

Regular Session, 2001

# ACT No. 1032

SENATE BILL NO. 973

BY SENATOR MICHOT

## AN ACT

To amend and reenact R.S. 2:813(A)(2), R.S. 4:708(B), R.S. 9:3402, R.S. 12:2(A)(3), R.S. 14:403.2(E)(8)(a) and (b), R.S. 17:1253(1) and 1517(D)(4), R.S. 18:3(A)(1), 101(E)(1)(c), 103(B)(3)(a) and (C)(3)(a), 104(A)(15), 115(A)(2), 173(C), 562(C), 1280.22(A), 1300.2(B), 1300.3(A) and (B), 1300.6(A), 1300.8(B), 1303(A)(12), 1306(E)(1)(f) and (2), and 1308(A)(1)(b) and (2)(b), R.S. 22:2.1(E), R.S. 23:6(1), 11, 183, 1291.1(A)(1), (C)(3) introductory paragraph, and (D), 1292(A) introductory paragraph, and 1306(A) introductory paragraph, R.S. 26:346(A) and (B), 354(I), 355(A), 359(D), 360, and 373, R.S. 30:2043(D) and (E), R.S. 32:398(C) and 861(A)(3), R.S. 39:79(A) and (C)(1), 101(A)(1), 114(A) and (B), 461.1(C)(4), 461.4(C)(2), 1503(A)(1), (2), and (3), 1593(B), and 1594(I)(2), R.S. 40:1172(A), 1235.2(C)(1)(a), 1299.40(A)(1), and 2145(B), R.S. 47:12(B)(2)(b) and (c), 59.1(B)(2), 105(G), 114(F)(2), 115(A)(4), 166, 287.614(B), 287.651(D), 287.752(B)(3)(a), 299.35, 303(B)(2), 311, 315(A), 315.1(A), 315.3(A), 635(A)(1)(a) and (b), 640(A)(1) and (2), 720, 808(B), 823(C), 1006(A), 1034, and 1506.1(A) and (B), R.S. 48:56(A), 93(A), 203, 224(B), 229(A), 231, and 232, and to enact R.S. 18:2(11), 151(C) and 1400.3(F), and R.S. 39:1410.33(D) and 1556(29), relative to electronics; to revise various laws applicable to state agencies; to provide for electronic transactions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 2:813(A)(2) is hereby amended and reenacted to read as follows:

§813. Misuse of funds; withholding of distribution; notification of district attorney

A. \* \* \*

(2) If, thirty days after the members of the legislature and the co-chairmen of the joint committee are notified, the council determines that the misuse has not yet ceased, the council shall; send a resolution, instructing the state treasurer to immediately suspend distributions to the airport authority of funds appropriated for the program. The suspension of funds shall remain in effect until the Legislative Audit Advisory Council verifies, in writing, to the state treasurer that the offending authority is again in compliance with this Chapter. Such written verification shall be given when the legislative auditor certifies to the council that, to the best of his knowledge, the authority is in compliance with this Chapter or, in the absence of said certification, when the council determines that the authority is in compliance with this Chapter. Upon receipt of the council's written verification, the state treasurer shall reinstate the distribution of funds and distribute all funds previously withheld to the affected recipient airport authority.

\* \* \*

Section 2. R.S. 4:708(B) is hereby amended and reenacted to read as follows:

§708. Application for license

\* \* \*

B. In each application there shall be designated an active member or members of the applicant under whom the game or games

of chance described in the application are to be held, operated, and conducted, and to the application shall be ~~appended~~ **included** a statement executed by the applicant and by the member or members, so designated, that he or they will be responsible for the holding, operation, and conduct of such game or games of chance in accordance with the terms of the license and the provisions of said rules and regulations governing the holding, operation, and conduct of such game or games of chance and of this Chapter, if such license is granted.

\* \* \*

Section 3. R.S. 9:3402 is hereby amended and reenacted to read as follows:

§3402. Filing

**A.** The contract of partnership **or a multiple original thereof,** duly executed by the partners, **or a certified copy thereof,** or statements submitted by foreign partnerships in accordance with R.S. 9:3421 et seq., shall be filed for registry with the secretary of state in accordance with the provisions of this Chapter to affect third persons as provided by Civil Code Articles 2806 and 2841 or when the parties choose to comply with the provisions of this Chapter.

**R.S. 9:3402(B) is all new law.**

B.(1) The secretary of state may accept any filing authorized by this Title by electronic or facsimile transmission. All electronic filings authorized by this Title shall include an electronic or digital signature.

(2) "Digital signature" means a type of electronic signature that transforms a message using an asymmetric crypt system such that a person having the initial message and the signer's public key can accurately determine:

(a) Whether the transformation was created using the private key that corresponds to the signer's public key.

(b) Whether the initial message has been altered since the transformation was made.

(3) "Electronic signature" means an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.

**R.S. 9:3402(C) is all new law.**

C. A facsimile filing, the process of transmitting printed documents by electronic method to the secretary of state, is deemed to be properly signed when the document received by a facsimile machine in the commercial division, office of the secretary of state, purports to be a copy of the original document, and contains the signatures required by this Section.

\* \* \*

Section 4. R.S. 12:2(A)(3) is hereby amended and reenacted to read as follows:

§2. Filing methods

A. \* \* \*

(3) "Electronic signature" means ~~any letters, characters, or symbols, manifested by electronic or similar means, executed or adopted by a party with an intent to authenticate a writing. A writing is electronically signed if an electronic signature is logically associated with such writing~~ **an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.**

\* \* \*

Section 5. R.S. 14:403.2(E)(8)(a) and (b) are hereby amended and reenacted to read as follows:

§403.2. Abuse and neglect of adults; reports; investigation; waiver of privileges; penalties; immunity

\* \* \*

E. \* \* \*

(8)(a) Information contained in the case records of the adult protection agency shall be confidential and shall not be released without a ~~written~~ **handwritten** authorization from the adult or his legal representative, except that the information may be released to law enforcement agencies pursuing enforcement of criminal statutes related to the abuse of the adult or the filing of false reports of abuse or neglect, or to social service agencies, licensed health care providers, and appropriate local or state agencies where indicated for the purpose of coordinating the provision of services or treatment necessary to reduce the risk to the adult from abuse, neglect, exploitation, or extortion.

(b) The identity of any person who in good faith makes a report of abuse, neglect, exploitation, or extortion shall be confidential and shall not be released without the ~~written~~ **handwritten** authorization of the person making the report, except that the information may be released to law enforcement agencies pursuing enforcement of criminal statutes related to the abuse of the adult or to the filing of false reports of abuse or neglect.

\* \* \*

Section 6. R.S. 17:1253(1) and 1517(D)(4) are hereby amended and reenacted to read as follows:

§1253. Clearinghouse; data base

The Department of Education may, in addition to the requirement of R.S. 17:1252, undertake the following with regard to the Teacher Recruitment Clearinghouse:

(1) Promote clearinghouse activities in newspapers, professional publications, websites, and institutions of higher learning.

\* \* \*

§1517. Confederate Memorial Medical Center; transferred to the Louisiana State University and Agricultural and Mechanical College Medical School at Shreveport

D. The Board of Supervisors of Louisiana State University and Agricultural and Mechanical College as a body corporate shall have authority to exercise all power to direct, control, supervise, and manage the Confederate Memorial Medical Center, including but not limited to the following:

\* \* \*

(4) To ~~lay before~~ **deliver to** the legislature, within the first ten days of each regular session:

\* \* \*

Section 7. R.S. 18:3(A)(1), 101(E)(1)(c), 103(B)(3)(a) and (C)(3)(a), 104(A)(15), 115(A)(2), 173(C), 562(C), 1280.22(A), 1300.2(B), 1300.3(A) and (B), 1300.6(A), 1300.8(B), 1303(A)(12), 1306(E)(1)(f) and (2), and 1308(A)(1)(b) and (2)(b) are hereby amended and reenacted and R.S. 18:2(11), 151(C), and 1400.3(F) are hereby enacted to read as follows:

§2. Definitions

As used in this Code, the following words and terms shall have the meanings hereinafter ascribed to each, unless the context clearly

indicates another meaning:

\* \* \*

R.S. 18:2(11) is all new law.

(11) "Signature" means the name of a person which is signed. Signature in this Title includes the handwritten, electronic, or digitized name of an individual, except when the handwritten signature of the individual is specifically required.

§3. Petitions submitted to registrars of voters

A. Notwithstanding any other provision of law to the contrary, every petition submitted to a registrar of voters for certification shall contain the following information:

(1) The **handwritten** signature of the voter who is signing the petition; however, if a person is unable to write, the incapacitated person shall affix his mark to the petition and the person circulating the petition shall affix the name of the incapacitated person provided he does so in the presence of two witnesses who shall also sign their names as witnesses to the mark.

\* \* \*

§101. Registration to vote; qualifications; more than one residence; presidential elections

\* \* \*

E.(1) A citizen of the United States residing outside the United States who was domiciled in this state immediately prior to his departure from the United States and who is at least eighteen years of age or will attain that age on or before the next national election, and who is not disfranchised, shall be eligible to register absentee and vote absentee if he meets the following qualifications:

\* \* \*

(c) He has a valid passport or card of identity and registration issued under the authority of the secretary of state of the United States, or if he does not have a valid passport or card of identity and registration, he has a certified copy of a birth certificate or a naturalization certificate and a proof of identity, such as a vehicle operator's license or an expired passport, that includes a photograph and **handwritten** signature. A short-form birth certification card shall be acceptable as a certified copy of the birth certificate.

\* \* \*

§103. Personal appearance of applicant required; exceptions

\* \* \*

B. Any citizen of Louisiana who meets the qualifications set forth in R.S. 18:101 and who is a legal resident of this state, whether or not he has a place of abode in this state, but who is unable to appear in person to register because he is in the United States Service, as defined in R.S. 18:1302, may register by mail using the state mail voter registration form in accordance with the following provisions:

\* \* \*

(3) Upon receipt of the document, the applicant shall:

(a) Complete the application form, **including the applicant's handwritten signature.**

\* \* \*

C. A person who meets the qualifications set forth in R.S. 18:101(E) who is unable to appear in person to register because he is residing outside the United States may register by mail using the state mail voter registration form in accordance with the following

provisions:

\* \* \*

(3) Upon receipt of the document, the applicant shall:

(a) Complete the application form, **including the applicant's handwritten signature.**

\* \* \*

§104. Application for registration; form

A. The commissioner of elections, subject to approval by the attorney general as to content, shall prescribe the form that shall be used uniformly by each registrar in the state and any person authorized to accept voter registration applications in registering qualified citizens to vote. The form shall contain spaces for at least the following information with respect to the applicant:

\* \* \*

(15) The application form also shall inform the applicant of the penalty for violation of applicable laws relating to registration of voters and shall contain an affidavit to be subscribed, **through a handwritten signature,** before the registrar, deputy, or any person authorized to accept voter registration applications attesting that the applicant is a United States citizen and that the facts given by him on this application are true to the best of his knowledge and belief.

\* \* \*

§115. Registration by mail

A. \* \* \*

(2) A person may apply to register to vote by mail by completing, **signing through handwritten signature,** and returning either the national voter registration form or the state mail voter

registration form to the registrar of voters for the parish in which the applicant resides.

\* \* \*

§151. Custody of records

\* \* \*

R.S. 18:151(C) is all new law.

C. For purposes of this Part, the original application for registration shall include the actual document or form completed by the voter or any microfilm, microfiche, or scanned computerized image of such document.

\* \* \*

§173. Deaths

\* \* \*

C. By the tenth day of each month the parish health officer shall ~~notify~~ **send notice to** the registrar of voters of the death of each person in the parish during the preceding month and shall include the deceased person's parish of residence.

\* \* \*

§562. Prerequisites to voting

\* \* \*

C. ~~Signature~~ **Handwritten signature** of the applicant. If the applicant is able to sign his name, he shall sign **his handwritten signature** in ink in the space for his signature on the precinct register. When the applicant has submitted picture identification to the commissioners, the applicant's signature shall be compared to his signature on the picture identification. If the applicant is unable to sign his name, he shall make his mark in ink in the proper space on the

precinct register.

\* \* \*

§1280.22. Candidates; procedure for qualifying

A. Candidates for presidential nominee shall qualify in accordance with procedures established by the party. Prior to qualification as a candidate of a political party for presidential nominee, a person shall pay a qualifying fee of seven hundred fifty dollars and any additional fee as authorized by R.S. 18:464(C) or shall have obtained a nominating petition, bearing the **handwritten** signatures of no less than one thousand registered voters affiliated with the party from each of the congressional districts into which the state is divided. If the candidate is qualifying by paying a fee, the fee shall be paid in cash, by certified or cashier's check drawn on a state or national bank, by United States postal money order, or by a money order issued by a state or national bank.

\* \* \*

§1300.2. Petition for recall election; campaign finance disclosure

\* \* \*

B. This petition shall be signed by a number of the electors of the voting area as will in number equal not less than thirty-three and one-third percent of the number of the total electors of the voting area wherein and for which a recall election is petitioned; however, where fewer than one thousand qualified electors reside within the voting area, the petition shall be signed **through the handwritten signatures** by not less than forty percent of said electors.

\* \* \*

§1300.3. Certification of registrar of voters; addition or withdrawal of

signatures; form of names

A. The registrar of voters of each parish in the voting area wherein a recall election is sought shall certify on the recall petition, within fifteen working days after it is presented to him for that purpose, the number of names appearing thereon, the number of qualified electors of the voting area within the parish whose **handwritten** signatures appear on the petition, and also the total number of electors of the voting area within the parish as of the date of the filing of the petition with the secretary of state. However, if any parish wholly or partially within the voting area has more than fifty thousand registered voters, the registrar of voters for each parish within the voting area shall complete such certification on the recall petition within twenty working days after it is presented to him for that purpose. Each registrar also shall indicate on the petition the names appearing thereon who are not electors of the voting area. Each person who participates in the review of the names on the petition for certification by the registrar as required in this Section shall initial each of those portions of the petition which he reviews for certification by the registrar.

B. The registrar of voters shall honor the written request of any voter who either desires to have his **handwritten** signature stricken from the petition or desires to have his **handwritten** signature added to the petition at any time after receipt of the signed petition as provided in R.S. 18:1300.2(C) but prior to certification of the petition or within five days after receipt of such signed petition, whichever is earlier.

\* \* \*

§1300.6. Acts prohibited; penalty

A. It shall be unlawful for any person to circulate recall

petitions or seek **handwritten** signatures to a recall petition within any polling place being used in an election on election day or within any place wherein absentee voting is being conducted, or within a radius of six hundred feet of the entrance to any polling place being used in an election on election day or any place wherein absentee voting is being conducted.

\* \* \*

§1300.8. Voting area

\* \* \*

B. This area is the basis on which to determine whether the **handwritten** signatures to the recall petition are sufficient and proper; the number of **handwritten** signatures required is determined by calculation of the number of electors of the voting area as set forth in R.S. 18:1300.2.

\* \* \*

§1303. Persons entitled to vote in compliance with this Chapter

A. In person. The persons hereafter enumerated, who are otherwise qualified to vote, may vote absentee in person at a place designated by the registrar as provided in R.S. 18:1309(A) and (B):

\* \* \*

(12) A person who declares to the registrar that tenets of his religion require his attendance at religious services on election day, prevent him from affixing his **handwritten** signature on any ballot or registration rolls on an election day, or otherwise prevent him from casting his ballot on election day.

\* \* \*

§1306. Preparation and distribution of absentee ballots

\* \* \*

E.(1) An absentee ballot envelope also shall have a perforated extension or flap below the sealing line, which shall bear a certificate prescribed by the secretary of state and approved by the attorney general. The certificate shall include but not necessarily be limited to:

\* \* \*

(f) An affidavit followed by a line for the **handwritten** signature of the voter, certifying that the statements made by him are true and correct and that the voter is aware of the penalties for knowingly making a false statement therein, which penalties shall be stated on the certificate.

\* \* \*

(2) An absentee ballot envelope flap shall also contain lines for the **handwritten** signature of two witnesses. The voter may sign the certificate in the presence of two witnesses, who must also sign the certificate, and in such a case, the voter shall not be required to obtain the signature of a notary public, but his certificate shall be made under penalty of perjury for providing false or fraudulent information. Above the perforation and along the seal line the words "DO NOT DETACH FLAP" shall be printed.

\* \* \*

§1308. Absentee voting by mail

A.(1) \* \* \*

(b) If the voter feels he will not have time to vote timely by mail, the voter may request that the registrar transmit to him by facsimile a ballot, including the affidavit, or a second ballot, as the case may be, and the registrar shall do so if he has a facsimile machine in his

office. The voter may then mail his voted ballot, including the affidavit, back to the registrar or transmit it by facsimile if the registrar has a facsimile machine in his office. If the voter transmits his voted ballot to the registrar by facsimile, the transmittal shall contain the following statement: "I understand that by faxing my voted ballot I am voluntarily waiving my right to a secret ballot." This statement shall be followed by the voter's **handwritten** signature, date, and social security number. Upon receipt of the transmittal, the registrar shall place the voted ballot along with the signed statement and affidavit in an appropriately marked envelope and seal it. The registrar and his staff shall take the steps necessary to keep the voted ballots received by facsimile as confidential as practicable.

\* \* \*

(2) \* \* \*

(b) Notwithstanding the provisions of Subparagraph A(2)(a), if the voter is on active duty in the United States military service or residing outside the United States continental boundaries and feels he will not have time to vote timely by mail, the voter may request that the registrar transmit to him by facsimile a ballot, including the affidavit, or a second ballot, as the case may be, and the registrar shall do so if a facsimile machine is available for his use. The voter may then either mail or transmit by facsimile his voted ballot, including the affidavit, back to the registrar at the facsimile machine number designated by the registrar. If the voter chooses to transmit his voted ballot to the registrar by facsimile, the transmittal shall contain the following statement: "I understand that by faxing my voted ballot I am voluntarily waiving my right to a secret ballot." This statement shall be

followed by the voter's handwritten signature, date, and social security number. Upon receipt of the transmittal, the registrar shall place the voted ballot along with the signed statement and affidavit in an appropriately marked envelope and seal it. The registrar and his staff shall take the steps necessary to keep the voted ballots received by facsimile as confidential as practicable.

\* \* \*

§1400.3. Election expenses incurred by clerks of court and registrars of voters; payment by commissioner of elections; payment by governing authorities

\* \* \*

**R.S. 18:1400.3(F) is all new law.**

F. Election expenses incurred by the registrars of voters and election expenses incurred by clerks of court, as defined by Subsections D and E of this Section, shall be sent to the commissioner of elections for payment by the most expeditious means possible, including electronic transfer.

\* \* \*

Section 8. R.S. 22:2.1(E) is hereby amended and reenacted to read as follows:

§2.1. Public records; forms and methods; electronic signatures and filings; timely filing of papers

\* \* \*

E. The commissioner shall promulgate rules to regulate the use of electronic signatures. Such rules may include ~~any or all of the following:~~

(1) ~~L~~imitations upon which documents may be signed

electronically.

~~(2) Security requirements, which may include but not be limited to the following:~~

~~(a) The use of alphanumeric or similar codes, fingerprints, or other identifying methods.~~

~~(b) Prohibitions against disclosure of codes or other identifiers to other persons.~~

~~(c) Responsibility of individuals for unauthorized signatures.~~

\* \* \*

Section 9. R.S. 23:6(1), 11, 183, 1291.1(A)(1), (C)(3) introductory paragraph, and (D), 1292(A) introductory paragraph, and 1306(A) introductory paragraph are hereby amended and reenacted to read as follows:

§6. Powers and duties

In addition to any other powers and duties which may be conferred upon the secretary by law, he shall:

(1) Collect, collate, and publish statistical and other information relating to employment conditions of workers, and make public such reports as in his judgment he may deem necessary, including printing of departmental laws, rules and regulations or other legal publications as would be helpful to any person affected by such laws, rules and regulations. The secretary shall make such publications available for a fee, not to exceed the basic printing, mailing and handling costs plus 20% of any such publication and same shall be retained and disbursed by the secretary. This fee would be excluded when furnishing mandatory issues to governmental agencies. **Further, such publications may be made available electronically either for or without such a fee.**

\* \* \*

## §11. Power of secretary as to witnesses

The secretary, or any authorized representative of the department may administer oaths, certify to official acts, issue subpoenas, compel the attendance of witnesses, and the production of papers, books, records, accounts, documents, and testimony, as in civil proceedings. Service of subpoena may be made by either the secretary or his designee or by the same parish officers as in civil proceedings. In case of failure of any person to comply with any order of the secretary or any subpoena lawfully issued, or on the refusal of any witness to testify to any matter regarding which he may be lawfully interrogated, it is the duty of any court of competent jurisdiction, on application of the secretary or of any representative of the department, to compel obedience by attachment proceedings for contempt.

\* \* \*

## §183. Persons authorized to issue

Employment certificates shall be ~~issued~~ provided in triplicate by the parish or city school superintendent or by his or her designated representative, whose name shall be submitted in writing for approval to the assistant secretary of the office of regulatory services of the Department of Labor.

\* \* \*

## §1291.1. Annual reports; assessment; collection

A.(1) All insurers and employers that have paid Louisiana workers' compensation benefits shall ~~submit~~ provide a report annually to the office of workers' compensation administration on a form provided by the office showing the amount of actual Louisiana workers'

compensation benefits paid in the previous calendar year. The report shall be ~~submitted~~ **provided** no later than April thirtieth of each year.

\* \* \*

C. \* \* \*

(3) If any insurer or employer fails to ~~submit~~ **provide** an annual report by April thirtieth, and such report is later found to be required, there may be assessed civil penalties. The penalties shall be a percentage of the assessment as determined on the properly completed report and shall be calculated as follows:

\* \* \*

D. If any insurer or employer fails to pay the amounts assessed against it under the provisions of this Section within sixty days from the time such notice is served upon it, or fails to ~~submit~~ **provide** the report required under Subsection A of this Section within sixty days of the date due the commissioner of insurance, upon being advised by the director, may suspend or revoke the insurer's authorization to insure compensation in accordance with the procedures of the Insurance Code or the director may revoke the authorization to self-insure.

\* \* \*

§1292. Statistical data; required reports; penalties

A. Every employer of more than ten employees who is subject to recordkeeping under the provisions of 29 U.S.C. 655 shall, within ninety days of any occupational death of an employee, any non-fatal occupational illness, or any non-fatal occupational injury involving either loss of consciousness, restriction of work or motion, transfer to another job, or medical treatment other than first aid, ~~report~~ **send** to the records management section the following information:

\* \* \*

§1306. Employer reports

A. Within ten days of actual knowledge of injury resulting in death or in lost time in excess of one week after the injury, the employer shall ~~report~~ send same a report to the insurer, if any, and the office, on a form prescribed by the director, providing the following information:

\* \* \*

Section 10. R.S. 26:346(A) and (B), 354(I), 355(A), 359(D), 360, and 373 are hereby amended and reenacted to read as follows:

§346. Wholesale dealers to file returns and pay tax monthly on beverages of low alcoholic content

A. Every wholesale dealer handling beverages of low alcoholic content in Louisiana upon which the tax has not been previously paid shall, within twenty days after the expiration of each calendar month, ~~file with~~ provide the secretary a signed statement, under oath, of the total amount of such beverages handled and the total amount sold during the preceding calendar month and shall pay the taxes due thereon. This statement shall be made on forms prescribed and furnished by the secretary and shall show such other information as the secretary may require so that the taxes levied in R.S. 26:342 can be reported and computed.

B. Every wholesale dealer handling beverages of low alcoholic content in Louisiana shall ~~file~~ provide, within twenty days after the expiration of each calendar month, a statement, on a form provided for this purpose by the secretary, showing the amount of beverages of low alcoholic content sold during the preceding month according to brand,

packaging, and size of container. Such information shall be made available by the secretary to any municipal or parish governing authority, or trade organization consisting of wholesale dealers licensed by the state.

\* \* \*

§354. Payment and reporting of taxes; discounts; rules and regulations; enforcement; forfeitures and penalties; redemption of tax stamps

\* \* \*

I. With respect to the twenty percent penalty provided above, the wholesale dealer shall have the right to ~~make~~ send a signed application for a waiver of said penalty, which application shall be ~~submitted~~ provided in affidavit form setting forth the reasons for the failure to pay the taxes within the specified time. Any such application must be ~~submitted~~ provided directly to the secretary, and after review by him it shall be processed with his recommendations and ~~submitted~~ provided to the Board of Tax Appeals for approval or disapproval. The Board of Tax Appeals shall notify the secretary in writing of its decision with respect thereto.

\* \* \*

§355. Invoices and records of dealers in beverages of high alcoholic content

A. Every manufacturer and every wholesaler of beverages of high alcoholic content shall, at the time of shipping or delivering such beverages, make a true duplicate invoice thereof, showing full and complete details of the sale or delivery of the beverages. They shall also keep a record of the manufacture or purchase of such beverages

and shall hold all books, records, and memoranda pertaining to the manufacture and purchase of these beverages subject to the inspection of the secretary or his authorized representative. All **records and** documents required under this Subsection shall be retained for the inspection and use of the secretary or his authorized representative until the taxes to which they relate have prescribed.

\* \* \*

§359. Importation of alcoholic beverages by wholesalers only

\* \* \*

D. Any manufacturer or retailer who sells and ships directly to a consumer in Louisiana pursuant to Subsection B of this Section shall, within twenty days after the end of each calendar month, file with the secretary of the Department of Revenue a statement showing the total number of bottles sold and shipped during the preceding calendar month, the sizes of those bottles, the name brand of each sparkling wine or still wine included in such shipments, the quantities of each sparkling wine or still wine included in such shipments, and the price of each item included in such shipments. All excise and sales or use taxes due to the state of Louisiana on the sparkling wine or still wine sold and shipped pursuant to Subsection B of this Section shall be remitted by certified check **or by electronic funds transfer** at the time of the filing of the required statement and copies of all invoices transmitted with each such shipment shall be attached to the statement. This statement shall be made on forms prescribed and furnished by the secretary of the Department of Revenue and shall include such other information as the secretary of the Department of Revenue may require.

\* \* \*

## §360. Report of importers of alcoholic beverages

All persons importing alcoholic beverages from other states shall, within ten days after the close of each calendar month, report to the secretary on ~~blanks~~ **forms** furnished by him a list of persons, with their post office addresses, from whom shipments were received and, when sold for resale, to whom sold, the dates shipped, the dates received, and the quantity of each of the classes of the beverages received. The reports shall **be signed and** state whether the alcoholic beverages are to be retained or used in Louisiana or exported to another state or to a foreign country. ~~This report to the secretary shall be supported by affidavits, properly sworn to before an officer of the state empowered to accept affidavits.~~ As an additional means of checking the accuracy of the reports filed, the records, books, and other documents of the persons making them, as well as those of common carriers relative to such shipments, are accessible to the collector.

\* \* \*

## §373. Claims to property seized by secretary

Any person who claims ownership of any property seized under the provisions of this Chapter relating to beverages of high alcoholic content or claims to be entitled to any privilege existing thereon prior to the date of seizure and who did not in any respect participate in the violation of this Chapter which resulted in the seizure may file **a signed statement** with the secretary, ~~under oath, a detailed statement of his claim, with a sworn declaration~~ that he did not in any way participate in the violation of this Chapter. Thereafter, upon his furnishing to the secretary bond with security in a sum not less than double the appraised value of the goods seized but never less than fifty dollars, the property

may be released by the secretary and delivered to him. The bond shall be conditioned to pay the secretary the appraised value of the goods and all costs, if the claimant does not prosecute his claim to successful judgment. If it is not practical to make service upon the claimant to the seized property or if the claimant is a non-resident, the procedure outlined in R.S. 26:372 for the appointment of an attorney to represent an owner may be used in order that the issue may be presented to a court and the claimant afforded a fair opportunity to be heard. If bond has been furnished by the claimant and the property released to him, the judgment of the court, if the contention of the secretary is sustained, shall be directed against both the claimant and the surety on the bond and shall include all costs from the beginning of the seizure up to the final disposition of the case.

\* \* \*

Section 11. R.S. 30:2043(D) and (E) are hereby amended and reenacted to read as follows:

§2043. Public records; forms and methods; electronic signatures

\* \* \*

D. Subject to such guidelines and limitations as may be promulgated by the department, electronic signatures **and the use of electronic documents** are hereby authorized. **In accordance with such regulations promulgated by the department, an electronic document shall be considered to be "in writing" for the purpose of this Subtitle and may be used to satisfy any requirement otherwise required by this Subtitle. An electronic document is any document in electronic, magnetic, optical or other format, except an audio recording, used to create, transfer, approve or store the document**

for subsequent retrieval.

E. The department shall promulgate rules to regulate the use of electronic signatures and electronic documents. Such rules may include ~~the following: (1) Limitations upon~~ the use of electronic documents and which documents may be signed electronically.

\* \* \*

Section 12. R.S. 32:398(C) and 861(A)(3) are hereby amended and reenacted to read as follows:

§398. Accident reports; when and to whom made; information aid; fees for copies; fees for accident photographs

\* \* \*

C. The Department of Public Safety and Corrections may require the driver of a vehicle involved in an accident, which is required to be reported by this Section, to ~~file~~ provide a supplemental report when the original report is insufficient in the opinion of the department and may require witnesses of an accident to render reports.

\* \* \*

§861. Security required

A. \* \* \*

(3) If the owner or lessee wishes to discontinue the use of a vehicle registered in his name, he shall notify the secretary by ~~sworn affidavit~~ written statement containing the date that the vehicle is no longer in use and the proposed period of nonuse, and shall have the agent who previously issued the policy of insurance on the vehicle submit an affidavit that the insurance on the vehicle has been canceled during the period of time that the vehicle will not be in use.

\* \* \*

Section 13. R.S. 39:79(A) and (C)(1), 101(A)(1), 114(A) and (B), 461.1(C)(4), 461.4(C)(2), 1503(A)(1), (2), and (3), 1593(B), and 1594(I)(2) are amended and reenacted and R.S. 39:1410.33(D) and 1556(29) are hereby enacted to read as follows:

§79. Sworn statements to be ~~furnished~~ **provided**; quarterly report of  
receivables and debts owed the state

A. All state agencies and component reporting units shall ~~furnish~~ **provide** to the commissioner of administration between the first and forty-fifth day following the close of the fiscal year a sworn statement of all monies received and from what sources, all monies expended and for what purposes, all revenue due and not collected, and all obligations incurred and not paid. "State agency" shall mean the state of Louisiana and any department of or corporation, agency, political subdivision, or instrumentality heretofore or hereafter created, designated, or established by the state of Louisiana. "Component reporting units" include those governmental entities for which oversight responsibility rests with the state of Louisiana. A copy of the sworn statement shall be furnished to the Legislative Auditor.

\* \* \*

C.(1) Beginning July 1, 1996, and during each fiscal year thereafter, each state agency and component reporting unit shall ~~report~~ **communicate** to the commissioner of administration and to the Joint Legislative Committee on the Budget on a quarterly basis all relevant information regarding debts and receivables owed to the state agency or component reporting unit. The information reported shall include but not be limited to the total amount of such debts or receivables by major revenue source, the age, the collectibility, and all relevant billing

and collection activity on such debts or receivables. The commissioner of administration shall develop the format for reporting of this information and shall submit such format to the Joint Legislative Committee on the Budget for its review and approval not later than April 15, 1996. Any subsequent revisions in the reporting format shall also be subject to the review and approval of the Joint Legislative Committee on the Budget.

\* \* \*

§101. Capital outlay budget request; feasibility studies

A.(1) Except as provided in Paragraph (2) of this Subsection, no later than the first day of November each year, the head of each budget unit shall present to the facility planning and control section of the division of administration a request for all expenditures for capital projects falling within the definition contained in R.S. 39:2(9). A copy of the request shall also be ~~submitted~~ **provided** by the head of each budget unit to the Legislative Fiscal Office, the Joint Legislative Capital Outlay Committee, the House Committee on Appropriations, the House Committee on Ways and Means, the Senate Committee on Finance, and the Senate Committee on Revenue and Fiscal Affairs. Such annual requests shall contain and constitute the feasibility study required pursuant to Article VII, Section 11(C) of the Constitution of Louisiana and shall include projects proposed to be funded within the next five years.

\* \* \*

§114. Revised capital outlay budget

A. Within sixty days after passage of the capital outlay bill, the governor shall cause to be prepared a revised five-year capital outlay

program. The program so prepared shall reflect projects in the capital outlay act, and include all details of the financial plan for the ensuing year, as well as proposals for each of the next four years. The revised capital outlay program shall be ~~distributed~~ **sent** to the legislative fiscal office and copies made available to the public.

B. The division of administration shall ~~file with~~ **provide** the legislature a written report as of September thirtieth of each fiscal year listing:

\* \* \*

§461.1. Emergency funds; legislative consent; procedure

\* \* \*

C. \* \* \*

(4) For the purposes of this Chapter, an electronically transmitted ~~facsimile of a ballot transmitted through connection with a telephone network may be accepted as a ballot.~~ A ballot so transmitted shall be sealed immediately upon receipt and its contents not disclosed until the day when all ballots are opened and tabulated.

\* \* \*

§461.4. Capital budget bond projects; priority changes; legislative consent; procedure

\* \* \*

C. \* \* \*

(2) For the purposes of this Chapter, an electronically transmitted ~~facsimile of a ballot transmitted through connection with a telephone network may be accepted as a ballot.~~ A ballot so transmitted shall be sealed immediately upon receipt and its contents not disclosed until the day when all ballots are opened and tabulated.

\* \* \*

§1410.33. Notification to legislators

\* \* \*

**R.S. 39:1410.33(D) is all new law.**

D. Upon the approval of the state treasurer and a member of the legislature, the Bond Commission may notify the member and submit the list, pursuant to the requirements of this Section, to the member by electronic means.

\* \* \*

§1503. Requests for proposals

A.(1) For consulting service contracts with a total maximum compensation of fifty thousand dollars or more, except for such contracts entered into by the Department of Transportation and Development, adequate public notice of the request for proposals shall be given by advertising in the official journal of the state and in one or more newspapers of general circulation in the state at least once. The advertisement shall appear at least thirty days before the last day that proposals will be accepted. When available, advertisements shall be placed in those national trade journals which serve the particular type of contractor desired. In addition, written notice shall be ~~mailed~~ **provided** to persons, firms, or corporations who are known to be in a position to furnish such services, at least thirty days before the last day that proposals will be accepted.

(2) For social service contracts not qualifying under R.S. 39:1494.1(A), adequate public notice of the request for proposals shall be given by advertising in the official journal of the state, in the official journal of the parish in which the services are to be performed and such

other newspapers, bulletins, or other media as are appropriate in the circumstances. Such advertisements shall appear at least once in the official journal of the state and once in the official journal of the parish. If the services are to be performed in or made available to residents of a multi-parish area, advertising in the official journal of the state and in one or more newspapers of general circulation in the state at least once shall be sufficient to meet this requirement. In all cases, the advertisement shall appear at least fourteen days before the last day that the proposals will be accepted. In addition, written notice shall be ~~mailed~~ **provided** to persons, firms, or corporations who are known to be in a position to furnish such services, at least fourteen days before the last day that proposals will be accepted. This last requirement is subject to reasonable limitation at the discretion of the using agency.

(3) For consulting service contracts entered into by the Department of Transportation and Development with a total maximum compensation of fifty thousand dollars or more, adequate public notice of the request for proposals shall be given by advertising in the official journal of the state at least once. The first advertisement shall appear at least fifteen days before the last day that proposals will be accepted. In addition, written notice shall be ~~mailed~~ **provided** to persons, firms, or corporations who are known to be in a position to furnish such services, at least fifteen days prior to the last day that proposals will be accepted.

\* \* \*

#### §1556. Definitions

As used in this Chapter, the words defined in this Section shall have the meanings set forth below, unless the context in which they are

used clearly requires a different meaning or a different definition is prescribed for a particular Part or provision:

\* \* \*

**R.S. 39:1556(29) is all new law.**

(29) "Sealed bidding" means the receipt of bids protected from inspection prior to bid opening. Bids may be received in any manner specified in the invitation for bids including receipt by mail, by direct delivery, or through any secure electronic interactive environment permitted by rule or regulation.

\* \* \*

§1593. Methods of source selection

\* \* \*

B. Notwithstanding any other provisions of this Section to the contrary and in accordance with rules and regulations promulgated by the commissioner in accordance with the Administrative Procedure Act, the directors of state purchasing or directors of purchasing at a college or university, with the approval of the commissioner, may procure by facsimile solicitations to **requiring written response from** at least three bona fide bidders under the provisions of this Subsection, when it is determined that market conditions are unstable and the competitive bid process is not conducive for best pricing for products, supplies and other materials. The provisions of this Subsection shall be applicable only if the value of the contract is fifty thousand dollars or less and only after sufficient documentation is provided to the commissioner by the director to substantiate the unstable market.

\* \* \*

§1594. Competitive sealed bidding

\* \* \*

I. Exemption.

\* \* \*

(2) Purchases of raw materials and supplies used in the manufacturing process by the Department of Public Safety and Corrections, division of prison enterprises, with the approval of the director of state purchasing, shall be exempt from the provisions of this Section and shall be procured through the use of ~~facsimile~~ **written** bids.

\* \* \*

Section 14. R.S. 40:1172(A), 1235.2(C)(1)(a), 1299.40(A)(1), and 2145(B) are hereby amended and reenacted to read as follows:

§1172. Persons admitted and committed to sanatoria

A. Any indigent person suffering from tuberculosis who is a bona fide resident of Louisiana may be admitted to any state operated hospital upon the ~~written~~ **handwritten** recommendation of any registered physician and upon being found a fit subject entitled to such admission after investigation under regulations made by the Department of Health and Hospitals. Except as hereinafter provided, these regulations shall govern all such admissions without distinction and nothing in this Section empowers the Department of Health and Hospitals to make special rules or exceptions governing individual specific cases. All regulations as to admission shall be general in character.

\* \* \*

§1235.2. Ambulance providers; licensure

\* \* \*

C. An applicant seeking licensure as an ambulance provider

shall:

(1) Submit a completed application to the department on such forms and including such information and supporting documentation as required by the department. Such information shall include:

(a) ~~An original~~ A notarized certificate of insurance verifying that the provider has the legally mandated insurance coverage.

\* \* \*

§1299.40. Consent to medical treatment; exception; Louisiana Medical Disclosure Panel; availability of lists to establish necessity and degree

A.(1) Notwithstanding any other law to the contrary, written consent to medical treatment means a **handwritten** consent ~~in writing~~ to any medical or surgical procedure or course of procedures which: sets forth in general terms the nature and purpose of the procedure or procedures, together with the known risks, if any, of death, brain damage, quadriplegia, paraplegia, the loss or loss of function of any organ or limb, of disfiguring scars associated with such procedure or procedures; acknowledges that such disclosure of information has been made and that all questions asked about the procedure or procedures have been answered in a satisfactory manner; and is signed by the patient for whom the procedure is to be performed, or if the patient for any reason lacks legal capacity to consent by a person who has legal authority to consent on behalf of such patient in such circumstances. Such consent shall be presumed to be valid and effective, in the absence of proof that execution of the consent was induced by misrepresentation of material facts.

\* \* \*

§2145. Electronic signatures

\* \* \*

B. The Department of Health and Hospitals shall develop guidelines to regulate the use of electronic signatures which may include, ~~but not be limited to:~~

~~(a) Limitations on which documents may be signed electronically, but any such limitation shall not prohibit the use of electronic signatures on discharge summaries and attestations.~~

~~(b) Security requirements, which may include, but not be limited to:~~

~~(i) The use of alphanumeric or similar codes, fingerprints, or other identifying methods.~~

~~(ii) Prohibition against disclosure of codes or other identifiers to other persons.~~

~~(iii) Responsibilities of health care providers for unauthorized signatures.~~

\* \* \*

Section 15. R.S. 47:12(B)(2)(b) and (c), 59.1(B)(2), 105(G), 114(F)(2), 115(A)(4), 166, 287.614(B), 287.651(D), 287.752(B)(3)(a), 299.35, 303(B)(2), 311, 315(A), 315.1(A), 315.3(A), 635(A)(1)(a) and (b), 640(A)(1) and (2), 720, 808(B), 823(C), 1006 (A), 1034, and 1506.1(A) and (B) are hereby amended and reenacted to read as follows:

§12. State low-income housing credit

B. \* \* \*

(2) \* \* \*

(b) The taxpayer shall ~~attach a copy~~ **provide proof** of the certification to any return upon which a tax credit is claimed under this

Section.

(c) In the case of a failure to ~~attach a copy~~ **provide proof** of the certification for the year to the return in which a tax credit is claimed under this Section, no credit under the Section shall be allowed for that year until a copy of the certification is provided.

\* \* \*

§59.1. Deduction from gross income; adaptive home improvements

\* \* \*

B. Any person claiming an exemption under Subsection A of this Section shall provide to the Department of Revenue:

\* \* \*

(2) ~~An affidavit sworn~~ **A notarized statement** by the individual claimant demonstrating that each adaptation for which the individual claims a deduction is necessary due to the presence of the disability in order for the individual to engage in normal household activity.

\* \* \*

§105. Payment of tax

\* \* \*

G. Form of payment. All payments of taxes under this Chapter shall be made payable to the collector of revenue; and the amount may be paid by check, bank draft, post office money order, ~~or~~ express money order, **electronic funds transfer, or credit or debit cards.**

\* \* \*

§114. Returns and payment of tax

\* \* \*

F.

\* \* \*

(2) The secretary may require all employers who must submit

copies of two hundred fifty or more receipts to file the forms on magnetic media or other electronic means. The secretary may prescribe the types of media and record layout to be used in the submission of the forms consistent with the Internal Revenue Code requirements. ~~The magnetic media~~ These reporting requirements may be waived by the secretary for an employer if hardship is shown by the employer in a request for waiver.

\* \* \*

§115. Refunds and credits

A. Employee refunds and credits.

\* \* \*

(4) No refund or credit shall be allowed unless the employee ~~attached to and filed~~ provides with his final income tax return a copy of the employer's receipt for the amount of tax deducted and withheld from his wages for that taxable year as provided for in R.S. 47:112(L), except that if such employee submits satisfactory proof that his employer deducted and withheld taxes from his wages and that his employer failed or refused to furnish him with the prescribed receipt, such proof may be taken to establish a credit or refund under this Section.

\* \* \*

§166. Returns of brokers

Every person doing business as a broker shall, when required by the collector, ~~render a correct return duly verified under oath,~~ send a return under such rules and regulations as the collector may prescribe, showing the names of customers for whom such person has transacted any business, with such details as to the profits, losses, or other

information which the collector may require, as to each of such customers, as will enable the collector to determine whether all income tax due on profits or gains of such customers has been paid.

\* \* \*

§287.614. Time and place for filing returns; information concerning federal return; extension of time to file

\* \* \*

B. A taxpayer shall disclose on its Louisiana income tax return the amount of taxable income reported on its federal income tax return for the same taxable year and, when requested by the secretary, shall furnish a ~~photocopy~~ **true and correct duplicate** of its federal income tax return, statement, or report for the same taxable year.

\* \* \*

§287.651. Payment of tax

\* \* \*

D. Form of payment. All payments of taxes under this Part shall be made payable to the secretary of revenue and taxation; and the amount may be paid by check, bank draft, post office money order, ~~or~~ express money order, **electronic funds transfer, or credit or debit cards.**

\* \* \*

§287.752. Tax credit for employment of first time drug offenders

\* \* \*

B. \* \* \*

(3)(a) The form for applying for the credit shall be determined by the Department of Revenue and such form shall contain a ~~sworn~~ **signed** statement executed by both employer and employee certifying

the employee's active full-time work status at the time the credit is taken.

\* \* \*

§299.35. Procedure for making offset claims

Any claimant ~~making~~ **communicating** an offset claim to the secretary shall make said claim in writing to the office of the secretary and shall include with regard to each claim information required by promulgated rule and regulation of the secretary as provided for in this Part in addition to a certified copy of the judgment. The claimant shall pay to the secretary a fee of two dollars and seventy-five cents for each offset claim.

\* \* \*

§303. Collection

\* \* \*

B. Collection of tax on vehicles. The tax imposed by R.S. 47:302(A) on the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle registration license tax shall be collected as provided in this Subsection.

\* \* \*

(2) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a ~~sworn~~ **notarized** statement showing the serial number, motor number, type, year, and model of the vehicle sold, the total sales price, any allowance for and a description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicles purchased and traded in and the sales or use tax to be paid, along with such other information as the collector

of revenue may by regulation require. All labor parts, accessories, and other equipment which are attached to the vehicle at the time of sale and which are included in the sale price are to be considered a part of the vehicle.

\* \* \*

§311. Collector's authority to examine records of transportation companies

The collector is specifically authorized to examine at all reasonable hours, the books, records and other documents of all transportation companies, agencies, or firms operating in this state, whether they conduct their business by truck, rail, water, airplane, or otherwise, in order to determine what dealers are importing or are otherwise shipping articles of tangible personal property subject to the tax levied by this Chapter. When any such transportation company refuses to permit the examination of its ~~books~~ **records**, as provided in this Section, the collector may proceed by rule against it, in term time or in vacation, in any court of competent jurisdiction in the parish where such refusals occurred, to show cause why the collector should not be permitted to examine its books, records or other documents. This rule may be tried in open court or in chambers, and in case the rule is made absolute, the same shall be considered a judgment of the court, and every violation thereof shall be considered as a contempt of court and punished according to law.

\* \* \*

§315. Sales returned to dealer; credit or refund of tax

A. Whenever tangible personal property sold is returned to the dealer by the purchaser or consumer or in the event the amount paid or

charged for services is refunded or credited to the purchaser or consumer after the tax imposed by this Chapter has been collected, or charged to the account of the purchaser, consumer, or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the collector; and in case the tax has not been remitted by the dealer to the collector, the dealer may deduct the same in submitting his return. Upon receipt of a ~~sworn~~ **signed** statement of the dealer as to the gross amount of such refunds during the period covered by the ~~sworn~~ **signed** statement, which period shall not be longer than ninety days, the collector shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for the tax collected. This memorandum shall be accepted by the collector at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this Chapter. In cases where a dealer has retired from business and has filed a final return, a refund of tax may be made if it can be established to the satisfaction of the collector that the tax paid was not due.

\* \* \*

#### §315.1. Sales tax refund

A. In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, in this state on which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who was the purchaser who paid the Louisiana sales tax shall be entitled to

reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a ~~sworn~~ **notarized** statement of the owner as to the amount of the taxes paid under the provisions of this Chapter on tangible personal property destroyed as aforesaid, the collector shall make refund to said owner in the amount to which he is entitled.

\* \* \*

§315.3. Sales tax refund; sales and rentals covered by Medicare

A. Any person who has paid sales and use taxes, levied by the state and any other taxing authorities in the state, upon the sale, lease, or rental of tangible personal property when such sale, lease, or rental is paid by or under the provisions of Medicare, shall be entitled to reimbursement of the amount of tax paid on such property. Upon receipt of a ~~sworn~~ **signed** statement of such person as to the amount of taxes paid under the provisions of this Chapter on such tangible personal property and upon proof of payment by or under the provisions of Medicare, the secretary and the appropriate taxing authorities shall make a refund to such person in the amount to which he is entitled.

\* \* \*

§635. Reports and payment of taxes by severers

A.(1)(a) The taxes levied hereunder shall be due and payable monthly. Every person severing any natural resources, other than gas, from the soil or water of the state shall, on or before the last day of the month following the month to which the tax is applicable, and on or before the last day of each month thereafter, submit to ~~the cashier's~~

~~office of the~~ Department of Revenue a statement on forms ~~procured from~~ **approved by** the department, of the business conducted by such person during the preceding month, showing the kind of natural resources and the gross quantity of each so severed or produced, the names of the owners at the time of severance, the portion owned by each and any other reasonable and necessary information pertaining thereto that the secretary may require for the proper enforcement of the provisions of this Part. There shall also be shown on these monthly reports the location of each natural resource and the place or places where produced or severed from the soil or water. Any such report shall contain, or be verified by, a written declaration that it is made under the penalties imposed for perjury.

(b) The taxes levied hereunder shall be due and payable monthly. Every person severing gas from the soil or water of the state shall, on or before the fifteenth day of the second month following the month to which the tax is applicable, and on or before the fifteenth day of each month thereafter, submit to ~~the cashier's office of the~~ Department of Revenue a statement on forms ~~procured from~~ **approved by** the department, of the business conducted by such person during the second preceding month, showing the gross quantity of gas severed or produced, the names of the owners at the time of severance, the portion owned by each, and any other reasonable and necessary information pertaining thereto that the secretary may require for the proper enforcement of the provisions of this Part. There shall also be shown on these monthly reports the location of and the place or places where the gas was produced or severed from the soil or water. Any such report shall contain, or be verified by, a written declaration that it is

made under the penalties imposed for perjury.

\* \* \*

§640. Reports by purchasers

A.(1) On or before the last day of the month following the month to which the tax is applicable and on or before the last day of each month thereafter, purchasers and other persons dealing in any natural product, other than gas, severed from the soil or water in Louisiana shall submit to ~~the cashier's office~~ of the Department of Revenue a monthly statement on forms ~~procured from~~ **approved by** the department, containing, or verified by, a written declaration that it is made under the penalties imposed for perjury, showing the names and addresses of all persons from whom they have purchased any such natural product during that month, together with the total quantity of, and gross price paid for, each such natural product. At the time of making the report the purchaser or other dealer shall pay to the secretary the amount of tax deducted or withheld, or that may be due under this Part.

(2) On or before the fifteenth day of the second month following the month to which the tax is applicable and on or before the fifteenth day of each month thereafter, purchasers and other persons dealing in gas severed from the soil or water in Louisiana shall submit to ~~the cashier's office~~ of the Department of Revenue a monthly statement on forms ~~procured from~~ **approved by** the department, containing, or verified by, a written declaration that it is made under the penalties imposed for perjury, showing the names and addresses of all persons from whom they have purchased gas during that month, together with the total quantity of, and gross price paid for such gas.

At the time of making the report the purchaser or other dealer shall pay to the secretary the amount of tax deducted or withheld, or that may be due under this Part.

\* \* \*

§720. Destruction of motor fuel by accidental or providential cause;  
 credit or refund for taxes paid thereon

In the case of motor fuel in respect of which a tax has accrued hereunder and which is subsequently lost or destroyed by fire, lightning, flood, tornado, windstorm, explosion, or other accidental or providential cause, the dealer shall be entitled to credit of the amount of taxes accrued or paid on the gasoline lost or destroyed, which credit is to be allowed on taxes due and reported for the following month, provided that the credit shall be allowed by the secretary upon proper showing and ~~authentic~~ **acceptable** proof of destruction. If at the time a dealer becomes entitled to this credit, he is no longer a dealer under this Part and is not indebted to the state for any taxes thereunder, the collector shall refund the amount of the credit from funds in the hands of the secretary which have been collected under this Part and which have not been paid to the state treasurer.

\* \* \*

§808. Reports; deductions in computing tax; revocation of license; flat rate accounts

\* \* \*

B. All interstate users who have furnished a surety bond required under R.S. 47:807 shall ~~file~~ **provide** a quarterly report ~~with to~~ the secretary of the Department of Revenue. The quarters shall end on March thirty-first, June thirtieth, September thirtieth, and December

thirty-first of each year, and the report shall be mailed together with payment of the tax due by the twenty-fifth day of the month following the end of each quarter. Reporting forms shall be prescribed by the secretary of the Department of Revenue and shall show itemized quantities of special fuels purchased along with the fuels purchased and used in all other states and the miles traveled in each state, together with any other information requested by the secretary.

\* \* \*

§823. Rate of tax

\* \* \*

C. For hazardous wastes and extremely hazardous wastes which are generated outside of Louisiana and disposed of in Louisiana, the tax levied in this Chapter shall be levied at the rate of and in accordance with the method of imposition of the tax or fee imposed on the disposal of such waste in the state where the waste was generated, as determined by the secretary of the Department of Revenue. In no case, however, shall the tax levied in this Chapter on hazardous waste or extremely hazardous waste generated outside Louisiana be less than the rate charged at the time of its disposal for hazardous and extremely hazardous waste generated and disposed of in Louisiana. Any person disposing or treating such waste in Louisiana shall file with the return required in R.S. 47:827 his ~~affidavit~~ **signed statement** showing the applicable tax or fee for any waste received from another state had it been treated or disposed in a like manner in that state.

\* \* \*

§1006. Reports and payment of tax

A. Reports by public utilities. On or before the twentieth day

of each month, every person engaged in the business of owning or operating, or owning and operating any public utility, except a motor freight line as hereinafter provided, shall file with the secretary a report, on forms prescribed by the secretary, ~~duly sworn to~~ **signed** by some authorized person, showing the amount of its gross receipts from the operation of its business in this state during the preceding month. On or before thirty days after the close of each calendar quarter, every person engaged in the business of owning, or operating, or owning and operating a motor freight line, whose gross revenues for the previous fiscal year as certified by the secretary of the Department of Revenue, did not exceed five million dollars, shall file with the secretary a report, on forms prescribed by the secretary, ~~duly sworn to~~ **signed** by some authorized person, showing the amount of its gross receipts from the operation of its business in this state during the preceding calendar quarter.

\* \* \*

§1034. Gross receipts; transportation for own use

Whenever the transportation of natural gas by pipeline is by the owner for its own use, the gross receipts from such business shall be deemed and held to be the cost of the natural gas transported delivered at the point of use, as determined from the books **and records** of the owner, subject to the ratio provisions of R.S. 47:1032. When there are no actual receipts upon which to base the tax, the base will be the cost of the natural gas delivered at the point of use as determined from the books **and records** of the owner or the average of the monthly spot market price of gas fuels delivered into the pipelines in Louisiana as reported by the Natural Gas Clearing House.

\* \* \*

§1506.1. Microfilm or microfiche records; electronic digitized records

A. Permission is hereby given to the secretary of the Department of Revenue to ~~install and use microfilm, or microfiche machinery, or electronic digitizing machinery and apparatus~~ **data storage** in the recordation, filing, and preservation of all records, forms, and documents referred to in R.S. 47:1506, in order to conserve storage space where the use of such microfilm, ~~or microfiche, machinery or electronic digitizing machinery and apparatus~~ **data storage** is not otherwise prohibited by law.

B. Such microfilm, microfiche, or electronic ~~digitized~~ copy shall be deemed to be an original record for all purposes, and shall be admissible in evidence in all courts or administrative agencies. A facsimile, exemplification, or certified copy thereof shall, for all purposes, be deemed to be a transcript, exemplification, or certified copy of the original.

\* \* \*

Section 16. R.S. 48:56(A), 93(A), 203, 224(B), 229(A), 231, and 232 are hereby amended and reenacted to read as follows:

§56. Annual report on state projects

A. The secretary shall ~~submit~~ **provide** a report to the House and Senate committees on transportation, highways and public works on October first of each year and to the legislature on March first of each year detailing the activities of the department for the past year. The report shall include:

\* \* \*

§93. Consulting engineers; quarterly reports

A. On the first day of each quarter of the fiscal year, October first, January first, April first, and July first, the department shall ~~submit~~ **provide** to the Joint Committee on Transportation, Highways and Public Works a report of all contracts between the department and consulting engineers.

\* \* \*

§203. Annual highway budget

The secretary shall cause to be prepared an annual budget for each fiscal year ending June 30. The annual budget shall show an accurate estimate of all available revenues, which revenues shall be completely allotted to specific purposes and individual projects, except that an allotment not to exceed four percent of the revenues from state sources for each fiscal year for unspecified emergency purposes may be made, which shall be subject, however, to approval by the secretary and the legislative budget committee. The budget shall be ~~submitted~~ **sent** to the governor for incorporation into the executive budget and then to the legislature for enactment.

Allotments unexpended during the fiscal year shall be carried over to the next fiscal year and remain allotted to the same project until completion of the project and liquidation of the costs thereof.

Disbursements on specific projects shall be budgeted against allotments made for the specific project. The annual budget shall include a capital outlay program for a total of five years which the secretary recommends be undertaken within the period, arranged in a manner which will indicate the relative priority of such projects as money becomes available. Copies of the budget shall be made available to the public.

The adoption of the capital budget act for the first year of the five-year program shall constitute an appropriation or allocation of the sums specified therein for the first year only for the purposes specified. The secretary shall be responsible for the enforcement of the capital outlay budget of the department, shall establish procedures, rules and regulations for enforcement, and shall have emergency authority to vary from the budget.

\* \* \*

§224. Abandonment of highway; sale by department; acquisition by governing authority; ratification

\* \* \*

B. Prior to declaring the abandonment of a highway or highway section, the secretary shall ~~notify~~ **send notice to** the governing authority or authorities as well as all public utilities with recorded right-of-way agreements or permits and/or recorded holders of right-of-way permits affected by such abandonment through which the highway or highway section passes, of his intention. The secretary shall also ~~notify~~ **send notice to** each member of the legislature in whose district the highway or highway section is located. The governing authority or authorities shall indicate a willingness and desire to accept the highway or highway section proposed to be abandoned and to operate and maintain the highway as part of the governing authority's system and shall issue a resolution stating the conditions of the acceptance.

\* \* \*

§229. Priority reports on current construction projects

A. Each year, beginning with the fiscal year commencing in 1975, the department shall ~~submit to~~ **provide** the legislature a program

of construction to be commenced in the ensuing fiscal year, which shall be based upon the anticipated revenues to be appropriated by the legislature and listed in an order of priority of projects for each of the twelve functional classifications. The order of priorities shall be based upon the following illustrative, but not exclusive, list of factors which shall be considered:

\* \* \*

§231. Final construction program for current fiscal year; public hearings; reports; review by legislature; restrictions on legislature

Prior to the convening of each regular session of the legislature, the department shall ~~furnish~~ **provide** the priority list to the Joint Legislative Committee on Transportation, Highways, and Public Works, which shall hold public hearings in each highway district for the purpose of reviewing priorities for the coming fiscal year. A report based on the testimony received at said hearings shall be ~~made~~ **sent** to the Department of Transportation and Development. The department then shall ~~prepare~~ **create** the final construction program for the coming fiscal year for submission to the legislature. When this final construction program is ~~presented~~ **communicated** to the legislature for funding for the coming fiscal year, any project which the legislature determines is not in the proper order of priority in accordance with the factors stated in R.S. 48:229 may be deleted by the legislature. However, the legislature shall not add any projects to this final construction program, nor shall the legislature make substitutions for projects which have been removed.

§232. Apportionment of appropriated fund by the department;

construction restricted to priority listing; director's emergency fund

No construction project shall be undertaken by the Department of Transportation and Development except those included in the priority listing for that fiscal year regardless of the source of the funds for the project, with the exception of projects undertaken and financed out of the secretary's emergency fund and projects involving the use of matching funds to meet federal requirements in order to receive federal aid funds. Appropriations for highway construction shall be apportioned by the department to the several highway classifications based on the proportion that the needs in each classification bears to the total needs and shall be allocated by the department to the projects within each classification. Semiannually the secretary shall ~~submit to~~ **provide** the Joint Legislative Committee on Transportation, Highways, and Public Works a recapitulation of all emergency projects for the preceding six-month period, outlining the nature and cost of the emergency.

Section 17. Nothing contained in this Act shall be construed to prohibit, hinder, affect or alter any records or other information currently available under Title 44 of the Louisiana Revised Statutes of 1950.

\_\_\_\_\_  
PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_