

partnerships and limited partnerships, to extend the payment period for which an informal installment agreement is authorized, and to make technical changes. This Rule is hereby adopted on the day of promulgation.

#### **Title 61**

### **REVENUE AND TAXATION**

#### **Part I. Administrative and Miscellaneous Provisions**

#### **Chapter 49. Tax Collection**

#### **§4919. Installment Agreement for Payment of Tax**

A. - B.2. ...

3. The taxpayer shall file returns for all tax periods included in the installment agreement.

4. The taxpayer shall agree to waive all restrictions and delays on all liabilities not assessed for periods included in the installment agreement.

5. The taxpayer shall agree to timely file all returns and pay all taxes that become due after the periods included in the installment agreement.

6. The taxpayer may be required to pay a down payment of 20 percent and to make installment payments by automatic bank draft.

7. All installment agreement payments shall be applied to accounts, taxes, and periods as determined by the department.

8. Any and all future credits and overpayments of any tax shall be applied to outstanding liabilities covered by the installment agreement.

9. The taxpayer shall notify the department before selling, encumbering, alienating, or otherwise disposing of any of their real (immovable) or personal (movable) property.

10. Tax liens may be filed in any parish wherein the department has reason to believe the taxpayer owns immovable property.

11. A continuing guaranty agreement may be required on installment agreements requested by a corporation, limited liability company, partnership, or limited partnership.

C. - C.4. ...

#### **D. Forms of Installment Agreements**

1. Informal installment agreements shall be allowed only if the amount owed is less than \$25,000 and the payment period is 36 months or less.

2. Formal installment agreements shall be required if the amount owed is \$25,000 or more or the payment period exceeds 36 months. Information relative to the taxpayer's employment, bank account, credit, income statement, balance sheets, cash-flow data, and any other information shall be provided to the department upon request.

D.3. - E.2. ...

**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 47:893 (July 2021).

Kimberly Lewis Robinson  
Secretary

2107#050

## **RULE**

### **Department of Transportation and Development Professional Engineering and Land Surveying Board**

Engineering and Land Surveying  
(LAC 46:LXI.705, 709, 903, 1301, 1305, 1309,  
1311, 1313, 1315, 1509, 1901, 2103,  
2301, 2305, 2501, 3109, 3115 and 3117)

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.705, 709, 903, 1301, 1305, 1309, 1311, 1313, 1315, 1509, 1901, 2103, 2301, 2305, 2501, 3109, 3115 and 3117.

This is a revision of existing rules under which LAPELS operates. The revision (a) makes several minor housekeeping changes, (b) incorporates the recent change made to LAPELS' licensure law dealing with requirements for professional engineer licensure, (c) updates the processes with respect to examinations, (d) provides for alternative methods of changing licensure and certification status, (e) clarifies the exemption from firm licensure for certain sole proprietorships, (f) imposes a requirement for licensees to be truthful in all communications with LAPELS and (g) clarifies several requirements with respect to continuing professional development. This Rule is hereby adopted on the day of promulgation.

#### **Title 46**

### **PROFESSIONAL AND OCCUPATIONAL STANDARDS**

#### **Part LXI. Professional Engineers and Land Surveyors**

#### **Chapter 7. Bylaws**

#### **§705. Meetings**

A. ...

B. Special Meetings. The chairman or the secretary may call special meetings when considered necessary. Upon written request of at least six board members, the chairman is required to call a special meeting.

C. Open Meetings. Every meeting of the board shall be open to the public, unless closed as an executive session.

D. Meeting Dates. Written public notice of the dates, times, and places of all regular meetings shall be given at the beginning of each calendar year.

E. Separate Notice of All Meetings. In addition, separate written public notice of any regular, special, or rescheduled meeting shall be given no later than 24 hours before the holding of the meeting. This separate notice shall include the agenda, date, time and place of the meeting.

F. Posting of Notice. The written public notice discussed in §705.D and E shall include:

1. posting a copy of the notice at the office of the board; or

2. publication of the notice on the board website no less than 24 hours before the meeting.

G. Notice to Board Members. Notice of all meetings, in conformity with §705.D and E, shall be given in writing to each board member by the executive director.

H. Quorum. A simple majority of board members shall constitute a quorum for the transaction of business.

I. *Robert's Rules of Order*. *Robert's Rules of Order* shall govern the proceedings of the board at all meetings, except as otherwise provided herein or by law.

J. Location of Meetings. All meetings shall be held at the board office, unless, in the judgment of the chairman, it is necessary, convenient or preferable to meet elsewhere.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 2:52 (February 1976), amended LR 5:118 (May 1979), LR 11:1181 (December 1985), LR 19:55 (January 1993), LR 21:1354 (December 1995), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1023 (July 2001), LR 30:1707 (August 2004), LR 44:614 (March 2018), LR 47:893 (July 2021).

### **§709. Executive Director**

A. - B. ...

C. Duties of the Executive Director. The executive director shall:

1. - 7. ...

8. supervise the administration of the Louisiana laws of land surveying examination;

9. - 25. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation, Board of Registration for Professional Engineers and Land Surveyors, LR 2:53 (February 1976), amended LR 5:118 (May 1979), LR 11:1180 (December 1985), LR 19:55 (January 1993), LR 21:1354 (December 1995), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1025 (July 2001), LR 30:1709 (August 2004), LR 37:2412 (August 2011), LR 38:2563 (October 2012), LR 44:614 (March 2018), LR 45:76 (January 2019), LR 47:894 (July 2021).

### **Chapter 9. Requirements for Certification and Licensure of Individuals and Temporary Permit to Practice Engineering or Land Surveying**

#### **§903. Professional Engineer Licensure**

A. The requirements for licensure as a professional engineer under the alternatives provided in the licensure law are as follows:

1. ...

2. the applicant for licensure as a professional engineer shall be an individual who holds a valid license to engage in the practice of engineering issued to him/her by proper authority of a state, territory, or possession of the United States, or the District of Columbia, based on requirements that do not conflict with the provisions of the licensure law and which were of a standard not lower than that specified in the applicable licensure law in effect in Louisiana at the time such license was issued, who is of good character and reputation, who has submitted an application for licensure in accordance with the requirements of R.S. 37:694, and if the state, territory, or possession, or the District of Columbia, in which he/she is licensed will

accept the licenses issued by the board on a comity basis, and who was duly licensed as a professional engineer by the board; or

3. the applicant for licensure as a professional engineer shall be a graduate of an accredited engineering curriculum of four years or more approved by the board as being of satisfactory standing who has a verifiable record of 20 years or more of progressive experience obtained subsequent to meeting the educational qualification on engineering projects of a level and scope satisfactory to the board, who is of good character and reputation, who has passed the examination(s) required by the board in the principles and practice of engineering in the discipline(s) of engineering in which the applicant seeks to be listed, who was recommended for licensure by five personal references (at least three of whom must be professional engineers who have personal knowledge of the applicant's engineering experience and character and ability), who has submitted an application for licensure in accordance with the requirements of R.S. 37:694, and who was duly licensed as a professional engineer by the board.

B. - H. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688 and 37:3651.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 2:352 (November 1976), amended LR 5:114 (May 1979), LR 5:365 (November 1979), LR 6:735 (December 1980), LR 7:644 (December 1981), LR 10:804 (October 1984), LR 11:362 (April 1985), LR 19:56 (January 1993), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1028 (July 2001), LR 30:1712 (August 2004), LR 32:1619 (September 2006), LR 37:2412 (August 2011), LR 38:2564 (October 2012), LR 39:1060 (April 2013), LR 39:2801 (October 2013), LR 43:538 (March 2017), LR 43:1419 (July 2017), LR 44:616 (March 2018), LR 47:894 (July 2021).

### **Chapter 13. Examinations**

#### **§1301. General**

A.1. Only individuals who have been authorized by NCEES will be allowed to take the fundamentals of engineering and fundamentals of land surveying examinations, and registration for these examinations must be made with NCEES.

2. Individuals who are seeking licensure as a professional engineer based on having met the educational qualifications described in §901.A.1 or §903.A.3 must obtain authorization from NCEES in order to be allowed to take the principles and practice of engineering examination, and registration for this examination must be made with NCEES.

3. Individuals who are seeking licensure as a professional engineer based on having met the educational qualifications described in §901.A.2 or §901.A.3 must obtain authorization from the board in order to be allowed to take the principles and practice of engineering examination, and registration for this examination must be made with the board.

4. Only individuals who have been authorized by the board will be allowed to take the principles and practice of land surveying and Louisiana laws of land surveying examinations, and all applications for these examinations must be timely filed with the board.

B. An individual must present appropriate documents to establish his/her eligibility and identification prior to being admitted to any examination.

C. Examinations in the fundamentals of engineering, fundamentals of land surveying, the principles and practice of engineering, the principles and practice of land surveying and the Louisiana laws of land surveying will be offered at times and places designated by the board or NCEES. Descriptions of typical content of the examinations will be made available to individuals through the board or NCEES.

D. Any individual found to have engaged in conduct which subverts or attempts to subvert the examination process may, at the discretion of the board, have his/her scores on the examination withheld and/or declared invalid, have disciplinary action taken as described in R.S. 37:698-700 and/or be subject to the imposition of other appropriate sanctions.

E. The board may require individuals who are seeking to take an examination to demonstrate their knowledge of the laws and rules of the board, and the English language. Such individuals must be able to speak and write the English language. Proficiency in English may be evidenced by possession of a baccalaureate degree taught exclusively in English, or by passage of both the TOEFL (test of English as a foreign language) paper-based exam with a score of 550 or better (213 or better on the TOEFL computer-based exam) and the TSE (test of spoken English) exam with a score of 45 or better. Individuals requesting a waiver from the TOEFL and/or TSE requirements must submit a written request and supporting reasoning to the board. A waiver from the TOEFL and/or TSE requirements may be granted by the board upon receipt of one of the following:

1. a passing score on the Graduate Record Examination (GRE); or

2. transcripts which verify the successful completion of 6 full-time semesters (6 credit hours per semester) toward a graduate engineering degree in the United States.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:113 (May 1979), amended LR 7:647 (December 1981), LR 11:363 (April 1985), LR 16:774 (September 1990), LR 19:57 (January 1993), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1030 (July 2001), LR 30:1714 (August 2004), LR 35:1909 (September 2009), LR 37:2413 (August 2011), repromulgated 37:2752 (September 2011), amended LR 38:2565 (October 2012), LR 39:2282 (August 2013), LR 42:1104 (July 2016), LR 44:618 (March 2018), LR 47:894 (July 2021).

### **§1305. Approval to Take the Examination in the Principles and Practice of Engineering**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:113 (May 1979), amended LR 7:647 (December 1981), LR 11:363 (April 1985), LR 11:950 (October 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1030 (July 2001), LR 30:1715 (August 2004), LR 40:1390 (July 2014), LR 44:619 (March 2018), repealed LR 47:895 (July 2021).

### **§1309. Approval to Take the Examinations in the Principles and Practice of Land Surveying and in the Louisiana Laws of Land Surveying**

A. Only an individual who meets all of the other requirements for licensure as a professional land surveyor may be permitted to take the examinations in the principles and practice of land surveying and in the Louisiana laws of land surveying.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:113 (May 1979), amended LR 7:647 (December 1981), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1030 (July 2001), LR 30:1715 (August 2004), repromulgated LR 44:619 (March 2018), LR 47:895 (July 2021).

### **§1311. Examination for Record Purposes**

A. The board provides the opportunity for professional engineers who were previously licensed in Louisiana to take the examination in the principles and practice of engineering in the discipline(s) of engineering in which they seek to be listed without affecting their current licensure status with the board. These examinations are offered at times and places designated by the board or NCEES. Each individual will be charged a fee for this service.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:114 (May 1979), amended LR 7:647 (December 1981), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1030 (July 2001), LR 30:1715 (August 2004), LR 44:619 (March 2018), LR 47:895 (July 2021).

### **§1313. Examination Results**

A. The board or NCEES will specify the minimum passing score for all examinations for certification or licensure of individuals.

B. Individuals will be informed only as to whether they passed or failed an examination.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:114 (May 1979), amended LR 7:647 (December 1981), LR 11:363 (April 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1031 (July 2001), LR 30:1715 (August 2004), LR 39:2282 (August 2013), LR 44:619 (March 2018), LR 47:895 (July 2021).

### **§1315. Re-Examinations**

A. An individual who fails an examination is eligible to apply to retake the examination.

B. After an individual has failed a principles and practice of engineering examination, principles and practice of land surveying examination or Louisiana laws of land surveying examination a minimum of three times, he/she may be required to appear before the board, or a committee of the board, for an oral interview.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for

Professional Engineers and Land Surveyors, LR 2:353 (November 1976), amended LR 4:516 (December 1978), LR 5:114 (May 1979), LR 7:647 (December 1981), LR 12:692 (October 1986), LR 16:774 (September 1990), LR 19:57 (January 1993), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1031 (July 2001), LR 30:1715 (August 2004), LR 32:1620 (September 2006), LR 35:1909 (September 2009), LR 36:1034 (May 2010), LR 39:2283 (August 2013), LR 42:2196 (December 2016), LR 47:895 (July 2021).

## **Chapter 15. Experience**

### **§1509. Experience at Time of Application**

A. ...

B. For applicants for professional engineer licensure under §903.A.1 of these rules, the “verifiable record of four years or more of progressive experience obtained subsequent to meeting the educational and applicable experience qualifications to be an engineer intern” must be gained by the time of application for licensure.

C. For applicants for professional engineer licensure under §903.A.3 of these rules, the “verifiable record of twenty years or more of progressive experience obtained subsequent to meeting the educational qualification” must be gained by the time of application for licensure.

D. For applicants for professional land surveyor licensure under §909.A.1 of these rules, the “verifiable record of four years or more of combined office and field experience in land surveying including two years or more of progressive experience on land surveying projects under the supervision of a professional land surveyor” must be gained by the time of application for licensure.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Professional Engineering and Surveying Board, LR 27:1031 (July 2001), amended LR 30:1716 (August 2004), LR 37:2413 (August 2011), LR 38:2565 (October 2012), LR 40:1390 (July 2014), LR 42:443 (March 2016), LR 47:896 (July 2021).

## **Chapter 19. Disciplines of Engineering**

### **§1901. Disciplines**

A. Professional engineers will be issued licenses by the board as a professional engineer, and the board shall list a professional engineer in one or more of the disciplines of engineering approved by NCEES based on such individual having passed the examination in the principles and practice of engineering in such discipline(s).

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:118 (May 1979), amended LR 5:365 (November 1979), LR 7:646 (December 1981), LR 11:362 (April 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1033 (July 2001), LR 30:1718 (August 2004), LR 39:1061 (April 2013), LR 43:1420 (July 2017), LR 44:622 (March 2018), LR 47:896 (July 2021).

## **Chapter 21. Certificates of Licensure and Certification of Individuals or Firms**

### **§2103. Licensure and Certification Status**

A. The board has established the following licensure statuses for licensees.

*Active Status*—the licensure status which exists for a licensee of the board who has complied with all the licensure

and licensure renewal requirements of the board and who has either elected to be in this status on his/her biennial licensure renewal form or otherwise received authorization from the board to be in this status.

*Expired Status*—the licensure status which exists for a licensee of the board who has either failed to properly renew licensure as required in R.S. 37:697 or otherwise received authorization from the board to be in this status. A licensee in an expired status cannot practice or offer to practice engineering or land surveying in Louisiana.

*Inactive Status*—the licensure status which exists for an individual licensee of the board who has chosen not to practice or offer to practice engineering and/or land surveying in Louisiana and who has either elected to be in this status on his/her biennial licensure renewal form or otherwise received authorization from the board to be in this status. A licensee in an inactive status can represent himself/herself to the public as a P.E. inactive or a P.L.S. inactive, as applicable, but cannot otherwise practice or offer to practice engineering and/or land surveying in Louisiana.

*Retired Status*—the licensure status which exists for an individual licensee of the board who has chosen not to practice or offer to practice engineering and/or land surveying in Louisiana and who has either elected to be in this status on his/her biennial licensure renewal form or otherwise received authorization from the board to be in this status. To qualify for the retired status, the licensee must be at least 70 years of age or have been a licensee of the board for at least 35 years. Unless the licensee is granted a waiver by the board, the renewal fee for the retired status shall be one-half of the current renewal fee for the active status. A licensee qualified for the retired status may be granted a waiver of this renewal fee if the licensee is at least 70 years of age, has been a licensee of the board for at least 35 years continuously, has never been subject to disciplinary action in any jurisdiction, has never committed any of the offenses described in R.S. 37:698(A)(3), (4) or (5), and is of good character and reputation. A licensee in a retired status can represent himself/herself to the public as a P.E. retired or a P.L.S. retired, as applicable, but cannot otherwise practice or offer to practice engineering and/or land surveying in Louisiana.

B. The board has established the following certification statuses for certificate holders.

*Active Status*—the certification status which exists for a certificate holder of the board who has complied with all the certification and certification renewal requirements of the board and who has either elected to be in this status on his/her biennial certification renewal form or otherwise received authorization from the board to be in this status.

*Expired Status*—the certification status which exists for a certificate holder of the board who has either failed to properly renew certification as required in R.S. 37:697 or otherwise received authorization from the board to be in this status.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2151 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1035 (July 2001), LR 30:1719 (August 2004), LR

36:1034 (May 2010), LR 44:622 (March 2018), LR 47:896 (July 2021).

## **Chapter 23. Firms**

### **§2301. General**

A. - B.3. ...

C. Unless otherwise provided, sole proprietorships which are not legal entities and which bear the full name of the owner who is a licensed professional are exempt from the application of this Chapter. Such sole proprietorships are not required to be licensed as engineering or land surveying firms with the board. Sole proprietorships which are not legal entities and which do not bear the full name of the owner who is a licensed professional must be licensed with the board as an engineering or land surveying firm and must comply with all the provisions of this Chapter. For purposes of this §2301.C, *legal entities* is defined as domestic or foreign partnerships, associations, cooperatives, ventures, corporations, limited liability companies, limited liability partnerships, or other entities.

D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:689.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 3:502 (December 1977), amended LR 5:116 (May 1979), LR 8:191 (April 1982), LR 16:774 (September 1990), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1035 (July 2001), LR 30:1719 (August 2004), LR 37:2414 (August 2011), LR 44:622 (March 2018), LR 47:897 (July 2021).

### **§2305. Supervising Professional**

A.1. Each firm licensed with the board shall designate one or more supervising professionals. Each supervising professional shall be a licensed professional in an active status:

A.1.a. - E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:689.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:115 (May 1979), amended LR 8:191 (April 1982), LR 10:343 (April 1984), LR 11:362 (April 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1036 (July 2001), LR 30:1719 (August 2004), LR 33:2789 (December 2007), LR 35:2856 (December 2009), LR 38:1418 (June, 2012), LR 44:623 (March 2018), LR 46:1398 (October 2020), repromulgated LR 46:1695 (December 2020), LR 47:897 (July 2021).

## **Chapter 25. Professional Conduct**

### **§2501. Scope; Knowledge; Definition of Licensee**

A. - E. ...

F. Licensees shall be truthful in all communications with the board. Licensees shall not engage in any fraud, deceit or perjury, make any material misstatements, or submit any false or forged evidence, in connection with such communications.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 4:299 (August 1978), amended LR 7:648 (December 1981), LR 16:776

(September 1990), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1036 (July 2001), LR 30:1720 (August 2004), LR 44:623 (March 2018), LR 47:897 (July 2021).

## **Chapter 31. Continuing Professional Development (CPD)**

### **§3109. Exemptions**

A. A licensee may be exempt from the CPD requirements in this Chapter for any one or more of the following reasons.

1. - 3. ...

4. Licensees working in a location for more than 180 days in a calendar year where compliance with the CPD requirements is impractical due to location, working hours, mail restrictions, etc., may be granted an exemption from such requirements for said calendar year. Supporting documentation, such as a signed letter from the licensee's employer, is required. This documentation shall be on the letterhead of the employer, shall set forth both the location and the period of time in which the licensee has been working outside of the United States, and shall contain a statement by the employer as to why it was impractical for the licensee to satisfy the CPD requirements.

5. - 6. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:697.1.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2153 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1048 (July 2001), LR 30:1731 (August 2004), LR 42:1105 (July 2016), LR 44:630 (March 2018), LR 47:897 (July 2021).

### **§3115. Record Keeping**

A. ...

B. All licensees are required to obtain and maintain certificates, transcripts or other proof of attendance/completion substantiating any PDHs earned. Such certificates, transcripts or other proof should include, at a minimum, the dates and titles/descriptions of the courses/activities, the names of the sponsors/providers, the licensee's name, and the number of PDHs earned.

C. All licensees are required to maintain a board-approved professional development activity log outlining all PDHs claimed during a calendar year. Licensees must complete all sections of the log and be prepared to submit the completed log and any corresponding documentation to the board upon request. Blank log forms can be obtained from the board's website.

D. Maintaining records to be used to support PDHs claimed is the responsibility of the licensee. These records must be maintained for at least six consecutive calendar years and copies may be requested by the board at any time.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:697.1.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2154 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1049 (July 2001), LR 30:1732 (August 2004), LR 42:1107 (July 2016), LR 44:632 (March 2018), LR 47:897 (July 2021).

### §3117. Audit and Review of Records

A. ...

B. Additionally, the board will conduct random audits twice per year in connection with impending biennial licensure renewals of up to 30% of all board licensees renewing in that calendar year. A license will not be renewed and will be deemed to have expired, unless the licensee provides proof of compliance with all CPD requirements and there are no discrepancies or deficiencies discovered.

C. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:697.1.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2154 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1049 (July 2001), LR 30:1732 (August 2004), LR 35:2856 (December 2009), LR 44:632 (March 2018), LR 47:898 (July 2021).

Donna D. Sentell  
Executive Director

2107#002

### RULE

#### Uniform Local Sales Tax Board

##### Audit Protocols for Local Sales and Use Taxes (LAC 72:I.119)

Act 274 of the 2017 Regular Legislative Session enacted R.S. 47:337.102 to establish the Uniform Local Sales Tax Board and define its powers and authority. R.S. 47:337.102(C)(2) authorizes the board to promulgate rules and regulations in accordance with Part H of Chapter 2-D of Subtitle II of Title 47 of the Revised Statutes of 1950. Under the authority of the Uniform Local Sales Tax Code, R.S. 47:337.1 et seq., and in accordance with the Uniform Local Sales Tax Administrative Procedure Act, R.S. 47:337.91 et seq., the Uniform Local Sales Tax Board proposes to adopt LAC 72:I.119 to establish protocols in the performance of audits for local sales and use taxes.

R.S. 47:337.35 states, "As soon as practicable after each return or report is filed ... the collector shall cause it to be examined and may make such further audit or investigation as he may deem necessary for the purpose of determining the correct amount of tax." R.S. 47:337.36 adds, "For the purpose of administering the provisions of the local ordinance and this Chapter, the collector, whenever he deems it expedient, may make or cause to be made ... an examination or investigation of the place of business, if any, the tangible personal property, and the books, records, papers, vouchers, accounts, and documents of any taxpayer." These statutes express the authority and obligation for collectors to establish audit programs, or to secure these services, to ensure the proper reporting and payment of sales and use taxes. Audits programs must adhere to specific protocols that comply with statutory requirements and ensures transparency and fairness to taxpayers and local taxing authorities. This proposed regulation identifies audit

protocols for local sales and use tax audits. This Rule is hereby adopted on the day of promulgation.

### Title 72

#### UNIFORM LOCAL SALES TAX

##### Part I. General Provisions

##### Chapter 1. Administrative Procedures

##### §119. Audit Protocols for Local Sales and Use Taxes

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

*Collector*—the single collector for a parish as defined in Article VII, Section 3 of the Constitution of Louisiana and the collector's duly authorized representatives.

*Confidential Information*—information involving the reporting and payment of taxes maintained pursuant to a statute or tax ordinance, excluding ad valorem property taxes and ad valorem property tax assessment rolls.

*Private Auditing Firm*—a private agency or auditing firm contracted by a collector for the examination or investigation of the place of business, if any; the tangible personal property; and the books, records, papers, vouchers, accounts, and documents of any taxpayer for the purposes of enforcement and collection of any tax imposed by that taxing authority.

*Public Information*—sources of information available to the general public including, but not limited to, public records of an Assessor's Office, Secretary of State, Economic Development, US Census Bureau or any other governmental agency; industry publications, press releases, news articles, or directories; researchable data of a commercial or nonprofit entity; common knowledge about a taxpayer or industry; and personal observation or experience.

*Taxpayer*—any person defined in R.S. 47:301(8) who is subject to audit under R.S. 47:337.35.

##### B. Audit Selection and Assignment

1. Collectors may identify possible accounts for audit by researching public information, confidential information contained in the collector's records, confidential information received from other collectors under written reciprocal exchange agreements in accordance with R.S. 47:1508(B)(5) and recommendations from private auditing firms, individuals, businesses or organizations.

2. Private auditing firms that have entered into agreements with a collector under the provisions of R.S. 47:337.26 may identify potential audits on behalf of that collector by researching public information and reviewing prior audits the private auditing firm performed on behalf of that collector.

3. Private audit firms may not identify leads for or request audit assignments from collectors based on confidential information disclosed by the records of a taxpayer under audit or previously audited for a different collector under the provision of R.S. 47:337.26(C)(2)(a). However, nothing herein shall prohibit a collector from providing confidential information disclosed through an audit of the records of a taxpayer with another collector when the collectors have entered into a written reciprocal exchange agreement in accordance with R.S. 47:1508(B)(5).

4. Requests for audits submitted to a collector by private auditing firms should include the following information: