

2.d. - 3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 30:4 et seq.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Conservation, LR 40:367 (February 2014), amended LR 42:424 (March 2016), LR 48:2358 (September 2022).

Richard P. Ieyoub
Commissioner

2209#069

RULE

**Department of Public Safety and Corrections
Gaming Control Board**

Service of Notices
(LAC 42:III.103, 108, and 109)

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., has amended LAC 42:III.103, Hearings on Rule 102 Disputes, LAC 42:III.108, Board Hearings, and has adopted LAC 42:III.109, Duties of Licensees, Permittees, and Applicants; Service. This rule change clarifies practices already required to take place in the industry and creates uniformity. The rule change modifies the requirements for service of notices and correspondence from the board, board hearing office, and division and the duties of licensees, permittees, and applicants for service and correspondence. This Rule is hereby adopted on the day of promulgation.

Title 42

LOUISIANA GAMING

Part III. Gaming Control Board

Chapter 1. General Provisions

§103. Hearings on Rule 102 Disputes

A. Any person required to be licensed or permitted by the department by authority of the Louisiana Gaming Control Law, 1996 Acts, First Extraordinary Session, Number 7, enacting R.S. 27:1 et seq., and whose license or permit, or the renewal thereof, has been denied by the department, may request a hearing by the board by filing a written request with the board. The request must be filed within 10 days from service of the notice.

B.1. - 2. ...

C. The board may reverse or modify an action if it finds that the action of the department, under facts determined by the board, was contrary to any provisions of the Louisiana Gaming Control Law, 1996 Acts, First Extraordinary Session, Number 7, enacting R.S. 27:1 et seq., or was contrary to the Louisiana Riverboat Economic Development and Gaming Control Act, R.S. 27:41 et seq., the Video Draw Poker Devices Control Law, R.S. 27:401 et seq., the Louisiana Economic Development and Gaming Corporation Act, R.S. 27:201 et seq., the Louisiana Fantasy Sports Contests Act, R.S. 27:301 et seq., the Louisiana Pari-Mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act, R.S. 27:351 et seq., or the Louisiana Sports Wagering Act, R.S. 27:601 et seq., and any rules promulgated in accordance therewith, when such laws and

rules are not in conflict with the Louisiana Gaming Control Law, 1996 Acts, First Extraordinary Session, Number 7, enacting R.S. 27:1 et seq.

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 22:1140 (November 1996), amended LR 48:2359 (September 2022).

§108. Board Hearings

A.1. Any person against whom an administrative action is proposed, and any person against whom an enforcement action is taken, may request a hearing by filing a written request with the board. The request shall be filed within 10 days of service of the notice of proposed action, or within 10 days of the date the enforcement action is taken. All hearings requested, and any matter the board determines should be heard in a public hearing, shall be conducted in accordance with this Section.

2. If service of the notice of proposed action cannot be made in accordance with, or service can be presumed to have been given in accordance with §109 of this Chapter, the hearing officer may conduct an ex-parte hearing on the merits upon petition by the division.

B.1. - C.1. ...

2. The requesting party shall be notified of the time, date and location of the hearing by certified mail or personal service. If notice of the hearing cannot be made by certified mail or personal service, the requesting party may be notified of the time, date and location of the hearing by United States Postal Service First Class mail or electronic means to the party's last provided physical or mailing or electronic mailing address.

D.1. - E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 27:1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 23:77 (January 1997), amended LR 24:2129 (November 1998), LR 48:2359 (September 2022).

§109. Duties of Licensees, Permittees, and Applicants; Service

A. Licensees, permittees, and applicants shall accept all correspondence from the board or division or hearing office.

B. Licensees, permittees, and applicants shall notify the division in writing of all changes of address, phone number, or electronic mail address within 10 days of the change.

C. Except as provided in Subsection D of this Section, notice of proposed administrative actions shall be served on licensees, permittees, and applicants by certified mail, registered mail, or certificate of mailing to the mailing address provided in the application, or latest amendment thereto, on file with the division.

1. If service cannot be made at the last provided mailing address by certified mail, one additional service attempt shall be made by:

a. First Class mail at either the licensee, permittee, or applicant's last provided physical address, if different than the last provided mailing address, or upon the registered agent if any exists; or

b. If service cannot be made in accordance with Subparagraph a of this Paragraph, electronic mail to the most recent electronic mail address provided to the division by the licensee, permittee, or applicant.

D. Notices containing an order of immediate emergency suspension

1. Applicable address is located in Louisiana

a. For permittees, notices containing an order of immediate emergency suspension shall be served by personal service at:

i. the last provided physical address of the permittee on record with the division; or

ii. the last known place of gaming employment if the casino permittee is still employed by a licensee or the casino operator.

b. For licensees, notices containing an order of immediate emergency suspension shall be served by personal service at the physical address of the licensed establishment.

2. Applicable address is located outside Louisiana

a. For permittees, notices containing an order of immediate emergency suspension shall be served by personal service at the last known place of gaming employment if the casino permittee is still employed by the a licensee or the casino operator.

b. For casino permittees no longer employed by a licensee or the casino operator in Louisiana and for all notices containing an order of immediate emergency suspension where the physical address is located outside of the state of Louisiana, service shall be made in accordance with Subsection C of this Section.

E. If the licensee, permittee, or applicant has supplied any incorrect or incomplete address to the division, or an updated address is not timely provided, such that service cannot be successfully completed or the licensee, permittee, or applicant fails or refuses to accept mail from the division or board, notice shall be presumed to have been given.

F. For service other than by certified or registered mail, service shall be evidenced by a certificate of the manner in which service was made by the party making service and the date of service and shall be considered proof of service and sufficient notice. If service is by electronic mail, a copy of the delivery receipt is also required and service is made on the date shown on the delivery receipt. Service by regular mail shall be considered made on the date the item was mailed.

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

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Gaming Control Board, LR 48:2359 (September 2022).

Ronnie S. Johns
Chairman

2209#008

RULE

Department of Revenue Sales and Use Tax Commission for Remote Sellers

Voluntary Disclosure Agreements (LAC 61:III.2905)

Under the authority of and in accordance with R.S. 47:340(G)(11) and the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Louisiana Sales and Use Tax Commission for Remote Sellers, (“the

Commission”) has amended this Rule to provide general guidance and procedures for the administration of voluntary disclosure agreements.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions Chapter 29. Louisiana Sales and Use Tax Commission for Remote Sellers

§2905. Voluntary Disclosure Agreements

A. Definitions. For the purposes of this Section, the following terms are defined. Any terms not specifically defined shall be defined as provided in R.S. 47:339.

Applicant—any association, corporation, estate, firm, individual, joint venture, limited liability company, partnership, receiver, syndicate, trust, or any other entity, combination or group that has a state or local sales or use tax liability to the commission and submits or arranges through a representative for the submission of an application to request a voluntary disclosure agreement for said undisclosed sales or use tax. Applicants may be registered or unregistered with the commission. If the application is submitted through a representative, anonymity of the applicant can be maintained until the commission accepts the application to request a voluntary disclosure agreement.

Application—a completed application to request voluntary disclosure agreement or an application for multistate voluntary disclosure filed with the Multistate Tax Commission’s National Nexus Program and all supplemental information including, but not limited to, cover letters, schedules, reports, and any other documents that provide evidence of the applicant’s qualification for a voluntary disclosure agreement. Supplemental information requested by the commission and timely provided by the applicant shall be considered part of the application.

Application Date—the date a fully completed application requesting a voluntary disclosure agreement is received by the commission. Supplemental information requested by the commission timely provided by the applicant shall not extend or delay the application date.

Commission—the Louisiana Sales and Use Tax Commission for Remote Sellers.

Delinquent Penalty—any specific penalty imposed pursuant to R.S. 47:1602,1604.1, 337.70 or 337.73 as a result of the failure of the taxpayer to timely make any required return or payment.

Look-Back Period—a period for which an applicant agrees to disclose and pay the tax and interest due.

Signing Date—the date the voluntary disclosure agreement is signed by the chairman or his authorized representative.

Undisclosed Liability—a tax liability that became due during the look-back period and which has not been determined, calculated, researched, identified by or known to the commission at the time of disclosure and which would likely not be discovered through normal administrative activities. The undisclosed liability must exceed \$500 during the look-back period to qualify for consideration of a voluntary disclosure agreement. The commission has the discretion to conduct an audit of the applicant’s records to confirm the amount of the undisclosed liability.

Voluntary Disclosure Agreement—a contractual agreement between an applicant and the commission