.53          | 59.13          | 58.72          | 47.68          | 47.28          | 46.88          | 46.47      | 46.07          | 45.66          | 45.26          |
| 1,590.01             | 1,610.00             | 63.97          | 62.16          | 61.75          | 61.35          | 60.94          | 60.54          | 60.14          | 59.73          | 48.43          | 48.03          | 47.63          | 47.22      | 46.82          | 46.41          | 46.01          |
| 1,610.01             | 1,630.00             | 64.98          | 63.17          | 62.76          | 62.36          | 61.95          | 61.55          | 61.15          | 60.74          | 49.18          | 48.78          | 48.38          | 47.97      | 47.57          | 47.16          | 46.76          |
| 1,630.01             | 1,650.00             | 65.99          | 64.18          | 63.77          | 63.37          | 62.96          | 62.56          | 62.16          | 61.75          | 49.93          | 49.53          | 49.13          | 48.72      | 48.32          | 47.91          | 47.51          |
| 1,650.01             | 1,670.00             | 67.00          | 65.19          | 64.78          | 64.38          | 63.97          | 63.57          | 63.17          | 62.76          | 50.68          | 50.28          | 49.88          | 49.47      | 49.07          | 48.66          | 48.26          |
| 1,670.01             | 1,690.00             | 68.01          | 66.20          | 65.79          | 65.39          | 64.98          | 64.58          | 64.18          | 63.77          | 51.43          | 51.03          | 50.63          | 50.22      | 49.82          | 49.41          | 49.01          |
| 1,690.01             | 1,710.00             | 69.02          | 67.21          | 66.80          | 66.40          | 65.99          | 65.59          | 65.19          | 64.78          | 52.18          | 51.78          | 51.38          | 50.97      | 50.57          | 50.16          | 49.76          |
| 1,710.01             | 1,730.00             | 70.03          | 68.22          | 67.81          | 67.41          | 67.00          | 66.60          | 66.20          | 65.79          | 52.93          | 52.53          | 52.13          | 51.72      | 51.32          | 50.91          | 50.51          |
| 1,730.01             | 1,750.00             | 71.04          | 69.23          | 68.82          | 68.42          | 68.01          | 67.61          | 67.21          | 66.80          | 53.68          | 53.28          | 52.88          | 52.47      | 52.07          | 51.66          | 51.26          |
| 1,750.01             | 1,770.00             | 72.05          | 70.24          | 69.83          | 69.43          | 69.02          | 68.62          | 68.22          | 67.81          | 54.43          | 54.03          | 53.63          | 53.22      | 52.82          | 52.41          | 52.01          |
| 1,770.01             | 1,790.00             | 73.06          | 71.25          | 70.84          | 70.44          | 70.03          | 69.63          | 69.23          | 68.82          | 55.18          | 54.78          | 54.38          | 53.97      | 53.57          | 53.16          | 52.76          |
| 1,790.01             | 1,810.00             | 74.07          | 72.26          | 71.85          | 71.45          | 71.04          | 70.64          | 70.24          | 69.83          | 55.93          | 55.53          | 55.13          | 54.72      | 54.32          | 53.91          | 53.51          |
| 1,810.01             | 1,830.00             | 75.08          | 73.27          | 72.86          | 72.46          | 72.05          | 71.65          | 71.25          | 70.84          | 56.68          | 56.28          | 55.88          | 55.47      | 55.07          | 54.66          | 54.26          |
|                      | 1,850.00             | 76.09          | 74.28          | 73.87          | 73.47          | 73.06          | 72.66          | 72.26          | 71.85          | 57.43          | 57.03          | 56.63          | 56.22      | 55.82          | 55.41          | 55.01          |
| 1,850.01             | 1,870.00             | 77.10          | 75.29          | 74.88          | 74.48          | 74.07          | 73.67          | 73.27          | 72.86          | 58.18          | 57.78          | 57.38          | 56.97      | 56.57          | 56.16          | 55.76          |
| 1,870.01             | 1,890.00             | 78.11          | 76.30          | 75.89          | 75.49          | 75.08          | 74.68          | 74.28          | 73.87          | 58.93          | 58.53          | 58.13          | 57.72      | 57.32          | 56.91          | 56.51          |
| 1,890.01             | 1,910.00             | 79.12          | 77.31          | 76.90          | 76.50          | 76.09          | 75.69          | 75.29          | 74.88          | 59.68          | 59.28          | 58.88          | 58.47      | 58.07          | 57.66          | 57.26          |
| 1,910.01             | 1,930.00             | 80.13          | 78.32          | 77.91          | 77.51          | 77.10          | 76.70          | 76.30          | 75.89          | 60.43          | 60.03          | 59.63          | 59.22      | 58.82          | 58.41          | 58.01          |
| 1,930.01             | 1,950.00             | 81.14          | 79.33          | 78.92          | 78.52          | 78.11          | 77.71          | 77.31          | 76.90          | 61.41          | 61.01          | 60.60          | 60.20      | 59.80          | 59.39          | 58.99          |
| 1,850.01             | 1,870.00             | 77.10          | 75.29          | 74.88          | 74.48          | 74.07          | 73.67          | 73.27          | 72.86          | 58.18          | 57.78          | 57.38          | 56.97      | 56.57          | 56.16          | 55.76          |
| 1,870.01             | 1,890.00             | 78.11          | 76.30          | 75.89          | 75.49          | 75.08          | 74.68          | 74.28          | 73.87          | 58.93          | 58.53          | 58.13          | 57.72      | 57.32          | 56.91          | 56.51          |
| 1,890.01             | 1,910.00             | 79.12          | 77.31          | 76.90          | 76.50          | 76.09          | 75.69          | 75.29          | 74.88          | 59.68          | 59.28          | 58.88          | 58.47      | 58.07          | 57.66          | 57.26          |
| 1,910.01             | 1,930.00             | 80.13          | 78.32          | 77.91          | 77.51          | 77.10          | 76.70          | 76.30          | 75.89          | 60.43          | 60.03          | 59.63          | 59.22      | 58.82          | 58.41          | 58.01          |
| 1,930.01             | 1,950.00             | 81.14          | 79.33          | 78.92          | 78.52          | 78.11          | 77.71          | 77.31          | 76.90          |                | 61.01          | 60.60          | 60.20      |                | 59.39          | 58.99          |
|                      | (.                   | Add 5.05       | % for amo      | ounts in exe   | cess of \$1    | 1,950)         |                |                |                | (Add 5.10      | % for ame      | ounts in ex    | cess of \$ | 1,950)         |                |                |

|                    |        |      |      |      | Biwee | kly Louis | iana Inco | me Tax V | Vithholdi | ng Table |      |      |      |      |      |      |
|--------------------|--------|------|------|------|-------|-----------|-----------|----------|-----------|----------|------|------|------|------|------|------|
| <b>Exemptions:</b> |        | 0    |      |      |       | 1         |           |          |           |          |      |      | 2    |      |      |      |
| <b>Dependents:</b> |        |      |      |      |       |           |           |          |           |          |      |      |      |      |      |      |
| Salary             | Range: |      |      |      |       |           |           |          |           |          |      |      |      |      |      |      |
| Min                | Max    | 0    | 0    | 1    | 2     | 3         | 4         | 5        | 6         | 0        | 1    | 2    | 3    | 4    | 5    | 6    |
| 0.00               | 100.00 | 2.1% | 0.00 | 0.00 | 0.00  | 0.00      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100.01             | 140.00 | 2.52 | 0.00 | 0.00 | 0.00  | 0.00      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 140.01             | 180.00 | 3.36 | 0.00 | 0.00 | 0.00  | 0.00      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 180.01             | 220.00 | 4.20 | 0.57 | 0.00 | 0.00  | 0.00      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220.01             | 260.00 | 5.04 | 1.41 | 0.60 | 0.00  | 0.00      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 260.01             | 300.00 | 5.88 | 2.25 | 1.44 | 0.63  | 0.00      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300.01             | 340.00 | 6.72 | 3.09 | 2.28 | 1.47  | 0.66      | 0.00      | 0.00     | 0.00      | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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|                        |                      |                  |                |                  | Biwee            | kly Louisi      | ana Inco        | me Tax V        | Vithholding Table |                |                |                |                |                |                |                |  |
|------------------------|----------------------|------------------|----------------|------------------|------------------|-----------------|-----------------|-----------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Exemptions:            |                      | 0                |                |                  |                  | 1               |                 |                 |                   |                |                |                | 2              |                |                |                |  |
| Dependents:<br>SalaryF | ango.                |                  |                |                  |                  |                 |                 |                 |                   |                |                |                |                |                |                |                |  |
| Min                    | Max                  | 0                | 0              | 1                | 2                | 3               | 4               | 5               | 6                 | 0              | 1              | 2              | 3              | 4              | 5              | 6              |  |
| 340.01                 | 380.00               | 7.56             | 3.93           | 3.12             | 2.31             | 1.50            | 0.69            | 0.00            | 0.00              | 0.29           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |
| 380.01                 | 420.00               | 8.40             | 4.77           | 3.96             | 3.15             | 2.34            | 1.54            | 0.73            | 0.00              | 1.13           | 0.32           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |  |
| 420.01<br>460.01       | 460.00 500.00        | 9.24<br>10.08    | 5.61<br>6.45   | 4.80<br>5.64     | 3.99<br>4.83     | 3.18<br>4.02    | 2.38            | 1.57<br>2.41    | 0.76              | 1.97<br>2.81   | 1.16           | 0.36           | 0.00           | 0.00           | 0.00           | 0.00           |  |
| 500.01                 | 540.00               | 11.55            | 7.91           | 7.11             | 6.30             | 5.49            | 4.68            | 3.87            | 3.07              | 3.65           | 2.00           | 2.04           | 1.23           | 0.00           | 0.00           | 0.00           |  |
| 540.01                 | 580.00               | 13.03            | 9.39           | 8.59             | 7.78             | 6.97            | 6.16            | 5.35            | 4.55              | 4.49           | 3.68           | 2.88           | 2.07           | 1.26           | 0.45           | 0.00           |  |
| 580.01                 | 620.00               | 14.51            | 10.87          | 10.07            | 9.26             | 8.45            | 7.64            | 6.83            | 6.03              | 5.33           | 4.52           | 3.72           | 2.91           | 2.10           | 1.29           | 0.48           |  |
| 620.01<br>660.01       | 660.00<br>700.00     | 15.99<br>17.47   | 12.35<br>13.83 | 11.55<br>13.03   | 10.74<br>12.22   | 9.93<br>11.41   | 9.12            | 8.31<br>9.79    | 7.51              | 6.17           | 5.36           | 4.56<br>5.40   | 3.75<br>4.59   | 2.94           | 2.13           | 1.33           |  |
| 700.01                 | 740.00               | 17.47            | 15.85          | 14.51            | 12.22            | 12.89           | 12.08           | 11.27           | 10.47             | 7.85           | 7.04           | 6.24           | 5.43           | 4.62           | 3.81           | 3.01           |  |
| 740.01                 | 780.00               | 20.43            | 16.79          | 15.99            | 15.18            | 14.37           | 13.56           | 12.75           | 11.95             | 8.69           | 7.88           | 7.08           | 6.27           | 5.46           | 4.65           | 3.85           |  |
| 780.01                 | 820.00               | 21.91            | 18.27          | 17.47            | 16.66            | 15.85           | 15.04           | 14.23           | 13.43             | 9.53           | 8.72           | 7.92           | 7.11           | 6.30           | 5.49           | 4.69           |  |
| 820.01<br>860.01       | 860.00<br>900.00     | 23.39<br>24.87   | 19.75<br>21.23 | 18.95<br>20.43   | 18.14<br>19.62   | 17.33<br>18.81  | 16.52<br>18.00  | 15.71<br>17.19  | 14.91<br>16.39    | 10.37          | 9.56<br>10.40  | 8.76<br>9.60   | 7.95<br>8.79   | 7.14           | 6.33<br>7.17   | 5.53<br>6.37   |  |
| 900.01                 | 900.00               | 24.87            | 21.23          | 20.43            | 21.10            | 20.29           | 19.48           | 17.19           | 16.39             | 11.21          | 10.40          | 9.60           | 9.63           | 8.82           | 8.01           | 7.21           |  |
| 940.01                 | 980.00               | 27.83            | 24.19          | 23.39            | 22.58            | 21.77           | 20.96           | 20.15           | 19.35             | 12.89          | 12.08          | 11.28          | 10.47          | 9.66           | 8.85           | 8.05           |  |
| 980.01                 | 1,020.00             | 29.31            | 25.67          | 24.87            | 24.06            | 23.25           | 22.44           | 21.63           | 20.83             | 14.37          | 13.56          | 12.75          | 11.94          | 11.13          | 10.33          | 9.52           |  |
| 1,020.01<br>1,060.01   | 1,060.00             | 30.79<br>32.27   | 27.15<br>28.63 | 26.35<br>27.83   | 25.54<br>27.02   | 24.73<br>26.21  | 23.92<br>25.40  | 23.11<br>24.59  | 22.31<br>23.79    | 15.87<br>17.37 | 15.06<br>16.56 | 14.25<br>15.75 | 13.44<br>14.94 | 12.63<br>14.13 | 11.83<br>13.33 | 11.02<br>12.52 |  |
| 1,060.01               | 1,100.00             | 32.27            | 28.63          | 27.83            | 27.02            | 26.21           | 25.40           | 24.59           | 23.79             | 17.37          | 16.56          | 15.75          | 14.94          | 14.13          | 13.33          | 12.52          |  |
| 1,140.01               | 1,180.00             | 35.23            | 31.59          | 30.79            | 29.98            | 29.17           | 28.36           | 27.55           | 26.75             | 20.37          | 19.56          | 18.75          | 17.94          | 17.13          | 16.33          | 15.52          |  |
| 1,180.01               | 1,220.00             | 36.71            | 33.07          | 32.27            | 31.46            | 30.65           | 29.84           | 29.03           | 28.23             | 21.87          | 21.06          | 20.25          | 19.44          | 18.63          | 17.83          | 17.02          |  |
| 1,220.01               | 1,260.00             | 38.19            | 34.55          | 33.75            | 32.94            | 32.13           | 31.32           | 30.51           | 29.71             | 23.37          | 22.56          | 21.75          | 20.94          | 20.13          | 19.33          | 18.52          |  |
| 1,260.01<br>1,300.01   | 1,300.00             | 39.67<br>41.15   | 36.03<br>37.51 | 35.23<br>36.71   | 34.42<br>35.90   | 33.61<br>35.09  | 32.80<br>34.28  | 31.99<br>33.47  | 31.19<br>32.67    | 24.87<br>26.37 | 24.06<br>25.56 | 23.25<br>24.75 | 22.44<br>23.94 | 21.63          | 20.83<br>22.33 | 20.02<br>21.52 |  |
| 1,340.01               | 1,340.00             | 42.63            | 38.99          | 38.19            | 37.38            | 36.57           | 35.76           | 34.95           | 34.15             | 20.37          | 27.06          | 26.25          | 25.44          | 24.63          | 23.83          | 23.02          |  |
| 1,380.01               | 1,420.00             | 44.11            | 40.47          | 39.67            | 38.86            | 38.05           | 37.24           | 36.43           | 35.63             | 29.37          | 28.56          | 27.75          | 26.94          | 26.13          | 25.33          | 24.52          |  |
| 1,420.01               | 1,460.00             | 45.59            | 41.95          | 41.15            | 40.34            | 39.53           | 38.72           | 37.91           | 37.11             | 30.87          | 30.06          | 29.25          | 28.44          | 27.63          | 26.83          | 26.02          |  |
| 1,460.01<br>1,500.01   | 1,500.00             | 47.07<br>48.55   | 43.43<br>44.91 | 42.63            | 41.82            | 41.01<br>42.49  | 40.20           | 39.39<br>40.87  | 38.59<br>40.07    | 32.37<br>33.87 | 31.56<br>33.06 | 30.75<br>32.25 | 29.94<br>31.44 | 29.13<br>30.63 | 28.33<br>29.83 | 27.52<br>29.02 |  |
| 1,540.01               | 1,540.00             | 50.03            | 46.39          | 44.11            | 44.78            | 43.97           | 43.16           | 40.87           | 40.07             | 35.37          | 33.00          | 33.75          | 32.94          | 32.13          | 31.33          | 30.52          |  |
| 1,580.01               | 1,620.00             | 51.51            | 47.87          | 47.07            | 46.26            | 45.45           | 44.64           | 43.83           | 43.03             | 36.87          | 36.06          | 35.25          | 34.44          | 33.63          | 32.83          | 32.02          |  |
| 1,620.01               | 1,660.00             | 52.99            | 49.35          | 48.55            | 47.74            | 46.93           | 46.12           | 45.31           | 44.51             | 38.37          | 37.56          | 36.75          | 35.94          | 35.13          | 34.33          | 33.52          |  |
| 1,660.01<br>1,700.01   | 1,700.00             | 54.47<br>55.95   | 50.83<br>52.31 | 50.03<br>51.51   | 49.22<br>50.70   | 48.41<br>49.89  | 47.60<br>49.08  | 46.79<br>48.27  | 45.99<br>47.47    | 39.87<br>41.37 | 39.06<br>40.56 | 38.25<br>39.75 | 37.44<br>38.94 | 36.63          | 35.83<br>37.33 | 35.02<br>36.52 |  |
| 1,740.01               | 1,740.00             | 57.43            | 53.79          | 52.99            | 52.18            | 49.89<br>51.37  | 49.08<br>50.56  | 48.27           | 47.47             | 41.37          | 40.36          | 41.25          | 40.44          | 39.63          | 37.55          | 38.02          |  |
| 1,780.01               | 1,820.00             | 58.91            | 55.27          | 54.47            | 53.66            | 52.85           | 52.04           | 51.23           | 50.43             | 44.37          | 43.56          | 42.75          | 41.94          | 41.13          | 40.33          | 39.52          |  |
| 1,820.01               | 1,860.00             | 60.39            | 56.75          | 55.95            | 55.14            | 54.33           | 53.52           | 52.71           | 51.91             | 45.87          | 45.06          | 44.25          | 43.44          | 42.63          | 41.83          | 41.02          |  |
| 1,860.01               | 1,900.00             | 61.87            | 58.23          | 57.43            | 56.62            | 55.81           | 55.00           | 54.19           | 53.39             | 47.37          | 46.56          | 45.75          | 44.94          | 44.13          | 43.33          | 42.52          |  |
| 1,900.01<br>1,940.01   | 1,940.00<br>1,980.00 | 63.35<br>65.33   | 59.71<br>61.69 | 58.91<br>60.88   | 58.10<br>60.08   | 57.29<br>59.27  | 56.48<br>58.46  | 55.67<br>57.65  | 54.87<br>56.85    | 48.87          | 48.06<br>49.56 | 47.25          | 46.44<br>47.94 | 45.63          | 44.83          | 44.02<br>45.52 |  |
| 1,940.01               | 2,020.00             | 67.35            | 63.71          | 62.90            | 62.10            | 61.29           | 60.48           | 59.67           | 58.87             | 51.87          | 51.06          | 50.25          | 49.44          | 48.63          | 47.83          | 47.02          |  |
| 2,020.01               | 2,060.00             | 69.37            | 65.73          | 64.92            | 64.12            | 63.31           | 62.50           | 61.69           | 60.89             | 53.37          | 52.56          | 51.75          | 50.94          | 50.13          | 49.33          | 48.52          |  |
| 2,060.01               | 2,100.00             | 71.39            | 67.75          | 66.94            | 66.14            | 65.33           | 64.52           | 63.71           | 62.91             | 54.87          | 54.06          | 53.25          | 52.44          | 51.63          | 50.83          | 50.02          |  |
| 2,100.01 2,140.01      | 2,140.00 2,180.00    | 73.41<br>75.43   | 69.77<br>71.79 | 68.96<br>70.98   | 68.16<br>70.18   | 67.35<br>69.37  | 66.54<br>68.56  | 65.73<br>67.75  | 64.93<br>66.95    | 56.37<br>57.87 | 55.56<br>57.06 | 54.75<br>56.25 | 53.94<br>55.44 | 53.13<br>54.63 | 52.33<br>53.83 | 51.52<br>53.02 |  |
| 2,140.01               | 2,180.00             | 77.45            | 73.81          | 73.00            | 70.18            | 71.39           | 70.58           | 69.77           | 68.97             | 59.37          | 58.56          | 57.75          | 56.94          | 56.13          | 55.33          | 54.52          |  |
| 2,220.01               | 2,260.00             | 79.47            | 75.83          | 75.02            | 74.22            | 73.41           | 72.60           | 71.79           | 70.99             | 60.87          | 60.06          | 59.25          | 58.44          | 57.63          | 56.83          | 56.02          |  |
| 2,260.01               | 2,300.00             | 81.49            | 77.85          | 77.04            | 76.24            | 75.43           | 74.62           | 73.81           | 73.01             | 62.37          | 61.56          | 60.75          | 59.94          | 59.13          | 58.33          | 57.52          |  |
| 2,300.01<br>2,340.01   | 2,340.00<br>2,380.00 | 83.51<br>85.53   | 79.87<br>81.89 | 79.06<br>81.08   | 78.26<br>80.28   | 77.45<br>79.47  | 76.64<br>78.66  | 75.83<br>77.85  | 75.03<br>77.05    | 63.87<br>65.37 | 63.06<br>64.56 | 62.25<br>63.75 | 61.44<br>62.94 | 60.63<br>62.13 | 59.83<br>61.33 | 59.02<br>60.52 |  |
| 2,340.01               | 2,380.00             | 87.55            | 83.91          | 83.10            | 80.28            | 81.49           | 80.68           | 79.87           | 79.07             | 66.87          | 66.06          | 65.25          | 64.44          | 63.63          | 62.83          | 62.02          |  |
| 2,420.01               | 2,460.00             | 89.57            | 85.93          | 85.12            | 84.32            | 83.51           | 82.70           | 81.89           | 81.09             | 68.37          | 67.56          | 66.75          | 65.94          | 65.13          | 64.33          | 63.52          |  |
| 2,460.01               | 2,500.00             | 91.59            | 87.95          | 87.14            | 86.34            | 85.53           | 84.72           | 83.91           | 83.11             | 69.87          | 69.06          | 68.25          | 67.44          | 66.63          | 65.83          | 65.02          |  |
| 2,500.01               | 2,540.00             | 93.61            | 89.97          | 89.16            |                  | 87.55           | 86.74           | 85.93           | 85.13             | 71.37          | 70.56          | 69.75          | 68.94<br>70.44 | 68.13          | 67.33          | 66.52          |  |
| 2,540.01<br>2,580.01   | 2,580.00             | 95.63<br>97.65   | 91.99<br>94.01 | 91.18<br>93.20   | 90.38<br>92.40   | 89.57<br>91.59  | 88.76<br>90.78  | 87.95<br>89.97  | 87.15<br>89.17    | 72.87          | 72.06          | 71.25<br>72.75 | 70.44<br>71.94 | 69.63<br>71.13 | 68.83<br>70.33 | 68.02<br>69.52 |  |
| 2,620.01               | 2,660.00             | 99.67            | 96.03          | 95.22            | 94.42            | 93.61           | 92.80           | 91.99           | 91.19             | 75.87          | 75.06          | 74.25          | 73.44          | 72.63          | 71.83          | 71.02          |  |
| 2,660.01               | 2,700.00             | 101.69           | 98.05          | 97.24            | 96.44            | 95.63           | 94.82           | 94.01           | 93.21             | 77.37          | 76.56          | 75.75          | 74.94          | 74.13          | 73.33          | 72.52          |  |
| 2,700.01               | 2,740.00             | 103.71           | 100.07         | 99.26            | 98.46            | 97.65           | 96.84           | 96.03           | 95.23             | 78.87          | 78.06          | 77.25          | 76.44          | 75.63          | 74.83          | 74.02          |  |
| 2,740.01<br>2,780.01   | 2,780.00<br>2,820.00 | 105.73<br>107.75 | 102.09         | 101.28<br>103.30 | 100.48<br>102.50 | 99.67<br>101.69 | 98.86<br>100.88 | 98.05<br>100.07 | 97.25<br>99.27    | 80.37<br>81.87 | 79.56<br>81.06 | 78.75<br>80.25 | 77.94<br>79.44 | 77.13          | 76.33<br>77.83 | 75.52<br>77.02 |  |
| 2,780.01               | 2,820.00             | 107.73           | 104.11         | 105.30           | 102.30           | 101.09          | 100.88          | 100.07          | 101.29            | 83.37          | 82.56          | 81.75          | 80.94          | 80.13          | 79.33          | 78.52          |  |
| 2,860.01               | 2,900.00             | 111.79           | 108.15         | 107.34           | 106.54           | 105.73          | 104.92          | 104.11          | 103.31            | 84.87          | 84.06          | 83.25          | 82.44          | 81.63          | 80.83          | 80.02          |  |
| 2,900.01               | 2,940.00             | 113.81           | 110.17         | 109.36           | 108.56           | 107.75          | 106.94          | 106.13          | 105.33            | 86.37          | 85.56          | 84.75          | 83.94          | 83.13          | 82.33          | 81.52          |  |
| 2,940.01               | 2,980.00             | 115.83           | 112.19         | 111.38           | 110.58           | 109.77          | 108.96          | 108.15          | 107.35            | 87.87          | 87.06          | 86.25          | 85.44          | 84.63          | 83.83          | 83.02          |  |
| 2,980.01               | 3,020.00             | 117.85           | 114.21         | 113.40           | 112.60           | 111.79          | 110.98          | 110.17          | 109.37            | 89.37          | 88.56          | 87.75          | 86.94          | 86.13          | 85.33          | 84.52          |  |

|                    |          |          |           |             | Biwee       | kly Louisi | iana Inco | me Tax V | Vithholdi | ng Table |           |            |             |        |        |        |
|--------------------|----------|----------|-----------|-------------|-------------|------------|-----------|----------|-----------|----------|-----------|------------|-------------|--------|--------|--------|
| <b>Exemptions:</b> |          | 0        |           |             |             | 1          |           |          |           | U        |           |            | 2           |        |        |        |
| <b>Dependents:</b> |          |          |           |             |             |            |           |          |           |          |           |            |             |        |        |        |
| SalaryR            | lange:   |          |           |             |             |            |           |          |           |          |           |            |             |        |        |        |
| Min                | Max      | 0        | 0         | 1           | 2           | 3          | 4         | 5        | 6         | 0        | 1         | 2          | 3           | 4      | 5      | 6      |
| 3,020.01           | 3,060.00 | 119.87   | 116.23    | 115.42      | 114.62      | 113.81     | 113.00    | 112.19   | 111.39    | 90.87    | 90.06     | 89.25      | 88.44       | 87.63  | 86.83  | 86.02  |
| 3,060.01           | 3,100.00 | 121.89   | 118.25    | 117.44      | 116.64      | 115.83     | 115.02    | 114.21   | 113.41    | 92.37    | 91.56     | 90.75      | 89.94       | 89.13  | 88.33  | 87.52  |
| 3,100.01           | 3,140.00 | 123.91   | 120.27    | 119.46      | 118.66      | 117.85     | 117.04    | 116.23   | 115.43    | 93.87    | 93.06     | 92.25      | 91.44       | 90.63  | 89.83  | 89.02  |
| 3,140.01           | 3,180.00 | 125.93   | 122.29    | 121.48      | 120.68      | 119.87     | 119.06    | 118.25   | 117.45    | 95.37    | 94.56     | 93.75      | 92.94       | 92.13  | 91.33  | 90.52  |
| 3,180.01           | 3,220.00 | 127.95   | 124.31    | 123.50      | 122.70      | 121.89     | 121.08    | 120.27   | 119.47    | 96.87    | 96.06     | 95.25      | 94.44       | 93.63  | 92.83  | 92.02  |
| 3,220.01           | 3,260.00 | 129.97   | 126.33    | 125.52      | 124.72      | 123.91     | 123.10    | 122.29   | 121.49    | 98.37    | 97.56     | 96.75      | 95.94       | 95.13  | 94.33  | 93.52  |
| 3,260.01           | 3,300.00 | 131.99   | 128.35    | 127.54      | 126.74      | 125.93     | 125.12    | 124.31   | 123.51    | 99.87    | 99.06     | 98.25      | 97.44       | 96.63  | 95.83  | 95.02  |
| 3,300.01           | 3,340.00 | 134.01   | 130.37    | 129.56      | 128.76      | 127.95     | 127.14    | 126.33   | 125.53    | 101.37   | 100.56    | 99.75      | 98.94       | 98.13  | 97.33  | 96.52  |
| 3,340.01           | 3,380.00 | 136.03   | 132.39    | 131.58      | 130.78      | 129.97     | 129.16    | 128.35   | 127.55    | 102.87   | 102.06    | 101.25     | 100.44      | 99.63  | 98.83  | 98.02  |
| 3,380.01           | 3,420.00 | 138.05   | 134.41    | 133.60      | 132.80      | 131.99     | 131.18    | 130.37   | 129.57    | 104.37   | 103.56    | 102.75     | 101.94      | 101.13 | 100.33 | 99.52  |
| 3,420.01           | 3,460.00 | 140.07   | 136.43    | 135.62      | 134.82      | 134.01     | 133.20    | 132.39   | 131.59    | 105.87   | 105.06    | 104.25     | 103.44      | 102.63 | 101.83 | 101.02 |
| 3,460.01           | 3,500.00 | 142.09   | 138.45    | 137.64      | 136.84      | 136.03     | 135.22    | 134.41   | 133.61    | 107.37   | 106.56    | 105.75     | 104.94      | 104.13 | 103.33 | 102.52 |
| 3,500.01           | 3,540.00 | 144.11   | 140.47    | 139.66      | 138.86      | 138.05     | 137.24    | 136.43   | 135.63    | 108.87   | 108.06    | 107.25     | 106.44      | 105.63 | 104.83 | 104.02 |
| 3,540.01           | 3,580.00 | 146.13   | 142.49    | 141.68      | 140.88      | 140.07     | 139.26    | 138.45   | 137.65    | 110.37   | 109.56    | 108.75     | 107.94      | 107.13 | 106.33 | 105.52 |
| 3,580.01           | 3,620.00 | 148.15   | 144.51    | 143.70      | 142.90      | 142.09     | 141.28    | 140.47   | 139.67    | 111.87   | 111.06    | 110.25     | 109.44      | 108.63 | 107.83 | 107.02 |
| 3,620.01           | 3,660.00 | 150.17   | 146.53    | 145.72      | 144.92      | 144.11     | 143.30    | 142.49   | 141.69    | 113.37   | 112.56    | 111.75     | 110.94      | 110.13 | 109.33 | 108.52 |
| 3,660.01           | 3,700.00 | 152.19   | 148.55    | 147.74      | 146.94      | 146.13     | 145.32    | 144.51   | 143.71    | 114.87   | 114.06    | 113.25     | 112.44      | 111.63 | 110.83 | 110.02 |
| 3,700.01           | 3,740.00 | 154.21   | 150.57    | 149.76      | 148.96      | 148.15     | 147.34    | 146.53   | 145.73    | 116.37   | 115.56    | 114.75     | 113.94      | 113.13 | 112.33 | 111.52 |
| 3,740.01           | 3,780.00 | 156.23   | 152.59    | 151.78      | 150.98      | 150.17     | 149.36    | 148.55   | 147.75    | 117.87   | 117.06    | 116.25     | 115.44      | 114.63 | 113.83 | 113.02 |
| 3,780.01           | 3,820.00 | 158.25   | 154.61    | 153.80      | 153.00      | 152.19     | 151.38    | 150.57   | 149.77    | 119.37   | 118.56    | 117.75     | 116.94      | 116.13 | 115.33 | 114.52 |
| 3,820.01           | 3,860.00 | 160.27   | 156.63    | 155.82      | 155.02      | 154.21     | 153.40    | 152.59   | 151.79    | 120.87   | 120.06    | 119.25     | 118.44      | 117.63 | 116.83 | 116.02 |
| 3,860.01           | 3,900.00 | 162.29   | 158.65    | 157.84      | 157.04      | 156.23     | 155.42    | 154.61   | 153.81    | 122.82   | 122.01    | 121.21     | 120.40      | 119.59 | 118.78 | 117.98 |
|                    |          | Add 5.05 | % for amo | ounts in ex | cess of \$3 | 3,900      |           |          |           | Add 5.10 | % for amo | unts in ex | cess of \$3 | 3,900  |        |        |

|             |          |       |       |       | Semimor | nthly Lou | isiana Ir | come Tax | Withhol | ding Tab | le    |       |       |       |       |       |
|-------------|----------|-------|-------|-------|---------|-----------|-----------|----------|---------|----------|-------|-------|-------|-------|-------|-------|
| Exemptions: |          | 0     |       |       |         | 1         |           |          |         |          |       |       | 2     |       |       |       |
| Dependents: |          |       |       |       |         |           |           |          |         |          |       |       |       |       |       |       |
| SalaryRa    | nge:     |       |       |       |         |           |           |          |         |          |       |       |       |       |       |       |
| Min         | Max      | 0     | 0     | 1     | 2       | 3         | 4         | 5        | 6       | 0        | 1     | 2     | 3     | 4     | 5     | 6     |
| -           | 100.00   | 2.1%  |       |       |         |           |           |          |         |          |       |       |       |       |       |       |
| 100.01      | 140.00   | 2.52  | 0.00  | 0.00  | 0.00    | 0.00      | 0.00      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 140.01      | 180.00   | 3.36  | 0.00  | 0.00  | 0.00    | 0.00      | 0.00      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 180.01      | 220.00   | 4.20  | 0.26  | 0.00  | 0.00    | 0.00      | 0.00      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 220.01      | 260.00   | 5.04  | 1.10  | 0.23  | 0.00    | 0.00      | 0.00      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 260.01      | 300.00   | 5.88  | 1.94  | 1.07  | 0.19    | 0.00      | 0.00      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 300.01      | 340.00   | 6.72  | 2.78  | 1.91  | 1.03    | 0.16      | 0.00      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 340.01      | 380.00   | 7.56  | 3.62  | 2.75  | 1.87    | 1.00      | 0.12      | 0.00     | 0.00    | 0.00     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 380.01      | 420.00   | 8.40  | 4.46  | 3.59  | 2.71    | 1.84      | 0.96      | 0.09     | 0.00    | 0.53     | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 420.01      | 460.00   | 9.24  | 5.30  | 4.43  | 3.55    | 2.68      | 1.80      | 0.93     | 0.05    | 1.37     | 0.49  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 460.01      | 500.00   | 10.08 | 6.14  | 5.27  | 4.39    | 3.52      | 2.64      | 1.77     | 0.89    | 2.21     | 1.33  | 0.46  | 0.00  | 0.00  | 0.00  | 0.00  |
| 500.01      | 540.00   | 10.92 | 6.98  | 6.11  | 5.23    | 4.36      | 3.48      | 2.61     | 1.73    | 3.05     | 2.17  | 1.30  | 0.42  | 0.00  | 0.00  | 0.00  |
| 540.01      | 580.00   | 12.39 | 8.45  | 7.57  | 6.70    | 5.82      | 4.95      | 4.07     | 3.20    | 3.89     | 3.01  | 2.14  | 1.26  | 0.39  | 0.00  | 0.00  |
| 580.01      | 620.00   | 13.87 | 9.93  | 9.05  | 8.18    | 7.30      | 6.43      | 5.55     | 4.68    | 4.73     | 3.85  | 2.98  | 2.10  | 1.23  | 0.35  | 0.00  |
| 620.01      | 660.00   | 15.35 | 11.41 | 10.53 | 9.66    | 8.78      | 7.91      | 7.03     | 6.16    | 5.57     | 4.69  | 3.82  | 2.94  | 2.07  | 1.19  | 0.32  |
| 660.01      | 700.00   | 16.83 | 12.89 | 12.01 | 11.14   | 10.26     | 9.39      | 8.51     | 7.64    | 6.41     | 5.53  | 4.66  | 3.78  | 2.91  | 2.03  | 1.16  |
| 700.01      | 740.00   | 18.31 | 14.37 | 13.49 | 12.62   | 11.74     | 10.87     | 9.99     | 9.12    | 7.25     | 6.37  | 5.50  | 4.62  | 3.75  | 2.87  | 2.00  |
| 740.01      | 780.00   | 19.79 | 15.85 | 14.97 | 14.10   | 13.22     | 12.35     | 11.47    | 10.60   | 8.09     | 7.21  | 6.34  | 5.46  | 4.59  | 3.71  | 2.84  |
| 780.01      | 820.00   | 21.27 | 17.33 | 16.45 | 15.58   | 14.70     | 13.83     | 12.95    | 12.08   | 8.93     | 8.05  | 7.18  | 6.30  | 5.43  | 4.55  | 3.68  |
| 820.01      | 860.00   | 22.75 | 18.81 | 17.93 | 17.06   | 16.18     | 15.31     | 14.43    | 13.56   | 9.77     | 8.89  | 8.02  | 7.14  | 6.27  | 5.39  | 4.52  |
| 860.01      | 900.00   | 24.23 | 20.29 | 19.41 | 18.54   | 17.66     | 16.79     | 15.91    | 15.04   | 10.61    | 9.73  | 8.86  | 7.98  | 7.11  | 6.23  | 5.36  |
| 900.01      | 940.00   | 25.71 | 21.77 | 20.89 | 20.02   | 19.14     | 18.27     | 17.39    | 16.52   | 11.45    | 10.57 | 9.70  | 8.82  | 7.95  | 7.07  | 6.20  |
| 940.01      | 980.00   | 27.19 | 23.25 | 22.37 | 21.50   | 20.62     | 19.75     | 18.87    | 18.00   | 12.29    | 11.41 | 10.54 | 9.66  | 8.79  | 7.91  | 7.04  |
| 980.01      | 1,020.00 | 28.67 | 24.73 | 23.85 | 22.98   | 22.10     | 21.23     | 20.35    | 19.48   | 13.13    | 12.25 | 11.38 | 10.50 | 9.63  | 8.75  | 7.88  |
| 1,020.01    | 1,060.00 | 30.15 | 26.21 | 25.33 | 24.46   | 23.58     | 22.71     | 21.83    | 20.96   | 13.97    | 13.09 | 12.22 | 11.34 | 10.47 | 9.59  | 8.72  |
| 1,060.01    | 1,100.00 | 31.63 | 27.69 | 26.81 | 25.94   | 25.06     | 24.19     | 23.31    | 22.44   | 15.44    | 14.56 | 13.69 | 12.81 | 11.94 | 11.06 | 10.19 |
| 1,100.01    | 1,140.00 | 33.11 | 29.17 | 28.29 | 27.42   | 26.54     | 25.67     | 24.79    | 23.92   | 16.94    | 16.06 | 15.19 | 14.31 | 13.44 | 12.56 | 11.69 |
| 1,140.01    | 1,180.00 | 34.59 | 30.65 | 29.77 | 28.90   | 28.02     | 27.15     | 26.27    | 25.40   | 18.44    | 17.56 | 16.69 | 15.81 | 14.94 | 14.06 | 13.19 |
| 1,180.01    | 1,220.00 | 36.07 | 32.13 | 31.25 | 30.38   | 29.50     | 28.63     | 27.75    | 26.88   | 19.94    | 19.06 | 18.19 | 17.31 | 16.44 | 15.56 | 14.69 |
| 1,220.01    | 1,260.00 | 37.55 | 33.61 | 32.73 | 31.86   | 30.98     | 30.11     | 29.23    | 28.36   | 21.44    | 20.56 | 19.69 | 18.81 | 17.94 | 17.06 | 16.19 |
| 1,260.01    | 1,300.00 | 39.03 | 35.09 | 34.21 | 33.34   | 32.46     | 31.59     | 30.71    | 29.84   | 22.94    | 22.06 | 21.19 | 20.31 | 19.44 | 18.56 | 17.69 |
| 1,300.01    | 1,340.00 | 40.51 | 36.57 | 35.69 | 34.82   | 33.94     | 33.07     | 32.19    | 31.32   | 24.44    | 23.56 | 22.69 | 21.81 | 20.94 | 20.06 | 19.19 |
| 1,340.01    | 1,380.00 | 41.99 | 38.05 | 37.17 | 36.30   | 35.42     | 34.55     | 33.67    | 32.80   | 25.94    | 25.06 | 24.19 | 23.31 | 22.44 | 21.56 | 20.69 |
| 1,380.01    | 1,420.00 | 43.47 | 39.53 | 38.65 | 37.78   | 36.90     | 36.03     | 35.15    | 34.28   | 27.44    | 26.56 | 25.69 | 24.81 | 23.94 | 23.06 | 22.19 |
| 1,420.01    | 1,460.00 | 44.95 | 41.01 | 40.13 | 39.26   | 38.38     | 37.51     | 36.63    | 35.76   | 28.94    | 28.06 | 27.19 | 26.31 | 25.44 | 24.56 | 23.69 |
| 1,460.01    | 1,500.00 | 46.43 | 42.49 | 41.61 | 40.74   | 39.86     | 38.99     | 38.11    | 37.24   | 30.44    | 29.56 | 28.69 | 27.81 | 26.94 | 26.06 | 25.19 |
| 1,500.01    | 1,540.00 | 47.91 | 43.97 | 43.09 | 42.22   | 41.34     | 40.47     | 39.59    | 38.72   | 31.94    | 31.06 | 30.19 | 29.31 | 28.44 | 27.56 | 26.69 |

|                      |                      |                  |                  |                  | Semimo           | nthly Lou        | isiana In        | come Tax         | x Withhol        | ding Tab         | le               |                  |                  |                  |                  |                  |
|----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Exemptions:          |                      | 0                |                  |                  |                  | 1                |                  |                  |                  |                  |                  |                  | 2                |                  |                  |                  |
| Dependents:          | ngo:                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| SalaryRa<br>Min      | Max                  | 0                | 0                | 1                | 2                | 3                | 4                | 5                | 6                | 0                | 1                | 2                | 3                | 4                | 5                | 6                |
| 1,540.01             | 1,580.00             | 49.39            | 45.45            | 44.57            | 43.70            | 42.82            | 41.95            | 41.07            | 40.20            | 33.44            | 32.56            | 31.69            | 30.81            | 29.94            | 29.06            | 28.19            |
| 1,580.01             | 1,620.00             | 50.87            | 46.93            | 46.05            | 45.18            | 44.30            | 43.43            | 42.55            | 41.68            | 34.94            | 34.06            | 33.19            | 32.31            | 31.44            | 30.56            | 29.69            |
| 1,620.01             | 1,660.00             | 52.35<br>53.83   | 48.41<br>49.89   | 47.53<br>49.01   | 46.66<br>48.14   | 45.78<br>47.26   | 44.91<br>46.39   | 44.03<br>45.51   | 43.16            | 36.44<br>37.94   | 35.56<br>37.06   | 34.69<br>36.19   | 33.81<br>35.31   | 32.94<br>34.44   | 32.06<br>33.56   | 31.19<br>32.69   |
| 1,660.01             | 1,740.00             | 55.31            | 49.89<br>51.37   | 49.01<br>50.49   | 48.14            | 47.20            | 40.39            | 45.51            | 44.64            | 39.44            | 37.06            | 37.69            | 36.81            | 34.44            | 35.06            | 32.69            |
| 1,740.01             | 1,780.00             | 56.79            | 52.85            | 51.97            | 51.10            | 50.22            | 49.35            | 48.47            | 47.60            | 40.94            | 40.06            | 39.19            | 38.31            | 37.44            | 36.56            | 35.69            |
| 1,780.01             | 1,820.00             | 58.27            | 54.33            | 53.45            | 52.58            | 51.70            | 50.83            | 49.95            | 49.08            | 42.44            | 41.56            | 40.69            | 39.81            | 38.94            | 38.06            | 37.19            |
| 1,820.01             | 1,860.00             | 59.75            | 55.81<br>57.29   | 54.93            | 54.06<br>55.54   | 53.18<br>54.66   | 52.31<br>53.79   | 51.43<br>52.91   | 50.56<br>52.04   | 43.94            | 43.06            | 42.19            | 41.31            | 40.44            | 39.56            | 38.69            |
| 1,860.01<br>1,900.01 | 1,900.00             | 61.23<br>62.71   | 57.29            | 56.41<br>57.89   | 57.02            | 56.14            | 55.27            | 54.39            | 53.52            | 45.44<br>46.94   | 44.56<br>46.06   | 43.69<br>45.19   | 42.81<br>44.31   | 41.94            | 41.06<br>42.56   | 40.19<br>41.69   |
| 1,940.01             | 1,980.00             | 64.19            | 60.25            | 59.37            | 58.50            | 57.62            | 56.75            | 55.87            | 55.00            | 48.44            | 47.56            | 46.69            | 45.81            | 44.94            | 44.06            | 43.19            |
| 1,980.01             | 2,020.00             | 65.67            | 61.73            | 60.85            | 59.98            | 59.10            | 58.23            | 57.35            | 56.48            | 49.94            | 49.06            | 48.19            | 47.31            | 46.44            | 45.56            | 44.69            |
| 2,020.01             | 2,060.00             | 67.15            | 63.21            | 62.33            | 61.46            | 60.58            | 59.71            | 58.83            | 57.96            | 51.44            | 50.56            | 49.69            | 48.81            | 47.94            | 47.06            | 46.19            |
| 2,060.01 2,100.01    | 2,100.00             | 68.63<br>70.60   | 64.69<br>66.66   | 63.81<br>65.79   | 62.94<br>64.91   | 62.06<br>64.04   | 61.19<br>63.16   | 60.31<br>62.29   | 59.44<br>61.41   | 52.94<br>54.44   | 52.06<br>53.56   | 51.19<br>52.69   | 50.31<br>51.81   | 49.44<br>50.94   | 48.56            | 47.69<br>49.19   |
| 2,140.01             | 2,180.00             | 72.62            | 68.68            | 67.81            | 66.93            | 66.06            | 65.18            | 64.31            | 63.43            | 55.94            | 55.06            | 54.19            | 53.31            | 52.44            | 51.56            | 50.69            |
| 2,180.01             | 2,220.00             | 74.64            | 70.70            | 69.83            | 68.95            | 68.08            | 67.20            | 66.33            | 65.45            | 57.44            | 56.56            | 55.69            | 54.81            | 53.94            | 53.06            | 52.19            |
| 2,220.01             | 2,260.00             | 76.66            | 72.72            | 71.85            | 70.97            | 70.10            | 69.22            | 68.35            | 67.47            | 58.94            | 58.06            | 57.19            | 56.31            | 55.44            | 54.56            | 53.69            |
| 2,260.01<br>2,300.01 | 2,300.00             | 78.68<br>80.70   | 74.74<br>76.76   | 73.87<br>75.89   | 72.99<br>75.01   | 72.12            | 71.24            | 70.37            | 69.49<br>71.51   | 60.44<br>61.94   | 59.56<br>61.06   | 58.69<br>60.19   | 57.81<br>59.31   | 56.94<br>58.44   | 56.06<br>57.56   | 55.19<br>56.69   |
| 2,340.01             | 2,340.00             | 82.72            | 78.78            | 77.91            | 77.03            | 76.16            | 75.28            | 74.41            | 73.53            | 63.44            | 62.56            | 61.69            | 60.81            | 59.94            | 59.06            | 58.19            |
| 2,380.01             | 2,420.00             | 84.74            | 80.80            | 79.93            | 79.05            | 78.18            | 77.30            | 76.43            | 75.55            | 64.94            | 64.06            | 63.19            | 62.31            | 61.44            | 60.56            | 59.69            |
| 2,420.01             | 2,460.00             | 86.76            | 82.82            | 81.95            | 81.07            | 80.20            | 79.32            | 78.45            | 77.57            | 66.44            | 65.56            | 64.69            | 63.81            | 62.94            | 62.06            | 61.19            |
| 2,460.01<br>2,500.01 | 2,500.00             | 88.78<br>90.80   | 84.84<br>86.86   | 83.97<br>85.99   | 83.09<br>85.11   | 82.22<br>84.24   | 81.34<br>83.36   | 80.47<br>82.49   | 79.59<br>81.61   | 67.94<br>69.44   | 67.06<br>68.56   | 66.19<br>67.69   | 65.31<br>66.81   | 64.44<br>65.94   | 63.56<br>65.06   | 62.69<br>64.19   |
| 2,540.01             | 2,540.00             | 92.82            | 88.88            | 88.01            | 87.13            | 86.26            | 85.38            | 84.51            | 83.63            | 70.94            | 70.06            | 69.19            | 68.31            | 67.44            | 66.56            | 65.69            |
| 2,580.01             | 2,620.00             | 94.84            | 90.90            | 90.03            | 89.15            | 88.28            | 87.40            | 86.53            | 85.65            | 72.44            | 71.56            | 70.69            | 69.81            | 68.94            | 68.06            | 67.19            |
| 2,620.01             | 2,660.00             | 96.86            | 92.92            | 92.05            | 91.17            | 90.30            | 89.42            | 88.55            | 87.67            | 73.94            | 73.06            | 72.19            | 71.31            | 70.44            | 69.56            | 68.69            |
| 2,660.01<br>2,700.01 | 2,700.00             | 98.88<br>100.90  | 94.94<br>96.96   | 94.07<br>96.09   | 93.19<br>95.21   | 92.32<br>94.34   | 91.44<br>93.46   | 90.57<br>92.59   | 89.69<br>91.71   | 75.44            | 74.56            | 73.69<br>75.19   | 72.81            | 71.94            | 71.06            | 70.19<br>71.69   |
| 2,740.01             | 2,740.00             | 100.90           | 98.98            | 98.11            | 97.23            | 96.36            | 95.48            | 94.61            | 93.73            | 78.44            | 77.56            | 76.69            | 75.81            | 74.94            | 74.06            | 73.19            |
| 2,780.01             | 2,820.00             | 104.94           | 101.00           | 100.13           | 99.25            | 98.38            | 97.50            | 96.63            | 95.75            | 79.94            | 79.06            | 78.19            | 77.31            | 76.44            | 75.56            | 74.69            |
| 2,820.01             | 2,860.00             | 106.96           | 103.02           | 102.15           | 101.27           | 100.40           | 99.52            | 98.65            | 97.77<br>99.79   | 81.44            | 80.56            | 79.69            | 78.81            | 77.94            | 77.06            | 76.19            |
| 2,860.01<br>2,900.01 | 2,900.00             | 108.98           | 105.04           | 104.17<br>106.19 | 103.29           | 102.42           | 101.54<br>103.56 | 100.67           | 101.81           | 82.94<br>84.44   | 82.06<br>83.56   | 81.19<br>82.69   | 80.31<br>81.81   | 79.44<br>80.94   | 78.56<br>80.06   | 77.69<br>79.19   |
| 2,940.01             | 2,980.00             | 113.02           | 109.08           | 108.21           | 107.33           | 106.46           | 105.58           | 104.71           | 103.83           | 85.94            | 85.06            | 84.19            | 83.31            | 82.44            | 81.56            | 80.69            |
| 2,980.01             | 3,020.00             | 115.04           | 111.10           | 110.23           | 109.35           | 108.48           | 107.60           | 106.73           | 105.85           | 87.44            | 86.56            | 85.69            | 84.81            | 83.94            | 83.06            | 82.19            |
| 3,020.01 3,060.01    | 3,060.00             | 117.06<br>119.08 | 113.12<br>115.14 | 112.25<br>114.27 | 111.37<br>113.39 | 110.50<br>112.52 | 109.62<br>111.64 | 108.75<br>110.77 | 107.87<br>109.89 | 88.94<br>90.44   | 88.06<br>89.56   | 87.19<br>88.69   | 86.31<br>87.81   | 85.44<br>86.94   | 84.56<br>86.06   | 83.69<br>85.19   |
| 3,100.01             |                      |                  |                  | 114.27           |                  | 112.52           | 111.64           |                  |                  | 90.44            | 89.56<br>91.06   | 88.09<br>90.19   | 87.81            | 86.94            | 80.00            | 85.19            |
| 3,140.01             | 3,180.00             | 123.12           | 119.18           | 118.31           | 117.43           | 116.56           | 115.68           |                  | 113.93           | 93.44            | 92.56            | 91.69            | 90.81            | 89.94            | 89.06            | 88.19            |
| 3,180.01             | 3,220.00             | 125.14           | 121.20           | 120.33           | 119.45           | 118.58           | 117.70           |                  | 115.95           | 94.94            | 94.06            | 93.19            | 92.31            | 91.44            | 90.56            | 89.69            |
| 3,220.01<br>3,260.01 | 3,260.00             | 127.16           | 123.22           | 122.35           | 121.47           | 120.60           | 119.72<br>121.74 | 118.85           | 117.97<br>119.99 | 96.44            | 95.56            | 94.69<br>96.19   | 93.81            | 92.94<br>94.44   | 92.06            | 91.19            |
| 3,260.01             | 3,300.00<br>3,340.00 | 129.18<br>131.20 | 125.24<br>127.26 | 124.37<br>126.39 | 123.49<br>125.51 | 122.62<br>124.64 | 121.74           | 120.87<br>122.89 | 122.01           | 97.94<br>99.44   | 97.06<br>98.56   | 96.19<br>97.69   | 95.31<br>96.81   | 94.44<br>95.94   | 93.56<br>95.06   | 92.69<br>94.19   |
| 3,340.01             | 3,380.00             | 133.22           | 129.28           | 128.41           | 127.53           | 126.66           | 125.78           | 124.91           | 124.03           | 100.94           | 100.06           | 99.19            | 98.31            | 97.44            | 96.56            | 95.69            |
| 3,380.01             | 3,420.00             | 135.24           | 131.30           | 130.43           | 129.55           | 128.68           | 127.80           | 126.93           | 126.05           | 102.44           | 101.56           | 100.69           | 99.81            | 98.94            | 98.06            | 97.19            |
| 3,420.01<br>3,460.01 | 3,460.00<br>3,500.00 | 137.26<br>139.28 | 133.32<br>135.34 | 132.45<br>134.47 | 131.57<br>133.59 | 130.70<br>132.72 | 129.82<br>131.84 | 128.95<br>130.97 | 128.07<br>130.09 | 103.94<br>105.44 | 103.06<br>104.56 | 102.19<br>103.69 | 101.31<br>102.81 | 100.44<br>101.94 | 99.56<br>101.06  | 98.69<br>100.19  |
| 3,460.01             | 3,540.00             | 139.28           | 135.34           | 134.47           | 135.61           | 132.72           | 131.84           |                  | 130.09           | 105.44           | 104.56           | 105.09           | 102.81           | 101.94           | 101.06           | 100.19           |
| 3,540.01             | 3,580.00             | 143.32           | 139.38           | 138.51           | 137.63           | 136.76           | 135.88           | 135.01           | 134.13           | 108.44           | 107.56           | 106.69           | 105.81           | 104.94           | 104.06           | 103.19           |
| 3,580.01             | 3,620.00             | 145.34           | 141.40           | 140.53           | 139.65           | 138.78           | 137.90           |                  | 136.15           | 109.94           | 109.06           | 108.19           | 107.31           | 106.44           | 105.56           | 104.69           |
| 3,620.01<br>3,660.01 | 3,660.00<br>3,700.00 | 147.36<br>149.38 | 143.42<br>145.44 | 142.55<br>144.57 | 141.67<br>143.69 | 140.80           | 139.92<br>141.94 | 139.05<br>141.07 | 138.17<br>140.19 | 111.44<br>112.94 | 110.56           | 109.69<br>111.19 | 108.81<br>110.31 | 107.94<br>109.44 | 107.06<br>108.56 | 106.19<br>107.69 |
| 3,700.01             | 3,740.00             | 149.38           | 143.44           | 144.57           | 145.71           | 142.82           | 141.94           | 141.07           | 140.19           | 112.94           | 112.00           | 112.69           | 111.81           | 1109.44          | 1108.36          | 107.09           |
| 3,740.01             | 3,780.00             | 153.42           | 149.48           | 148.61           | 147.73           | 146.86           | 145.98           | 145.11           | 144.23           | 115.94           | 115.06           | 114.19           | 113.31           | 112.44           | 111.56           | 110.69           |
| 3,780.01             | 3,820.00             | 155.44           | 151.50           | 150.63           | 149.75           | 148.88           | 148.00           | 147.13           | 146.25           | 117.44           | 116.56           | 115.69           | 114.81           | 113.94           | 113.06           | 112.19           |
| 3,820.01<br>3,860.01 | 3,860.00<br>3,900.00 | 157.46<br>159.48 | 153.52<br>155.54 | 152.65<br>154.67 | 151.77<br>153.79 | 150.90<br>152.92 | 150.02<br>152.04 | 149.15<br>151.17 | 148.27<br>150.29 | 118.94<br>120.44 | 118.06<br>119.56 | 117.19<br>118.69 | 116.31<br>117.81 | 115.44<br>116.94 | 114.56<br>116.06 | 113.69<br>115.19 |
| 3,800.01             | 3,900.00             | 161.50           | 155.54           | 156.69           | 155.81           | 152.92           | 152.04           | 151.17           | 152.31           | 120.44           | 121.06           | 120.19           | 117.81           | 118.44           | 117.56           | 115.19           |
| 3,940.01             | 3,980.00             | 163.52           | 159.58           | 158.71           | 157.83           | 156.96           | 156.08           | 155.21           | 154.33           | 123.44           | 122.56           | 121.69           | 120.81           | 119.94           | 119.06           | 118.19           |
| 3,980.01             | 4,020.00             | 165.54           | 161.60           | 160.73           | 159.85           | 158.98           | 158.10           |                  | 156.35           | 124.94           | 124.06           | 123.19           | 122.31           | 121.44           | 120.56           | 119.69           |
| 4,020.01 4,060.01    | 4,060.00             | 167.56<br>169.58 | 163.62<br>165.64 | 162.75<br>164.77 | 161.87<br>163.89 | 161.00<br>163.02 | 160.12<br>162.14 | 159.25<br>161.27 | 158.37<br>160.39 | 126.44<br>127.94 | 125.56<br>127.06 | 124.69<br>126.19 | 123.81<br>125.31 | 122.94<br>124.44 | 122.06<br>123.56 | 121.19<br>122.69 |
| 4,000.01             | 4,100.00             | 171.60           | 163.64           | 166.79           | 165.91           | 165.02           | 164.16           |                  | 160.39           | 127.94           | 127.00           | 120.19           | 125.31           | 124.44           | 125.06           | 122.09           |
| 4,140.01             | 4,180.00             | 173.62           | 169.68           | 168.81           | 167.93           | 167.06           | 166.18           | 165.31           | 164.43           | 130.94           | 130.06           | 129.19           | 128.31           | 127.44           | 126.56           | 125.69           |
| 4,180.01             | 4,220.00             | 175.64           | 171.70           | 170.83           | 169.95           | 169.08           | 168.20           | 167.33           | 166.45           | 132.89           | 132.01           | 131.14           | 130.26           | 129.39           | 128.51           | 127.64           |

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|             |       |           |           |            | Semimo       | nthly Lou | iisiana In | come Tax | x Withhol | lding Tab | le        |            |              |         |   |   |
|-------------|-------|-----------|-----------|------------|--------------|-----------|------------|----------|-----------|-----------|-----------|------------|--------------|---------|---|---|
| Exemptions: |       | 0         |           |            |              | 1         |            |          |           |           |           |            | 2            |         |   |   |
| Dependents: |       |           |           |            |              |           |            |          |           |           |           |            |              |         |   |   |
| SalaryR     | ange: |           |           |            |              |           |            |          |           |           |           |            |              |         |   |   |
| Min         | Max   | 0         | 0         | 1          | 2            | 3         | 4          | 5        | 6         | 0         | 1         | 2          | 3            | 4       | 5 | 6 |
|             |       | (Add 5.05 | 5% for am | ounts in e | excess of \$ | 64,220)   |            |          |           | (Add 5.10 | )% for am | ounts in e | excess of \$ | 54,220) |   |   |

|                      |                      |                  |                  |                  | Mont             | hly Louisi       | ana Inco         | me Tax V         | Vithholdi      | ng Table       |                |                |                |                |                |                |
|----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Exemptions:          |                      | 0                |                  |                  |                  | 1                |                  |                  |                |                |                |                | 2              | 1              |                |                |
| Dependents:          |                      |                  |                  |                  |                  |                  |                  |                  |                |                |                |                |                |                |                |                |
| SalaryF              |                      | 0                | 0                | 1                | 2                | 2                | 4                | -                | (              | 0              | 1              | 2              | 2              |                | -              | (              |
| Min                  | Max 200.00           | <b>0</b><br>2.1% | 0                | 1                | 2                | 3                | 4                | 5                | 6              | 0              | 1              | 2              | 3              | 4              | 5              | 6              |
| 200.01               | 200.00               | 5.04             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 280.01               | 360.00               | 6.72             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 360.01               | 440.00               | 8.40             | 0.53             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 440.01               | 520.00               | 10.08            | 2.21             | 0.46             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 520.01               | 600.00               | 11.76            | 3.89             | 2.14             | 0.39             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 600.01               | 680.00               | 13.44            | 5.57             | 3.82             | 2.07             | 0.32             | 0.00             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 680.01               | 760.00               | 15.12            | 7.25             | 5.50             | 3.75             | 2.00             | 0.24             | 0.00             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 760.01               | 840.00               | 16.80            | 8.93             | 7.18             | 5.43             | 3.68             | 1.93             | 0.18             | 0.00           | 1.05           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 840.01               | 920.00               | 18.48            | 10.61            | 8.86             | 7.11             | 5.36             | 3.61             | 1.86             | 0.11           | 2.73           | 0.98           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           |
| 920.01<br>1,000.01   | 1,000.00             | 20.16            | 12.29<br>13.97   | 10.54            | 8.79<br>10.47    | 7.04<br>8.72     | 5.29<br>6.97     | 3.54<br>5.22     | 1.79<br>3.47   | 4.41 6.09      | 2.66           | 0.91           | 0.00           | 0.00           | 0.00           | 0.00           |
| 1,000.01             | 1,080.00             | 21.84            | 16.90            | 12.22            | 13.40            | 8.72             | 6.97<br>9.90     | 8.15             | 5.47<br>6.40   | 7.77           | 6.02           | 4.27           | 2.52           | 0.00           | 0.00           | 0.00           |
| 1,080.01             | 1,240.00             | 24.77            | 19.86            | 18.11            | 16.36            | 14.61            | 12.86            | 11.11            | 9.36           | 9.45           | 7.70           | 5.95           | 4.20           | 2.45           | 0.00           | 0.00           |
| 1,100.01             | 1,240.00             | 30.69            | 22.82            | 21.07            | 19.32            | 17.57            | 15.82            | 14.07            | 12.32          | 11.13          | 9.38           | 7.63           | 5.88           | 4.13           | 2.38           | 0.63           |
| 1,320.01             | 1,400.00             | 33.65            | 25.78            | 24.03            | 22.28            | 20.53            | 18.78            | 17.03            | 15.28          | 12.81          | 11.06          | 9.31           | 7.56           | 5.81           | 4.06           | 2.31           |
| 1,400.01             | 1,480.00             | 36.61            | 28.74            | 26.99            | 25.24            | 23.49            | 21.74            | 19.99            | 18.24          | 14.49          | 12.74          | 10.99          | 9.24           | 7.49           | 5.74           | 3.99           |
| 1,480.01             | 1,560.00             | 39.57            | 31.70            | 29.95            | 28.20            | 26.45            | 24.70            | 22.95            | 21.20          | 16.17          | 14.42          | 12.67          | 10.92          | 9.17           | 7.42           | 5.67           |
| 1,560.01             | 1,640.00             | 42.53            | 34.66            | 32.91            | 31.16            | 29.41            | 27.66            | 25.91            | 24.16          | 17.85          | 16.10          | 14.35          | 12.60          | 10.85          | 9.10           | 7.35           |
| 1,640.01             | 1,720.00             | 45.49            | 37.62            | 35.87            | 34.12            | 32.37            | 30.62            | 28.87            | 27.12          | 19.53          | 17.78          | 16.03          | 14.28          | 12.53          | 10.78          | 9.03           |
| 1,720.01             | 1,800.00             | 48.45            | 40.58            | 38.83            | 37.08            | 35.33            | 33.58            | 31.83            | 30.08          | 21.21          | 19.46          | 17.71          | 15.96          | 14.21          | 12.46          | 10.71          |
| 1,800.01<br>1,880.01 | 1,880.00<br>1,960.00 | 51.41<br>54.37   | 43.54<br>46.50   | 41.79<br>44.75   | 40.04            | 38.29<br>41.25   | 36.54<br>39.50   | 34.79<br>37.75   | 33.04<br>36.00 | 22.89<br>24.57 | 21.14 22.82    | 19.39<br>21.07 | 17.64<br>19.32 | 15.89<br>17.57 | 14.14          | 12.39<br>14.07 |
| 1,880.01             | 2,040.00             | 54.37            | 46.50            | 44.75            | 43.00            | 41.25            | 42.46            | 40.71            | 36.00          | 24.57          | 22.82          | 21.07          | 21.00          | 17.57          | 15.82          | 14.07          |
| 2,040.01             | 2,040.00             | 60.29            | 52.42            | 50.67            | 43.90            | 44.21            | 42.40            | 40.71            | 41.92          | 20.23          | 24.30          | 24.43          | 21.00          | 20.93          | 17.30          | 17.43          |
| 2,040.01             | 2,120.00             | 63.25            | 55.38            | 53.63            | 51.88            | 50.13            | 48.38            | 46.63            | 44.88          | 30.88          | 29.13          | 27.38          | 25.63          | 23.88          | 22.13          | 20.38          |
| 2,200.01             | 2,280.00             | 66.21            | 58.34            | 56.59            | 54.84            | 53.09            | 51.34            | 49.59            | 47.84          | 33.88          | 32.13          | 30.38          | 28.63          | 26.88          | 25.13          | 23.38          |
| 2,280.01             | 2,360.00             | 69.17            | 61.30            | 59.55            | 57.80            | 56.05            | 54.30            | 52.55            | 50.80          | 36.88          | 35.13          | 33.38          | 31.63          | 29.88          | 28.13          | 26.38          |
| 2,360.01             | 2,440.00             | 72.13            | 64.26            | 62.51            | 60.76            | 59.01            | 57.26            | 55.51            | 53.76          | 39.88          | 38.13          | 36.38          | 34.63          | 32.88          | 31.13          | 29.38          |
| 2,440.01             | 2,520.00             | 75.09            | 67.22            | 65.47            | 63.72            | 61.97            | 60.22            | 58.47            | 56.72          | 42.88          | 41.13          | 39.38          | 37.63          | 35.88          | 34.13          | 32.38          |
| 2,520.01             | 2,600.00             | 78.05            | 70.18            | 68.43            | 66.68            | 64.93            | 63.18            | 61.43            | 59.68          | 45.88          | 44.13          | 42.38          | 40.63          | 38.88          | 37.13          | 35.38          |
| 2,600.01             | 2,680.00             | 81.01            | 73.14            | 71.39            | 69.64            | 67.89            | 66.14            | 64.39            | 62.64          | 48.88          | 47.13          | 45.38          | 43.63          | 41.88          | 40.13          | 38.38          |
| 2,680.01             | 2,760.00             | 83.97            | 76.10            | 74.35            | 72.60            | 70.85            | 69.10            | 67.35            | 65.60          | 51.88          | 50.13          | 48.38          | 46.63          | 44.88          | 43.13          | 41.38          |
| 2,760.01             | 2,840.00             | 86.93            | 79.06            | 77.31            | 75.56            | 73.81            | 72.06            | 70.31            | 68.56          | 54.88          | 53.13          | 51.38          | 49.63          | 47.88          | 46.13          | 44.38          |
| 2,840.01<br>2,920.01 | 2,920.00 3,000.00    | 89.89<br>92.85   | 82.02<br>84.98   | 80.27<br>83.23   | 78.52<br>81.48   | 76.77<br>79.73   | 75.02            | 73.27            | 71.52<br>74.48 | 57.88<br>60.88 | 56.13<br>59.13 | 54.38<br>57.38 | 52.63<br>55.63 | 50.88<br>53.88 | 49.13<br>52.13 | 47.38<br>50.38 |
| 3,000.01             | 3,080.00             | 92.85            | 84.98            | 86.19            | 84.44            | 82.69            | 80.94            | 79.19            | 74.48          | 63.88          | 62.13          | 60.38          | 58.63          | 56.88          | 55.13          | 53.38          |
| 3,080.01             | 3,160.00             | 93.81            | 90.90            | 89.15            | 87.40            | 85.65            | 83.90            | 82.15            | 80.40          | 66.88          | 65.13          | 63.38          | 61.63          | 59.88          | 58.13          | 56.38          |
| 3,160.01             | 3,240.00             | 101.73           | 93.86            | 92.11            | 90.36            | 88.61            | 86.86            | 85.11            | 83.36          | 69.88          | 68.13          | 66.38          | 64.63          | 62.88          | 61.13          | 59.38          |
| 3,240.01             | 3,320.00             | 104.69           | 96.82            | 95.07            | 93.32            | 91.57            | 89.82            | 88.07            | 86.32          | 72.88          | 71.13          | 69.38          | 67.63          | 65.88          | 64.13          | 62.38          |
| 3,320.01             | 3,400.00             | 107.65           | 99.78            | 98.03            | 96.28            | 94.53            | 92.78            | 91.03            | 89.28          | 75.88          | 74.13          | 72.38          | 70.63          | 68.88          | 67.13          | 65.38          |
| 3,400.01             | 3,480.00             | 110.61           | 102.74           | 100.99           | 99.24            | 97.49            | 95.74            | 93.99            | 92.24          | 78.88          | 77.13          | 75.38          | 73.63          | 71.88          | 70.13          | 68.38          |
| 3,480.01             | 3,560.00             | 113.57           | 105.70           | 103.95           | 102.20           | 100.45           | 98.70            | 96.95            | 95.20          | 81.88          | 80.13          | 78.38          | 76.63          | 74.88          | 73.13          | 71.38          |
| 3,560.01             | 3,640.00             | 116.53           | 108.66           | 106.91           | 105.16           | 103.41           | 101.66           | 99.91            | 98.16          | 84.88          | 83.13          | 81.38          | 79.63          | 77.88          | 76.13          | 74.38          |
| 3,640.01             | 3,720.00             | 119.49           | 111.62           | 109.87           | 108.12           | 106.37           | 104.62           | 102.87           | 101.12         | 87.88          | 86.13          | 84.38          | 82.63          | 80.88          | 79.13          | 77.38          |
| 3,720.01             | 3,800.00             | 122.45           | 114.58           | 112.83           | 111.08           | 109.33           | 107.58           | 105.83           | 104.08         | 90.88          | 89.13          | 87.38          | 85.63          | 83.88          | 82.13          | 80.38          |
| 3,800.01<br>3,880.01 | 3,880.00<br>3,960.00 | 125.41<br>128.37 | 117.54<br>120.50 | 115.79<br>118.75 | 114.04<br>117.00 | 112.29<br>115.25 | 110.54<br>113.50 | 108.79<br>111.75 | 107.04         | 93.88<br>96.88 | 92.13<br>95.13 | 90.38<br>93.38 | 88.63<br>91.63 | 86.88<br>89.88 | 85.13<br>88.13 | 83.38<br>86.38 |
| 3,880.01             | 3,960.00             | 128.37           | 120.50           | 118.75           | 117.00           | 115.25           | 113.50           | 111.75           | 110.00         | 96.88<br>99.88 | 95.13          | 95.38          | 91.63          | 89.88<br>92.88 | 91.13          | 86.38          |
| 4.040.01             | 4,120.00             | 131.33           | 126.42           | 121.71           | 122.92           | 121.17           | 119.42           | 114.71           | 112.90         | 102.88         | 101.13         | 99.38          | 97.63          | 95.88          | 94.13          | 92.38          |
| 4,120.01             | 4,200.00             | 137.25           | 120.42           | 127.63           | 125.88           | 124.13           | 122.38           | 120.63           | 118.88         | 102.00         | 104.13         | 102.38         | 100.63         | 98.88          | 97.13          | 95.38          |
| 4,200.01             | 4,280.00             | 141.20           | 133.33           | 131.58           | 129.83           | 128.08           | 126.33           | 124.58           | 122.83         | 108.88         | 107.13         | 105.38         | 103.63         | 101.88         | 100.13         | 98.38          |
| 4,280.01             | 4,360.00             | 145.24           | 137.37           | 135.62           | 133.87           | 132.12           | 130.37           | 128.62           | 126.87         | 111.88         | 110.13         | 108.38         | 106.63         | 104.88         | 103.13         | 101.38         |
| 4,360.01             | 4,440.00             | 149.28           | 141.41           | 139.66           | 137.91           | 136.16           | 134.41           | 132.66           | 130.91         | 114.88         | 113.13         | 111.38         | 109.63         | 107.88         | 106.13         | 104.38         |
| 4,440.01             | 4,520.00             | 153.32           | 145.45           | 143.70           | 141.95           | 140.20           | 138.45           | 136.70           | 134.95         | 117.88         | 116.13         | 114.38         | 112.63         | 110.88         | 109.13         | 107.38         |
| 4,520.01             | 4,600.00             | 157.36           | 149.49           | 147.74           | 145.99           | 144.24           | 142.49           | 140.74           | 138.99         | 120.88         | 119.13         | 117.38         | 115.63         | 113.88         | 112.13         | 110.38         |
| 4,600.01             | 4,680.00             | 161.40           | 153.53           | 151.78           | 150.03           | 148.28           | 146.53           | 144.78           | 143.03         | 123.88         | 122.13         | 120.38         | 118.63         | 116.88         | 115.13         | 113.38         |
| 4,680.01             | 4,760.00             | 165.44           | 157.57           | 155.82           | 154.07           | 152.32           | 150.57           | 148.82           | 147.07         | 126.88         | 125.13         | 123.38         | 121.63         | 119.88         | 118.13         | 116.38         |
| 4,760.01             | 4,840.00             | 169.48           | 161.61           | 159.86           | 158.11           | 156.36           | 154.61           | 152.86           | 151.11         | 129.88         | 128.13         | 126.38         | 124.63         | 122.88         | 121.13         | 119.38         |

|                      |          |                  |                  |                  | Montl            | ıly Louisi       | ana Inco         | me Tax V         | Vithholdi        | ng Table         |               |                  |                  |                  |                  |                  |
|----------------------|----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|------------------|------------------|------------------|------------------|------------------|
| Exemptions:          |          | 0                |                  |                  |                  | 1                |                  |                  |                  |                  |               |                  | 2                |                  |                  |                  |
| Dependents:          |          |                  |                  |                  |                  | _                |                  |                  |                  |                  |               |                  |                  |                  |                  |                  |
| SalaryR              | ange:    |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |                  |                  |                  |                  |                  |
| Min                  | Max      | 0                | 0                | 1                | 2                | 3                | 4                | 5                | 6                | 0                | 1             | 2                | 3                | 4                | 5                | 6                |
| 4,840.01             | 4,920.00 | 173.52           | 165.65           | 163.90           | 162.15           | 160.40           | 158.65           | 156.90           | 155.15           | 132.88           | 131.13        | 129.38           | 127.63           | 125.88           | 124.13           | 122.38           |
| 4,920.01             | 5,000.00 | 177.56           | 169.69           | 167.94           | 166.19           | 164.44           | 162.69           | 160.94           | 159.19           | 135.88           | 134.13        | 132.38           | 130.63           | 128.88           | 127.13           | 125.38           |
| 5,000.01             | 5,080.00 | 181.60           | 173.73           | 171.98           | 170.23           | 168.48           | 166.73           | 164.98           | 163.23           | 138.88           | 137.13        | 135.38           | 133.63           | 131.88           | 130.13           | 128.38           |
| 5,080.01             | 5,160.00 | 185.64           | 177.77           | 176.02           | 174.27           | 172.52           | 170.77           | 169.02           | 167.27           | 141.88           | 140.13        | 138.38           | 136.63           | 134.88           | 133.13           | 131.38           |
| 5,160.01             | 5,240.00 | 189.68           | 181.81           | 180.06           | 178.31           | 176.56           | 174.81           | 173.06           | 171.31           | 144.88           | 143.13        | 141.38           | 139.63           | 137.88           | 136.13           | 134.38           |
| 5,240.01             | 5,320.00 | 193.72           | 185.85           | 184.10           | 182.35           | 180.60           | 178.85           | 177.10           | 175.35           | 147.88           | 146.13        | 144.38           | 142.63           | 140.88           | 139.13           | 137.38           |
| 5,320.01             | 5,400.00 | 197.76           | 189.89           | 188.14           | 186.39           | 184.64           | 182.89           | 181.14           | 179.39           | 150.88           | 149.13        | 147.38           | 145.63           | 143.88           | 142.13           | 140.38           |
| 5,400.01             | 5,480.00 | 201.80           | 193.93           | 192.18           | 190.43           | 188.68           | 186.93           | 185.18           | 183.43           | 153.88           | 152.13        | 150.38           | 148.63           | 146.88           | 145.13           | 143.38           |
| 5,480.01             | 5,560.00 | 205.84           | 197.97           | 196.22           | 194.47           | 192.72           | 190.97           | 189.22           | 187.47           | 156.88           | 155.13        | 153.38           | 151.63           | 149.88           | 148.13           | 146.38           |
| 5,560.01             | 5,640.00 | 209.88           | 202.01           | 200.26           | 198.51           | 196.76           | 195.01           | 193.26           | 191.51           | 159.88           | 158.13        | 156.38           | 154.63           | 152.88           | 151.13           | 149.38           |
| 5,640.01             | 5,720.00 | 213.92           | 206.05           | 204.30           | 202.55           | 200.80           | 199.05           | 197.30           | 195.55           | 162.88           | 161.13        | 159.38           | 157.63           | 155.88           | 154.13           | 152.38           |
| 5,720.01             | 5,800.00 | 217.96           | 210.09           | 208.34           | 206.59           | 204.84           | 203.09           | 201.34           | 199.59           | 165.88           | 164.13        | 162.38           | 160.63           | 158.88           | 157.13           | 155.38           |
| 5,800.01             | 5,880.00 | 222.00           | 214.13           | 212.38           | 210.63           | 208.88           | 207.13           | 205.38           | 203.63           | 168.88           | 167.13        | 165.38           | 163.63           | 161.88           | 160.13           | 158.38           |
| 5,880.01             | 5,960.00 | 226.04           | 218.17           | 216.42           | 214.67           | 212.92           | 211.17           | 209.42           | 207.67           | 171.88           | 170.13        | 168.38           | 166.63           | 164.88           | 163.13           | 161.38           |
| 5,960.01             | 6,040.00 | 230.08           | 222.21           | 220.46           | 218.71           | 216.96           | 215.21           | 213.46           | 211.71           | 174.88           | 173.13        | 171.38           | 169.63           | 167.88           | 166.13           | 164.38           |
| 6,040.01             | 6,120.00 | 234.12           | 226.25           | 224.50           | 222.75           | 221.00           | 219.25           | 217.50           | 215.75           | 177.88           | 176.13        | 174.38           | 172.63           | 170.88           | 169.13           | 167.38           |
| 6,120.01             | 6,200.00 | 238.16           | 230.29           | 228.54           | 226.79           | 225.04           | 223.29           | 221.54           | 219.79           | 180.88           | 179.13        | 177.38           | 175.63           | 173.88           | 172.13           | 170.38           |
| 6,200.01             | 6,280.00 | 242.20           | 234.33           | 232.58           | 230.83           | 229.08           | 227.33           | 225.58           | 223.83           | 183.88           | 182.13        | 180.38           | 178.63           | 176.88           | 175.13           | 173.38           |
| 6,280.01             | 6,360.00 | 246.24           | 238.37           | 236.62           | 234.87           | 233.12           | 231.37           | 229.62           | 227.87           | 186.88           | 185.13        | 183.38           | 181.63           | 179.88           | 178.13           | 176.38           |
| 6,360.01             | 6,440.00 | 250.28           | 242.41           | 240.66           | 238.91           | 237.16           | 235.41           | 233.66           | 231.91           | 189.88           | 188.13        | 186.38           | 184.63           | 182.88           | 181.13           | 179.38           |
| 6,440.01             | 6,520.00 | 254.32           | 246.45           | 244.70           | 242.95           | 241.20           | 239.45           | 237.70           | 235.95           | 192.88           | 191.13        | 189.38           | 187.63           | 185.88           | 184.13           | 182.38           |
| 6,520.01             | 6,600.00 | 258.36           | 250.49           | 248.74           | 246.99           | 245.24           | 243.49           | 241.74           | 239.99           | 195.88           | 194.13        | 192.38           | 190.63           | 188.88           | 187.13           | 185.38           |
| 6,600.01             | 6,680.00 | 262.40           | 254.53           | 252.78           | 251.03           | 249.28           | 247.53           | 245.78           | 244.03           | 198.88           | 197.13        | 195.38           | 193.63           | 191.88           | 190.13           | 188.38           |
| 6,680.01             | 6,760.00 | 266.44           | 258.57           | 256.82           | 255.07           | 253.32           | 251.57           | 249.82           | 248.07           | 201.88           | 200.13        | 198.38           | 196.63           | 194.88           | 193.13           | 191.38           |
| 6,760.01             | 6,840.00 | 270.48           | 262.61           | 260.86           | 259.11           | 257.36           | 255.61           | 253.86<br>257.90 | 252.11<br>256.15 | 204.88<br>207.88 | 203.13 206.13 | 201.38<br>204.38 | 199.63<br>202.63 | 197.88<br>200.88 | 196.13<br>199.13 | 194.38<br>197.38 |
| 6,840.01             | 6,920.00 |                  | 266.65           | 264.90           | 263.15           | 261.40           | 259.65           |                  |                  | 207.88           | 206.13        | 204.38           |                  | 200.88           |                  |                  |
| 6,920.01<br>7,000.01 | 7,000.00 | 278.56<br>282.60 | 270.69<br>274.73 | 268.94<br>272.98 | 267.19<br>271.23 | 265.44<br>269.48 | 263.69<br>267.73 | 261.94<br>265.98 | 260.19<br>264.23 | 210.88           | 209.13        | 207.38           | 205.63<br>208.63 | 205.88           | 202.13<br>205.13 | 200.38<br>203.38 |
| 7,000.01             | 7,080.00 | 282.00           | 274.73           | 272.98           | 271.23           | 273.52           | 207.73           | 203.98           | 268.27           | 215.88           | 212.13        | 210.38           | 208.03           | 200.88           | 203.13           | 205.38           |
| 7,080.01             | 7,100.00 | 280.04           | 278.77           | 281.06           | 279.31           | 273.32           | 275.81           | 270.02           | 272.31           | 210.88           | 213.13        | 215.38           | 211.03           | 209.88           | 208.13           | 200.38           |
| 7,100.01             | 7,320.00 | 294.72           | 286.85           | 285.10           | 283.35           | 281.60           | 279.85           | 274.00           | 276.35           | 217.88           | 210.13        | 210.38           | 217.63           | 212.88           | 211.13           | 212.38           |
| 7,320.01             | 7,400.00 | 298.76           | 290.89           | 289.14           | 287.39           | 285.64           | 283.89           | 282.14           | 280.39           | 225.88           | 224.13        | 217.38           | 220.63           | 213.88           | 214.13           | 212.38           |
| 7,400.01             | 7,480.00 | 302.80           | 294.93           | 293.14           | 291.43           | 289.68           | 287.93           | 286.18           | 284.43           | 228.88           | 227.13        | 225.38           | 223.63           | 221.88           | 220.13           | 213.38           |
| 7,480.01             | 7,560.00 | 306.84           | 298.97           | 297.22           | 295.47           | 293.72           | 291.97           | 290.22           | 288.47           | 231.88           | 230.13        | 228.38           | 226.63           | 224.88           | 223.13           | 210.38           |
| 7,560.01             | 7,640.00 | 310.88           | 303.01           | 301.26           | 299.51           | 297.76           | 296.01           | 294.26           | 292.51           | 234.88           | 233.13        | 231.38           | 229.63           | 227.88           | 226.13           | 224.38           |
| 7,640.01             | 7,720.00 | 314.92           | 307.05           | 305.30           | 303.55           | 301.80           | 300.05           | 298.30           | 296.55           | 237.88           | 236.13        | 234.38           | 232.63           | 230.88           | 229.13           | 227.38           |
| 7,720.01             | 7,800.00 | 318.96           | 311.09           | 309.34           | 307.59           | 305.84           | 304.09           | 302.34           | 300.59           | 240.88           | 239.13        | 237.38           | 235.63           | 233.88           | 232.13           | 230.38           |
| 7,800.01             | 7,880.00 | 323.00           | 315.13           | 313.38           | 311.63           | 309.88           | 308.13           | 306.38           | 304.63           | 243.88           | 242.13        | 240.38           | 238.63           | 236.88           | 235.13           | 233.38           |
| 7,880.01             | 7,960.00 | 327.04           | 319.17           | 317.42           | 315.67           | 313.92           | 312.17           | 310.42           | 308.67           | 246.88           | 245.13        | 243.38           | 241.63           | 239.88           | 238.13           | 236.38           |
| 7,960.01             | 8,040.00 |                  |                  | 321.46           |                  | 317.96           | 316.21           |                  |                  |                  |               |                  |                  | 242.88           | 241.13           | 239.38           |
| 8,040.01             | 8,120.00 | 335.12           | 327.25           | 325.50           |                  | 322.00           | 320.25           | 318.50           | 316.75           | 252.88           | 251.13        |                  |                  | 245.88           | 244.13           | 242.38           |
| 8,120.01             | 8,200.00 | 339.16           | 331.29           | 329.54           | 327.79           | 326.04           | 324.29           | 322.54           | 320.79           | 255.88           | 254.13        | 252.38           | 250.63           | 248.88           | 247.13           | 245.38           |
| 8,200.01             | 8,280.00 | 343.20           | 335.33           | 333.58           |                  | 330.08           | 328.33           | 326.58           | 324.83           | 258.88           | 257.13        | 255.38           | 253.63           | 251.88           | 250.13           | 248.38           |
| 8,280.01             | 8,360.00 | 347.24           | 339.37           | 337.62           | 335.87           | 334.12           | 332.37           | 330.62           | 328.87           | 261.88           | 260.13        | 258.38           | 256.63           | 254.88           | 253.13           | 251.38           |
| 8,360.01             | 8,440.00 | 351.28           | 343.41           | 341.66           | 339.91           | 338.16           | 336.41           | 334.66           | 332.91           | 265.78           | 264.03        | 262.28           | 260.53           | 258.78           | 257.03           | 255.28           |
|                      |          | (Add 5.05        | 5% for amo       | ounts in e       | xcess of \$      | 8,360)           |                  |                  |                  | (Add 5.10        | )% for am     | ounts in e       | xcess of \$      | 8,360)           |                  |                  |
|                      |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |                  |                  |                  |                  |                  |

|          |          |        |       |       | Annu  | al Louisi | ana Inco | ne Tax W | Vithholdir | ng Table |      |      |      |      |      |      |
|----------|----------|--------|-------|-------|-------|-----------|----------|----------|------------|----------|------|------|------|------|------|------|
| Exempt   | tions:   | 0      |       |       |       | 1         |          |          |            |          |      |      | 2    |      |      |      |
| Depend   | lents:   |        |       |       |       |           |          |          |            |          |      |      |      |      |      |      |
| SalaryR  | ange:    |        |       |       |       |           |          |          |            |          |      |      |      |      |      |      |
| Min      | Max      | 0      | 0     | 1     | 2     | 3         | 4        | 5        | 6          | 0        | 1    | 2    | 3    | 4    | 5    | 6    |
| 0.00     | 2,500.00 | 2.1%   | 0.00  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,501.00 | 2,900.00 | 56.70  | 0.00  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,901.00 | 3,300.00 | 65.10  | 0.00  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3,301.00 | 3,700.00 | 73.50  | 0.00  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3,701.00 | 4,100.00 | 81.90  | 0.00  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4,101.00 | 4,500.00 | 90.30  | 0.00  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4,501.00 | 4,900.00 | 98.70  | 4.20  | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4,901.00 | 5,300.00 | 107.10 | 12.60 | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5,301.00 | 5,700.00 | 115.50 | 21.00 | 0.00  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5,701.00 | 6,100.00 | 123.90 | 29.40 | 8.40  | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6,101.00 | 6,500.00 | 132.30 | 37.80 | 16.80 | 0.00  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6,501.00 | 6,900.00 | 140.70 | 46.20 | 25.20 | 4.20  | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6,901.00 | 7,300.00 | 149.10 | 54.60 | 33.60 | 12.60 | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7,301.00 | 7,700.00 | 157.50 | 63.00 | 42.00 | 21.00 | 0.00      | 0.00     | 0.00     | 0.00       | 0.00     | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

|                        |                        |                    |                   |                  | Annu             | al Louisi        | ana Incor        | ne Tax W         | /ithholdir       | ıg Table         |                  |                  |                  |                  |                  |                  |
|------------------------|------------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Exempt                 |                        | 0                  |                   |                  |                  | 1                |                  |                  |                  |                  |                  |                  | 2                |                  |                  |                  |
| Depend                 |                        |                    |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| SalaryR                | -                      | 0                  | 0                 |                  |                  |                  |                  | _                |                  | 0                |                  |                  |                  |                  | _                |                  |
| Min<br>7,701.00        | Max<br>8,100.00        | <b>0</b><br>165.90 | <b>0</b><br>71.40 | 1<br>50.40       | 2<br>29.40       | <b>3</b><br>8.40 | <b>4</b><br>0.00 | 5<br>0.00        | <b>6</b><br>0.00 | 0.00             | 1<br>0.00        | 2<br>0.00        | <u>3</u><br>0.00 | <b>4</b><br>0.00 | 5<br>0.00        | <b>6</b><br>0.00 |
| 8,101.00               | 8,100.00               | 174.30             | 79.80             | 58.80            | 37.80            | 16.80            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 8,501.00               | 8,900.00               | 182.70             | 88.20             | 67.20            | 46.20            | 25.20            | 4.20             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 8,901.00               | 9,300.00               | 191.10             | 96.60             | 75.60            | 54.60            | 33.60            | 12.60            | 0.00             | 0.00             | 2.10             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 9,301.00               | 9,700.00               | 199.50             | 105.00            | 84.00            | 63.00            | 42.00            | 21.00            | 0.00             | 0.00             | 10.50            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 9,701.00               | 10,100.00              | 207.90             | 113.40            | 92.40            | 71.40            | 50.40            | 29.40            | 8.40             | 0.00             | 18.90            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 10,101.00              | 10,500.00              | 216.30             | 121.80            | 100.80           | 79.80            | 58.80            | 37.80            | 16.80            | 0.00             | 27.30            | 6.30             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 10,501.00              | 10,900.00              | 224.70             | 130.20            | 109.20           | 88.20            | 67.20            | 46.20            | 25.20            | 4.20             | 35.70            | 14.70            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| 10,901.00<br>11,301.00 | 11,300.00              | 233.10<br>241.50   | 138.60<br>147.00  | 117.60<br>126.00 | 96.60<br>105.00  | 75.60<br>84.00   | 54.60<br>63.00   | 33.60<br>42.00   | 12.60<br>21.00   | 44.10<br>52.50   | 23.10<br>31.50   | 2.10<br>10.50    | 0.00             | 0.00             | 0.00             | 0.00             |
| 11,301.00              | 12,100.00              | 249.90             | 155.40            | 120.00           | 113.40           | 92.40            | 71.40            | 50.40            | 29.40            | 60.90            | 39.90            | 18.90            | 0.00             | 0.00             | 0.00             | 0.00             |
| 12,101.00              | 12,500.00              | 258.30             | 163.80            | 142.80           | 121.80           | 100.80           | 79.80            | 58.80            | 37.80            | 69.30            | 48.30            | 27.30            | 6.30             | 0.00             | 0.00             | 0.00             |
| 12,501.00              | 12,900.00              | 269.90             | 175.40            | 154.40           | 133.40           | 112.40           | 91.40            | 70.40            | 49.40            | 77.70            | 56.70            | 35.70            | 14.70            | 0.00             | 0.00             | 0.00             |
| 12,901.00              | 13,300.00              | 284.70             | 190.20            | 169.20           | 148.20           | 127.20           | 106.20           | 85.20            | 64.20            | 86.10            | 65.10            | 44.10            | 23.10            | 2.10             | 0.00             | 0.00             |
| 13,301.00              | 13,700.00              | 299.50             | 205.00            | 184.00           | 163.00           | 142.00           | 121.00           | 100.00           | 79.00            | 94.50            | 73.50            | 52.50            | 31.50            | 10.50            | 0.00             | 0.00             |
| 13,701.00              | 14,100.00              | 314.30             | 219.80            | 198.80           | 177.80           | 156.80           | 135.80           | 114.80           | 93.80            | 102.90           | 81.90            | 60.90            | 39.90            | 18.90            | 0.00             | 0.00             |
| 14,101.00<br>14,501.00 | 14,500.00              | 329.10<br>343.90   | 234.60<br>249.40  | 213.60<br>228.40 | 192.60<br>207.40 | 171.60           | 150.60<br>165.40 | 129.60<br>144.40 | 108.60           | 111.30<br>119.70 | 90.30<br>98.70   | 69.30<br>77.70   | 48.30            | 27.30<br>35.70   | 6.30<br>14.70    | 0.00             |
| 14,901.00              | 15,300.00              | 358.70             | 264.20            | 243.20           | 207.40           | 201.20           | 180.20           | 159.20           | 138.20           | 128.10           | 107.10           | 86.10            | 65.10            | 44.10            | 23.10            | 2.10             |
| 15,301.00              | 15,700.00              | 373.50             | 279.00            | 258.00           | 237.00           | 216.00           | 195.00           | 174.00           | 153.00           | 136.50           | 115.50           | 94.50            | 73.50            | 52.50            | 31.50            | 10.50            |
| 15,701.00              | 16,100.00              | 388.30             | 293.80            | 272.80           | 251.80           | 230.80           | 209.80           | 188.80           | 167.80           | 144.90           | 123.90           | 102.90           | 81.90            | 60.90            | 39.90            | 18.90            |
| 16,101.00              | 16,500.00              | 403.10             | 308.60            | 287.60           | 266.60           | 245.60           | 224.60           | 203.60           | 182.60           | 153.30           | 132.30           | 111.30           | 90.30            | 69.30            | 48.30            | 27.30            |
| 16,501.00<br>16,901.00 | 16,900.00              | 417.90<br>432.70   | 323.40<br>338.20  | 302.40<br>317.20 | 281.40<br>296.20 | 260.40<br>275.20 | 239.40<br>254.20 | 218.40<br>233.20 | 197.40<br>212.20 | 161.70<br>170.10 | 140.70<br>149.10 | 119.70<br>128.10 | 98.70<br>107.10  | 77.70<br>86.10   | 56.70            | 35.70<br>44.10   |
| 16,901.00              | 17,300.00              | 432.70             | 353.00            | 317.20           | 296.20           | 275.20           | 254.20           | 233.20           | 212.20           | 170.10           | 149.10           | 128.10           | 107.10           | 94.50            | 65.10<br>73.50   | 44.10<br>52.50   |
| 17,301.00              | 18,100.00              | 462.30             | 367.80            | 346.80           | 325.80           | 304.80           | 283.80           | 248.00           | 241.80           | 178.50           | 165.90           | 144.90           | 123.90           | 102.90           | 81.90            | 60.90            |
| 18,101.00              | 18,500.00              | 477.10             | 382.60            | 361.60           | 340.60           | 319.60           | 298.60           | 277.60           | 256.60           | 195.30           | 174.30           | 153.30           | 132.30           | 111.30           | 90.30            | 69.30            |
| 18,501.00              | 18,900.00              | 491.90             | 397.40            | 376.40           | 355.40           | 334.40           | 313.40           | 292.40           | 271.40           | 203.70           | 182.70           | 161.70           | 140.70           | 119.70           | 98.70            | 77.70            |
| 18,901.00              | 19,300.00              | 506.70             | 412.20            | 391.20           | 370.20           | 349.20           | 328.20           | 307.20           | 286.20           | 212.10           | 191.10           | 170.10           | 149.10           | 128.10           | 107.10           | 86.10            |
| 19,301.00              | 19,700.00              | 521.50             | 427.00            | 406.00           | 385.00           | 364.00           | 343.00           | 322.00           | 301.00           | 220.50           | 199.50           | 178.50           | 157.50           | 136.50           | 115.50           | 94.50            |
| 19,701.00<br>20,101.00 | 20,100.00              | 536.30<br>551.10   | 441.80            | 420.80           | 399.80<br>414.60 | 378.80<br>393.60 | 357.80<br>372.60 | 336.80<br>351.60 | 315.80<br>330.60 | 228.90<br>237.30 | 207.90 216.30    | 186.90<br>195.30 | 165.90<br>174.30 | 144.90<br>153.30 | 123.90<br>132.30 | 102.90<br>111.30 |
| 20,101.00              | 20,300.00              | 565.90             | 471.40            | 450.40           | 429.40           | 408.40           | 372.00           | 366.40           | 345.40           | 237.30           | 210.30           | 203.70           | 174.30           | 155.30           | 132.30           | 119.70           |
| 20,901.00              | 21,300.00              | 580.70             | 486.20            | 465.20           | 444.20           | 423.20           | 402.20           | 381.20           | 360.20           | 254.10           | 233.10           | 212.10           | 191.10           | 170.10           | 149.10           | 128.10           |
| 21,301.00              | 21,700.00              | 595.50             | 501.00            | 480.00           | 459.00           | 438.00           | 417.00           | 396.00           | 375.00           | 262.50           | 241.50           | 220.50           | 199.50           | 178.50           | 157.50           | 136.50           |
| 21,701.00              | 22,100.00              | 610.30             | 515.80            | 494.80           | 473.80           | 452.80           | 431.80           | 410.80           | 389.80           | 270.90           | 249.90           | 228.90           | 207.90           | 186.90           | 165.90           | 144.90           |
| 22,101.00              | 22,500.00              | 625.10             | 530.60            | 509.60           | 488.60           | 467.60           | 446.60           | 425.60           | 404.60           | 279.30           | 258.30           | 237.30           | 216.30           | 195.30           | 174.30           | 153.30           |
| 22,501.00<br>22,901.00 | 22,900.00<br>23,300.00 | 639.90<br>654.70   | 545.40<br>560.20  | 524.40<br>539.20 | 503.40<br>518.20 | 482.40           | 461.40 476.20    | 440.40           | 419.40           | 287.70<br>296.10 | 266.70<br>275.10 | 245.70<br>254.10 | 224.70           | 203.70<br>212.10 | 182.70<br>191.10 | 161.70<br>170.10 |
| 23,301.00              | 23,300.00              | 669.50             |                   | 554.00           | 533.00           |                  | 491.00           | 433.20           |                  |                  |                  |                  |                  |                  | 191.10           | 178.50           |
| 23,701.00              | 24,100.00              | 684.30             | 589.80            | 568.80           | 547.80           | 526.80           | 505.80           | 484.80           | 463.80           |                  | 203.30           | 270.90           | 249.90           | 228.90           | 207.90           | 186.90           |
| 24,101.00              | 24,500.00              | 699.10             | 604.60            | 583.60           | 562.60           | 541.60           | 520.60           | 499.60           | 478.60           | 321.30           | 300.30           | 279.30           | 258.30           |                  | 216.30           | 195.30           |
| 24,501.00              | 24,900.00              | 713.90             | 619.40            | 598.40           | 577.40           | 556.40           | 535.40           | 514.40           | 493.40           | 329.70           | 308.70           | 287.70           | 266.70           | 245.70           | 224.70           | 203.70           |
| 24,901.00              | 25,300.00              | 728.70             | 634.20            | 613.20           | 592.20           | 571.20           | 550.20           | 529.20           | 508.20           | 339.75           | 318.75           | 297.75           | 276.75           | 255.75           | 234.75           | 213.75           |
| 25,301.00              | 25,700.00              | 743.50             | 649.00            | 628.00           | 607.00           | 586.00           | 565.00           | 544.00           |                  | 354.75           | 333.75           | 312.75           | 291.75           | 270.75           | 249.75           | 228.75           |
| 25,701.00<br>26,101.00 | 26,100.00<br>26,500.00 | 758.30<br>773.10   | 663.80<br>678.60  | 642.80<br>657.60 | 621.80<br>636.60 | 600.80<br>615.60 | 579.80<br>594.60 | 558.80<br>573.60 | 537.80<br>552.60 | 369.75<br>384.75 | 348.75<br>363.75 | 327.75<br>342.75 | 306.75<br>321.75 | 285.75<br>300.75 | 264.75<br>279.75 | 243.75<br>258.75 |
| 26,101.00              | 26,300.00              | 787.90             | 693.40            | 672.40           | 651.40           | 630.40           | 609.40           | 588.40           | 567.40           | 399.75           | 378.75           | 342.73           | 336.75           | 315.75           | 279.73           | 238.75           |
| 26,901.00              | 27,300.00              | 802.70             | 708.20            | 687.20           | 666.20           | 645.20           | 624.20           | 603.20           | 582.20           | 414.75           | 393.75           | 372.75           | 351.75           | 330.75           | 309.75           | 288.75           |
| 27,301.00              | 27,700.00              | 817.50             | 723.00            | 702.00           | 681.00           | 660.00           | 639.00           | 618.00           | 597.00           | 429.75           | 408.75           | 387.75           | 366.75           | 345.75           | 324.75           | 303.75           |
| 27,701.00              | 28,100.00              | 832.30             | 737.80            | 716.80           | 695.80           | 674.80           | 653.80           | 632.80           | 611.80           | 444.75           | 423.75           | 402.75           | 381.75           | 360.75           | 339.75           | 318.75           |
| 28,101.00              | 28,500.00              | 847.10             | 752.60            | 731.60           | 710.60           | 689.60           | 668.60           | 647.60           | 626.60           | 459.75           | 438.75           | 417.75           | 396.75           | 375.75           | 354.75           | 333.75           |
| 28,501.00<br>28,901.00 | 28,900.00<br>29,300.00 | 861.90<br>876.70   | 767.40<br>782.20  | 746.40           | 725.40           | 704.40           | 683.40<br>698.20 | 662.40<br>677.20 | 641.40<br>656.20 | 474.75<br>489.75 | 453.75<br>468.75 | 432.75<br>447.75 | 411.75 426.75    | 390.75<br>405.75 | 369.75<br>384.75 | 348.75<br>363.75 |
| 28,901.00              | 29,300.00              | 876.70             | 797.00            | 761.20           | 740.20           | 734.00           | 713.00           | 692.00           | 671.00           | 489.75           | 408.75           | 447.75           | 426.75           | 405.75           | 399.75           | 303.75           |
| 29,701.00              | 30,100.00              | 906.30             | 811.80            | 790.80           | 769.80           | 748.80           | 713.00           | 706.80           |                  | 519.75           | 498.75           | 477.75           | 456.75           | 435.75           | 414.75           | 393.75           |
| 30,101.00              | 30,500.00              | 921.10             | 826.60            | 805.60           | 784.60           | 763.60           | 742.60           | 721.60           | 700.60           | 534.75           | 513.75           | 492.75           | 471.75           | 450.75           | 429.75           | 408.75           |
| 30,501.00              | 30,900.00              | 935.90             | 841.40            | 820.40           | 799.40           | 778.40           | 757.40           | 736.40           | 715.40           | 549.75           | 528.75           | 507.75           | 486.75           | 465.75           | 444.75           | 423.75           |
| 30,901.00              | 31,300.00              | 950.70             | 856.20            | 835.20           | 814.20           | 793.20           | 772.20           | 751.20           | 730.20           | 564.75           | 543.75           | 522.75           | 501.75           | 480.75           | 459.75           | 438.75           |
| 31,301.00              | 31,700.00              | 965.50             | 871.00            | 850.00           | 829.00           | 808.00           | 787.00           | 766.00           | 745.00           | 579.75           | 558.75           | 537.75           | 516.75           | 495.75           | 474.75           | 453.75           |
| 31,701.00<br>32,101.00 | 32,100.00<br>32,500.00 | 980.30<br>995.10   | 885.80<br>900.60  | 864.80<br>879.60 | 843.80<br>858.60 | 822.80<br>837.60 | 801.80<br>816.60 | 780.80<br>795.60 | 759.80<br>774.60 | 594.75<br>609.75 | 573.75<br>588.75 | 552.75<br>567.75 | 531.75<br>546.75 | 510.75<br>525.75 | 489.75<br>504.75 | 468.75<br>483.75 |
| 32,101.00              | 32,500.00              |                    | 900.80            | 879.60           | 873.40           | 852.40           | 816.60           | 810.40           | 789.40           | 609.75           | 588.75<br>603.75 | 582.75           | 546.75           | 540.75           | 519.75           | 485.75           |
| 32,901.00              | 33,300.00              |                    | 930.20            | 909.20           | 888.20           | 867.20           | 846.20           | 825.20           | 804.20           | 639.75           | 618.75           | 597.75           | 576.75           | 555.75           | 534.75           | 513.75           |
| 33,301.00              | 33,700.00              |                    | 945.00            | 924.00           | 903.00           | 882.00           | 861.00           | 840.00           |                  | 654.75           | 633.75           | 612.75           | 591.75           | 570.75           | 549.75           | 528.75           |
|                        | 34,100.00              |                    | 959.80            | 938.80           | 917.80           | 896.80           | 875.80           | 854.80           |                  | 669.75           | 648.75           | 627.75           | 606.75           | 585.75           | 564.75           | 543.75           |
| 34,101.00              | 34,500.00              | 1,069.10           | 974.60            | 953.60           | 932.60           | 911.60           | 890.60           | 869.60           | 848.60           | 684.75           | 663.75           | 642.75           | 621.75           | 600.75           | 579.75           | 558.75           |

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| $\begin{array}{ c c c c c c c c c c c c c c c c c c c$  | 75         630.7           75         645.7           75         660.7           75         675.7           75         675.7           75         690.7                            | 5 609.75             |          |
|---|--|----------------------|----------|
| SalaryRange:         0         0         1         2         3         4         5         6         0         1         2         3           34,501.00         34,900.00         1,083.90         989.40         968.40         947.40         926.40         905.40         884.40         863.40         699.75         678.75         657.75         636           34,901.00         35,300.00         1,098.70         1,004.20         983.20         962.20         941.20         920.20         899.20         878.20         714.75         693.75         672.75         651           35,301.00         35,700.00         1,113.50         1,019.00         998.00         977.00         956.00         935.00         914.00         893.00         729.75         708.75         687.75         666           35,701.00         36,100.00         1,128.30         1,033.80         1,012.80         991.80         970.80         949.80         928.80         907.80         744.75         723.75         702.75         681           36,101.00         36,500.00         1,143.10         1,048.60         1,027.60         1,006.60         985.60         964.60         943.60         922.60         759.75         738.75  | 75         615.7           75         630.7           75         645.7           75         660.7           75         675.7           75         675.7           75         690.7 | 5 594.75<br>5 609.75 | 573.75   |
| MinMax00123456012334,501.0034,900.001,083.90989.40968.40947.40926.40905.40884.40863.40699.75678.75657.7563634,901.0035,300.001,098.701,004.20983.20962.20941.20920.20899.20878.20714.75693.75672.7565135,301.0035,700.001,113.501,019.00998.00977.00956.00935.00914.00893.00729.75708.75687.7566635,701.0036,100.001,128.301,033.801,012.80991.80970.80949.80928.80907.80744.75723.75702.7568136,101.0036,500.001,143.101,048.601,027.601,006.60985.60964.60943.60922.60759.75738.75717.7569636,501.0036,900.001,157.901,063.401,021.401,000.40979.40958.40937.40774.75753.75732.75711  | 75         615.7           75         630.7           75         645.7           75         660.7           75         675.7           75         675.7           75         690.7 | 5 594.75<br>5 609.75 | 573.75   |
| 34,501.00         34,900.00         1,083.90         989.40         968.40         947.40         926.40         905.40         884.40         863.40         699.75         678.75         657.75         636           34,901.00         35,300.00         1,098.70         1,004.20         983.20         962.20         941.20         920.20         899.20         878.20         714.75         693.75         672.75         651           35,301.00         35,700.00         1,113.50         1,019.00         998.00         977.00         956.00         935.00         914.00         893.00         729.75         708.75         687.75         666           35,701.00         36,100.00         1,128.30         1,033.80         1,012.80         991.80         970.80         949.80         928.80         907.80         744.75         723.75         702.75         681           36,101.00         36,500.00         1,143.10         1,048.60         1,027.60         1,006.60         985.60         964.60         943.60         922.60         759.75         738.75         717.75         696           36,501.00         36,900.00         1,157.90         1,063.40         1,021.40         1,000.40         979.40         958.40         937  | 75         615.7           75         630.7           75         645.7           75         660.7           75         675.7           75         675.7           75         690.7 | 5 594.75<br>5 609.75 | 573.75   |
| 35,301.00         35,700.00         1,113.50         1,019.00         998.00         977.00         956.00         935.00         914.00         893.00         729.75         708.75         687.75         666           35,701.00         36,100.00         1,128.30         1,033.80         1,012.80         991.80         970.80         949.80         928.80         907.80         744.75         723.75         702.75         681           36,101.00         36,500.00         1,143.10         1,048.60         1,027.60         1,006.60         985.60         964.60         943.60         922.60         759.75         738.75         717.75         696           36,501.00         36,900.00         1,157.90         1,063.40         1,021.40         1,000.40         979.40         958.40         937.40         774.75         753.75         732.75         711  | 75         645.73           75         660.73           75         675.73           75         675.73           75         690.73  |                      |          |
| 35,701.00         36,100.00         1,128.30         1,033.80         1,012.80         991.80         970.80         949.80         928.80         907.80         744.75         723.75         702.75         681           36,101.00         36,500.00         1,143.10         1,048.60         1,027.60         1,006.60         985.60         964.60         943.60         922.60         759.75         738.75         717.75         696           36,501.00         36,900.00         1,157.90         1,063.40         1,021.40         1,000.40         979.40         958.40         937.40         774.75         753.75         732.75         711   | 75 660.73<br>75 675.73<br>75 690.73  | 624.75               |          |
| 36,101.00         36,500.00         1,143.10         1,048.60         1,027.60         1,006.60         985.60         964.60         943.60         922.60         759.75         738.75         717.75         696           36,501.00         36,900.00         1,157.90         1,063.40         1,021.40         1,000.40         979.40         958.40         937.40         774.75         753.75         732.75         711  | 75 675.73<br>75 690.73   | (20.75               |          |
| 36,501.00 36,900.00 1,157.90 1,063.40 1,042.40 1,021.40 1,000.40 979.40 958.40 937.40 774.75 753.75 732.75 711  | 75 690.7   |                      |          |
|   |  | -                    |          |
| <u>36,901.00</u> 37,300.00 1,172.70 1,078.20 1,057.20 1,036.20 1,015.20 994.20 973.20 952.20 789.75 768.75 747.75 726   |  |                      |          |
| 37,301.00 37,700.00 1,187.50 1,093.00 1,072.00 1,051.00 1,030.00 1,009.00 988.00 967.00 804.75 783.75 762.75 741  |  |                      |          |
| 37,701.00         38,100.00         1,202.30         1,107.80         1,065.80         1,044.80         1,023.80         1,002.80         981.80         819.75         798.75         777.75         756           38,101.00         38,500.00         1,217.10         1,122.60         1,101.60         1,080.60         1,059.60         1,038.60         1,017.60         996.60         834.75         813.75         792.75         771  |  | -                    |          |
| 38,501.00 38,900.00 1,211.10 1,122.00 1,101.00 1,060.00 1,050.00 1,050.00 1,071.00 990.00 054.15 015.15 992.15 771  |  |                      |          |
| 38,901.00 39,300.00 1,246.70 1,152.20 1,131.20 1,110.20 1,089.20 1,068.20 1,047.20 1,026.20 864.75 843.75 822.75 801  |  |                      |          |
| 39,301.00 39,700.00 1,261.50 1,167.00 1,146.00 1,125.00 1,104.00 1,083.00 1,062.00 1,041.00 879.75 858.75 837.75 816  |  |                      |          |
| 39,701.00         40,100.00         1,276.30         1,181.80         1,160.80         1,139.80         1,118.80         1,097.80         1,076.80         1,055.80         894.75         873.75         852.75         831           40,101.00         40,500.00         1.291.10         1,196.60         1,175.60         1,133.60         1,112.60         1,091.60         1,070.60         909.75         888.75         867.75         846  |  |                      |          |
| 40,501.00 40,900.00 1,305.90 1,211.40 1,190.40 1,169.40 1,148.40 1,127.40 1,106.40 1,085.40 924.75 903.75 882.75 861  |  | -                    |          |
| 40,901.00 41,300.00 1,320.70 1,226.20 1,205.20 1,184.20 1,163.20 1,142.20 1,121.20 1,100.20 939.75 918.75 897.75 876  |  |                      |          |
| 41,301.00 41,700.00 1,335.50 1,241.00 1,220.00 1,199.00 1,178.00 1,157.00 1,136.00 1,115.00 954.75 933.75 912.75 891  |  |                      | 0 = 0 0  |
| 41,701.00         42,100.00         1,350.30         1,255.80         1,234.80         1,138.00         1,171.80         1,150.80         1,129.80         969.75         948.75         927.75         906           42,101.00         42,500.00         1,365.10         1,270.60         1,249.60         1,228.60         1,207.60         1,186.60         1,165.60         1,144.60         984.75         963.75         942.75         921.75   |  |                      |          |
| 42,501.00 42,900.00 1,379.90 1,285.40 1,264.40 1,243.40 1,222.40 1,201.40 1,180.40 1,159.40 999.75 978.75 957.75 936  |  | -                    |          |
| 42,901.00 43,300.00 1,394.70 1,300.20 1,279.20 1,258.20 1,237.20 1,216.20 1,195.20 1,174.20 1,014.75 993.75 972.75 951  |  |                      | 888.75   |
| 43,301.00 43,700.00 1,409.50 1,315.00 1,294.00 1,273.00 1,252.00 1,231.00 1,210.00 1,189.00 1,029.75 1,008.75 987.75 966  |  |                      |          |
| 43,701.00         44,100.00         1,424.30         1,329.80         1,308.80         1,287.80         1,266.80         1,245.80         1,224.80         1,203.80         1,044.75         1,023.75         1,002.75         981           44,101.00         44,500.00         1,439.10         1,344.60         1,323.60         1,302.60         1,281.60         1,260.60         1,239.60         1,218.60         1,059.75         1,038.75         1,017.75         996   |  |                      |          |
| 44,501.00 44,900.00 1,453.90 1,359.40 1,325.00 1,302.00 1,201.00 1,201.00 1,201.00 1,201.00 1,201.00 1,201.00 1,000 |  |                      |          |
| 44,901.00 45,300.00 1,468.70 1,374.20 1,353.20 1,332.20 1,311.20 1,290.20 1,269.20 1,248.20 1,089.75 1,068.75 1,047.75 1,026  | 75 1,005.7   | 5 984.75             | 963.75   |
| 45,301.00 45,700.00 1,483.50 1,389.00 1,368.00 1,347.00 1,326.00 1,305.00 1,284.00 1,263.00 1,104.75 1,083.75 1,062.75 1,041  | -  |                      |          |
| 45,701.00 46,100.00 1,498.30 1,403.80 1,382.80 1,361.80 1,340.80 1,319.80 1,298.80 1,277.80 1,119.75 1,098.75 1,077.75 1,056 46,101.00 46,500.00 1,513.10 1,418.60 1,397.60 1,376.60 1,355.60 1,334.60 1,313.60 1,292.60 1,134.75 1,113.75 1,092.75 1,071   |  |                      |          |
| 46,501.00 46,900.00 1,527.90 1,433.40 1,412.40 1,391.40 1,370.40 1,349.40 1,328.40 1,307.40 1,149.75 1,128.75 1,107.75 1,086  |  | ,                    | -        |
| 46,901.00 47,300.00 1,542.70 1,448.20 1,427.20 1,406.20 1,385.20 1,364.20 1,343.20 1,322.20 1,164.75 1,143.75 1,122.75 1,101  | 75 1,080.7   | 5 1,059.75           | 1,038.75 |
| 47,301.00 47,700.00 1,557.50 1,463.00 1,442.00 1,421.00 1,400.00 1,379.00 1,358.00 1,337.00 1,179.75 1,158.75 1,137.75 1,166  | ,  | ,                    | ,        |
| 47,701.00         48,100.00         1,572.30         1,477.80         1,456.80         1,435.80         1,414.80         1,393.80         1,372.80         1,351.80         1,194.75         1,173.75         1,152.75         1,131           48,101.00         48,500.00         1,587.10         1,492.60         1,450.60         1,429.60         1,408.60         1,387.60         1,366.60         1,209.75         1,188.75         1,167.75         1,146  |  | 5 1,089.75           |          |
| 48,501.00 48,900.00 1,601.90 1,507.40 1,486.40 1,465.40 1,444.40 1,423.40 1,402.40 1,381.40 1,224.75 1,203.75 1,182.75 1,161  |  | -                    |          |
| 48,901.00 49,300.00 1,616.70 1,522.20 1,501.20 1,480.20 1,459.20 1,438.20 1,417.20 1,396.20 1,239.75 1,218.75 1,197.75 1,176  | 75 1,155.7   | 5 1,134.75           | 1,113.75 |
| 49,301.00 49,700.00 1,631.50 1,537.00 1,516.00 1,495.00 1,474.00 1,453.00 1,432.00 1,411.00 1,254.75 1,233.75 1,212.75 1,191  |  | ,                    | ,        |
| 49,701.00         50,100.00         1,646.30         1,551.80         1,509.80         1,488.80         1,467.80         1,446.80         1,269.75         1,248.75         1,227.75         1,206           50,101.00         50,500.00         1,665.15         1,570.65         1,528.65         1,507.65         1,486.65         1,446.65         1,244.75         1,222.75         1,221  |  |                      |          |
| 50,501.00 50,900.00 1,685.35 1,590.85 1,569.85 1,548.85 1,527.85 1,506.85 1,485.85 1,464.85 1,299.75 1,278.75 1,257.75 1,236  |  |                      |          |
| 50,901.00 51,300.00 1,705.55 1,611.05 1,590.05 1,569.05 1,548.05 1,527.05 1,506.05 1,485.05 1,314.75 1,293.75 1,272.75 1,251  | 75 1,230.7   | 5 1,209.75           | 1,188.75 |
| 51,301.00 51,700.00 1,725.75 1,631.25 1,610.25 1,589.25 1,568.25 1,547.25 1,526.25 1,505.25 1,329.75 1,308.75 1,287.75 1,266  |  |                      |          |
| 51,701.00 52,100.00 1,745.95 1,651.45 1,630.45 1,609.45 1,588.45 1,567.45 1,546.45 1,525.45 1,344.75 1,323.75 1,302.75 1,281 52,101.00 52,500.00 1,766.15 1,671.65 1,650.65 1,629.65 1,608.65 1,587.65 1,566.65 1,545.65 1,359.75 1,338.75 1,317.75 1,296   |  |                      |          |
| 52,501.00 52,500.00 1,760.15 1,671.05 1,600.05 1,025.05 1,608.05 1,577.05 1,500.05 1,545.05 1,557.75 1,558.75 1,517.75 1,250  |  |                      |          |
| 52,901.00 53,300.00 1,806.55 1,712.05 1,691.05 1,670.05 1,649.05 1,628.05 1,607.05 1,586.05 1,389.75 1,368.75 1,347.75 1,326  | 75 1,305.7   | 5 1,284.75           | 1,263.75 |
| 53,301.00 53,700.00 1,826.75 1,732.25 1,711.25 1,690.25 1,669.25 1,648.25 1,627.25 1,606.25 1,404.75 1,383.75 1,362.75 1,341  |  | ,                    | ,        |
| 53,701.00 54,100.00 1,846.95 1,752.45 1,731.45 1,710.45 1,689.45 1,668.45 1,647.45 1,626.45 1,419.75 1,398.75 1,377.75 1,356 54,101.00 54,500.00 1,867.15 1,772.65 1,751.65 1,730.65 1,709.65 1,688.65 1,667.65 1,646.65 1,434.75 1,413.75 1,392.75 1,371   |  |                      |          |
| 54,501.00 54,900.00 1,887.35 1,792.85 1,771.85 1,750.85 1,709.85 1,708.85 1,687.85 1,666.85 1,449.75 1,428.75 1,407.75 1,386  |  |                      |          |
| 54,901.00 55,300.00 1,907.55 1,813.05 1,792.05 1,771.05 1,750.05 1,729.05 1,708.05 1,687.05 1,464.75 1,443.75 1,422.75 1,401  | 75 1,380.7   | 5 1,359.75           | 1,338.75 |
| 55,301.00 55,700.00 1,927.75 1,833.25 1,812.25 1,791.25 1,770.25 1,749.25 1,728.25 1,707.25 1,479.75 1,458.75 1,437.75 1,416  |  |                      |          |
| 55,701.00         56,100.00         1,947.95         1,853.45         1,832.45         1,790.45         1,769.45         1,748.45         1,727.45         1,494.75         1,473.75         1,452.75         1,431           56,101.00         56,500.00         1,968.15         1,873.65         1,852.65         1,811.45         1,790.45         1,769.45         1,748.45         1,727.45         1,494.75         1,473.75         1,452.75         1,431           56,101.00         56,500.00         1,968.15         1,873.65         1,852.65         1,810.65         1,789.65         1,768.65         1,747.65         1,509.75         1,488.75         1,467.75         1,446  |  |                      |          |
| 56,501.00 56,900.00 1,988.35 1,893.85 1,872.85 1,851.85 1,800.85 1,707.85 1,767.85 1,524.75 1,503.75 1,482.75 1,445.75 1,445 1,455 1,455 1,455 1,455 1,455 1,455 1,45  |  |                      |          |
| 56,901.00 57,300.00 2,008.55 1,914.05 1,893.05 1,872.05 1,851.05 1,830.05 1,809.05 1,788.05 1,539.75 1,518.75 1,497.75 1,476  | 75 1,455.7   | 5 1,434.75           | 1,413.75 |
| 57,301.00 57,700.00 2,028.75 1,934.25 1,913.25 1,892.25 1,871.25 1,850.25 1,829.25 1,808.25 1,554.75 1,533.75 1,512.75 1,491  |  |                      |          |
| 57,701.00         58,100.00         2,048.95         1,954.45         1,933.45         1,912.45         1,870.45         1,849.45         1,828.45         1,569.75         1,548.75         1,527.75         1,506           58,101.00         58,500.00         2,069.15         1,974.65         1,933.65         1,911.65         1,890.65         1,869.65         1,848.65         1,584.75         1,563.75         1,542.75         1,521   |  |                      |          |
| 58,501.00 58,900.00 2,089.35 1,994.85 1,973.85 1,952.85 1,911.05 1,850.05 1,869.05 1,868.85 1,599.75 1,578.75 1,557.75 1,536  |  |                      |          |
| 58,901.00 59,300.00 2,109.55 2,015.05 1,994.05 1,973.05 1,952.05 1,931.05 1,910.05 1,889.05 1,614.75 1,593.75 1,572.75 1,551  | 75 1,530.7   | 5 1,509.75           | 1,488.75 |
| 59,301.00 59,700.00 2,129.75 2,035.25 2,014.25 1,993.25 1,972.25 1,951.25 1,930.25 1,909.25 1,629.75 1,608.75 1,587.75 1,566  |  |                      |          |
| 59,701.00 60,100.00 2,149.95 2,055.45 2,034.45 2,013.45 1,992.45 1,971.45 1,950.45 1,929.45 1,644.75 1,623.75 1,602.75 1,581 60,101.00 60,500.00 2,170.15 2,075.65 2,054.65 2,033.65 2,012.65 1,991.65 1,970.65 1,949.65 1,659.75 1,638.75 1,617.75 1,596   |  |                      |          |
| 60,101.00         60,500.00         2,170.13         2,073.03         2,033.03         2,012.03         1,970.03         1,949.03         1,039.73         1,038.73         1,037.73         1,032.75   |  |                      |          |
| 60,901.00         61,300.00         2,210.55         2,116.05         2,095.05         2,074.05         2,032.05         2,011.05         1,990.05         1,668.75         1,647.75         1,626  |  |                      |          |

|                        |                        |          |                      |                      | Annu     | ıal Louisi | ana Inco | ne Tax V | Vithholdi | ng Table             |          |          |          |                      |          |          |
|------------------------|------------------------|----------|----------------------|----------------------|----------|------------|----------|----------|-----------|----------------------|----------|----------|----------|----------------------|----------|----------|
| Exempt                 | tions:                 | 0        |                      | -                    | -        | 1          | -        |          |           |                      |          |          | 2        |                      | -        |          |
| Depend                 |                        |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| SalaryR                | U                      |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| Min                    | Max                    | 0        | 0                    | 1                    | 2        | 3          | 4        | 5        | 6         | 0                    | 1        | 2        | 3        | 4                    | 5        | 6        |
| 61,301.00              | 61,700.00              | ,        | 2,136.25             | ,                    | 2,094.25 | 2,073.25   |          | 2,031.25 | 2,010.25  | ,                    | 1,683.75 | 1,662.75 | 1,641.75 | 1,620.75             | ,        | ,        |
| 61,701.00<br>62,101.00 | 62,100.00<br>62,500.00 |          | 2,156.45             | 2,135.45             | ,        | ,          | 2,072.45 | ,        | ,         | 1,719.75             | ,        |          | 1,656.75 | ·                    | ,        | · ·      |
| 62,501.00              | 62,900.00              | ,        | 2,176.03             | ,                    | ,        | ,          | ,        | ,        | ,         | 1,749.75             | ,        | 1,092.73 | ,        | 1,665.75             | ,        |          |
| 62,901.00              | 63,300.00              | 2,291.55 | ,                    |                      | 1        | ,          | 2,112.05 | ,        | ,         | 1,764.75             | ,        | 1,722.75 | ,        | 1,680.75             | ,        | ,        |
| 63,301.00              | 63,700.00              | ,        | 2,237.25             |                      |          |            | 2,153.25 |          | ,         | 1,779.75             | ,        | ,        | 1,716.75 | /                    | ,        | ,        |
| 63,701.00              | 64,100.00              | 2,351.95 | 2,257.45             | 2,236.45             | 2,215.45 | 2,194.45   | 2,173.45 | 2,152.45 | 2,131.45  | 1,794.75             | 1,773.75 | 1,752.75 | 1,731.75 | 1,710.75             | 1,689.75 | 1,668.75 |
| 64,101.00              | 64,500.00              | ,        | 2,277.65             | ,                    | ,        | ,          | 2,193.65 |          |           | 1,809.75             | ,        | 1,767.75 | ,        | 1,725.75             | -        |          |
| 64,501.00              | 64,900.00              | ,        | ,                    | 2,276.85             | ,        | ,          | 2,213.85 | ,        |           | 1,824.75             | ,        | ,        | 1,761.75 | 1,740.75             | ,        | ,        |
| 64,901.00              | 65,300.00              | ,        | 2,318.05             |                      |          | 2,255.05   | ,        | ,        |           | 1,839.75             | ,        | -        | 1,776.75 | 1,755.75             | ,        |          |
| 65,301.00<br>65,701.00 | 65,700.00<br>66,100.00 | 2,432.75 | ,                    | 2,317.25             | 2,296.25 | 2,275.25   |          | 2,233.25 | 2,212.25  | ,                    | 1,833.75 | 1,812.75 | 1,791.75 | 1,770.75             |          | -        |
| 66,101.00              | 66,500.00              | 2,473.15 |                      |                      |          | 2,295.45   |          | 2,233.43 | 2,252.45  | ,                    | ,        | ,        |          | ,                    | 1,779.75 | ,        |
| 66,501.00              | 66,900.00              |          | 2,398.85             |                      | ,        | ,          | 2,314.85 |          |           | 1,899.75             | ,        |          | 1,836.75 | · ·                  |          |          |
| 66,901.00              | 67,300.00              | ,        | ,                    | 2,398.05             |          |            |          | ,        | ,         | 1,914.75             | ,        | ,        | 1,851.75 | 1,830.75             | ,        | ,        |
| 67,301.00              | 67,700.00              | 2,533.75 | 2,439.25             | 2,418.25             | 2,397.25 | 2,376.25   | 2,355.25 | 2,334.25 | 2,313.25  | 1,929.75             | 1,908.75 | 1,887.75 | 1,866.75 | 1,845.75             | 1,824.75 | 1,803.75 |
| 67,701.00              | 68,100.00              | ,        | 2,459.45             |                      | ,        | ,          | 2,375.45 | ,        | ,         | 1,944.75             | ,        | /        | 1,881.75 | ,                    | 1,839.75 | ,        |
| 68,101.00              | 68,500.00              | ,        | ,                    | 2,458.65             |          |            | 2,395.65 |          |           | 1,959.75             |          | ,        | 1,896.75 | 1,875.75             | ,        | ,        |
| 68,501.00<br>68,901.00 | 68,900.00<br>69,300.00 | ,        | 2,499.85             | 2,478.85<br>2,499.05 | ,        | ,          | 2,415.85 |          |           | 1,974.75<br>1,989.75 |          | 1,932.75 |          | 1,890.75<br>1,905.75 | ,        |          |
| 69,301.00              | 69,300.00              | ,        | 2,520.05             |                      |          |            | 2,436.05 | -        |           | 2,004.75             | 1,968.75 | -        | 1,926.75 | 1,905.75             | ,        | ,        |
| 69,701.00              | 70.100.00              | _,       | -,                   | -,,                  | ,        | ,          | ,        | ,        |           | 2,004.73             | ,        |          | 1,941.73 | ,                    | 1,899.75 | -,       |
| 70,101.00              | 70,500.00              |          | 2,580.65             |                      | -        | -          | 2,496.65 |          |           | 2,034.75             | ,        |          | 1,971.75 | 1,950.75             | ,        | ,        |
| 70,501.00              | 70,900.00              | 2,695.35 | 2,600.85             | 2,579.85             | 2,558.85 | 2,537.85   | 2,516.85 | 2,495.85 | 2,474.85  | 2,049.75             | 2,028.75 | 2,007.75 | 1,986.75 | 1,965.75             | 1,944.75 | 1,923.75 |
| 70,901.00              | 71,300.00              | 2,715.55 | 2,621.05             | 2,600.05             | 2,579.05 | 2,558.05   | 2,537.05 |          |           | 2,064.75             |          |          |          | 1,980.75             | 1,959.75 | 1,938.75 |
| 71,301.00              | 71,700.00              | ,        | 2,641.25             | ,                    | ,        | ,          | ,        |          |           | 2,079.75             |          |          |          | 1,995.75             | ,        | ,        |
| 71,701.00              | 72,100.00              | ,        | 2,661.45             | ,                    | ,        | ,          | 2,577.45 | ,        |           | 2,094.75             | ,        | ,        | 2,031.75 | ,                    | ,        |          |
| 72,101.00              | 72,500.00              |          | 2,681.65             | -                    | -        | -          | 2,597.65 |          |           | 2,109.75             |          |          |          | 2,025.75             | -        | -        |
| 72,901.00              | 73,300.00              | ,        | 2,722.05             |                      |          | -          | 2,638.05 |          |           | 2,124.73             |          |          | 2,001.73 | 2,040.73             | ,        | <i>y</i> |
| 73,301.00              | 73,700.00              |          | 2,742.25             | · ·                  | ,        | ,          | 2,658.25 |          |           | 2,154.75             | ,        | 2,112.75 | ,        | 2,039.75             |          | 2,028.75 |
| 73,701.00              | 74,100.00              | 2,856.95 | 2,762.45             | 2,741.45             | 2,720.45 | 2,699.45   | 2,678.45 | 2,657.45 | 2,636.45  | 2,169.75             | 2,148.75 | 2,127.75 | 2,106.75 | 2,085.75             | 2,064.75 | 2,043.75 |
| 74,101.00              | 74,500.00              | 2,877.15 | 2,782.65             | 2,761.65             | 2,740.65 | 2,719.65   | 2,698.65 | 2,677.65 | 2,656.65  | 2,184.75             | 2,163.75 | 2,142.75 | 2,121.75 | 2,100.75             | 2,079.75 | 2,058.75 |
| 74,501.00              | 74,900.00              | ,        | 2,802.85             |                      |          |            | 2,718.85 |          |           | 2,199.75             | -        |          |          | 2,115.75             |          |          |
| 74,901.00              | 75,300.00              |          | 2,823.05             | · ·                  | ,        | ,          | 2,739.05 |          |           | 2,214.75             |          | ,        | ,        | ·                    | 2,109.75 |          |
| 75,301.00<br>75,701.00 | 75,700.00              | ,        | 2,843.25<br>2,863.45 |                      | ,        | ,          | 2,759.25 | ,        |           | 2,229.75             | ,        | 2,187.75 |          | 2,145.75<br>2,160.75 | ,        | ,        |
| 76,101.00              | 76,500.00              | ,        | 2,803.45             |                      | ,        | 2,800.45   | ,        | 2,738.45 | 2,757.65  | ,                    | 2,223.75 | ,        | 2,181.75 | 2,100.75             | ,        | ,        |
| 76,501.00              | 76,900.00              | _,,      | 2,903.85             | -,                   | ,        | ,          | 2,819.85 | ,        | ,         | 2,274.75             | ,        |          | 2,211.75 | 2,190.75             | ,        | _,       |
| 76,901.00              | 77,300.00              | 3,018.55 | 2,924.05             | -                    | -        | -          | -        |          | 2,798.05  | 2,289.75             |          | 2,247.75 | 2,226.75 | 2,205.75             | 2,184.75 | 2,163.75 |
|                        | 77,700.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 77,701.00              | 78,100.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 78,101.00              |                        |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 78,501.00<br>78,901.00 | 78,900.00<br>79,300.00 |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 79,301.00              | 79,300.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 79,701.00              | 80,100.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 80,101.00              | 80,500.00              | 3,180.15 | 3,085.65             | 3,064.65             | 3,043.65 | 3,022.65   | 3,001.65 | 2,980.65 | 2,959.65  | 2,409.75             | 2,388.75 | 2,367.75 | 2,346.75 | 2,325.75             | 2,304.75 | 2,283.75 |
| 80,501.00              | 80,900.00              | 3,200.35 | 3,105.85             | 3,084.85             | 3,063.85 | 3,042.85   | 3,021.85 | 3,000.85 | 2,979.85  | 2,424.75             | 2,403.75 | 2,382.75 | 2,361.75 | 2,340.75             | 2,319.75 | 2,298.75 |
| 80,901.00              | 81,300.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 81,301.00              | 81,700.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 81,701.00<br>82,101.00 | 82,100.00<br>82,500.00 |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 82,101.00              | 82,900.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
|                        |                        |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 83,301.00              | 83,700.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 83,701.00              | 84,100.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 84,101.00              |                        |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 84,501.00              | 84,900.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 84,901.00<br>85,301.00 | 85,300.00<br>85,700.00 |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 85,301.00              | 85,700.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 86,101.00              | 86,500.00              | -        |                      | -                    | -        | -          | -        |          |           |                      |          |          | -        |                      | -        | -        |
| 86,501.00              |                        |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 86,901.00              | 87,300.00              | 3,523.55 | 3,429.05             | 3,408.05             | 3,387.05 | 3,366.05   | 3,345.05 | 3,324.05 | 3,303.05  | 2,664.75             | 2,643.75 | 2,622.75 | 2,601.75 | 2,580.75             | 2,559.75 | 2,538.75 |
| 87,301.00              | 87,700.00              |          |                      |                      |          |            |          |          |           |                      |          |          |          |                      |          |          |
| 87,701.00              | 88,100.00              | 3,563.95 | 3,469.45             | 3,448.45             | 3,427.45 | 3,406.45   | 3,385.45 | 3,364.45 | 3,343.45  | 2,694.75             | 2,673.75 | 2,652.75 | 2,631.75 | 2,610.75             | 2,589.75 | 2,568.75 |

|            |            |           |           |             | Annu        | al Louisi | ana Inco | me Tax V | Vithholdi | ng Table  |            |             |           |          |          |          |
|------------|------------|-----------|-----------|-------------|-------------|-----------|----------|----------|-----------|-----------|------------|-------------|-----------|----------|----------|----------|
| Exemp      | tions:     | 0         |           |             |             | 1         |          |          |           |           |            |             | 2         |          |          |          |
| Depend     | lents:     |           |           |             |             |           |          |          |           |           |            |             |           |          |          |          |
| SalaryR    | lange:     |           |           |             |             |           |          |          |           |           |            |             |           |          |          |          |
| Min        | Max        | 0         | 0         | 1           | 2           | 3         | 4        | 5        | 6         | 0         | 1          | 2           | 3         | 4        | 5        | 6        |
| 88,101.00  | 88,500.00  | 3,584.15  | 3,489.65  | 3,468.65    | 3,447.65    | 3,426.65  | 3,405.65 | 3,384.65 | 3,363.65  | 2,709.75  | 2,688.75   | 2,667.75    | 2,646.75  | 2,625.75 | 2,604.75 | 2,583.75 |
| 88,501.00  | 88,900.00  | 3,604.35  | 3,509.85  | 3,488.85    | 3,467.85    | 3,446.85  | 3,425.85 | 3,404.85 | 3,383.85  | 2,724.75  | 2,703.75   | 2,682.75    | 2,661.75  | 2,640.75 | 2,619.75 | 2,598.75 |
| 88,901.00  | 89,300.00  | 3,624.55  | 3,530.05  | 3,509.05    | 3,488.05    | 3,467.05  | 3,446.05 | 3,425.05 | 3,404.05  | 2,739.75  | 2,718.75   | 2,697.75    | 2,676.75  | 2,655.75 | 2,634.75 | 2,613.75 |
| 89,301.00  | 89,700.00  | 3,644.75  | 3,550.25  | 3,529.25    | 3,508.25    | 3,487.25  | 3,466.25 | 3,445.25 | 3,424.25  | 2,754.75  | 2,733.75   | 2,712.75    | 2,691.75  | 2,670.75 | 2,649.75 | 2,628.75 |
| 89,701.00  | 90,100.00  | 3,664.95  | 3,570.45  | 3,549.45    | 3,528.45    | 3,507.45  | 3,486.45 | 3,465.45 | 3,444.45  | 2,769.75  | 2,748.75   | 2,727.75    | 2,706.75  | 2,685.75 | 2,664.75 | 2,643.75 |
| 90,101.00  | 90,500.00  | 3,685.15  | 3,590.65  | 3,569.65    | 3,548.65    | 3,527.65  | 3,506.65 | 3,485.65 | 3,464.65  | 2,784.75  | 2,763.75   | 2,742.75    | 2,721.75  | 2,700.75 | 2,679.75 | 2,658.75 |
| 90,501.00  | 90,900.00  | 3,705.35  | ,         | ,           | ,           | ,         |          | ,        |           | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 90,901.00  | 91,300.00  | 3,725.55  | 3,631.05  | 3,610.05    | 3,589.05    | 3,568.05  | 3,547.05 | 3,526.05 | 3,505.05  | 2,814.75  | 2,793.75   | 2,772.75    | 2,751.75  | 2,730.75 | 2,709.75 | 2,688.75 |
| 91,301.00  | 91,700.00  | 3,745.75  | 3,651.25  | 3,630.25    | 3,609.25    | 3,588.25  | 3,567.25 | 3,546.25 | 3,525.25  | 2,829.75  | 2,808.75   | 2,787.75    | 2,766.75  | 2,745.75 | 2,724.75 | 2,703.75 |
| 91,701.00  | 92,100.00  | - ,       | ,         | ,           | ,           | ,         |          | ,        |           | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 92,101.00  | 92,500.00  | 3,786.15  | 3,691.65  | 3,670.65    | 3,649.65    | 3,628.65  | 3,607.65 | 3,586.65 | 3,565.65  | 2,859.75  | 2,838.75   | 2,817.75    | 2,796.75  | 2,775.75 | 2,754.75 | 2,733.75 |
| 92,501.00  | 92,900.00  | 3,806.35  | 3,711.85  | 3,690.85    | 3,669.85    | 3,648.85  | 3,627.85 | 3,606.85 | 3,585.85  | 2,874.75  | 2,853.75   | 2,832.75    | 2,811.75  | 2,790.75 | 2,769.75 | 2,748.75 |
| 92,901.00  | 93,300.00  | 3,826.55  | 3,732.05  | 3,711.05    | 3,690.05    | 3,669.05  | 3,648.05 | 3,627.05 | 3,606.05  | 2,889.75  | 2,868.75   | 2,847.75    | 2,826.75  | 2,805.75 | 2,784.75 | 2,763.75 |
| 93,301.00  | 93,700.00  | 3,846.75  | 3,752.25  | 3,731.25    | 3,710.25    | 3,689.25  | 3,668.25 | 3,647.25 | 3,626.25  | 2,904.75  | 2,883.75   | 2,862.75    | 2,841.75  | 2,820.75 | 2,799.75 | 2,778.75 |
| 93,701.00  | 94,100.00  | 3,866.95  | 3,772.45  | 3,751.45    | 3,730.45    | 3,709.45  | 3,688.45 | 3,667.45 | 3,646.45  | 2,919.75  | 2,898.75   | 2,877.75    | 2,856.75  | 2,835.75 | 2,814.75 | 2,793.75 |
| 94,101.00  | 94,500.00  | - ,       |           |             |             |           |          |          |           |           |            |             |           |          |          |          |
| 94,501.00  | 94,900.00  | ,         |           |             |             |           |          |          |           |           |            |             |           |          |          |          |
| 94,901.00  | 95,300.00  |           |           |             |             |           |          |          |           |           |            |             |           |          |          |          |
| 95,301.00  | 95,700.00  | - )       | ,         | ,           | ,           | ,         | ,        | ,        | ,         | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 95,701.00  | 96,100.00  | - ,       | -         |             | -           | -         |          | -        |           | -         | -          |             |           | -        | -        | -        |
| 96,101.00  | 96,500.00  |           | ,         | ,           | ,           | ,         |          | ,        |           | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 96,501.00  | 96,900.00  | ,         | ,         |             | ,           | ,         | ,        | ,        | ,         | ,         | ,          |             | ,         | ,        | ,        |          |
| 96,901.00  | 97,300.00  | ,         | ,         | ,           | ,           | ,         |          | ,        |           | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 97,301.00  | 97,700.00  | 4,048.75  | ,         | ,           | ,           | ,         | ,        | ,        | ,         | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 97,701.00  | 98,100.00  | ,         | ,         | ,           | ,           | ,         | ,        | ,        | ,         | ,         | ,          | ,           | ,         | ,        | ,        | ,        |
| 98,101.00  | 98,500.00  | ,         | ,         |             | ,           | ,         | ,        | ,        | ,         | ,         | ,          |             | ,         | ,        | ,        |          |
| 98,501.00  | 98,900.00  | ,         | ,         | - ,         | - )         | - ,       | - ,      | - )      | - ,       | - ,       | - )        | - /         | - ,       | - )      | ,        |          |
| 98,901.00  | 99,300.00  | ,         |           |             | -           | ,         |          |          |           |           | 1          |             | ,         |          |          | ,        |
| 99,301.00  | 99,700.00  | 4,149.75  | 4,055.25  | 4,034.25    | 4,013.25    | 3,992.25  | 3,971.25 | 3,950.25 | 3,929.25  | 3,129.75  | 3,108.75   | 3,087.75    | 3,066.75  | 3,045.75 | 3,024.75 | 3,003.75 |
| 99,701.00  | 100,100.00 | 4,169.95  | 4,075.45  | 4,054.45    | 4,033.45    | 4,012.45  | 3,991.45 | 3,970.45 | 3,949.45  | 3,144.75  | 3,123.75   | 3,102.75    | 3,081.75  | 3,060.75 | 3,039.75 | 3,018.75 |
| 100,101.00 | 100,500.00 | 4,190.15  | 4,095.65  | 4,074.65    | 4,053.65    | 4,032.65  | 4,011.65 | 3,990.65 | 3,969.65  | 3,163.80  | 3,142.80   | 3,121.80    | 3,100.80  | 3,079.80 | 3,058.80 | 3,037.80 |
|            |            | (Add 5.05 | % for amo | ounts in ex | cess of \$1 | 100,500)  |          |          | (Add 5.10 | 0% for am | ounts in e | xcess of \$ | 5100,500) |          |          |          |
|            |            |           |           |             |             |           |          |          |           |           |            |             |           |          |          |          |

4. In place of the withholding tables in Subsection C.3, employers may use the Subsection D.

D. Income Tax Withholding Formulas. The overall structure of the formulas used to compute the withholding tax is to calculate the tax on the total wage amount and then subtract the amount of tax calculated on the personal exemptions and dependency credits the taxpayer claims for withholding purposes. The correct withholding formula depends upon the number of personal exemptions claimed and annual wages. Any taxpayer may use the single taxpayer withholding formulas; however, only married taxpayers who will file a joint income tax return may use the married taxpayer formulas.

- 1. Single Taxpayer Withholding Formulas
- W is the withholding tax per pay period.
- S is employee's salary per pay period for each bracket.
- X is the number of personal exemptions; X must be 0 or 1.
- Y is the number of dependency credits; Y must be a whole number that is 0 or greater.
- N is the number of pay periods.
- A is the effect of the personal exemptions and dependency credits equal to or less than \$12,500;
- $A=.021(((X*4500) + (Y*1000)) \div N).$
- B is the effect of the personal exemptions and dependency credits in excess of \$12,500;
- $B=.016(((X * 4500) + (Y * 1000)) 25,000) \div N).$
- If annual wages are less than or equal to \$12,500, then
- W=.021(S) (A + B).
- If annual wages are greater \$12,500 but less than or equal to \$50,000, then
- W=.021(S) + .0160(S (12,500 N)) (A + B).
- If annual wages are greater than \$50,000, then

W=.021(S) + .0160(S - (12,500  $\div$  N)) + .0135(S - (50,000  $\div$  N)) - (A + B).

- 2. Married Taxpayer Withholding Formulas
- W is the withholding tax per pay period.
- S is the employee's salary per pay period for each bracket.
- X is the number of personal exemptions. X must be 0, 1, or 2.
- Y is the number of dependency credits. Y must be 0 or greater.
- N is the number of pay periods.
- A is the effect of the personal exemptions and dependency credits equal to or less than \$25,000;
- $A{=}.021(((X * 4500) + (Y * 1000)) \div N)$
- B is the effect of the personal exemptions and dependency credits in excess of \$25,000;
- $B=.0165(((X * 4500) + (Y * 1000)) 25,000) \div N)$
- If annual wages are less than or equal to 25,000, then W=.021(S) (A + B).
- If annual wages are greater \$25,000 but less than or equal to \$100,000, then
- $W=.021(S) + .0165(S (25,000 \div N)) (A + B).$
- If annual wages are greater than \$100,000, then
- $W=.021(S) + .0165(S (25,000 \div N)) + .0135(S (100,000 \div N)) + .015(S (100,000 \div N))) + .015(S (100,000 \div N)) + .015$
- N)) (A + B).

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:32, R.S. 47:112, R.S. 47:295 and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:2557 (December 2002), amended LR 35:

#### **Family Impact Statement**

As required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature the following Family Impact Statement is submitted to be published with the notice of intent in the Louisiana Register. A copy of this statement will also be provided to our legislative oversight committees. 1. The Effect on the Stability of the Family. Implementation of this proposed Rule will have no effect on the stability of the family.

2. The Effect on the Authority and Rights of Parents regarding the education and supervision of their children. Implementation of this proposed Rule will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family. Implementation of this proposed Rule will have no effect on the functioning of the family.

4. The Effect on Family Earnings and Family Budget. Implementation of this proposed Rule will have no effect on family earnings and family budgets.

5. The Effect on the Behavior and Personal Responsibility of Children. Implementation of this proposed Rule will have no effect on the behavior and personal responsibility of children.

6. The Ability of the Family or a Local Government to Perform the Function as Contained in the Proposed Rule. Implementation of this proposed Rule will have no effect on the ability of the family or a local government to perform this function.

Interested persons may submit written data, views, arguments or comments regarding this proposed Rule to Leonore Heavey, Revenue Tax Assistant Director, Policy Services Division by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to 225-219-2759. All comments must be received no later than 4:30 p.m., Friday, December 26, 2008. A public hearing will be held on Monday, December 29, 2008 at 10:00 a.m. in the River room on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Cynthia Bridges Secretary

## FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Income Tax Withholding Tables

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

This proposed amendment to LAC 61:I.1501 establishes the individual income tax withholding tables based on the new income tax rates provided by Act 396 of the 2008 Regular Session. The Act imposes the individual income tax on joint returns as follows: two percent of the first \$25,000, four percent of income from \$25,000 to \$100,000, and six percent of income over \$100,000. For single returns the bracket thresholds are one-half those of joint returns.

Implementation of this proposed regulation as amended will result in less than \$100,000 of additional costs associated with system reprogramming, testing, and form adjustment to incorporate the changes.

There will be no costs or savings to local governmental units.

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

Effective January 1, 2009, Act 396 expands the four percent bracket, creating a decrease to state individual income tax revenue. However, because Act 396 does not require the

amendment of the withholding tables until July 1, 2009, it is expected that taxpayers will not adjust withholdings in the first half of the 2009 calendar year. The income tax losses over the next several years are \$359 million for FY 09-2010, \$251 million for FY 10- 2011 and \$262 million for FY 11-2012 according to the Legislative Fiscal Office

The new tables will be effective on July 1, 2009, as provided in Act 396.

There will be no impact on local revenue collections.

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

This proposed amendment to LAC 61:I.1501 directs employers required to deduct and withhold income tax pursuant to R.S. 47:112, to deduct and withhold the tax in an amount determined in accordance with the tables provided in the regulation, or by use of a formula that produces equivalent amounts. The impact on costs for these employers should be negligible since they are currently required to withhold tax on employees.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed amendment to LAC 61:I.1501 should not affect competition or employment.

| Cynthia Bridges | Robert E. Hosse           |
|-----------------|---------------------------|
| Secretary       | Staff Director            |
| 0811#050        | Legislative Fiscal Office |

# NOTICE OF INTENT

Department of Social Services Office of Family Support

State Plan and Passport Denial (LAC 67:III.2303 and 2547)

In accordance with the provisions of R.S. 49:950 et seq., the Administrative Procedure Act, the Department of Social Services, Office of Family Support, proposes to amend \$2303 and \$2547 of the Louisiana Administrative Code (LAC), Title 67, Part III, Subpart 4, Support Enforcement Services (SES), which provide for the State Plan and passport denial.

Amendment to §2303 is necessary to correct a typographical error.

Amendment to §2547 became necessary when the Deficit Reduction Act of 2005 amended the provisions of the Social Security Act at Section 452(k)(1). Beginning October 1, 2006, any person certified by the Secretary of the United States Department Health and Human Services (DHHS) to the Secretary of the United States Department of State as owing past due child support in an amount exceeding \$2,500 is ineligible to receive a United States passport.

These amendments are necessary to correct a typographical error, clarify procedures, and ensure Louisiana's continued compliance with federal regulations as well as Louisiana law and to avoid federal penalties and sanctions that could be imposed by the Administration for Children and Families, Office of Child Support Enforcement, the governing authority of the Support Enforcement Services program in Louisiana.

#### Title 67

#### SOCIAL SERVICES Part III. Office of Family Support Subpart 4. Support Enforcement Services Chapter 23. Single State Agency Organization Subchapter A. Desimation Authority, Organization

Subchapter A. Designation, Authority, Organization and Staffing

# §2303. State Plan

Α. ...

B. The State Plan is available for review at the: Office of Family Support Planning Section 627 North Fourth Street, Room 5-233-19 Baton Rouge, LA 70804.

AUTHORITY NOTE: Promulgated in accordance with Title IV-D of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Louisiana Health and Human Resources Administration, Division of Youth Services, LR 11:495 (November 1975), amended by the Department of Social Services, Office of Family Support, LR 26:2830 (December 2000), LR 33:508 (March 2007), LR 35:

#### Chapter 25. Support Enforcement

# Subchapter L. Enforcement of Support Obligations §2547 Passport Denial

A. SES shall administratively collect past due child support in accordance with the Passport Denial Program. Individuals owing past due child support amounts in excess of \$2,500 will be certified by referral to the Secretary of the United States Department of Health and Human Services (DHHS) to the Secretary of the United States Department of State for passport denial unless the state agency certifying their past due support amount excludes them from this remedy.

B. SES will send an advance notice to each noncustodial parent owing past due child support whose name will be submitted for the Passport Denial Program. This notice will advise the non-custodial parent of the right to request an administrative review solely for the purpose of contesting the amount of the past due support with the state(s) that has certified them for the debt. This request shall be in accordance with 45 CFR 303.35.

AUTHORITY NOTE: Promulgated in accordance with 42 USC 652(k)(1), 42 USC 654(31), 45 CFR 303.35 and DCL-06-14.

HISTORICAL NOTE: Promulgated by the Department of Social Services, Office of Family Support LR 33:675 (April 2007), amended LR 35:

#### Family Impact Statement

1. What effect will this Rule have on the stability of the family? Amendment of this Rule will have no impact on family stability.

2. What effect will this have on the authority and rights of persons regarding the education and supervision of their children? Amendment of this Rule will have no effect in the authority and rights of persons regarding the education and supervision of their children.

3. What effect will this Rule have on the functioning of the family? Amendment of this Rule will have no effect on the functioning of the family.

4. What effect will this have on family earnings and family budget? Amendment of this Rule will not have any effect on family earnings or budgets.

5. What effect will this have on the behavior and personal responsibility of children? Amendment of this Rule will have no effect on the behavior and personal responsibility of children.

6. Is the family or local government able to perform the function as contained in this proposed Rule? This Rule does not require any action on the part of the family or local government.

Interested persons may submit written comments by December 29, 2008, to Alison Neustrom, Assistant Secretary, Office of Family Support, P.O. Box 94065, Baton Rouge, LA, 70804-90656. She is responsible for responding to inquiries regarding this proposed Rule.

A public hearing on the proposed Rule will be held on December 29, 2008, at the Department of Social Services, Iberville Building, 627 North Fourth Street, First Floor, Room 129, Baton Rouge, LA beginning at 9 a.m. All interested persons will be afforded an opportunity to submit data, views, or arguments, orally or in writing, at said hearing. Individuals with disabilities who require special services should contact the Bureau of Appeals at least seven working days in advance of the hearing. For assistance, call (225) 342-4120 (Voice and TDD).

> Kristy H. Nichols Interim Secretary

## FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Single State Agency Passport Denial

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

This rule proposes to amend Title 67, Part III, Subpart 4, Sections 2303 and 2547 of the Louisiana Administrative Code. Section 2303 is being amended to give the correct address where the Support Enforcement Services State Plan can be reviewed. Section 2547 is being amended to make technical language changes that clarify procedures for denial, revocation, and restriction of a passport to individuals who owe past due child support in excess of \$2,500.

The only cost associated with this rule is the cost of publishing rulemaking and printing policy, which is estimated to be approximately \$600.00. This is a one-time cost that is routinely included in the agency's budget.

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

There is no estimated effect on revenue collections of state or local governments as a result of this rule change.

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

There are no anticipated costs or economic benefits to any directly affected persons or non-governmental groups as a result of this rule change.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This rule change will have no impact on competition and employment.

Alison NeustromRobert E. HosseAssistant SecretaryStaff Director0811#033Legislative Fiscal Office

#### NOTICE OF INTENT

# Department of Treasury State Employees' Retirement System

Active Member Vacancies (LAC 58.I:305)

The Department of the Treasury, Board of Trustees of the Louisiana State Employees' Retirement System ("LASERS") proposes to amend LAC 58.I:305, which provides for the filling of active member trustee vacancies. This rule change complies with and is enabled by R. S. 11:511, R.S. 11:512 and R.S. 11:515.

# Title 58

# RETIREMENT Part I. State Employees' Retirement Chapter 3. Election of Active Member Trustees §305. Vacancies; Special Elections

A. The board shall appoint a member to fill any active member vacancy created on the board. The appointee shall possess the necessary qualifications under R.S. 11:511 for the active member position. The board may give due consideration to the runners-up in the previous election, if those members are willing to serve and the appointment does not violate law or these regulations.

B.-D. ..

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:511, R.S. 11:512 and R.S. 11:515.

HISTORICAL NOTE: Promulgated by the Department of the Treasury, Board of Trustees of the State Employees' Retirement System, LR 22:373 (May 1996), amended LR 23:997 (August 1997), LR 35:

#### **Family Impact Statement**

This proposed Rule amendment should not have any known or foreseeable impact on any family as defined by R.S. 49:972.D or on family formation, stability and autonomy. Specifically there should be no known or foreseeable effect on:

1. the stability of the family;

2. the authority and rights of parents regarding the education and supervision of their children;

3. the functioning of the family;

4. family earnings and family budget;

5. the behavior and personal responsibility of children;

6. the ability of the family or a local government to perform the function as contained in the proposed Rule.

Interested persons may submit written comments on the proposed changes until 4:30 p.m., December 26, 2008, to Steve Stark, Board of Trustees for the Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, LA 70804. No rule preamble has been prepared.

Cindy Rougeou Executive Director

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Active Member Vacancies

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

No implementation costs to state or local governmental units are anticipated to result from the implementation of this rule change.

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

No effect on revenue collections of state or local governmental units is anticipated to result from the implementation of this rule change.

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

Active members of LASERS seeking election or appointment to the board of trustees would be affected. LASERS expects no associated costs or economic benefits to result from the proposed rule amendment.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No effect on competition or employment in the public or private sectors is anticipated to result from the proposed rule change.

Cindy Rougeou Executive Director 0811#014 Robert E. Hosse Staff Director Legislative Fiscal Office

#### NOTICE OF INTENT

## Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Natural Areas Dedication and Servitudes (LAC 76:I.318)

The Wildlife and Fisheries Commission does hereby give notice of its intent to establish guidelines and requirements for Natural Areas Registry Program.

Title 76

# WILDLIFE AND FISHERIES

# Part I. Wildlife and Fisheries Commission and Agencies Thereunder

Chapter 3. Special Powers and Duties

Subchapter E. Louisiana Natural Heritage

# **§318.** Natural Areas Dedication and Servitudes

A. Background. In 1987, by an Act of the Louisiana State Legislature (Acts 1987, No. 324, §1, effective July 6, 1987), the Louisiana Department of Wildlife and Fisheries (LDWF) was named as the state agency responsible for administering the Louisiana Natural Areas Registry. A subsequent state legislative Act established the Wildlife Habitat and Natural Heritage Trust to manage funds for the purpose of acquiring and properly managing natural areas in Louisiana (Acts 1988, No. 492, §1, effective July 9, 1988). The Louisiana Natural Areas Registry provides official state recognition of natural heritage values on land parcels where they occur. A voluntary registration agreement adds a measure of protection, and servitudes or dedication of a Natural Areas Preserve provides secure protection.

B. Purpose. The primary purpose of dedicated nature preserves and conservation servitudes is to permanently protect high quality examples of Louisiana's natural heritage through land acquisition or perpetual easements by LDWF. To "dedicate" a property is defined as the transfer to LDWF of property rights in any natural area to be held for the citizens of Louisiana to protect the natural heritage values of the property.

C. Objectives. The primary objective of the Louisiana Natural Heritage Program (LNHP) is to assure that each species of conservation concern and each natural community type tracked by LNHP is adequately represented at securely protected sites. This can be accomplished by dedication of the property or through conservation servitudes that duly protect the property.

D. General Guidelines

1. A request for a dedication or servitude may be initiated by any party (LDWF, other state or federal agency, landowner, non-government organization, or other interested parties), and must be submitted to LNHP in writing and must include a justification, general information on the property and specific location and boundary map.

2. LNHP will review initial requests, and determine if proposed sites are eligible for dedication or servitude. LNHP will recommend only those properties that support rare plant or animal species, or an exemplary natural community type(s).

E. Specific Requirements

1. To begin the dedication or servitude process, a site is first evaluated by means of a comprehensive field survey(s). These baseline results should include a general description of the natural communities present on the site specifying size (in acres or hectares), condition, plant species composition, and community structure. Other site data should include topography, soils, rare plant and animal species present, any disturbances to the site (anthropogenic or natural), current management, and status of the landscape surrounding the site. Evaluations that depend on seasonal opportunities for study (i.e., determination of the presence or absence of a particular species that is only evident during certain seasons of the year or within a limited time frame) may extend the survey period. A general description of the site boundaries, photographs of key areas within the property, management considerations and assessment factors mentioned above, are all documented in the survey.

2. LDWF shall accept only those areas determined to be high quality for dedication or servitudes. LDWF's determination will take into consideration information from the site survey, biodiversity of the site, numbers and quality of rare species and/or natural communities, whether the species and natural communities present are protected elsewhere within the state, previous land-use and its impacts to the site, any invasive species present and any other relevant biological or management factors.

3. LDWF shall not accept any portion of a property for natural areas dedication or servitude that currently has pine plantations with off-site timber, homesites, extensive livestock grazing, agricultural farms, or industrial or commercial uses unless LDWF determines that the site can be reclaimed and restored to natural conditions.

4. A Natural Areas Preserve Committee within LDWF composed of staff from the Office of Wildlife, and such other staff as is appropriate will review all pertinent information to make a determination of whether the site qualifies for natural areas dedication or servitude.

5. If the committee finds that dedication of the area as a Natural Areas Preserve or servitude to be appropriate and feasible, then the landowners of the proposed dedicated nature preserve/servitude and the LDWF Natural Areas Preserve Committee will work together to formulate the deed of dedication. The landowner is responsible for the land survey to determine the property appraisal, and agrees to subordinate any mortgages or deeds of trust affecting the property. The dedication or servitude agreement will contain a legal description of the boundaries of the site, specify the natural heritage values the agreement is designed to protect, and detail any financial provisions and any other considerations as needed. Additional documents may accompany the dedication or servitude agreement as required to meet the needs of the agency or other parties.

6. The landowner(s) who is transferring ownership or donating a servitude to LDWF is responsible for obtaining professional advice as they so desire.

7. LDWF shall notify adjacent landowners in writing of the dedicated preserve or servitude and measures to protect it, at a minimum through publication in the official parish journal(s) of the parish(es) in which the property is located. LDWF is also responsible for any associated costs of this notification.

8. LDWF shall monitor each natural areas dedicated preserve and servitude annually to assess its condition and ensure that there have been no violations of the agreement. The monitor shall inspect the preserve/servitude, documenting current conditions, and identifying and documenting any violations of the agreement.

9. A management plan shall be developed for each dedication and servitude that includes a property description (location, geology, physiography, hydrology, and soils), biological conditions, land use history and current conditions (hydrology, natural communities, logging, invasive and off-site species, trespassing), management objectives, and the management activities with specific natural community and species management related actions. The plan should delineate a detailed management scheme with the primary purpose to guide maintenance and/or restoration of native species and natural communities while integrating appropriate human use without compromising ecological integrity.

10. The Natural Areas Preserve Committee shall review and approve the management plan and any amendments. Amendments to the original servitude agreement or preserve management plan may be accepted by the committee only if the amendments will not negatively impact the overall natural heritage values present on the property.

11. Dedicated preserve/servitude signs shall be posted at each entrance and along its boundary at or near 100-yard intervals.

12. The LDWF Natural Areas Preserve Committee shall review each dedicated preserve and servitude management plan every 5 years to ensure adequate protection and/or restoration efforts are being followed.

13. Penalties and enforcement. LDWF will arrange meetings with the servitude owner and/or adjacent landowners as necessary to discuss any violations of the preserve or servitude agreement. Reparation by the violator shall be documented, course of action agreed on, deadline for compliance determined, all parties informed of required restoration action and compliance deadline, and any restoration work is inspected and documented.

14. Servitudes may be transferred to another qualified organization or agency if LDWF is no longer able to meet its servitude stewardship responsibilities.

F. Additional Information. For more information on Natural Areas Dedication and Conservation Servitudes, contact the following office:

Department of Wildlife and Fisheries Louisiana Natural Heritage Program P.O. Box 98000 Baton Rouge, LA 70898-9000.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:1869.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 35:

#### **Family Impact Statement**

In accordance with Act #1183 of 1999, the Department of Wildlife and Fisheries hereby issues its Family Impact Statement in connection with the preceding Notice of Intent: This Notice of Intent will have no impact on the six criteria set out at R.S. 49:972(B).

The Secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of Intent and the final Rule, including, but not limited to, the filing of the Fiscal and Economic Impact Statements, the filing of the Notice of Intent and final Rule and the preparation of reports and correspondence to other agencies of government.

Interested persons may submit written comments on the proposed rule to Patricia Faulkner, Natural Heritage Program, Department of Wildlife and Fisheries, Box 98000, Baton Rouge, LA 70898-9000 no later than 4:30 p.m., January 6, 2009.

# Patrick C. Morrow Chairman

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Natural Areas Dedication and Servitudes

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

No increase or decrease in costs or savings to state or local governmental units associated with implementing the proposed rule is anticipated. Existing staff, resources and funding level will be used to implement the proposed rule.

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

State revenue collections are expected to increase as conservation servitudes or dedicated preserve agreements are executed. Endowment funds received from donors and other sources will be deposited in the Wildlife Habitat and Natural Heritage Trust to pay for long term stewardship costs associated with monitoring, maintenance, enforcement and management activities of the areas.

Recording fee collections at Local Parish Clerk of Court Offices are anticipated to increase as agreements are filed. Changes in local property tax revenue collections may also occur depending on the provisions outlined in the agreement. The magnitude of these changes is expected to be slight and will depend on the type and number of the agreements executed and the size and value of the natural areas. At this time, there is no request for dedicated nature preserves or conservation servitudes.

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

Landowners of areas placed under perpetual conservation servitudes or dedications will benefit by knowing that they have protected their property from future development and have preserved rare wildlife habitat for future generations. Some tax benefits could also be realized and will depend on a variety of factors, including the legal tool used to protect the land, the value of the donation, the landowner income level and the total amount of land. The landowner should consult with a qualified financial advisor and/or attorney to fully understand the tax implications before entering into such an agreement.

The landowner will also incur costs associated with establishing a perpetual conservation servitude or dedication. Costs to landowners would include land appraisals, recording and lawyers' fees, and a one-time endowment to cover the long term stewardship costs associated with the property. These costs may also qualify for some tax savings.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

This proposed rule is anticipated to have no impact on competition or employment in the public and private sectors.

| Wynette Kees   | Robert E. Hosse           |
|----------------|---------------------------|
| Fiscal Officer | Staff Director            |
| 0811#038       | Legislative Fiscal Office |

# NOTICE OF INTENT

## Department of Wildlife and Fisheries Wildlife and Fisheries Commission

# Numbering of United States Coast Guard Documented Motorboats (LAC 76:XI.307)

The Wildlife and Fisheries Commission does hereby give notice of intent to enact rules governing the physical placement of numbers and decals on United States Coast Guard documented vessels registered with the Department of Wildlife and Fisheries.

# Title 76 WILDLIFE AND FISHERIES

#### Part XI. Boating 3. Boating Safety

# Chapter 3. Boating Safety §307. Numbering of United States Coast Guard Documented Motorboats

A. The following regulations shall dictate the location, placement and special requirements for certificate of numbers and decals issued to United States Coast Guard documented motorboats that are registered with the Department of Wildlife and Fisheries as required by R.S. 34:851.19.

B. United States Coast Guard documented motorboats that are registered with the Department of Wildlife and Fisheries shall not be required to paint or attach the certificate of number to each side of the bow of the motorboat, but shall maintain proper marking of the motorboat as required by United States Coast Guard regulations for such motorboats. Persons operating such motorboats shall be required to have the actual certificate of numbers issued by the department immediately available for inspection at all times when such motorboat is in operation.

C. Operators of United States Coast Guard documented motorboats required to be registered with the Department of Wildlife of Fisheries shall display valid decals which are issued along with the certificate of number to the motorboat, and have such decals permanently attached to the motorboat. Decals shall be placed in a location clearly visible on each side of the motorboat so as to be easily accessible and available for inspection.

D. Violation of this Section is a class one violation as provided in R.S. 56:31.

AUTHORITY NOTE: Promulgated in accordance with R.S. 34:851.20 and R.S. 34:851.27

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 35:

# **Family Impact Statement**

In accordance with Act #1183 of 1999, the Department of Wildlife and Fisheries/Wildlife and Fisheries Commission hereby issues its Family Impact Statement in connection with the preceding Notice of Intent: This Notice of Intent will have no impact on the six criteria set out at R.S. 49:972(B).

The Secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of Intent and the final Rule, including, but not limited to, the filing of the Fiscal and Economic Impact Statements, the filing of the Notice of Intent and final Rule and the preparation of reports and correspondence to other agencies of government.

Interested persons may submit written comments on the proposed rule to Lt. Col. Jeff Mayne, Enforcement Division, Department of Wildlife and Fisheries, Box 98000, Baton Rouge, LA 70898-9000 no later than 4:30 p.m., January 6, 2009.

Patrick C. Morrow Chairman

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Numbering of United States Coast Guard Documented Motorboats

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

No additional increase or decrease in costs or savings to state or local governmental units associated with implementing the proposed rule is anticipated. Implementation of the proposed rule will be carried out using existing staff and funding level.

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

The proposed rule will have no effect on revenue collections of state and local governmental units.

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

Persons or non-governmental groups that have United States Coast Guard documented vessels registered with the Department of Wildlife and Fisheries may benefit from the proposed rule. The rule is meant to clarify where state registration and decal markings should be placed on United States Coast Guard documented vessels that are registered with the Department of Wildlife and Fisheries.

No additional paperwork, workload adjustment or additional costs will be incurred.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No effects on competition and employment in the public or private sectors are anticipated.

| Wynette Keys   | Robert E. Hosse           |
|----------------|---------------------------|
| Fiscal Officer | Staff Director            |
| 0811#037       | Legislative Fiscal Office |

#### NOTICE OF INTENT

#### Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Oyster Seed Ground Vessel Permit Appeals Board (LAC 76:VII.529)

The Wildlife and Fisheries Commission does hereby give notice of its intent to promulgate a Rule on the Appeals Board for Oyster Seed Ground Vessel Permits. Authority for adoption of this proposed Rule is through R.S. 56:433.1.

# Title 76

#### WILDLIFE AND FISHERIES Part VII. Fish and Other Aquatic Life

# Chapter 5. Oysters

# §529. Oyster Seed Ground Vessel Permit Appeals Board

A. A person whose application for an Oyster Seed Ground Vessel Permit is denied by the department may appeal the denial to the Oyster Seed Ground Vessel Appeals Board. Based upon the following procedure and requirements, the appeals board may recommend to the secretary that a permit be issued. 1. Hardship. The appeals board may recommend issuance of an Oyster Seed Ground Vessel Permit based on a decision of hardship.

a. An applicant submitting an appeal based upon the denial of an initial application submitted on or before December 31, 2009 for a Seed Ground Vessel Permit shall demonstrate by clear evidence that all of the following requirements have been met.

i. The applicant legally harvested oysters from the public seed grounds, either for market or seed, during at least two of the license years 2004, 2005, 2006, 2007, and 2008. This evidence may be trip ticket information or notarized written statements of two Louisiana licensed oyster harvesters.

ii. If the applicant is an individual, the applicant shall have held a Louisiana Commercial Fishing License and a Louisiana Oyster Harvester's License for at least two of the license years 2004, 2005, 2006, 2007, and 2008.

iii. One of the following conditions prevented the applicant's ability to otherwise meet the statutory eligibility requirements for a permit:

(a). divorce proceeding;

(b). bankruptcy or bank foreclosure;

(c). dissolution of an oyster harvesting business partnership;

(d). applicant's former or current vessel was the subject of a lawsuit;

(e). military service;

(f). serious medical condition or death;

(g). applicant's former or current vessel was damaged or destroyed in a fire, natural disaster, sinking, or other accident.

b. An applicant submitting an appeal based upon the denial of a renewal or re-issuance permit application, shall provide clear evidence that one of the following prevented the applicant from otherwise meeting the eligibility requirements for a renewal or re-issuance permit:

i. military service;

ii. serious medical condition or death;

iii. applicant's former or current vessel was damaged or destroyed in a fire, natural disaster, sinking, or other accident.

2. Eligibility: The appeal application for a permit based upon eligibility must set forth in detail the facts the applicant is contending meet the eligibility requirements for a permit under the eligibility requirements provided in R.S. 56:433.1 and the rules promulgated pursuant thereto. The appeal application shall include the application submitted to and denied by the department.

3. The appeal application shall include the applicant's name, address, tax identification or Social Security number, date of birth or date of incorporation, and vessel registration or documentation number.

4. No other appeals shall be considered by the board unless additional rules or regulations are developed to address different circumstances.

5. After consideration, the appeals board may recommend to the secretary that the department issue a permit, but only upon affirmative vote of a majority of the appointed members of the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:433.1.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 35:

# Family Impact Statement

In accordance with Act #1183 of 1999, the Department of Wildlife and Fisheries hereby issues its Family Impact Statement in connection with the preceding Notice of Intent: This Notice of Intent will have no impact on the six criteria set out at R.S. 49:972(B).

The Secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of Intent and the final Rule, including, but not limited to, the filing of the Fiscal and Economic Impact Statements, the filing of the Notice of Intent and final Rule and the preparation of reports and correspondence to other agencies of government.

Interested persons may submit written comments on the proposed Rule to Patrick Banks, Marine Fisheries Division, Department of Wildlife and Fisheries, Box 98000, Baton Rouge, LA 70898-9000 no later than 4:30 p.m., January 6, 2009.

Patrick C. Morrow Chairman

# FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Oyster Seed Ground Vessel Permit Appeals Board

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

No additional increase or decrease in costs or savings to state or local governmental units associated with implementing the proposed rule is anticipated. Implementation of the proposed rule will be carried out using existing staff and funding level.

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

There will be no effect on revenue collections of state or local governmental units.

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

Persons whose application for an Oyster Seed Ground Vessel Permit has been denied by the department could directly benefit by the proposed rule. Beginning in license year 2009 any oysters taken from the public natural reefs or the oyster seed grounds or reservations, except those in Calcasieu Lake or Sabine Lake, shall be placed only on a vessel which has an oyster seed ground permit issued by the department.

A person whose Oyster Seed Ground Vessel Permit application was denied by the department may appeal the denial to the Oyster Seed Ground Vessel Appeals Board. The proposed rule provides the procedures and requirements to be used by the appeals board to determine if an applicant should be recommended to receive a permit. Additional paperwork to provide proof of eligibility will be required by the applicant.

In addition, those members of the oyster industry who are serving on the appeals board may incur costs associated with attending board meetings. IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No effects on competition and employment in the public or private sectors are anticipated.

Wynette Keys Fiscal Officer 0811#040 Robert E. Hosse Staff Director Legislative Fiscal Office

#### NOTICE OF INTENT

#### Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Oyster Seed Ground Vessel—Permit Renewal and Re-Issuance (LAC 76:VII.527)

The Wildlife and Fisheries Commission does hereby give notice of its intent to promulgate a Rule on renewal and reissuance of Oyster Seed Ground Vessel Permits. Authority for adoption of this proposed Rule is through R.S. 56:433.1.

# Title 76

# WILDLIFE AND FISHERIES

Part VII. Fish and Other Aquatic Life

Chapter 5. Oysters

# §527. Oyster Seed Ground Vessel Permit Renewal and Re-Issuance

A. Renewal Permit. A holder of a valid permit for the current license year may apply for a renewal of the permit for the immediately following license year beginning on November 15 of the current license year or at any time during the immediately following license year, provided the holder and the vessel are identical to the holder and vessel listed on the permit for the current license year.

B. Re-Issuance Permit. The following persons shall be eligible to apply for a re-issuance permit.

1. A holder of a valid permit for the current or immediately preceding license year whose vessel listed on the permit is no longer in-service for the commercial harvest of oysters on the public seed grounds may apply for a reissuance permit in the holders name for another vessel. The current permit shall be relinquished to the department prior to obtaining a re-issuance permit.

2. A person acquiring a vessel listed on a valid permit for the current or immediately preceding license year may apply for a re-issuance permit for the vessel in the applicant's name upon providing documentation to the department that the vessel is titled in the applicant's name. Documentation shall be in the form of a bill of sale, judgment of possession, or act of donation. The current permit shall be relinquished to the department prior to obtaining a re-issuance permit.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:433.1.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 34.

# **Family Impact Statement**

In accordance with Act #1183 of 1999, the Department of Wildlife and Fisheries hereby issues its Family Impact

Statement in connection with the preceding Notice of Intent: This Notice of Intent will have no impact on the six criteria set out at R.S. 49:972(B).

The Secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of Intent and the final Rule, including, but not limited to, the filing of the Fiscal and Economic Impact Statements, the filing of the Notice of Intent and final Rule and the preparation of reports and correspondence to other agencies of government.

Interested persons may submit written comments on the proposed rule to Patrick Banks, Marine Fisheries Division, Department of Wildlife and Fisheries, Box 98000, Baton Rouge, LA 70898-9000 no later than 4:30 p.m., January 6, 2009.

Patrick C. Morrow Chairman

#### FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Oyster Seed Ground Vessel Permit Renewal and Re-Issuance

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

No additional increase or decrease in costs or savings to state or local governmental units associated with implementing the proposed rule is anticipated. Implementation of the proposed rule will be carried out using existing staff and funding level.

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

There will be no effect on revenue collections of state or local governmental units.

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

Vessel owners who want to harvest oysters from public natural reefs, oyster seed grounds or reservations will be directly affected by the proposed rule. Beginning in license year 2009 any oysters taken from the public natural reefs or the oyster seed grounds or reservations, except those in Calcasieu Lake or Sabine Lake, shall be placed only on a vessel which has an Oyster Seed Ground Vessel Permit issued by the department.

The proposed rule identifies when and who is eligible to apply for renewal of an Oyster Seed Ground Vessel Permit and who is eligible to apply for a permit to be re-issued if a change in vessel ownership occurs or if the owner of a permitted vessel wants to replace his vessel.

#### IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

No effects on competition and employment in the public or private sectors are anticipated.

Wynette Kees Fiscal Officer 0811#039 Robert E. Hosse Staff Director Legislative Fiscal Office

# Potpourri

#### POTPOURRI

Department of Agriculture and Forestry Horticulture Commission

#### **Retail Floristry Examination**

The next retail floristry examinations will be given January 26-30, 2009, at 9:30 a.m. in the Nelson Memorial Building, Louisiana State University Campus, Baton Rouge, LA. The deadline for sending in application and fee is December 12, 2008. No applications will be accepted after December 12, 2008.

Further information pertaining to the examinations may be obtained from Craig Roussel, Director, Horticulture Commission, Box 3596, Baton Rouge, LA 70821-3596, phone (225) 952-8100.

Any individual requesting special accommodations due to a disability should notify the office prior to December 12, 2009. Questions may be directed to (225) 952-8100.

> Mike Strain, DVM Commissioner

0811#025

#### POTPOURRI

#### Department of Agriculture and Forestry Structural Pest Control Commission

Approved Termiticides and Manufacturers

The Louisiana Department of Agriculture and Forestry, Office of Agricultural and Environmental Sciences, hereby gives notice of the list of termiticides and manufacturers that have been approved by the Structural Pest Control Commission for use in Louisiana.

#### **Approved Termiticides and Manufacturers**

| Product                             | Percentage    | Manufacturer  |
|-------------------------------------|---------------|---------------|
| AggresZor 75 WSP (Imidacloprid)     | 0.05% -0.10%  | Speckoz       |
| Baseline (Bifenthrin)               | 0.06% - 0.12% | FMC           |
| Bifen XTS (Bifenthrin)              | 0.06% - 0.12% | Control       |
|                                     |               | Solutions     |
| Bifen IT (Bifenthrin)               | 0.06% - 0.12% | Control       |
|                                     |               | Solutions     |
| Bifen PT (Bifenthrin)               | 0.06% - 0.12% | Control       |
|                                     |               | Solutions     |
| Bifenthrin Pro Multi- Insecticide   | 0.06% - 0.12% | BASF          |
| (Bifenthrin)                        |               |               |
| Bifenthrin TC (Bifenthrin)          | 0.06% - 0.12% | Control       |
|                                     |               | Solutions     |
| Bifenthrin Termiticide/ Insecticide | 0.06% - 0.12% | Speckoz       |
| (Bifenthrin)                        |               |               |
| Biflex TC (Bifenthrin)              | 0.06% - 0.12% | FMC           |
| Bora-Care (Disodium Octaborate      | 23%           | Nisus         |
| Tetrahydrate)                       |               |               |
| BOR-RAM (Disodium Octaborate        | 23%           | Sostram Corp. |
| Tetrahydrate)                       |               | _             |
| Centerfire 75 WSP (Imidacloprid)    | 0.05% - 0.10% | Bayer         |

| Product  | Percentage      | Manufacturer |  |  |
|--|-----------------|--------------|--|--|
| Cyper TC (Cypermethrin)  | 0.25% - 1.00%   | Control      |  |  |
| Cyper re (Cypermeanin)   | 0.2570 1.0070   | Solutions    |  |  |
| Cypermethrin G-Pro (Cypermethrin)                                | 0.25% - 1.0%    | GRO-PRO      |  |  |
| Demon (Cypermethrin)   | 0.25% - 1.00%   | Zeneca       |  |  |
| Demon MAX (Cypermethrin)   | 0.25% - 1.00%   | Syngenta     |  |  |
| Dominion 2L (Imidacloprid)                                       | 0.05% - 0.10%   | Control      |  |  |
| Dominion 2E (mildaelopild)                                       | 0.0570 - 0.1070 | Solutions    |  |  |
| Dominion 75 WSP (Imidacloprid)                                   | 0.05% - 0.10%   | Control      |  |  |
| Dominion / 5 (1001 (minduclopita)                                | 0.0570 0.1070   | Solutions    |  |  |
| Dragnet FT (Permethrin)  | 0.50% - 2.00%   | FMC          |  |  |
| Dragnet SFR (Permethrin)   | 0.50% - 2.00%   | FMC          |  |  |
| Imida E-Pro 2F (Imidacloprid)                                    | 0.05% - 0.10%   | Etigra       |  |  |
| Imida E-Pro 75 WSP (Imidacloprid)                                | 0.05% - 0.10%   | Etigra       |  |  |
| Impasse Termite System (Lambda-                                  | 0.0570 0.1070   | Syngenta     |  |  |
| cyhalothrin)   |                 | Syngenta     |  |  |
| Impasse Termite Blocker  |                 | Syngenta     |  |  |
| (Lambda-cyhalothrin)   |                 | Syngenta     |  |  |
| MasterLine (Bifenthrin)  | 0.06% - 0.12%   | Univar       |  |  |
| MasterLine (Briendinn)<br>MasterLine I Maxx Pro WSP              | 0.05% - 0.10%   | Bayer        |  |  |
| (Imidacloprid)   | 0.0570 - 0.1070 | Dayo         |  |  |
| MasterLine I Maxx Pro 2F   | 0.05% - 0.10%   | Bayer        |  |  |
| (Imidacloprid)   | 0.0570 - 0.1070 | Dayer        |  |  |
| Maxthor SC (Bifenthrin)  | 0.06% - 0.12%   | Ensystex     |  |  |
| Permaster 380 (Permethrin)                                       | 0.50% - 2.00%   | LG Chemical  |  |  |
| Permethrin SFR (Permethrin)                                      | 0.50% - 2.00%   | Control      |  |  |
| remeanin SPR (remeanin)  | 0.50% - 2.00%   | Solutions    |  |  |
| Permethrin TC (Permethrin)                                       | 0.50% - 2.00%   | Micro-Flo    |  |  |
| Phantom (Chlorfenapyr)   | 0.063% - 0.25%  | BASF         |  |  |
| Prelude (Torpedo)(Permethrin)                                    | 0.50% - 2.00%   | AMVAC        |  |  |
| Premise 75 WSP (Imidacloprid)                                    | 0.05% - 0.10%   | Bayer        |  |  |
| Premise 0.5SC (Imidacloprid)                                     | 0.05% - 0.10%   | Bayer        |  |  |
| Premise II (Imidacloprid)  |                 |              |  |  |
| Premise Pre-construction   | 0.05% - 0.10%   | Bayer        |  |  |
| (Imidacloprid)   | 0.05% - 0.10%   | Bayer        |  |  |
| **Premise Gel (Imidacloprid)                                     | 0.001%          | Bayer        |  |  |
| Premise Pro (Imidacloprid)                                       |                 |              |  |  |
|  | 0.05% - 0.10%   | Bayer<br>FMC |  |  |
| Prevail (Cypermethrin)   | 0.25% - 1.00%   |              |  |  |
| Prevail TC (Cypermethrin)  | 0.30% - 0.60%   | FMC          |  |  |
| Prevail FT (Cypermethrin)  | 0.25% - 1.00%   | FMC          |  |  |
| Prevail Pretreat (Cypermethrin)                                  | 0.25% - 1.00%   | FMC          |  |  |
| Pro-Build TC (Cypermethrin)                                      | 0.25% -1.0%     | Syngenta     |  |  |
| Prothor SC 2 (Imidacloprid)                                      | 0.05% - 0.10%   | Ensystex IV  |  |  |
| Prothor WP (Imidacloprid)  | 0.05% - 0.10%   | Ensystex III |  |  |
| Prothor WSP (Imidacloprid)                                       | 0.05% - 0.10%   | Ensystex III |  |  |
| Talstar P (Bifenthrin)   | 0.06% - 0.12%   | FMC          |  |  |
| Talstar Pretreat (Bifenthrin)                                    | 0.06% - 0.12%   | FMC          |  |  |
| Talstar (Bifenthrin)   | 0.06% 0.12%     | FMC          |  |  |
| Talstar One Multi-Insecticide                                    | 0.06% - 0.12%   | FMC          |  |  |
| (Bifenthrin)   |                 |              |  |  |
| Tengard SFR (Permethrin)   | 0.50% - 2.00%   | United       |  |  |
|  |                 | Phosphorus   |  |  |
| Termidor (Fipronil)  | 0.06% - 0.125%  | BASF         |  |  |
| Termidor 80WG (Fipronil)   | 0.06% - 0.125%  | BASF         |  |  |
| Termidor SC (Fipronil)   | 0.06% - 0.125%  | BASF         |  |  |
| Transport (Acetamiprid)(Bifenthrin)                              | 0.11%           | FMC          |  |  |
| ValueLine Bifenthrin TC  | 0.06% - 0.12%   | FMC          |  |  |
| (Bifenthrin)   |                 |              |  |  |
| Wisdom TC Flowable (Bifenthrin)                                  | 0.06% - 0.12%   | AMVAC        |  |  |
| ** Premise Gel is approved for targeted (spot) application only. |                 |              |  |  |
|  |                 |              |  |  |

| Baits (Not in Pilot Program)       |                    |  |  |
|------------------------------------|--------------------|--|--|
| Advance Compressed Termite Bait    | Whitmire Micro-Gen |  |  |
| (Diflubenzuron)                    |                    |  |  |
| Advance Compressed Termite Bait II | Whitmire Micro-Gen |  |  |
| (Diflubenzuron)                    |                    |  |  |

| Baits (Not in Pilot Program)                     |                        |  |  |
|--|------------------------|--|--|
| FirstLine GTX Termite Bait Station (Sulflurimid) | FMC                    |  |  |
| FirstLine GT Termite Bait Station (Sulflurimid)  | FMC                    |  |  |
| FirstLine Termite Bait Station (Sulflurimid)     | FMC                    |  |  |
| FirstLine GT Plus (Sulflurimid)                  | FMC                    |  |  |
| Isopthor Termite Bait (Diflubenzuron)            | Ensystex               |  |  |
| Labyrinth (Diflubenzuron)                        | Ensystex               |  |  |
| Labyrinth AC (Diflubenzuron)                     | Ensystex               |  |  |
| Recruit II (Hexaflumuron)                        | Dow Agro Sciences      |  |  |
| Recruit II AG (Hexaflumuron)                     | Dow Agro Sciences      |  |  |
| Recruit III (Noviflumuron)                       | Dow Agro Sciences      |  |  |
| Recruit III AG (Noviflumuron)                    | Dow Agro Sciences      |  |  |
| Recruit IV (Noviflumoron)                        | Dow Agro Sciences      |  |  |
| Recruit IV AG (Noviflumuron)                     | Dow Agro Sciences      |  |  |
| Shatter (Hexaflumuron)                           | Dow Agro Sciences      |  |  |
| T-Max (Noviflumuron)                             | Dow Agro Sciences/     |  |  |
|  | Terminix International |  |  |
| T-Max AG (Noviflumuron)                          | Dow Agro Sciences/     |  |  |
|  | Terminix International |  |  |
| T-Max II (Diflubenzuron)                         | Whitmire Micro-Gen/    |  |  |
|  | Terminix International |  |  |

| Baits (In Pilot Program)                |                    |  |
|---|--------------------|--|
| Advance Compressed Termite Bait II - AG | Whitmire Micro-Gen |  |
| (Diflubenzuron)                         |                    |  |

Mike Strain, DVM Commissioner

0811#042

#### POTPOURRI

#### Department of Economic Development Office of Business Development Office of Entertainment Industry Development and Office of the Governor Division of Administration

Public Hearing-Substantive Changes Louisiana Entertainment Industry Tax Credit Programs Motion Picture Production and Infrastructure Tax Credit Programs (LAC 61:I.1601-1613)

The Department of Economic Development published a Notice of Intent in the August 2008 *Louisiana Register* to establish rules for the administration of the Motion Picture Production and Infrastructure Tax Credit Programs. After considering all comments, the Department of Economic Development has revised the original proposed Rule, and now jointly promulgates with the Division of Administration, pursuant to the authority of R.S. 47:6007, R.S. 39:326, and in accordance with the Administrative Procedures Act, R.S. 49:950 et seq.

In accordance with R.S. 49:968(H)(2), a public hearing shall be held on 10 a.m., December 30, 2008, at the Department of Economic Development, 1051 N. Third St., Baton Rouge, LA 70804.

Interested persons should submit written comments on the proposed changes to Christopher Stelly, through the close of business on December 29, 2008 at Post Office Box 94185, Baton Rouge, LA 70804. Comments may also be submitted by email to cstelly@la.gov or by fax to (225) 342-5554.

#### Title 61

#### **REVENUE AND TAXATION**

Part I. Taxes Collected and Administered by the Secretary of Revenue

#### Chapter 16. Louisiana Entertainment Industry Tax Credit Programs

#### Subchapter A. Motion Picture Investor Tax Credit Program

#### §1601. Purpose

A. The purpose of this Chapter is to implement the Motion Picture Investor Tax Credit Program as established by R.S. 47:6007.

B. This Chapter shall be administered to achieve the following:

1. to encourage development of a strong capital and infrastructure base within the state for the motion picture and related industries;

2. to achieve a self-supporting, independent, indigenous industry; and

3. to encourage development of state of the art motion picture production and post-production facilities:

a. in the short term, to attract private investors in state certified productions and state certified infrastructure projects;

b. in the long term, to encourage the development of a skilled state workforce trained in the film and video industry.

C. This Chapter shall apply to any person:

1. claiming a credit;

2. transferring or selling a credit; or

3. acquiring a credit under this program.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

#### §1603. General Description

A. The program offers two distinctive incentives; production and infrastructure.

1. Production

a. If the total base investment exceeds \$300,000, each investor shall be allowed a tax credit based upon their investment as follows.

i. For state certified productions approved on or after January 1, 2004, but before January 1, 2006:

(a). a 10 percent tax credit, if the total base investment is more than \$300,000 and less than \$8,000,000;

(b). a 15 percent tax credit, if the total base investment is more than \$8,000,000.

ii. A 25 percent tax credit for state certified productions approved on or after January 1, 2006, but before July 1, 2010.

iii. A 20 percent tax credit for state certified productions approved on or after July 1, 2010, but before July 1, 2012.

iv. A 15 percent tax credit for state certified productions approved on or after July 1, 2012.

b. An additional 10 percent payroll tax credit will be allowed for any base investment expended on behalf of employing Louisiana residents on state certified productions. i. This additional credit shall apply for all time periods listed above.

2. Infrastructure

a. If the total base investment exceeds \$300,000, each investor shall be allowed a tax credit based upon their investment as follows.

i. A 40 percent tax credit for state certified infrastructure projects, with applications received prior to January 1, 2009.

(a). For applications received before August 1, 2007, there shall be no per project cap on tax credits.

(b). For applications received after August 1, 2007, the total tax credit allowed for a state certified infrastructure project shall not exceed \$25,000,000 per project.

B. Investor tax credits shall be transferable under the following conditions.

1. Tax credit shall be earned by investors at the time expenditures are made in a state-certified production or state certified infrastructure project.

2. Credits become transferable only after final certification of expenditures.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

#### §1605. Definitions

A. Terms not otherwise defined in this Chapter shall have the same meaning given to them in R.S. 47:6007, unless the context clearly requires otherwise.

B. In this Chapter, the following terms shall have the meanings provided herein, unless the context clearly indicates otherwise.

*Allocatee*—an individual or entity that received an allocation of investment tax credits.

*Allocator*—an individual or entity that makes an allocation of investment tax credits.

*Base Investment*—the actual investment made and expended by:

a. a state-certified production in the state as production expenditures incurred in this state that are directly used in state-certified production or productions;

b. a person in the development of a state-certified infrastructure project. Infrastructure Expenditures shall include, but are not limited to, expenditures for infrastructure project development, film and television production spaces, post-production equipment, facilities, equipment for distribution companies domiciled within Louisiana, transportation equipment, land acquisition and closing costs, construction costs, design and professional consulting fees associated with the state-certified infrastructure project, furniture, fixtures, equipment, and financing costs. Infrastructure Expenditures shall not include indirect costs, any amounts that are later reimbursed by a third party, any costs related to the allocation or transfer of tax credits, or any amounts that are paid to persons or entities as a result of their participation in profits from the exploitation of the state-certified Infrastructure Project.

*Begin Construction*—construction of an infrastructure project shall be begin when:

i. materials to be used in the project, worth more than 5 percent of the construction budget, are placed at the project site; or

ii. other work is performed on the site which is visible from a simple inspection and reasonably indicates that the work has begun, such as land fill, soil reinforcement or pouring a foundation. The following are examples of services which do not indicate that work has begun; services of surveyors or engineers; cutting or removal of trees; demolition of existing structures or clearing of the land surface;

b. in the case of a retrofit project to an existing structure:

i. materials to be used in the project, worth more than 10 percent of the construction budget, are placed at the project site; or

ii. equipment to be used in the project, worth more than 20 percent of the construction budget, is to be placed and operational at the project site.

*Commencement of Production*—beginning principal photography or equivalent process, provided production continues without any interruption in excess of 24 months without grant of an extension by the department.

*Commissioner*—Commissioner of the Division of Administration.

*Department*—Louisiana Department of Economic Development, or its successor.

*Developer*—a person in the development of a state-certification infrastructure project.

*Director*—Director of the Office of Entertainment Industry Development (the Office).

Division-Division of Administration.

*Expended by a State-Certified Production in the State—* for purposes of R.S. 47:6007(B)(1), shall mean:

a. in the case of tangible property, property which is acquired from a source within the state;

b. and in the case of services, shall mean services procured and performed in the state;

*Expenditure*—actual payment of cash or cash equivalent for goods or services, as evidenced by an invoice, receipt or other such document

*Indirect Costs*—costs of operation that are not directly associated with a specific production, such as clerical salaries, general administrative costs and other overhead charges.

*Louisiana Resident*—residency shall be established if in exchange for employment with a motion picture production company the individual agrees in writing to file a Form IT 540, as a full year Louisiana resident, or Form IT 540B, as a part year resident, for his taxable year employed by the motion picture production company and to pay the Louisiana income tax shown thereon. *Resident* or *resident of Louisiana* means a natural person and, for the purpose of determining eligibility for the tax incentives, any person domiciled in the state of Louisiana and any other person who maintains a permanent place of abode within the state and spends in the aggregate more than six months of each year within the state.

*Non-Applicable Production Expenditures*—the following expenses are not eligible to earn tax credits:

a. overhead and similar expenses, do not qualify as production expenditures unless the expenditures were

a. in the case of a new building, either;

incurred in Louisiana and directly used in a state-certified production

b. the costs of the independent audit as required by law is not an allowable expense;

c. the application fee as required by law is not an allowable expense;

d. post production expenditures for marketing and distribution are not allowable expenses;

e. any amounts that are later reimbursed are not allowable expenses;

f. any costs related to the transfer of tax credits are not allowable expenses;

g. any amounts that are paid to persons or entities as a result of their participation in profits from the exploitation of the production are not allowable expenses.

Office—Office of Entertainment Industry Development.

*Payroll*—includes all salary, wages, and other compensation, including related benefits sourced or apportioned to Louisiana.

Person—there are two kinds of persons; natural and juridical.

a. A natural person is a human being.

b. A juridical person is an entity to which the law attributes personality, such as a corporation.

Production Expenditures—preproduction, production and postproduction expenditures directly incurred in this state that are directly used in a state-certified production, whether the production company directly contracts or subcontracts such work, including without limitation the following:

a. set construction and operation;

b. wardrobes, make-up, accessories, and related services;

c. costs associated with photography and sound synchronization, lighting, and related services and materials;

d. editing and related services;

e. rental of facilities and equipment;

f. leasing of vehicles;

g. costs of food and lodging;

h. digital or tape editing, film processing, transfer of film to tape or digital format, sound mixing, special and visual effects (if services are performed in Louisiana);

i. total aggregate payroll (limited to the amount of total payroll expended in Louisiana and which is taxable to the recipient in Louisiana. A Louisiana tax return is required to be filed reflecting the amount of compensation paid while the recipient is located in Louisiana. If the recipient is not a Louisiana resident, then a non-resident income tax return should be filed);

j. music, if performed, composed or recorded by a Louisiana musician, or released or published by a Louisiana-domiciled and headquartered company;

k. airfare, if purchased through a Louisiana-based travel agency or travel company;

l. insurance costs or bonding, if purchased through a Louisiana-based agency;

m. payments to a loan-out or personal services corporation for the services of an out-of-state hire are allowed as long as the services are performed in Louisiana on a state-certified production; *Production Facility*—a physical facility that provides the goods and services necessary for completing the major activities of motion picture production.

*Secretary*—Secretary of the Department of Economic Development.

*State-Certified Infrastructure Project*—an infrastructure project that meets the definition of a production facility and is approved by the Office of Entertainment Industry Development, the Department of Economic Development and the Division of Administration. The term *infrastructure project* shall not include movie theaters or other commercial exhibition facilities.

*State-Certified Production*—a production approved by the Office of Entertainment Industry Development and the Department of Economic Development produced by a motion picture production company domiciled and headquartered in Louisiana which has a viable multi-market commercial distribution plan.

*Transferee*—an individual or entity that receives a transfer of investor tax credits.

*Transferor*—an individual or entity that makes a transfer of an investor tax credit.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

#### §1607. Certification Procedures

A. Application

1. An application for initial certification shall be submitted with an application fee payable to the Office, as required by R.S. 47:6007(D)(2)(b).

a. All applications shall include information as required by R.S. 47:6007(D)(2)(a).

b. In addition, the following program specific information is required:

i. production:

(a). working title of the production. Should the title change, the state-certified production needs to inform the office as soon as that change is made;

(b). name of the requesting production company;

(c). name, telephone number, e-mail address and attesting signature of the requesting production company's contact person;

(d). approximate beginning and ending date of production in Louisiana;

(e). Louisiana office address;

(f). telephone number of requesting company's Louisiana office address;

(g). estimated total production-related costs of production;

(h). estimated total amount of production-related costs to be expended in Louisiana;

(i). estimated total payroll to be paid by the requesting production company to Louisiana residents employed by the requesting production company in connection with the production;

(j). a preliminary budget including the estimated Louisiana payroll and estimated in-state investment;

(k). a copy of script (including synopsis) will be made available to OEID and subsequently returned to the applicant;

(l). list of principal creative elements such as principal cast, producer, and director; and

(m). facts sufficient for the office and the department to determine each of the following:

[i]. that the requesting production company is a motion picture production company as defined in R.S. 47:6007(B)(6);

[ii]. that the requesting production company is domiciled and headquartered in Louisiana; and

[iii]. that the requesting production company has either a viable multi market distribution plan or a signed distribution agreement with either a major theatrical exhibitor, television network or cable television programmer for distribution of the production;

ii. infrastructure:

(a). working title of the infrastructure project;

(b). name of the requesting infrastructure company;

(c). name, telephone number, e-mail address and attesting signature of the requesting infrastructure company's contact person;

(d). approximate beginning and ending date of construction in Louisiana;

(e). Louisiana office address;

(f). telephone number of requesting company's Louisiana office address;

(g). estimated total project-related costs or total costs associated with the infrastructure project;

(h). a preliminary operating budget including the estimated Louisiana payroll and estimated in-state investment;

(i). a detailed business plan outlining the exact proposed costs;

(j). total number of jobs to be created by the infrastructure project.

B. Qualification. The office and the secretary, and also in the case of infrastructure projects the division, shall determine whether a production or infrastructure project qualifies, by meeting all requirements of R.S. 47:6007 and these regulations, and taking the following factors into consideration:

1. the impact of the production or infrastructure project on the immediate and long-term objectives of R.S. 47:6007;

2. the impact of the production or infrastructure project on the employment of Louisiana residents;

3. the impact of the production or infrastructure project on the overall economy of the state.

C. Initial Certification

1. After review and upon a determination of qualification initial certification will be issued as follows:

a. production:

i. the office and the department shall issue written approval of a production as a state certified production;

b. infrastructure:

i. the office, the department and the division shall issue written approval of a project as a state certified infrastructure project.

2. Additional information may be requested by the office, the department and/or the division in order to make a determination of eligibility for the program.

3. Initial certifications shall be issued in the amount determined to be eligible:

a. initial certifications shall contain a unique identifying number for each production or project.

4. Duration of Effect

a. Once an initial certificate is issued by the office, the department (and the division where appropriate), the applicant or official representative must countersign and return an original to the office, within 30 business days, acknowledging initial certification status.

b. For productions, initial certification shall be effective for a period 12 months prior to and 12 months after the date of initial certification, unless the production has commenced, in which case the initial certification shall be valid until the production is completed.

D. Final Certification and Audit Requirements

1. After review and upon a determination of qualification final certification will be issued as follows.

2. A cost report, certified by a state licensed, independent certified public accountant and complying with the minimum standards as required by R.S. 47:6007(D)(2)(d), shall be submitted. The cost report may be subject to additional audit by the department, the division, or the Department of Revenue, at the applicant's expense.

3. Additional information may be requested in order to make a determination.

4. A final tax credit certification letter indicating the amount of tax credits certified for the production or infrastructure project will be issued by the director, the secretary (or his designee) and also in the case of infrastructure projects, the commissioner.

5. Multiple requests for final certification of state certified productions may be submitted.

a. Each submission must be accompanied by an audited cost report indicating expenditures.

b. Two submissions shall be certified at no additional fee by the office.

c. Additional charges may apply for three or more certification requests.

E. Appeal Process. In the event that an application for initial or final certification is denied:

1. the office shall promptly provide written notice of such denial to the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means;

2. the applicant may appeal as follows:

a. an applicant may appeal within 30 days from receipt of a denial. Receipt will be conclusively presumed from the sending of the denial by electronic mail to an address provided by the applicant or by a return receipt evidencing delivery by U.S. Postal Service or private carrier;

b. the appeal is made by delivery of a written objection, with supporting documentation to the secretary and also in the case of infrastructure projects to the commissioner;

c. within 30 days of receipt of a timely appeal, the secretary (or his designee), and the commissioner where applicable, will review the appeal, and issue a joint written determination. The secretary and the commissioner may extend the time for the determination for an additional 30

days. In the event the secretary and the commissioner do not agree, or fail to issue a determination within the required time, the appeal is deemed denied;

d. the written determination shall be the final agency decision of the department, and the division where applicable.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

#### §1609. Additional Program Provisions—Production

A. Payroll Tax Credit

1. To the extent base investment is expended on payroll for Louisiana residents employed in connection with a state-certified production, each investor shall be allowed an additional tax credit of 10 percent of such payroll. However, if the payroll to any one person exceeds \$1,000,000, this additional credit shall exclude any salary for that person in excess of \$1,000,000.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

§1611. Additional Program Provisions—Infrastructure

A. Tax credits may be granted only for infrastructure projects directly related to the acquisition and construction of a film, video, television, or video production or postproduction facility and shall not apply to any infrastructure project such as a hotel or lodging facility, golf course, or retail shopping facility or other facility which the department and the division deems unrelated to such purposes.

1. If an infrastructure project may be used for other purposes unrelated to the production or postproduction activities, tax credits may be granted for that portion of the project that is deemed by the department and the division to be necessary to support or secure production or postproduction activities.

a. In the case of immovable assets deemed related, an applicant must provide assurances that:

i. such assets will exclusively support the approved film infrastructure project; and

ii. that the applicant will not divert the use of the assets to purposes that do not promote or provide for the productions within the state of Louisiana.

b. In the case of movable assets deemed related, an applicant must provide assurances that:

i. the moveable assets shall remain in Louisiana;

ii. be used in the production of motion pictures or other visual media productions within the state of Louisiana; and

iii. used for not less than 80 percent of the asset's useful life.

c. Assurances shall be secured by appropriate agreements, including, but not limited to the following terms and conditions:

i. a requirement of approval prior to sale of such assets;

ii. a requirement for a minimum number of years before such assets may be transferred to a different owner;

iii. limitations on transferability of the tax credits for current or future holders;

iv. a reserve fund that may be re-captured by the state; and/or

v. a structured release of tax credits.

d. Any conditions to meet the requirements of this sub-section shall be explicitly stated in the certification issued for the project.

i. In the event an applicant fails to meet the conditions, as specified in the certification letter, any such acts, omissions or failures shall constitute a default, and the office shall retain all rights to modify the terms and conditions of the certification, and to reclaim disbursed credits in an amount commensurate with the scope of the unmet performance objectives and the foregone benefits to the state. Reclamation shall not begin unless the office has determined, after an analysis of the benefits of the project to the state and the unmet performance objectives, that the state has not satisfactorily or adequately recouped its costs through the benefits provided by the project.

B. For Infrastructure Applications Received Prior to August 1, 2007

1. The applicant shall have 24 months from the date of approval of the rules or January 1, 2008, whichever is earlier, in which to qualify for the 40 percent tax credits earned on expenditures.

2. Infrastructure expenditures incurred after January 1, 2010, are not eligible for tax credits.

3. A minimum of 20 percent or \$10,000,000 (ten million) dollars of the total base investment (as provided for in the initial certification) that is unique to film production infrastructure shall be expended before any infrastructure tax credits can be earned.

4. Payment of tax credits may extend beyond, or be made after, the year expenditures are made.

C. For infrastructure applications received after August 1, 2007, and before January 1, 2009:

1. the tax credit shall be 40 percent of the base investment expended in this state on projects, provided that:

a. the total base investment expended in this state, exceeds \$300.000;

b. the total tax credit allowed shall not exceed \$25,000,000;

2. if all or a portion of an infrastructure project is a facility which may be used for other purposes unrelated to production or postproduction activities, then no tax credits shall be earned on such multiple-use facilities until the production or postproduction facility is complete;

3. construction of the infrastructure project shall begin within six months of the preliminary certification;

4. credits may not be earned until 25 percent of the total base investment, provided for in the preliminary certification of an infrastructure project, has been certified as expended;

5. no tax credit shall be allowed for expenditures made for any infrastructure project after December 31, 2008, unless 50 percent of the total base investment provided for in the preliminary certification of the project has been expended prior to that date. The expenditures may be finally certified at a later date;

6. expenditures shall be certified by the department, office and division and credits are not transferable until such certification;

7. for purposes of allowing tax credits against state income tax liability and transferability of the tax credits, the tax credits shall be deemed earned at the time expenditures are made, provided that all requirements of this Subsection have been met and after the tax credits have been certified;

8. the department, office and division may require the tax credits to be taken and/or transferred in the period in which the credit is earned or may structure the tax credit in the initial certification of the project to provide that only a portion of the tax credit be taken over the course of two or more tax years;

9. the credit shall be allowed against the income tax for the taxable period in which the credit is earned or for the taxable period in which initial certification authorizes the credit to be taken.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

#### §1613. Application of the Tax Credit

A. Prior to claiming a tax credit on any tax return, or transferring any tax credit, a person must apply for and obtain a final certification. The investor tax credit may be earned, transferred, allocated, and claimed as follows.

1. Earn—individuals or entities may earn investor tax credits pursuant to R.S. 47:6007(C)(1).

a. Once tax credits are earned by an individual or entity, such individual or entity and any subsequent transferee, may transfer or allocate the investor tax credits.

2. Transfer—by transferring or selling all or a portion of the investor tax credits to any individual or entity; or

3. Allocate—if the investor tax credits are earned by, or allocated or transferred to, an entity not taxed as a corporation, the entity may allocate the credit by issuing ownership interests to any individuals or other entities on such terms that are agreed to by the relevant parties and in accordance with the terms of the allocating entity's operating agreement or partnership agreement. These terms may result in the allocation of up to 100 percent of the investor tax credits to any individual or entity regardless of the federal tax treatment of the allocation.

a. The allocating entity:

i. may be treated as a "partnership" for federal or state tax purposes; or

ii. may be treated as an entity that is disregarded as an entity separate from its owners for federal or state tax purposes, and in which case, each holder may agree that it will not treat the allocating entity as a "partnership" or itself as a "partner" or the ownership interest in the allocating entity as a "partnership interest" for federal tax or state tax purposes.

4. Claim—tax credits may be claimed as follows.

a. An owner of tax credits may apply the credits to offset an outstanding Louisiana income tax liability for any

tax year beginning in the year that the investor initially earned the tax credit or in any year thereafter within the 10 year carryforward period.

b. In the case of tax credits owned (held) by an entity not taxed as a corporation, the credits shall be deemed to flow through or be allocated to partners or members at the end of the tax year in which the entity acquired the credits unless the partnership or membership agreement provides otherwise.

c. Any individual or entity shall be allowed to claim the investor tax credit against its Louisiana income tax liability:

i. whether or not any such individual is a Louisiana resident; and

ii. whether or not any such entity is domiciled in Louisiana, organized under Louisiana law, or headquartered in Louisiana.

d. An investor tax credit, in the hands of the taxpayer that earned the credit or received it by flow-through, cannot be used to eliminate any penalties and interest on overdue income taxes from prior tax years.

i. However, an investor tax credit that is purchased is treated as property and can be applied to penalties and interest on overdue income taxes from prior tax years pursuant to R.S. 47:1675(H)(1)(c).

(a). Penalties and interest will continue to accrue until the taxes on which such penalties and interest are accruing are paid.

(b.) The date of payment is the date that the Louisiana Department of Revenue receives a return from a taxpayer on which the investor tax credits are claimed.

B. If the Investor Tax Credits (evidenced by a tax credit certification letter) Are Transferred or Allocated as Provided Herein

1. The transferor shall submit to the office the original certificate of ownership, evidencing the investor tax credits being transferred or allocated, as required by R.S. 47:6007(C)(5).

2. After receipt, the office may issue to each transferee or allocatee, a certificate of ownership signed by the director reflecting:

a. such transferee's or allocatee's name;

b. the dollar amount of investor tax credits transferred or allocated;

c. the calendar year in which the investor tax credits were originally earned;

d. the state-certified infrastructure project or the state-certified production with respect to which such investor earned the investor tax credits; and

e. the identifying number assigned to such statecertified infrastructure project or state-certified production.

3. If the certificate of ownership submitted evidences more investor tax credits than actually transferred or allocated, then the office may issue an additional certificate of ownership, reflecting any remaining investor tax credit balance.

4. Any person or entity engaged in the business of buying and reselling tax credits may elect to maintain its certificate of ownership on file with the Office, such that it need not surrender, and have reissued, its certificate of ownership each time it sells a tax credit. a. In such cases, the office may issue comporting certificates of ownership to transferees or allocates, designated by the transferor or allocator in writing, until such time as the tax credits represented in the original certificate have been exhausted.

5. Any taxpayer claiming investor tax credits against its Louisiana income tax liability shall submit to the Department of Revenue, with its Louisiana income tax return for the year in which the taxpayer is claiming the investor tax credits, an original certificate of ownership issued by the office or the transfer notice pursuant to this rule, evidencing the dollar amount of the investor tax credits being claimed.

6. The failure of the office to timely issue a certificate of ownership in accordance with this rule shall not:

a. void or otherwise affect, in any way, the legality or validity of any transfer of investor tax credits;

b. prohibit any Louisiana taxpayer from claiming investor tax credits against its Louisiana income tax liability, if the investor tax credits are otherwise transferred or claimed in accordance with R.S. 47:6007 and these rules; or

c. result in any recapture, forfeiture or other disallowance of investor tax credits under R.S. 47:6007(E) or (F) or otherwise.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6007.

HISTORICAL NOTE: Promulgated by the Department of Economic Development, Office of Business Development, Office of Entertainment Industry Development and the Office of the Governor, Division of Administration, LR 35:

Stephen Moret, Secretary Department of Economic Development and Angele Davis, Commissioner Division of Administration

0811#064

#### POTPOURRI

#### Department of Environmental Quality Legal Affairs Division

Extension of Comment Period for Centralized Waste Treatment Facilities Also Treating Exploration and Production Waste (LAC 33:IX.101, 701, 703, 708, 715, 1701, 1703, 1705, 1707, 1709, 1711, 1799, 1901, 2313, 2501, 2903, 6509, 6701, 6703, 6705, 6707, 6709, 7305, 7307, and 7395; and XV.1404)

The Louisiana Department of Environmental Quality is granting another extension of the comment period on the draft proposed regulations regarding centralized waste treatment facilities also treating exploration and production waste, LAC 33:IX.101, 701, 703, 708, 715, 1701, 1703, 1705, 1707, 1709, 1711, 1799, 1901, 2313, 2501, 2903, 6509, 6701, 6703, 6705, 6707, 6709, 7305, 7307, and 7395; and XV.1404 (MM003). The Potpourri notice requesting comments on this advanced draft rule was published on pages 1258-1288 of the June 20, 2008, issue of the *Louisiana Register*. The original comment period was

extended until September 15, 2008, and again until November 14, 2008. Another extension is being granted.

All interested persons are invited to continue to submit written comments on the draft regulation. Persons commenting should reference this draft regulation by MM003. Such comments must be received no later than December 19, 2008, at 4:30 p.m., and should be sent to Sharon Parker, Office of the Secretary, Legal Affairs Division, Box 4302, Baton Rouge, LA 70821-4302 or to FAX (225) 219-3398 or by e-mail to sharon.parker@la.gov.

Copies of the draft rule can be purchased by contacting the DEQ Public Records Center at (225) 219-3168. Check or money order is required in advance for each copy of MM003. This draft rule is available on the Internet at http://www.deq.louisiana.gov/portal/tabid/1669/Default.aspx The draft rule 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; 645 N. Lotus Drive, Suite C, Mandeville, LA 70471.

> Herman Robinson, CPM Executive Counsel

0811#019

#### POTPOURRI

#### Department of Natural Resources Office of Conservation

Orphaned Oilfield Sites

Office of Conservation records indicate that the Oilfield Sites listed in the table below have met the requirements as set forth by Section 91 of Act 404, R.S. 30:80 et seq., and as such are being declared Orphaned Oilfield Sites.

| Operator              | Field           | District | Well Name                             | Well<br>Number | Serial<br>Number |
|-----------------------|-----------------|----------|---------------------------------------|----------------|------------------|
| Cedyco<br>Corporation | Abbeville       | L        | Sd 2 Rc Sua;<br>L S Goldberg          | 003            | 140936           |
| Cedyco<br>Corporation | Abbeville       | L        | Duhon 1 Rg<br>Sua;<br>L S Goldberg    | 003d           | 141944           |
| Cedyco<br>Corporation | Abbeville       | L        | Lawrence<br>Vollmer Etux              | 001            | 206813           |
| Cedyco<br>Corporation | Abbeville       | L        | Lenore<br>Schlessinger<br>Swd         | 001            | 209180           |
| Cedyco<br>Corporation | Bayou<br>Hebert | L        | SI 8013                               | 001            | 179415           |
| Cedyco<br>Corporation | Bayou<br>Hebert | L        | S1 8013                               | 001-D          | 181923           |
| Cedyco<br>Corporation | Bayou<br>Hebert | L        | Lieb 1 Ra<br>Sua;<br>I Delcambre      | 001            | 212900           |
| Cedyco<br>Corporation | Bayou<br>Hebert | L        | A Broussard                           | 001            | 213931           |
| Cedyco<br>Corporation | Boston<br>Bayou | L        | Cris A 7 Ra<br>Sub; Ver Bay<br>Ld Coa | 001            | 83619            |
| Cedyco<br>Corporation | Boston<br>Bayou | L        | Vermilion<br>Bay Land Co<br>B         | 001            | 84181            |

| Operator              | Field             | District | Well Name                  | Well<br>Number | Serial<br>Number |
|-----------------------|-------------------|----------|----------------------------|----------------|------------------|
| Cedyco                | Boston            | L        | Vermilion                  | 001-D          | 85301            |
| Corporation           | Bayou             |          | Bay Land Co<br>A           |                |                  |
| Cedyco                | Boston            | L        | Vermilion                  | 001-D          | 85440            |
| Corporation           | Bayou             |          | Bay Land Co<br>B           |                |                  |
| Cedyco                | Boston            | L        | Cris A 7 Ra                | 002-Alt        | 85668            |
| Corporation           | Bayou             |          | Sub;Ver Bay<br>Ld Cob      |                |                  |
| Cedyco                | Boston            | L        | Vermilion                  | 002-D          | 87339            |
| Corporation           | Bayou             | L        | Bay Land Co<br>B           | 002 D          | 01333            |
| Cedyco                | Boston            | L        | Vermilion                  | 004            | 88829            |
| Corporation           | Bayou             |          | Bay Land Co<br>B           |                |                  |
| Cedyco                | Boston            | L        | Vermilion                  | 003            | 89782            |
| Corporation           | Bayou             |          | Bay Land Co<br>B Swd       |                |                  |
| Cedyco                | Boston            | L        | Vermilion                  | 003-D          | 91252            |
| Corporation           | Bayou             |          | Bay Land Co<br>B           |                |                  |
| Cedyco                | Boston            | L        | Vermilion                  | 004-D          | 198887           |
| Corporation           | Bayou             |          | Bay Land Co<br>B           |                |                  |
| Cedyco<br>Corporation | Broussard         | L        | L Mt Ra Sua;<br>S Girouard | 004            | 209584           |
| Cedyco                | Broussard         | L        | L Mt Ra Sub;               | 005-Alt        | 212040           |
| Corporation           |                   |          | S Girouard Jr<br>Etal      |                |                  |
| Cedyco                | Cut Off           | L        | I L Guidry                 | 001            | 120897           |
| Corporation           |                   |          | Swd                        |                |                  |
| Cedyco<br>Corporation | Cut Off           | L        | Camille<br>Lefort          | 001            | 217760           |
| Cedyco                | Cypress           | L        | Bayou Tortue               | 002            | 191453           |
| Corporation           | Island            | L        | Livestock Inc<br>Swd       | 002            | 171455           |
| Cedyco                | Manila<br>Village | L        | Anna C<br>Hassinger        | 004            | 118820           |
| Corporation<br>Cedyco | Manila            | L        | Anna C                     | 004-D          | 119070           |
| Corporation           | Village           | 2        | Hassinger                  | 001.5          | 11,070           |
| Cedyco                | Manila            | L        | Anna C                     | 006            | 137770           |
| Corporation           | Village<br>Manila | L        | Hassinger<br>Anna C        | 008            | 144138           |
| Cedyco<br>Corporation | Village           | L        | Hassinger                  | 008            | 144138           |
| Cedyco                | Manila            | L        | Ll&E                       | 001            | 168413           |
| Corporation           | Village           |          |                            |                |                  |
| Cedyco                | Manila            | L        | SI 8357                    | 001            | 170436           |
| Corporation<br>Cedyco | Village<br>Manila | L        | 9400 Ra Sud;               | 001            | 184580           |
| Corporation           | Village           | L        | Ll&E A                     | 001            | 104300           |
| Cedyco                | Manila            | L        | Ll&E A Swd                 | 002            | 185661           |
| Corporation           | Village           |          |                            |                |                  |
| Cedyco                | Manila            | L        | 9400 Ra Suc;               | 003            | 185662           |
| Corporation<br>Cedyco | Village<br>Manila | L        | L1&E A<br>9400 Ra Suf;     | 004            | 187188           |
| Corporation           | Village           | L        | Ll&E A                     | 004            | 10/108           |
| Cedyco                | Manila            | L        | 9800 Ra Vua;               | 005            | 187189           |
| Corporation           | Village           |          | Ll&E A                     |                | 10.55            |
| Cedyco                | Manila<br>Village | L        | 8900 Ra Vua;               | 012            | 191924           |
| Corporation<br>Cedyco | Village<br>Manila | L        | LI&E A<br>LI&E A           | 010            | 192432           |
| Corporation           | Village           | 2        | Live II                    | 010            | 172732           |
| Cedyco                | Manila            | L        | 9800 Ra Vuc;               | 012-D          | 194423           |
| Corporation<br>Cedyco | Village<br>Manila | L        | LI&E A<br>LI&E A           | 010-D          | 197098           |
| Corporation           | Village           |          |                            |                |                  |
| Cedyco<br>Corporation | Manila<br>Village | L        | Ll&E A                     | 009            | 198096           |
| Cedyco                | Manila            | L        | Ll&E A                     | 009-D          | 198822           |
| Corporation           | Village           |          | T 10 T +                   | 014            | 014075           |
| Cedyco<br>Corporation | Manila<br>Village | L        | Ll&E A                     | 014            | 214271           |
| Cedyco                | Manila            | L        | Ll&E A                     | 014-D          | 214451           |
| Corporation           | Village           | i i      | 1                          | 1              | 1                |

|                                    |  |          |                                       | Well   | Serial         |
|------------------------------------|--|----------|---------------------------------------|--------|----------------|
| Operator                           | Field                                  | District | Well Name                             | Number | Number         |
| Cedyco<br>Corporation              | Manila<br>Village                      | L        | 10400 Ra<br>Vua; Ll&E A               | 016    | 215573         |
| Cedyco<br>Corporation              | Manila<br>Village                      | L        | Ll&E A                                | 016-D  | 215844         |
| Cedyco<br>Corporation              | Outside<br>Island                      | L        | Vua;J S<br>Broussard                  | 001    | 193676         |
| Cedyco<br>Corporation              | Potash                                 | L        | Mio 9a Ra<br>Sub;<br>Plaq Ph C C      | 001    | 155173         |
| Cedyco<br>Corporation              | Potash                                 | L        | Mio 9a Ra<br>Suc; Freeport<br>Sulp Co | 001    | 156848         |
| Vinton<br>Petroleum<br>Co of Texas | Wildcat-<br>So La<br>Lafayette<br>Dist | L        | J G Gray                              | 006    | 5127           |
| Vinton<br>Petroleum<br>Co of Texas | Wildcat-<br>So La<br>Lafayette<br>Dist | L        | Gray                                  | 032    | 5174           |
| Crater Oil<br>Co.                  | Vinton                                 | L        | Gray                                  | 058    | 990462         |
| Oil Country<br>Management,<br>Inc. | St<br>Martinvill<br>e                  | L        | J J Martin                            | 001    | 161312<br>(30) |
| Oil Country<br>Management,<br>Inc. | St<br>Martinvill<br>e                  | L        | J J Martin                            | 002    | 164382<br>(30) |
| J. C. Trahan<br>Drlg. Contr<br>Inc | Monroe                                 | М        | Sam Ouchley                           | 002    | 90123          |
| Olin Gas<br>Transmission<br>Corp.  | Lake<br>Enfermer                       | L        | W J Harrison<br>Et al                 | 002    | 64115          |

James H. Welsh Commissioner

0811#027

# POTPOURRI

#### Department of Natural Resources Office of the Secretary

# Loran Coordinates

In accordance with the provisions of R.S. 56:700.1 et seq., notice is given that 5 claims in the amount of \$25,000.00 were received for payment during the period October 1, 2008 - October 31, 2008.

There were 5 claims paid and 0 claims denied.

Latitude/Longitude Coordinates of reported underwater obstructions are:

| 2903.702 | 9052.695 | Terrebonne  |
|----------|----------|-------------|
| 2917.060 | 8957.443 | Jefferson   |
| 2921.700 | 8930.683 | Plaquemines |
| 2949.317 | 8939.615 | St. Bernard |
| 2950.499 | 8941.792 | St. Bernard |

A list of claimants and amounts paid can be obtained from Gwendolyn Thomas, Administrator, Fishermen's Gear Compensation Fund, P.O. Box 44277, Baton Rouge, LA 70804 or you can call (225)342-0122.

> Scott A. Angelle Secretary

0811#030

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