

From Gits, Cathryn <GitsC@ag.louisiana.gov>

Date Wed 11/12/2025 2:57 PM

To apa.senatepresident@legis.la.gov <apa.senatepresident@legis.la.gov>

Cc Reg Submission <Reg.Submission@la.gov>; Lisha Landry <Lisha.Landry@la.gov>

2 attachments (150 KB)

LAC 42 III 2723 and 2325 - October Register - NOI.pdf; Summary Report for Oversight - senate.pdf;

EXTERNAL EMAIL: Please do not click on links or attachments unless you know the content is safe.

To Cameron Henry, Senate President:

In accordance with La. R.S. 49:966(D)(1)(b), the Summary Report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board of LAC 42:III.2723 & 2325. The Notice of Intent was published in the October 2025 Register. Please find attached the Summary Report along with a copy of the published Notice of Intent.

Sincerely,



Cathryn E. Gits

Assistant Attorney General, Gaming Division Office of Attorney General Liz Murrill Phone: (225) 326-6524 Fax: (225) 326-6599

www.AGLizMurrill.com











From: APA - Senate President
To: Gits, Cathryn
Subject: Request received

Date: Wednesday, November 12, 2025 2:59:27 PM

CAUTION: This email originated outside of Louisiana Department of Justice. Do not click links or open attachments unless you recognize the sender and know the content is safe.

ELECTRONIC RECEIPT FROM THE OFFICE OF THE PRESIDENT

Your Administrative Procedure Act (APA) submission has been received by the Office of the President, Louisiana Senate.

(Please do not respond to this automatically generated response.)

If your communication is unrelated to an APA required submission, it has been deleted.

If you would like to contact your state legislator, click here https://www.legis.la.gov/legis/HowDol2.aspx?p=3#11 to determine the name of your state representative and state senator and to find their contact information.

If you would like to contact members of a particular committee, click here for House Committees

https://www.legis.la.gov/legis/Committees.aspx?c=H and here for Senate Committees

https://www.legis.la.gov/legis/Committees.aspx?c=S. The name and contact information of all committee members is available at these sites.



Department of Justice Office of the Attorney General P.O. Box 94005 Baton Rouge, La 70804–9005

To:

SENATOR CAMERON HENRY -SENATE PRESIDENT - VIA EMAIL -

APA.SENATEPRESIDENT@LEGIS.LA.GOV

SENATOR MIKE REESE, CHAIRMAN, SENATE COMMITTEE ON JUDICIARY B - VIA

EMAIL APA.S-JUDB@LEGIS.LA.GOV

FROM:

CATHRYN E. GITS, ASSISTANT ATTORNEY GENERAL

OFFICE OF THE ATTORNEY GENERAL, GAMING DIVISION

DATE:

NOVEMBER 12, 2025

SUBJECT:

SUMMARY REPORT FOR NOTICE OF INTENT - LAC 42:III.2325 AND 2723

VIA EMAIL ONLY

In accordance with La. R.S. 49:966 (D)(1)(b), the following report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board for LAC 42:III.2325 and 2723, which was published as a single Notice of Intent in the Louisiana Register on October 20, 2025. All public comments were due on or before November 10, 2025. Below is a summary related to the public comment period and its effect on the proposed rule.

- 1. The published notice directed all interested persons to contact Cathryn E. Gits at the Office of the Attorney General to submit comments relative to the proposed rule changes by November 10, 2025.
- 2. The Office of the Attorney General received no comments, suggestions, or inquiries during this time in the manner and method prescribed by La. R.S. 49:961(A)(2). As a result public hearings for these rule changes were not necessary and no changes to the proposed rules have been made.

Please find attached a copy of the Gaming Control Board's Notice of Intent for LAC 42:III.2325 and 2723.

Sincerely,

Cathryn E. Gits

Assistant Attorney General, Gaming Division Office of the Attorney General Liz Murrill

1885 North Third Street, 5TH Floor

Baton Rouge, LA 70802 Telephone: (225) 326-6524

Email: gitsc@ag.louisiana.gov Facsimile: (225) 326-6599

There are no anticipated effects on state or local revenues as a result of the proposed rule change.

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

The proposed rule change is not anticipated to result in any costs or economic benefits to persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment as a result of the proposed rule change.

Brian Blackwood Assistant Secretary 2510#061 Alan M. Boxberger Legislative Fiscal Officer Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Gaming Control Board

Gaming Control Board (LAC 42:III.2325 and 2723)

The Department of Public Safety and Corrections, Gaming Control Board, in accordance with R.S. 27:15, R.S. 27:24, and the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., hereby gives notice that it intends to amend LAC 42:III.2325 and LAC 42:III.2723. The rule change allows for LAC 42:III.2325 and LAC 42:III.2723 to comply with newly enacted federal law One, Big, Beautiful Bill Act (Public Law 119-21) and allow the reporting threshold to conform to the federal reporting requirement.

Title 42

LOUISIANA GAMING

Part III. Gaming Control Board

Chapter 23. Compliance, Inspections and Investigations

§2325. Administrative Actions and Penalty Schedule A. - G. ...

H. Penalty Schedule

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
L	ouisiana Administrative	Code, Title 42,	Part III
	Chapter 21. Licen	ses and Permits	
	**	*	
Chap	ter 23. Compliance, Ins		vestigations
	**	*	
Ci	napter 25. Transfers of I Permittees; Loans * *	and Restriction	
	Chapter 27. Accou		
	**	*	
2723.E	Jackpot Payout Slips greater than the amount required to file a W2-G (\$2,000 as of 1/1/26. After 2026, the amount grows with inflation.)	\$1,000	12
	. it it is		•

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
No Wellie	Chapter 29. Oper		
	Chapter 31. R		
	**	*	
140000	Chapter 33. S	*	
	Chapter 34		
	Chapter 35. Pat	<u> </u>	
	**	*	
Chapter	40. Designated Chec	k Cashing Repr *	esentatives
8 VAL 4 3	Chapter 42. Electron	ic Gaming Devi	ces
C13 1 10	**	*	
Chapter 43.	Specifications for Ga	eming Devices a	nd Equipment
Revised S	Statues, Title 27. Loui	siana Gaming (Control Law
Ch	apter 2. Louisiana G:	aming Control l	Board
Chapter 4.	The Louisiana River		Development
	and Gaming C	****	
	Part III. Gaming Ent	•	lon
P	art V. Conducting of		tions
Part VIII. Is	suance of Permits to	<u> </u>	Suppliers, and
	Othe	rs	
Chanter 5. 7	The Louisiana Econor	·	t And Gaming
	Corporation	on Law	
Part	V. General Corporati	on Gaming Ope	erations
Part	VI. Land-Based Casi	no Operating C	ontract
W. C.	**:		
r	art VII. Licenses, Fee		non
Part IX.	Prohibitions, Exclusi	ons, and Gamin	g Offenses
	***	•	
	7. Pari-Mutuel Live Redevelopment and G		
	O Conduct of Slot M		
	***	•	

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1620 (July 2012), amended LR 40:1381 (July 2014), amended LR 45:582 (April 2019), LR 52:

Chapter 27. Accounting Regulations §2723. Internal Controls; Slots

A. - D.1.i. ...

j. verification and witness by an additional permitted gaming employee if the jackpot is less than the amount required for the filing of a W2-G or similar federal tax withholding form. This signature is not required if the jackpot is paid in accordance with § 2723.C.9. If the jackpot requires federal reporting, the additional permitted gaming employee shall be an employee from a department independent of the department performing the payout.

2. - 6.

E. If a jackpot requires federal reporting, the following shall be obtained by the slot attendant prior to payout and for preparation of a Form W-2G:

E.1. - R.11.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1641 (July 2012), amended LR 44:1449 (August 2018), amended LR 44:2014 (November 2018), LR 52:

Family Impact Statement

Pursuant to the provisions of R.S. 49:972, the Gaming Control Board, through its chairman, has considered the potential family impact of the proposed Rule.

The proposed Rule has no known impact on the following:

- 1. the effect on stability of the family.
- 2. the effect on the authority and rights of parents regarding the education and supervision of their children.
 - 3. the effect on the functioning of the family.
 - 4. the effect on family earnings and family budget.
- 5. the effect on the behavior and personal responsibility of children.
- 6. the ability of the family or a local government to perform the function as contained in the proposed Rule.

Poverty Impact Statement

Pursuant to the provisions of R.S. 49:973, the Gaming Control Board, through its chairman, has considered the potential poverty impact of the proposed Rule.

The proposed Rule has no known impact on impact on the following:

- 1. the effect on household income, assets, and financial security.
- 2. the effect on early childhood development and preschool through postsecondary education development.
- 3. the effect on employment and workforce development.
 - 4. the effect on taxes and tax credits.
- 5. the effect on child and dependent care, housing, health care, nutrition, transportation, and utilities assistance.

Small Business Analysis

Pursuant to the provisions of R.S. 49:974.2-974.8, the Regulatory Flexibility Act, the Louisiana Gaming Control Board, through its chairman, has concluded that the proposed Rule is not anticipated to have an adverse impact on small business; therefore, a Small Business Impact Statement has not been prepared.

Provider Impact Statement

Pursuant to the provisions of HCR170 of 2014, the Gaming Control Board, through its chairman, has considered the potential provider impact of the proposed Rule.

The proposed Rule has no known impact on impact on the following:

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

Public Comments

Interested persons may submit written comments to Cathryn E. Gits, Assistant Attorney General, Louisiana Department of Justice, Gaming Division, 1885 North Third Street, Fifth Floor, Baton Rouge, LA 70802. All comments must be submitted no later than the end of business day, central time zone, of November 10, 2025.

Christopher B. Hebert Chairman

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Gaming Control Board

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

The proposed rule is not anticipated to result in any costs or savings for the Louisiana Gaming Control Board (Board).

In order to comply with newly enacted federal law, Public Law 119-21, the Board proposes to amend Title 42 (Louisiana Gaming) of the Louisiana Administrative Code, Part III, Chapter 23 (Compliance, Inspections and Investigations), Section 2325, and Chapter 27 (Accounting Regulations), Section 2723. Specifically, the proposed rule eliminates the current \$1,200 threshold for issuing a Form W-2G on slot machine jackpots and replaces it with language consistent with the federal reporting requirements in Public Law 119-21, which increases the jackpot reporting threshold to \$2,000, effective 2026, and allows for annual adjustments for inflation beginning in 2027.

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

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

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

There are no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

Christopher B. Hebert Chairman 2510#049

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Office of Motor Vehicles

Auto Title Companies (LAC 55:III.Chapter 15)



From Gits, Cathryn <GitsC@ag.louisiana.gov>

Date Wed 11/12/2025 2:58 PM

apa.s-judb@legis.la.gov <apa.s-judb@legis.la.gov>

Cc Lisha Landry <Lisha.Landry@la.gov>; Reg Submission <Reg.Submission@la.gov>

2 attachments (150 KB)

LAC 42 III 2723 and 2325 - October Register - NOI.pdf; Summary Report for Oversight - senate.pdf;

EXTERNAL EMAIL: Please do not click on links or attachments unless you know the content is safe.

To Senator Mike Reese, Chairman, Senate Committee on Judiciary B:

In accordance with La. R.S. 49:966(D)(1)(b), the Summary Report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board of LAC 42:III.2723 & 2325. The Notice of Intent was published in the October 2025 Register. Please find attached the Summary Report along with a copy of the published Notice of Intent.

Sincerely,



Cathryn E. Gits

Assistant Attorney General, Gaming Division Office of Attorney General Liz Murrill Phone: (225) 326-6524 Fax: (225) 326-6599

www.AGLizMurrill.com











 From:
 APA - Senate Jud B

 To:
 Gits, Cathryn

 Cc:
 APA - Senate Jud B

 Subject:
 Request received

Date: Wednesday, November 12, 2025 2:58:09 PM

CAUTION: This email originated outside of Louisiana Department of Justice. Do not click links or open attachments unless you recognize the sender and know the content is safe.

ELECTRONIC RECEIPT BY COMMITTEE

Your Administrative Procedure Act (APA) submission has been received by the Committee on Judiciary B, Louisiana Senate.

(Please do not respond to this automatically generated response.)

If your communication is unrelated to an APA required submission, it has been deleted.

If you would like to contact your state legislator, click here https://www.legis.la.gov/legis/HowDol2.asox?o=3#11 to determine the name of your state representative and state senator and to find their contact information.

If you would like to contact members of a particular committee, click here for House Committees

https://www.legis.la.gov/legis/Committees.aspx?c=H and here for Senate Committees

https://www.legis.la.gov/legis/Committees.aspx?c=S. The name and contact information of all committee members is available at these sites.



Department of Justice Office of the Attorney General P.O. Box 94005 Baton Rouge, La 70804–9005

To:

SENATOR CAMERON HENRY -SENATE PRESIDENT - VIA EMAIL -

APA.SENATEPRESIDENT@LEGIS.LA.GOV

SENATOR MIKE REESE, CHAIRMAN, SENATE COMMITTEE ON JUDICIARY B-VIA

EMAIL APA.S-JUDB@LEGIS.LA.GOV

FROM:

CATHRYN E. GITS, ASSISTANT ATTORNEY GENERAL

OFFICE OF THE ATTORNEY GENERAL, GAMING DIVISION

DATE:

NOVEMBER 12, 2025

SUBJECT:

SUMMARY REPORT FOR NOTICE OF INTENT - LAC 42:III.2325 AND 2723

VIA EMAIL ONLY

In accordance with La. R.S. 49:966 (D)(1)(b), the following report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board for LAC 42:III.2325 and 2723, which was published as a single Notice of Intent in the Louisiana Register on October 20, 2025. All public comments were due on or before November 10, 2025. Below is a summary related to the public comment period and its effect on the proposed rule.

- 1. The published notice directed all interested persons to contact Cathryn E. Gits at the Office of the Attorney General to submit comments relative to the proposed rule changes by November 10, 2025.
- 2. The Office of the Attorney General received no comments, suggestions, or inquiries during this time in the manner and method prescribed by La. R.S. 49:961(A)(2). As a result public hearings for these rule changes were not necessary and no changes to the proposed rules have been made.

Please find attached a copy of the Gaming Control Board's Notice of Intent for LAC 42:III.2325 and 2723.

Sincerely.

Cathryn E. Gits

Assistant Attorney General, Gaming Division Office of the Attorney General Liz Murrill

1885 North Third Street, 5TH Floor

Baton Rouge, LA 70802

Telephone: (225) 326-6524 Email: gitsc@ag.louisiana.gov Facsimile: (225) 326-6599

There are no anticipated effects on state or local revenues as a result of the proposed rule change.

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

The proposed rule change is not anticipated to result in any costs or economic benefits to persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment as a result of the proposed rule change.

Brian Blackwood Assistant Secretary 2510#061

Alan M. Boxberger Legislative Fiscal Officer Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Gaming Control Board

Gaming Control Board (LAC 42:III.2325 and 2723)

The Department of Public Safety and Corrections, Gaming Control Board, in accordance with R.S. 27:15, R.S. 27:24, and the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., hereby gives notice that it intends to amend LAC 42:III.2325 and LAC 42:III.2723. The rule change allows for LAC 42:III.2325 and LAC 42:III.2723 to comply with newly enacted federal law One, Big, Beautiful Bill Act (Public Law 119-21) and allow the reporting threshold to conform to the federal reporting requirement.

Title 42 LOUISIANA GAMING

Part III. Gaming Control Board

Chapter 23. Compliance, Inspections and Investigations

§2325. Administrative Actions and Penalty Schedule A. - G. ...

H. Penalty Schedule

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
Lo	ulsiana Administrative	Code, Title 42,	Part III
	Chapter 21. Licen	ses and Permits	MINES TO BE SOIL
Chapt	er 23. Compliance, Insp	ections, and In	vestigations
Ch	apter 25. Transfers of I Permittees; Loans * *		
	Chapter 27. Accou		
2723.E	Jackpot Payout Slips greater than the amount required to file a W2-G (\$2,000 as of 1/1/26. After 2026, the amount grows with inflation.)	\$1,000	12
	dr.		

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
BER SON	Chapter 29. Oper		WIINES I DO
	Chapter 31. R	ules of Play	
-	* * Chapter 33. S	<u> </u>	
	* *	*	
	Chapter 34.		
diselle A	Chapter 35. Pat	ron Disputes	
Chapter	* * r 40. Designated Chec	k Cashing Repr	esentatives
	**	* <u></u>	
	Chapter 42. Electron		ces
Chapter 43	. Specifications for Ga	ming Devices a	nd Equipment
	Statues, Title 27. Loui apter 2. Louisiana G	aming Control I	
	. The Louisiana River and Gaming (Control Act	MUNICIPE IN
	Part III. Gaming Ent	orcement Divisi	on
P	art V. Conducting of		tions
Part VIII. Is	Suance of Permits to Othe		Suppliers, and
Chapter 5.	The Louisiana Econor Corporatio	nic Developmen on Law	t And Gaming
Part	V. General Corporati	on Gaming Ope	erations
Part	VI. Land-Based Casi	no Operating C	ontract
P	art VII. Licenses, Fee		tion
Part IX.	Prohibitions, Exclusi		g Offenses
	* * * * * * * * * * * * * * * * * * *	Racing Facility	
	. O Conduct of Slot M	Iachine Gaming	
	* * *	K	

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1620 (July 2012), amended LR 40:1381 (July 2014), amended LR 45:582 (April 2019), LR 52:

Chapter 27. Accounting Regulations §2723. Internal Controls; Slots

A. - D.1.i. ...

j. verification and witness by an additional permitted gaming employee if the jackpot is less than the amount required for the filing of a W2-G or similar federal tax withholding form. This signature is not required if the jackpot is paid in accordance with § 2723.C.9. If the jackpot requires federal reporting, the additional permitted gaming employee shall be an employee from a department independent of the department performing the payout.

2. - 6. .

E. If a jackpot requires federal reporting, the following shall be obtained by the slot attendant prior to payout and for preparation of a Form W-2G:

Ē.1. - R.11.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1641 (July 2012), amended LR 44:1449 (August 2018), amended LR 44:2014 (November 2018), LR 52:

Family Impact Statement

Pursuant to the provisions of R.S. 49:972, the Gaming Control Board, through its chairman, has considered the potential family impact of the proposed Rule.

The proposed Rule has no known impact on the following:

- 1. the effect on stability of the family.
- 2. the effect on the authority and rights of parents regarding the education and supervision of their children.
 - 3. the effect on the functioning of the family.
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- 5. the effect on the behavior and personal responsibility of children.
- 6. the ability of the family or a local government to perform the function as contained in the proposed Rule.

Poverty Impact Statement

Pursuant to the provisions of R.S. 49:973, the Gaming Control Board, through its chairman, has considered the potential poverty impact of the proposed Rule.

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Small Business Analysis

Pursuant to the provisions of R.S. 49:974.2-974.8, the Regulatory Flexibility Act, the Louisiana Gaming Control Board, through its chairman, has concluded that the proposed Rule is not anticipated to have an adverse impact on small business; therefore, a Small Business Impact Statement has not been prepared.

Provider Impact Statement

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The proposed Rule has no known impact on impact on the following:

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

Public Comments

Interested persons may submit written comments to Cathryn E. Gits, Assistant Attorney General, Louisiana Department of Justice, Gaming Division, 1885 North Third Street, Fifth Floor, Baton Rouge, LA 70802. All comments must be submitted no later than the end of business day, central time zone, of November 10, 2025.

Christopher B. Hebert Chairman

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Gaming Control Board

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

The proposed rule is not anticipated to result in any costs or savings for the Louisiana Gaming Control Board (Board).

In order to comply with newly enacted federal law, Public Law 119-21, the Board proposes to amend Title 42 (Louisiana Gaming) of the Louisiana Administrative Code, Part III, Chapter 23 (Compliance, Inspections and Investigations), Section 2325, and Chapter 27 (Accounting Regulations), Section 2723. Specifically, the proposed rule eliminates the current \$1,200 threshold for issuing a Form W-2G on slot machine jackpots and replaces it with language consistent with the federal reporting requirements in Public Law 119-21, which increases the jackpot reporting threshold to \$2,000, effective 2026, and allows for annual adjustments for inflation beginning in 2027.

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

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

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

There are no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

Christopher B. Hebert Chairman 2510#049

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Office of Motor Vehicles

Auto Title Companies (LAC 55:III.Chapter 15)



From Gits, Cathryn <GitsC@ag.louisiana.gov>

Date Wed 11/12/2025 2:52 PM

apa.housespeaker@legis.la.gov <apa.housespeaker@legis.la.gov>

Cc Lisha Landry <Lisha.Landry@la.gov>; Reg Submission <Reg.Submission@la.gov>

2 attachments (151 KB)

Summary Report for Oversight - house.pdf; LAC 42 III 2723 and 2325 - October Register - NOI.pdf;

EXTERNAL EMAIL: Please do not click on links or attachments unless you know the content is safe.

To Phillip R. DeVillier, Speaker of the House of Representatives:

In accordance with La. R.S. 49:966(D)(1)(b), the Summary Report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board of LAC 42:III.2723 & 2325. The Notice of Intent was published in the October 2025 Register. Please find attached the Summary Report along with a copy of the published Notice of Intent.

Sincerely,



Cathryn E. Gits

Assistant Attorney General, Gaming Division Office of Attorney General Liz Murrill Phone: (225) 326-6524 Fax: (225) 326-6599













From: APA - House Speaker
To: Gits, Cathryn
Subject: Request received

Date: Wednesday, November 12, 2025 2:52:53 PM

CAUTION: This email originated outside of Louisiana Department of Justice. Do not click links or open attachments unless you recognize the sender and know the content is safe.

ELECTRONIC RECEIPT FROM THE OFFICE OF THE SPEAKER

Your Administrative Procedure Act (APA) submission has been received by the Office of the Speaker, Louisiana House of Representatives.

(Please do not respond to this automatically generated response.)

If your communication is unrelated to an APA required submission, it has been deleted.

If you would like to contact your state legislator, click here https://www.legis.la.gov/legis/HowDol2.asox?p=3#11 to determine the name of your state representative and state senator and to find their contact information.

If you would like to contact members of a particular committee, click here for House Committees https://www.legis.la.gov/legis/Committees.aspx?c=H and here for Senate Committees https://www.legis.la.gov/legis/Committees.aspx?c=S. The name and contact information of all committee members is available at these sites.



DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
P.O. BOX 94005
BATON ROUGE, LA
70804-9005

To:

REPRESENTATIVE PHILLIP R. DEVILLIER, SPEAKER OF THE HOUSE - VIA EMAIL -

APA.HOUSESPEAKER@LEGIS.LA.GOV

REPRESENTATIVE DEBBIE VILLIO, CHAIR, HOUSE COMMITTEE ON

ADMINISTRATION OF CRIMINAL JUSTICE—VIA EMAIL APA.H-ACRJ@LEGIS.LA.GOV

FROM:

CATHRYN E. GITS, ASSISTANT ATTORNEY GENERAL

OFFICE OF THE ATTORNEY GENERAL, GAMING DIVISION

DATE:

NOVEMBER 12, 2025

SUBJECT:

SUMMARY REPORT FOR NOTICE OF INTENT - LAC 42:III.2325 AND 2723

VIA EMAIL ONLY

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- 2. The Office of the Attorney General received no comments, suggestions, or inquiries during this time in the manner and method prescribed by La. R.S. 49:961(A)(2). As a result public hearings for these rule changes were not necessary and no changes to the proposed rules have been made.

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Sincerely.

athryn E. Gits

Assistant Attorney General, Gaming Division Office of the Attorney General Liz Murrill

1885 North Third Street, 5TH Floor

Baton Rouge, LA 70802 Telephone: (225) 326-6524

Email: gitsc@ag.louisiana.gov Facsimile: (225) 326-6599

There are no anticipated effects on state or local revenues as a result of the proposed rule change.

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

The proposed rule change is not anticipated to result in any costs or economic benefits to persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment as a result of the proposed rule change.

Brian Blackwood Assistant Secretary 2510#061

Alan M. Boxberger Legislative Fiscal Officer Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Gaming Control Board

Gaming Control Board (LAC 42:III.2325 and 2723)

The Department of Public Safety and Corrections, Gaming Control Board, in accordance with R.S. 27:15, R.S. 27:24, and the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., hereby gives notice that it intends to amend LAC 42:III.2325 and LAC 42:III.2723. The rule change allows for LAC 42:III.2325 and LAC 42:III.2723 to comply with newly enacted federal law One, Big, Beautiful Bill Act (Public Law 119-21) and allow the reporting threshold to conform to the federal reporting requirement.

Title 42

LOUISIANA GAMING

Part III. Gaming Control Board

Chapter 23. Compliance, Inspections and Investigations

§2325. Administrative Actions and Penalty Schedule A. - G. ...

H. Penalty Schedule

Section Reference	Description	Base Penalty	Proscriptive Period (Months
Lo	uisiana Administrative	Code, Title 42,	Part III
A Section	Chapter 21. Licen	ses and Permits	AND THE PERSON
	er 23. Compliance, Ins * * apter 25. Transfers of I Permittees; Loans	* nterest in Licen	sees and
	**		
	Chapter 27. Accou		0
2723.E	Jackpot Payout Slips greater than the amount required to file a W2-G (\$2,000 as of 1/1/26. After 2026, the amount grows with inflation.)		12
		-	

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
10931-101		rating Standards	
		Rules of Play	
	*	* *	
		Surveillance	
DOMEST STR		4. Security	- User a A
100		* *	
	Chapter 35. P	atron Disputes * *	a logic described
Chapter	40. Designated Che		esentatives
1 100 1000	Chapter 42. Electro	t t mic Coming Davi	000
	* *	* *	CCS
Chapter 43.	Specifications for (Gaming Devices a	nd Equipment
Revised 5	Statues, Title 27. Lo	uisiana Gamino (Control Law
	apter 2. Louisiana (
Chantar 4	The Louisiana Rive	+ +	Davidament
Chapter 4		Control Act	Development
	Part III. Gaming E	nforcement Divisi	on
P	art V. Conducting o		tions
	* *		
Part VIII. Is	suance of Permits to Oth	o Manufacturers, iers	Suppliers, and
Chanta e 7	# 1		44-10-1
Chapter 5.	The Louisiana Econo Corpora	omic Developmen tion Law	t And Gaming
Part	V. General Corpora		erations
Part	VI. Land-Based Ca	<u> </u>	ontract
Lait		*	onn act
P	art VII. Licenses, F		tion
Dani IV		<u> </u>	. 0.65
Part IX.	Prohibitions, Exclu		Ig Onenses
	7. Pari-Mutuel Liv		
	O Conduct of Slot		
rart II	. O Conduct of Slot	Machine Gaming	Activity

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1620 (July 2012), amended LR 40:1381 (July 2014), amended LR 45:582 (April 2019), LR 52:

Chapter 27. Accounting Regulations §2723. Internal Controls; Slots

A. - D.1.i. ...

j. verification and witness by an additional permitted gaming employee if the jackpot is less than the amount required for the filing of a W2-G or similar federal tax withholding form. This signature is not required if the jackpot is paid in accordance with § 2723.C.9. If the jackpot requires federal reporting, the additional permitted gaming employee shall be an employee from a department independent of the department performing the payout.

2. - 6. .

E. If a jackpot requires federal reporting, the following shall be obtained by the slot attendant prior to payout and for preparation of a Form W-2G:

E.1. - R.11.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1641 (July 2012), amended LR 44:1449 (August 2018), amended LR 44:2014 (November 2018), LR 52:

Family Impact Statement

Pursuant to the provisions of R.S. 49:972, the Gaming Control Board, through its chairman, has considered the potential family impact of the proposed Rule.

The proposed Rule has no known impact on the following:

- 1. the effect on stability of the family.
- 2. the effect on the authority and rights of parents regarding the education and supervision of their children.
 - 3. the effect on the functioning of the family.
 - 4. the effect on family earnings and family budget.
- 5. the effect on the behavior and personal responsibility of children.
- 6. the ability of the family or a local government to perform the function as contained in the proposed Rule.

Poverty Impact Statement

Pursuant to the provisions of R.S. 49:973, the Gaming Control Board, through its chairman, has considered the potential poverty impact of the proposed Rule.

The proposed Rule has no known impact on impact on the following:

- 1. the effect on household income, assets, and financial security.
- 2. the effect on early childhood development and preschool through postsecondary education development.
- 3. the effect on employment and workforce development.
 - 4. the effect on taxes and tax credits.
- 5. the effect on child and dependent care, housing, health care, nutrition, transportation, and utilities assistance.

Small Business Analysis

Pursuant to the provisions of R.S. 49:974.2-974.8, the Regulatory Flexibility Act, the Louisiana Gaming Control Board, through its chairman, has concluded that the proposed Rule is not anticipated to have an adverse impact on small business; therefore, a Small Business Impact Statement has not been prepared.

Provider Impact Statement

Pursuant to the provisions of HCR170 of 2014, the Gaming Control Board, through its chairman, has considered the potential provider impact of the proposed Rule.

The proposed Rule has no known impact on impact on the following:

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

Public Comments

Interested persons may submit written comments to Cathryn E. Gits, Assistant Attorney General, Louisiana Department of Justice, Gaming Division, 1885 North Third Street, Fifth Floor, Baton Rouge, LA 70802. All comments must be submitted no later than the end of business day, central time zone, of November 10, 2025.

Christopher B. Hebert Chairman

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Gaming Control Board

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

The proposed rule is not anticipated to result in any costs or savings for the Louisiana Gaming Control Board (Board).

In order to comply with newly enacted federal law, Public Law 119-21, the Board proposes to amend Title 42 (Louisiana Gaming) of the Louisiana Administrative Code, Part III, Chapter 23 (Compliance, Inspections and Investigations), Section 2325, and Chapter 27 (Accounting Regulations), Section 2723. Specifically, the proposed rule eliminates the current \$1,200 threshold for issuing a Form W-2G on slot machine jackpots and replaces it with language consistent with the federal reporting requirements in Public Law 119-21, which increases the jackpot reporting threshold to \$2,000, effective 2026, and allows for annual adjustments for inflation beginning in 2027.

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

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

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

There are no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

Christopher B. Hebert Chairman 2510#049

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Office of Motor Vehicles

Auto Title Companies (LAC 55:III.Chapter 15)



From Gits, Cathryn < GitsC@ag.louisiana.gov>

Date Wed 11/12/2025 2:52 PM

apa.h-acrj@legis.la.gov <apa.h-acrj@legis.la.gov>

Cc Lisha Landry <Lisha.Landry@la.gov>; Reg Submission <Reg.Submission@la.gov>

2 attachments (151 KB)

LAC 42 III 2723 and 2325 - October Register - NOI.pdf; Summary Report for Oversight - house.pdf;

EXTERNAL EMAIL: Please do not click on links or attachments unless you know the content is safe.

To Representative Debbie Villio, Chair of the Administration of Criminal Justice Committee:

In accordance with La. R.S. 49:966(D)(1)(b), the Summary Report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board of LAC 42:III.2723 & 2325. The Notice of Intent was published in the October 2025 Register. Please find attached the Summary Report along with a copy of the published Notice of Intent.

Sincerely,



Cathryn E. Gits

Assistant Attorney General, Gaming Division Office of Attorney General Liz Murrill Phone: (225) 326-6524 Fax: (225) 326-6599

www.AGLizMurrill.com











From: APA - House Criminal Justice

To: Gits, Cathryn
Subject: Request received

Date: Wednesday, November 12, 2025 2:52:54 PM

CAUTION: This email originated outside of Louisiana Department of Justice. Do not click links or open attachments unless you recognize the sender and know the content is safe.

ELECTRONIC RECEIPT BY COMMITTEE

Your Administrative Procedure Act (APA) submission has been received by the Committee on Administration of Criminal Justice, Louisiana House of Representatives.

(Please do not respond to this automatically generated response.)

If your communication is unrelated to an APA required submission, it has been deleted.

If you would like to contact your state legislator, click here https://www.legis.la.gov/legis/HowDoI2.aspx?p=3#11 to determine the name of your state representative and state senator and to find their contact information.

If you would like to contact members of a particular committee, click here for House Committees https://www.legis.la.gov/legis/Committees.aspx?c=H and here for Senate Committees https://www.legis.la.gov/legis/Committees.aspx?c=S. The name and contact information of all committee members is available at these sites.



DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
P.O. BOX 94005
BATON ROUGE, LA
70804–9005

To:

REPRESENTATIVE PHILLIP R. DEVILLIER, SPEAKER OF THE HOUSE - VIA EMAIL -

APA.HOUSESPEAKER@LEGIS.LA.GOV

REPRESENTATIVE DEBBIE VILLIO, CHAIR, HOUSE COMMITTEE ON

ADMINISTRATION OF CRIMINAL JUSTICE—VIA EMAIL APA.H-ACRJ@LEGIS.LA.GOV

FROM:

CATHRYN E. GITS, ASSISTANT ATTORNEY GENERAL

OFFICE OF THE ATTORNEY GENERAL, GAMING DIVISION

DATE:

NOVEMBER 12, 2025

SUBJECT:

SUMMARY REPORT FOR NOTICE OF INTENT - LAC 42:III.2325 AND 2723

VIA EMAIL ONLY

In accordance with La. R.S. 49:966 (D)(1)(b), the following report is submitted relative to the proposed rule changes of the Louisiana Gaming Control Board for LAC 42:III.2325 and 2723, which was published as a single Notice of Intent in the Louisiana Register on October 20, 2025. All public comments were due on or before November 10, 2025. Below is a summary related to the public comment period and its effect on the proposed rule.

- 1. The published notice directed all interested persons to contact Cathryn E. Gits at the Office of the Attorney General to submit comments relative to the proposed rule changes by November 10, 2025.
- 2. The Office of the Attorney General received no comments, suggestions, or inquiries during this time in the manner and method prescribed by La. R.S. 49:961(A)(2). As a result public hearings for these rule changes were not necessary and no changes to the proposed rules have been made.

Please find attached a copy of the Gaming Control Board's Notice of Intent for LAC 42:III.2325 and 2723.

Sincerely,

athryn E. Gits

Assistant Attorney General, Gaming Division Office of the Attorney General Liz Murrill

1885 North Third Street, 5TH Floor

Baton Rouge, LA 70802 Telephone: (225) 326-6524

Email: gitsc@ag.louisiana.gov Facsimile: (225) 326-6599

There are no anticipated effects on state or local revenues as a result of the proposed rule change.

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

The proposed rule change is not anticipated to result in any costs or economic benefits to persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment as a result of the proposed rule change.

Brian Blackwood Assistant Secretary 2510#061 Alan M. Boxberger Legislative Fiscal Officer Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Gaming Control Board

Gaming Control Board (LAC 42:III.2325 and 2723)

The Department of Public Safety and Corrections, Gaming Control Board, in accordance with R.S. 27:15, R.S. 27:24, and the provisions of the Administrative Procedures Act, R.S. 49:950 et seq., hereby gives notice that it intends to amend LAC 42:III.2325 and LAC 42:III.2723. The rule change allows for LAC 42:III.2325 and LAC 42:III.2723 to comply with newly enacted federal law One, Big, Beautiful Bill Act (Public Law 119-21) and allow the reporting threshold to conform to the federal reporting requirement.

Title 42

LOUISIANA GAMING

Part III. Gaming Control Board

Chapter 23. Compliance, Inspections and Investigations

§2325. Administrative Actions and Penalty Schedule

A. - G. ...

H. Penalty Schedule

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
L	ouisiana Administrative	Code, Title 42,	Part III
	Chapter 21. Licen	ses and Permits	
Chap	ter 23. Compliance, Insp	ections, and In	vestigations
Ch	apter 25. Transfers of I Permittees; Loans * *	and Restriction	
	Chapter 27. Accous		1
2723.E	Jackpot Payout Slips greater than the amount required to file a W2-G (\$2,000 as of 1/1/26. After 2026, the amount grows with inflation.)	\$1,000	12

Section Reference	Description	Base Penalty	Proscriptive Period (Months)
	Chapter 29. Ope	rating Standards	
	Chapter 31.	Rules of Play	
	* 1	* *	
	Chapter 33.	Surveillance	
	Chapter 3	4. Security	W-100
7	* 1		
		atron Disputes	
Chapter	40. Designated Che	ck Cashing Repr	esentatives
	10 1	•	
	Chapter 42. Electro		ces
Chapter 43.	Specifications for C		nd Equipment
Revised S	Statues, Title 27. Lou	iisiana Gaming (Control Law
Ch	apter 2. Louisiana C	Gaming Control I	Board
Chapter 4	The Louisiana Rive	rbeat Economic	Develonment
WAT THE BOX	and Gaming	Control Act	
M 10 10 10 10 10 10 10 10 10 10 10 10 10	Part III. Gaming En	forcement Divisi	on
P	art V. Conducting o	f Gaming Operat	ions
	**		
Part VIII. Is	suance of Permits to Oth		Suppliers, and
Chapter 5. T	The Louisiana Econo Corporat		t And Gaming
Part	V. General Corpora	tion Gaming Ope	erations
Part	VI. Land-Based Cas		ontract
P	art VII. Licenses, Fe		tion
Part IX.	Prohibitions, Exclus	<u>.</u>	g Offenses
	**	*	
	7. Pari-Mutuel Live tedevelopment and C		
	O Conduct of Slot	Machine Gaming	
	* *	*	

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:15 and 24.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1620 (July 2012), amended LR 40:1381 (July 2014), amended LR 45:582 (April 2019), LR 52:

Chapter 27. Accounting Regulations §2723. Internal Controls; Slots

A. - D.1.i. ...

j. verification and witness by an additional permitted gaming employee if the jackpot is less than the amount required for the filing of a W2-G or similar federal tax withholding form. This signature is not required if the jackpot is paid in accordance with § 2723.C.9. If the jackpot requires federal reporting, the additional permitted gaming employee shall be an employee from a department independent of the department performing the payout.

2. - 6. ..

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HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 38:1641 (July 2012), amended LR 44:1449 (August 2018), amended LR 44:2014 (November 2018), LR 52:

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Pursuant to the provisions of R.S. 49:972, the Gaming Control Board, through its chairman, has considered the potential family impact of the proposed Rule.

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 - 3. the effect on the functioning of the family.
 - 4. the effect on family earnings and family budget.
- 5. the effect on the behavior and personal responsibility of children.
- 6. the ability of the family or a local government to perform the function as contained in the proposed Rule.

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- 3. the effect on employment and workforce development.
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Small Business Analysis

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Pursuant to the provisions of HCR170 of 2014, the Gaming Control Board, through its chairman, has considered the potential provider impact of the proposed Rule.

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

Public Comments

Interested persons may submit written comments to Cathryn E. Gits, Assistant Attorney General, Louisiana Department of Justice, Gaming Division, 1885 North Third Street, Fifth Floor, Baton Rouge, LA 70802. All comments must be submitted no later than the end of business day, central time zone, of November 10, 2025.

Christopher B. Hebert Chairman

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES RULE TITLE: Gaming Control Board

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

The proposed rule is not anticipated to result in any costs or savings for the Louisiana Gaming Control Board (Board).

In order to comply with newly enacted federal law, Public Law 119-21, the Board proposes to amend Title 42 (Louisiana Gaming) of the Louisiana Administrative Code, Part III, Chapter 23 (Compliance, Inspections and Investigations), Section 2325, and Chapter 27 (Accounting Regulations), Section 2723. Specifically, the proposed rule eliminates the current \$1,200 threshold for issuing a Form W-2G on slot machine jackpots and replaces it with language consistent with the federal reporting requirements in Public Law 119-21, which increases the jackpot reporting threshold to \$2,000, effective 2026, and allows for annual adjustments for inflation beginning in 2027.

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

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

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

There are no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental groups.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

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

Christopher B. Hebert Chairman 2510#049

Patrice Thomas
Deputy Fiscal Officer
Legislative Fiscal Office

NOTICE OF INTENT

Department of Public Safety and Corrections Office of Motor Vehicles

Auto Title Companies (LAC 55:III.Chapter 15)