

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;

2. early childhood development and preschool through postsecondary education development;
3. employment and workforce development;
4. taxes and tax credits; and
5. child and dependent care, housing, health care, nutrition, transportation, and utilities assistance.

Small Business Analysis

The impact of the proposed Rule on small businesses as defined in the Regulatory Flexibility Act has been considered. The proposed action is not expected to have a significant adverse impact on small businesses. The agency, consistent with health, safety, environmental and economic welfare factors has considered and, where possible, utilized regulatory methods in the drafting of the proposed rule that will accomplish the objectives of applicable statutes while minimizing the adverse impact on small businesses.

Provider Impact Statement

The proposed Rule should not have any known or foreseeable impact on providers as defined by HCR 170 of 2014 Regular Legislative Session. Per HCR 170, "provider" means an organization that provides services for individuals with developmental disabilities. In particular, it is anticipated that these proposed rule will have no impact on the staffing level requirements or qualifications required to provide the same level of service, no direct or indirect cost to the provider to provide the same level of service, and will have no impact on the provider’s ability to provide the same level of service as described in HCR 170.

Public Comments

Interested persons may submit written comments on the proposed Rule until 12 p.m. May 10, 2025, to Geoffrey Rodriguez, Deputy General Counsel, Board of Trustees for the Teachers’ Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, LA 70804-9123.

Katherine Whitney
Director

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES**

RULE TITLE: Open Meetings via Electronic Means

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

It is not anticipated that state or local governmental units will incur any costs or savings as a result of this proposed rule. The Teacher’s Retirement System of Louisiana (TRSL) is already in possession of the equipment necessary to provide teleconference or video conference participation in its meetings; therefore, there are no implementation costs.

TRSL proposes to adopt Chapter 23 (Open Meetings Via Electronic Means) of Part III, Title 58 (Retirement) of the Louisiana Administrative Code. Specifically, the proposed rule establishes the framework for disability accommodations by:

- Allowing members of the public and participating members of the agency with an ADA-qualifying disability to request accommodations.
- Including contact information for the agency representative who is responsible for disability accommodations in the public notice for meetings.
- Providing a timeline to meet the requested disability accommodations.

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

There is no anticipated effect on revenue collections of state or local governmental units.

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

Electronic meetings could potentially reduce expenses to directly affected persons, small businesses, or non-governmental groups by negating the need for travel to a board meeting.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

Implementation of this proposed rule is not anticipated to have an effect on competition and employment.

Katherine Whitney
Director
2504#017

Patrice Thomas
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Legislative Fiscal Office