

NOTICE OF INTENT

Department of Revenue Tax Policy and Planning Division

Installment Agreement for Payment of Tax (LAC 61:I.4919)

Under the authority of R.S. 47:105(B), 47:1511 and 47:1576.2(B), and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, gives notice that rulemaking procedures have been initiated to propose to amend LAC 61:I.4919.

Louisiana Revised Statutes 47:105 and 47:1576.2 authorizes the payment of taxes in installments and gives the secretary authority to promulgate rules to administer the installment program. The purpose of this regulation is to allow payment of the installment agreement and reinstatement fee to be paid in installments.

This proposed Rule is written in plain language in an effort to increase transparency.

Title 61

REVENUE AND TAXATION

Part I. Administrative and Miscellaneous Provisions

Chapter 49. Tax Collection

§4919. Installation Agreement for Payment of Tax

A. ...

B. Installment Agreement. If a taxpayer qualifies for an installment agreement, the secretary may allow the taxpayer to pay taxes, interest, penalties, fees and costs due in installments subject, but not limited, to the following requirements or conditions.

1. The taxpayer shall pay a nonrefundable installment agreement fee in the amount of \$105, payable to the Department of Revenue, to establish an installment agreement for the payment of the tax debt. Payment of the fee is mandatory. The installment agreement fee cannot be waived or applied against any tax debt. However, the secretary shall not charge the fee to enter into an installment payment agreement plan with any taxpayer whose adjusted gross income is less than or equal to \$25,000.

B.2. - D.3. ...

E. Default; Reinstatement of Installment Agreement

1. If any installment payment is not paid on or before the dated fixed for its payment, the total outstanding balance shall be due and payable immediately upon notice and demand from secretary. All collection actions shall be reactivated.

2. Upon request of the taxpayer and the approval of the secretary, the installment agreement may be reinstated, provided the taxpayer pays the mandatory reinstatement fee in the amount of \$60, payable to the Department of Revenue. The reinstatement fee cannot be waived or applied against any tax debt.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:105 and R.S. 47:1576.2.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 42:281 (February 2016), amended LR 47:892 (July 2021), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1293 (September 2024), amended LR 51:

Family Impact Statement

The proposed Rule will not have a measurable impact on family as defined by R.S. 49:972(D) or on family formation, stability and autonomy, as the regulation only changes the limitations of the regulation to allow payment of the installment program fee to be included with payment of the installment amount due under the agreement. The Rule should have no other known or foreseeable impact on:

1. the stability of the family.
2. the authority and rights of parents regarding the education and supervision of their children.
3. the functioning of the family.
4. family earnings and family budget.
5. the behavior and personal responsibility of children.
6. The ability of the family or a local government to perform this function.

Poverty Impact Statement

The proposed Rule has no known impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule has no known or foreseeable measurable impact on small businesses as described in R.S. 49:974.4.

Provider Impact Statement

The Rule has no known or foreseeable effect on:

1. the staffing levels requirements or qualifications required to provide the same level of service.
2. the total direct and indirect effect on the cost to the provider to provide the same level of service.
3. the overall effect on the ability of the provider to provide the same level of service.

Public Comments

All interested persons may submit written data, views, or comments regarding this proposed Rule to Johnette L. Martin, Attorney, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., June 2, 2025.

Public Hearing

A public hearing will be held on June 4, 2025 at 2 p.m. in the LaBelle Room located on the 1st floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana. Should an individual with a disability wish to participate in the public hearing and is in need of assistance to do so, please notify Johnette L. Martin seven days in advance of the public hearing for accommodations to be arranged, at the address given above in the Public Comments section, by email at LDRadarequests@la.gov, or by phone at (225) 219-2784.

Richard Nelson
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Installment Agreement for Payment of Tax

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

The proposed rule is not anticipated to result in material additional costs or cost savings to the Louisiana Department of

Revenue (LDR). Local governments will not be affected by this proposal.

This proposal amends the rule to allow the installment agreement fee and reinstatement fee for informal installment agreements to be paid in installments. However, the secretary shall not charge a fee to enter into an installment payment agreement plan with any taxpayer whose adjusted gross income is less than or equal to \$25,000.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule is anticipated to have an indeterminable decrease on self-generated revenue collections in LDR beginning in FY 26. Self-generated revenue associated with installment agreement fees and reinstatement fees are anticipated to decrease in the short term as taxpayers will be able to spread the payment of the fees over monthly installments payments under the proposed rule, instead of paying the fee up front to initiate or reinstate an informal installment plan. However, LDR will collect the same amount of revenue per installment plan over the length of the payment agreement, since no interest will be charged on the fee.

Local governmental units are not affected.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

Affected taxpayers are anticipated to benefit by receiving additional time to pay the installment fee or reinstatement fee. Taxpayers who face liquidity constraints may now qualify to spread the fees over monthly payments during the course of installment agreements.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated impact on competition or employment.

Richard Nelson
Secretary
2504#020

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

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

Open Meetings via Electronic Means (LAC 58:III.2301)

Notice is hereby given in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 11:826 and 49:953(C) that the Board of Trustees of the Teachers' Retirement System of Louisiana (TRSL) has approved for advertisement the adoption of LAC 58:III.2301, in order to ensure compliance with Act 393 of the 2023 Regular Session requiring state agencies to promulgate rules relative to the participation in open meetings via teleconference of persons entitled to request such accommodation under the law.

Title 58

RETIREMENT

Part III. Teachers' Retirement System of Louisiana Chapter 23. Open Meetings via Electronic Means §2301. Disability Accommodations

A. The Teachers' Retirement System of Louisiana (TRSL), on behalf of the Board of Trustees of the Teachers' Retirement System of Louisiana (the Board), will provide an

electronic means of participation in open meetings for people with disabilities on an individualized basis.

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

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

C. All members of the board who qualify as people with disabilities as defined in this Section shall be counted for the purpose of establishing a quorum and voting when participating via electronic means.

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

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

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

AUTHORITY NOTE: Promulgated in accordance with Act 393 of the 2023 Regular Session of the Louisiana Legislature.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the Teachers' Retirement System of Louisiana, LR 51:

Family Impact Statement

The proposed adoption of LAC 58:III.2301 relative to the participation in open meetings via teleconference of persons entitled to request such accommodation under the law, 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; or
6. the ability of the family or a local government to perform the function as contained in the proposed rules.

Poverty Impact Statement

The proposed adoption of LAC 58:III.2301 relative to the participation in open meetings via teleconference of persons entitled to request such accommodation under the law, should not have any known or foreseeable impact on any child, individual or family poverty as defined in R.S. 49:973(D). Specifically, there should be no known or foreseeable effect on:

1. household income, assets, and financial security;