

publication to Brett Bonin, Assistant Attorney General, 320 North Carrollton Avenue, Suite 2-B, New Orleans, Louisiana 70119-5100.

Charles A. Gardiner III  
Executive Director

**FISCAL AND ECONOMIC IMPACT STATEMENT  
FOR ADMINISTRATIVE RULES  
RULE TITLE: Association Annual  
Plan of Operation Report**

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

The Louisiana State Racing Commission proposes to amend Section 5772 (Association Annual Plan of Operation Report) of Part III, Chapter 57 of Title 35 (Horse Racing) of the Louisiana Administrative Code. Specifically, the proposed amendment changes the date Racing Associations are to submit their Annual Plan of Operan Report to the Commission from Januayry 30<sup>th</sup> to a date specified by the Racing Commission.

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

There is no anticipated effected 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)**

The proposed administrative rule is a technical change that specifies the due date of a Racing Associations' Annual Plan of Operations Report from January 30 following the fiscal year end to date as specified by the Racing Commission in order to account for different associations' fiscal year ends.

**IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)**

There are no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental goup. The proposed amendment allows for the inclusion of multiple racing associations' fiscal calendars for reporting.

Charles A. Gardiner III  
Executive Director  
2312#017

Patrice Thomas  
Deputy Fiscal Officer  
Legislative Fiscal Office

**NOTICE OF INTENT**

**Office of the Governor  
Division of Administration  
Racing Commission**

**Disability Accommodations  
(LAC 35:I.322)**

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 42:14 and R.S. 42:17.2.1, notice is hereby given that the Racing Commission proposes to adopt LAC 35:I.322 pertaining to it accessibility during open meetings..

Act 393 of the 2023 regular session mandates that the State Racing Commission adopt rules for public participation and member participation for those with a disability recognized by the Americans with Disability Act. The following proposed Rule allows for access to open

meetings held by the State Racing Commission. This proposed Rule will accommodate participation on an individual basis via electronic means by: members of the public with a disability, designated caregivers of such persons, and participant board members with a disability who request accommodation.

**Title 35**

**HORSE RACING**

**Part I. General Provisions**

**Chapter 3. General Rules**

**§322. Disability Accommodations**

A. People with disabilities are defined as any of the following:

1. a member of the public with a disability recognized by the Americans with Disabilities Act (ADA);
2. a designated caregiver of such a person; or
3. a participant member of the agency with an ADA-qualifying disability.

B. the written public notice for an open meeting, as required by R.S. 42:19 shall, include the name, telephone number and email address of the agency representative to whom a disability accommodation may be submitted.

C. the requestor shall be provided with an accommodation for participation as soon as possible following receipt of the request, but no later than the start of the scheduled meeting.

1. Requestor can submit a written letter addressed to executive director prior to the scheduled meeting that:

- a. states requestor's concerns or questions to be addressed by commission;
- b. will be read aloud by executive director during the meeting.

**AUTHORITY NOTE:** Promulgated in accordance with Act 393 of the 2023 Regular Session of the Louisiana Legislature.

**HISTORICAL NOTE:** Promulgated by the Office of the Governor, Division of Administration, Racing Commission, LR 50:

**Family Impact Statement**

This proposed Rule has no known impact on family formation, stability, and/or autonomy as described in R.S. 49:972.

**Poverty Impact Statement**

This proposed Rule has no known impact on poverty as described in R.S. 49:973.

**Small Business Analysis**

This proposed Rule has no known measurable impact on small businesses as described in R.S. 49:965.6.

**Provider Impact Statement**

This proposed Rule has no known impact on providers of services for individuals with developmental disabilities.

**Public Comments**

The domicile office of the Louisiana State Racing Commission is open from 8:00 a.m. to 4:30 p.m. Monday - Friday, and interested parties may submit oral or written comments, data, views, or arguments relative to this proposed rule for a period up to 20 days (exclusive of weekends and state holidays) from the date of this publication to Brett Bonin, Assistant Attorney General, 320 North Carrollton Avenue, Suite 2-B, New Orleans, Louisiana 70119-5100.

Charles A. Gardiner III  
Executive Director

**FISCAL AND ECONOMIC IMPACT STATEMENT  
FOR ADMINISTRATIVE RULES**

**RULE TITLE: Disability Accommodations**

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

The Louisiana State Racing Commission proposes to adopt Section 322(Disability Acomodtions) of Part I, Chapter 3 of Title 35 (Horse Racing) of the Louisiana Administrative Code. Specifically, the rule establishes the framework for disability accommodations by:

- Allowing memebers of the public and participating memebers of the agency with an ADA-qualifying disability to request accommodations.
- Including contact information for the agnecy repreosentative who is responsible for disability accommodations in the public notice for meetings.
- Providing a timeline to meet the requested disability accommodations.

**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 is 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.

Charles A. Gardiner III  
Executive Director  
2312#018

Patrice Thomas  
Deputy Fiscal Officer  
Legislative Fiscal Office

**NOTICE OF INTENT**

**Office of the Governor  
Division of Administration  
Tax Commission**

Ad Valorem Taxation  
(LAC 61:V. 304, 701, 703, 705, 905, 907,  
1001, 1007, 1103, 1307, 1503, 2503, 2717,  
3101, 3102, 3103, 3105, 3106 and 3107)

In accordance with provisions of the Administrative Procedure Act (R.S. 49:950 et seq.), and in compliance with statutory law administered by this agency as set forth in R.S. 47:1837, notice is hereby given that the Tax Commission intends to adopt, amend and/or repeal sections of the Louisiana Tax Commission real/personal property rules and regulations for use in the 2024 (2025 Orleans Parish) tax year.

The full text of this proposed Rule may be viewed in the Emergency Rule section of this issue of the *Louisiana Register*.

**Family Impact Statement**

As required by Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the Louisiana Tax Commission hereby submits the following Family Impact Statement.

1. The Effect on the Stability of the Family. Implementation of these proposed rules will have no effect on the stability of the family.

2. The Effect on the Authority and Rights of Parent Regarding the Education and Supervision of Their Children. Implementation of these proposed rules will have no 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. Implementation of these proposed rules will have no effect on the functioning of the family.

4. The Effect on Family Earnings and Family Budget. Implementation of these proposed rules will have no effect on family earnings and family budget.

5. The Effect on the Behavior and Personal Responsibility of Children. Implementation of these proposed rules will have no effect on the behavior and responsibility of children.

6. The Ability of the Family or a Local Government to Perform the Function as Contained in these Proposed Rules. Implementation of these proposed rules will have no effect on the ability of the family or local government to perform this function.

**Poverty Impact Statement**

The proposed Rule will have no impact on poverty as described in R.S. 49:973.

**Small Business Analysis**

The proposed Rule will have no adverse impact on small businesses as defined in the Regulatory Flexibility Act.

**Provider Impact Statement**

The proposed Rule will have no adverse impact on providers of services for individuals with developmental disabilities as described in HCR 170 of 2014.

**Public Comments**

Interested persons may submit written comments, data, opinions and arguments regarding the proposed Rules. Written submission must be directed to Michael Matherne, Tax Commission Administrator, LA Tax Commission, 1051 North 3rd St, Room 224, Baton Rouge, LA 70802 or P. O. Box 66788, Baton Rouge, LA 70896 and must be received no later than 4 p.m., Tuesday, January 9, 2024.

**Public Hearing**

A public hearing, on this proposed Rule, will be held on Wednesday, January 24, 2024, at 10 am, at the Louisiana State Capitol, 900 North Third St., Baton Rouge, LA 70802. Interested persons are invited to attend and submit oral comments, by the deadline mentioned above, on the proposed amendments. Should individuals with a disability need an accommodation in order to participate, please contact (225) 219-0339.

Lawrence E. Chehardy  
Chairman

**FISCAL AND ECONOMIC IMPACT STATEMENT  
FOR ADMINISTRATIVE RULES**

**RULE TITLE: Ad Valorem Taxation**

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

The proposed rules reflect annual changes in valuation procedures for taxation purposes based on the most recent