

outside the state where the employee's employment duties are primarily performed and that is designed to allow the employer to allocate the employee's compensation for income tax purposes among all states in which the employee performs employment duties for the employer.

C. Filing Requirements.

1. Employees

a. Nonresident employees seeking to claim the exemption for income earned while performing employment duties within the state for less than 25 days are not required to file a Louisiana individual income tax return. If the nonresident employee has other income from Louisiana sources, the nonresident employee does not qualify for this exemption and thus all Louisiana income must be reported on the Nonresident and Part-Year Resident (NPR) Worksheet of the Louisiana Form IT-540B, *Louisiana Nonresident and Part-Year Resident Income Tax Return*.

b. Nonresident employees must file Form L-4E, *Exemption from Withholding Louisiana Income Tax* with their employer in order for their employer to refrain from withholding Louisiana income tax from their wages. Taxpayers must file a new L-4E annually in order to continue claiming the exemption and must revoke this exemption certificate by completing a Form L-4, *Employee Withholding Exemption Certificate*:

i. within 10 days from the twenty-sixth day of performing employment duties within the state;

ii. within 10 days from the day you anticipate you will incur Louisiana income tax liability for the current year; or

iii. by the first day of the last month of your current taxable year if you anticipate you will incur Louisiana income tax liability for the following year.

2. Employers. If a nonresident employee performs employment duties in excess of 25 days within the state, the employer must begin withholding income tax and report such tax on Form L-1, *Employer's Quarterly Return of Louisiana Withholding Tax* beginning in the period in which the twenty-sixth day fell within.

D. Penalty for Failure to Deduct or Withhold Income Tax

1. The Department shall not require the payment of penalties or interest for failing to deduct and withhold income tax for a nonresident employee who does not qualify for the exemption, if the employer meets any of the following conditions:

a. The employer at its sole discretion maintained a time and attendance system specifically designed to allocate employee wages for income tax purposes among all taxing jurisdictions in which the employee performs employment duties for the employer, and the employer relied on data from that system.

b. The employer did not maintain a time and attendance system, and the employer relied on either:

i. its own records, maintained in the regular course of business, of the employee's location;

ii. the employee's reasonable determination of the time the employee expected to spend performing employment duties in this state provided the employer did not have actual knowledge of fraud on the part of the employee in making the determination and provided that the employer and the employee did not collude to evade taxation in making the determination.

2. The department shall require the payment of penalties or interest for failing to deduct and withhold income tax if the employer fails to meet either of the conditions of this Subsection.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:112.2, R.S. 47:242(1)(ii), R.S. 47:248, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 49:334 (February 2023).

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Secretary

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**RULE**

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

Incidental Practice and Work Experience  
(LAC 46:LXI.105, 1505, 1527 and 2101)

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 Professional Engineering and Land Surveying Board has amended its rules contained in LAC 46:LXI.105, 1505, 1527 and 2101.

This is a revision of existing rules under which LAPELS operates. The revision (a) incorporates the new provision in the LAPELS licensure law on the incidental practice of engineering by architects, (b) clarifies the supervision requirements for work experience and (c) removes some duplicative language in the rule on the reactivation of expired licenses. The anticipated effective date of these Rule amendments is the date of promulgation. This Rule is hereby adopted on the day of promulgation.

**Title 46**

**PROFESSIONAL AND OCCUPATIONAL  
STANDARDS**

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

**Chapter 1. General Provisions**

**§105. Definitions**

A. The words and phrases defined in R.S. 37:682 shall apply to these rules. In addition, the following words and phrases shall have the following meanings, unless the content of the rules clearly states otherwise.

\* \* \*

*Practice of Engineering—*

a. practice of engineering is defined in R.S. 37:682. The board recognizes that an architect as defined in R.S. 37:141(B)(1) has a right to engage in certain activities that fall within the definition of the practice of engineering, but only to the extent such activities are necessarily incidental to the architect's practice of architecture as defined in R.S. 37:141(B)(3). Such incidental engineering work is limited to minor mechanical, electrical, or civil-structural engineering work necessarily incidental to the architect's practice of architecture. The incidental engineering work shall be of a secondary nature and shall be substantially less in scope and magnitude when compared to the architectural portion of the work. Incidental engineering work includes additions, renovations, or alterations that do not require significant adjustments to the engineering calculations for the changes

to the engineering systems or components. The incidental engineering work shall be safely and competently performed by the architect without jeopardizing the life, health, property, or welfare of the public. The incidental engineering work shall also satisfy all of the following conditions for new construction or additions:

i. For new construction, the total proposed occupant load for the new construction shall not exceed 299 individuals for assembly occupancy and 49 individuals for all other occupancies. The occupant load shall be defined and determined by the method set forth in the currently enforced building code;

ii. For additions, the total proposed occupant load for the addition shall not exceed 299 individuals for assembly occupancy and 49 individuals for all other occupancies. The occupant load shall be defined and determined by the method set forth in the currently enforced building code.

b. ...

\* \* \*

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 Surveyors, LR 4:298 (August 1978), amended LR 5:110 (May 1979), LR 7:643 (December 1981), LR 14:449 (July 1988), LR 16:772 (September 1990), LR 17:804 (August 1991), LR 20:901 (August 1994), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1020 (July 2001), LR 30:1704 (August 2004), LR 32:1618 (September 2006), LR 35:1908 (September 2009), LR 38:835 (March 2012), repromulgated LR 38:1030 (April 2012), amended LR 44:612 (March 2018), LR 45:75 (January 2019), LR 47:490 (April 2021), LR 49:335 (February 2023).

## **Chapter 15. Experience**

### **§1505. Work Experience**

A. ...

B. Engineering Work Experience

1. For any required engineering work experience obtained in a state, territory, or possession of the United States, or the District of Columbia, it should be obtained under the supervision of a professional engineer holding 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, or, if not, an explanation shall be made showing why such experience should be considered acceptable.

2. At least two years of any required engineering work experience obtained outside of a state, territory, or possession of the United States, or the District of Columbia, shall be obtained under the supervision of a professional engineer holding 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. The remainder of such experience should also be obtained under the supervision of a professional engineer holding 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, or, if not, an explanation shall be made showing why the remainder of such experience should be considered acceptable.

C. Land Surveying Work Experience

1. For any required land surveying work experience obtained in a state, territory, or possession of the United States, or the District of Columbia, it should be obtained under the supervision of a professional land surveyor holding a valid license to engage in the practice of land surveying issued to him/her by proper authority of a state, territory, or possession of the United States, or the District of Columbia, or, if not, an explanation shall be made showing why such experience should be considered acceptable.

2. At least two years of any required land surveying work experience obtained outside of a state, territory, or possession of the United States, or the District of Columbia, shall be obtained under the supervision of a professional land surveyor holding a valid license to engage in the practice of land surveying issued to him/her by proper authority of a state, territory, or possession of the United States, or the District of Columbia. The remainder of such experience should also be obtained under the supervision of a professional land surveyor holding a valid license to engage in the practice of land surveying issued to him/her by proper authority of a state, territory, or possession of the United States, or the District of Columbia, or, if not, an explanation shall be made showing why the remainder of such experience should be considered acceptable.

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 5:112 (May 1979), amended LR 7:647 (December 1981), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1031 (July 2001), LR 30:1716 (August 2004), LR 32:1620 (September 2006), LR 44:619 (March 2018), LR 49:336 (February 2023).

### **§1527. Supervision by Licensed Professional**

Repealed.

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 27:1032 (July 2001), amended LR 30:1717 (August 2004), repealed LR 49:336 (February 2023).

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

### **§2101. Expiration and Renewals**

A. Licenses and certificates of individuals and firms shall expire on the date specified on the applicable biennial renewal form and/or as shown on the board's records and shall become invalid after that date unless renewed within 120 days.

B. ...

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 7:648 (December 1981), amended LR 6:417 (June 1983), LR 11:363 (April 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1035 (July 2001), LR 30:1718 (August 2004), LR 44:622 (March 2018), LR 48:2364 (September 2022), LR 49:336 (February 2023).

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