49th Annual Louisiana Association of School Business Officials Spring Conference

Reviews of Laws on School Business

Presented by
Steven Stanfield, Director of Business Services
Desoto Parish School Board
## Budgeting

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April 2, 2014

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NOTE: Anyone can go to the website listed below to get a current version of any of the laws listed in this presentation or any other laws that you might be interested in.

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**LSA-R.S. 39:1302. Definitions**

For the purposes of this Chapter:

1. "Political subdivision" means any:
   - Parish governing authority and all districts, boards, or commissions created by such parish governing authority either independently or in conjunction with other units of government.
   - Municipality and all boards and commissions created by such municipality, either independently or in conjunction with other units of government.
   - School board.
   - Special district created pursuant to and under the authority of Article VI, Section 16 or 19 of the Louisiana Constitution.
   - City court.
   - District public defender office.
   - Housing authority.
   - Mortgage authority.
   - Political subdivisions of the state not included within the state's Comprehensive Annual Financial Reports.
   - Registrar of voters.
   - Independently elected parish offices, including the office of assessor, clerk of district court, coroner, district attorney, sheriff, and judges, but only insofar as their judicial expense funds, as provided for in Title 13 of the Louisiana Revised Statutes of 1950.

2. "Governing authority" means the body which exercises the legislative functions of the political subdivision.

3. "Political subdivision category" means a grouping of political subdivisions with similar governmental objectives.

**LSA-R.S. 39:1303. Legislative intent**

A. It is the intent of the legislature that this Chapter shall apply, as provided for herein, to all political subdivisions of the state with a general fund or a special revenue fund, except that the provisions of R.S. 39:1307 related to public participation shall only apply to those political subdivisions with proposed expenditures totaling five hundred thousand dollars or more in such funds. The provisions of this Chapter shall be construed as minimal requirements and shall not prevent a political subdivision from requiring more extensive financial planning and budgeting practices nor from imposing more stringent penalties for violations.

B. Preparation and adoption of a budget by a political subdivision in any manner contrary to the provisions of this Chapter is hereby expressly prohibited.
C. It is the intent of the legislature that this Chapter shall apply to political subdivisions operating under a home rule charter or plan of government adopted or in existence pursuant to and under the authority of Article VI of the Louisiana Constitution of 1974 to the extent that governments operating under home rule charters are subject to this Chapter as minimum standards.

D. The provisions of this Act shall apply to school boards only if and when they do not conflict with R.S. 17:88(A).

E. The provisions of this Chapter shall not apply to funds received by district attorneys' offices pursuant to: (1) R.S. 16:15; (2) incentive payments for child support enforcement activities; unless proposed expenditures exceed $50,000.


A. Each political subdivision shall cause to be prepared a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund.

B. The chief executive or administrative officer of the political subdivision or, in the absence of such positions, the equivalent thereof shall prepare the proposed budget.

C. The budget document setting forth the proposed financial plan for the general fund and each special revenue fund shall include the following:

(1) A budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features.

(2)(a) A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year. Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information.

(b) School boards shall itemize revenues and expenditures in accordance with guidance provided by the state Department of Education.

(c) If, upon the request of the governing authority, the political subdivision fails to submit its budget document showing the information concerning revenue sources as
mandated by this Subsection, the governing authority shall not appropriate any general funds to such political subdivision.

D. A budget proposed for consideration by the governing authority shall be accompanied by a proposed budget adoption instrument. The budget adoption instrument for independently elected parish offices shall consist of a letter from the independently elected official authorizing the implementation of the adopted budget. The budget adoption instrument for any municipality, parish, school board, or special district shall be an appropriation ordinance, adoption resolution, or other legal instrument necessary to adopt and implement the budget document. The adoption instrument shall define the authority of the chief executive and administrative officers of the political subdivision to make changes within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority.

E. The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year.

LSA-R.S. 39:1306. Completion and submission of the proposed budget

A. The proposed budget for political subdivisions with a governing authority including municipalities, parishes, school boards, and special districts shall be completed and submitted to the governing authority of that political subdivision and made available for public inspection as provided for in R.S. 39:1308 no later than fifteen days prior to the beginning of each fiscal year except that:

(1) The proposed budget for a school board shall be completed and submitted to the school board and made available for such public inspection no later than fifteen days prior to the date for budget adoption by school boards as required in R.S. 17:88(A).

(2) The proposed budget for a parish shall be completed and submitted to the parish governing authority and made available for such public inspection prior to the fifteenth day of the fiscal year for which the budget is to be applicable.

B. The proposed budget for a registrar of voters and independently elected parish offices including the office of assessor, clerk of district court, coroner, district attorney, and sheriff shall be completed and made available for public inspection as provided for in R.S. 39:1308 no later than fifteen days prior to the beginning of each fiscal year.


A. Political subdivisions with total proposed expenditures of five hundred thousand dollars or more from the general fund and any special revenue funds in a fiscal year or other similar budgetary period shall afford the public an opportunity to participate in the budgetary process prior to adoption of the budget.

B. Upon completion of the proposed budget and, if applicable, its submission to the governing authority, the political subdivision shall cause to be published a notice stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held with the date, time, and
place of the hearing specified in the notice. The notice shall be published at least ten days prior to the date of the first public hearing. Where applicable, publication shall be in the official journal of the political subdivision. Where there is no requirement that the political subdivision have an official journal, publication shall be in the official journal of the governing authority of the parish in which the political subdivision is located. In cases where the political subdivision is located within the boundaries of more than one parish, publication shall be in the official journal of the governing authority of each parish.

C. No proposed budget shall be considered for adoption or otherwise finalized until at least one public hearing has been conducted on the proposal. Nothing herein shall prohibit one or more political subdivisions from conducting joint public hearings.

D. The political subdivision shall certify completion of all action required by this Section by publishing a notice in the same manner as is herein provided for the notice of availability of the proposed budget and public hearing.

**LSA-R.S. 39:1308. Inspection of the proposed budget**

A. The proposed budget of a political subdivision shall be available for public inspection at the following locations:

1. Municipalities: at the office of the mayor or municipal governing authority.
2. School boards: at the school board office.
3. Special districts: at the office of the governing authority of the special district.
4. All other political subdivisions: at the office of the individual political subdivision.
5. In cases where the political subdivision is located within the boundaries of more than one parish, the proposed budget shall be available at the office of the parish governing authority of each parish.

B. The district attorney for the Sixteenth Judicial District shall also post the proposed budget of his office on the official Internet website or portal of the district attorney of the Sixteenth Judicial District.

**LSA-R.S. 39:1309. Adoption**

A. All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year shall be taken in open meeting and completed before the end of the prior fiscal year except that:

1. All action necessary to adopt and otherwise finalize and implement the proposed budget for a school board shall be taken in open meeting and completed prior to the date for budget adoption by school boards, as required by R.S. 17:88(A).
2. All action necessary to adopt and otherwise finalize and implement the proposed budget for a parish shall be taken in open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable.
B. The adopted budget shall be balanced with approved expenditures not exceeding the total of estimated funds available.

C. The adopted budget shall contain the same information as that required for the proposed budget according to R.S. 39:1305(C) for the proposed budget.

D. Upon adoption, certified copies of the budget and adoption instrument shall be transmitted to and retained by the chief executive or administrative officer as required by R.S. 39:1313.

E. Upon adoption, the district attorney for the Sixteenth Judicial District shall also post the adopted budget of his office on the official Internet website or portal of the district attorney of the Sixteenth Judicial District at the time the budget is adopted.

**LSA-R.S. 39:1310. Amending the budget**

A. When the governing authority has received notification pursuant to R.S. 39:1311, or there has been a change in operations upon which the original adopted budget was developed, the governing authority shall adopt a budget amendment in an open meeting to reflect such change. When an independently elected parish official has received notification pursuant to R.S. 39:1311(A), or when there has been a change in operations upon which the original adopted budget was developed, the independently elected official shall adopt a budget amendment and publish such amendment in the official journal as described by R.S. 39:1307(B). In no event shall a budget amendment be adopted proposing expenditures which exceed the total of estimated funds available for the fiscal year.

B. The district attorney for the Sixteenth Judicial District shall also post the amended budget of his office on the official Internet website or portal of the district attorney of the Sixteenth Judicial District at the time it is amended.

**LSA-R.S. 39:1311. Budgetary authority and control**

A. The adopted budget and any duly authorized adopted amendments shall form the framework from which the chief executive or administrative officers and members of the governing authority of the political subdivision shall monitor revenues and control expenditures. The chief executive or administrative officer for a political subdivision subject to public participation as provided in R.S. 39:1307 shall advise the governing authority or independently elected official in writing when:

1. Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.

2. Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.
(3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

B. The written notification as required by this Section as well as any responsive action taken by the governing authority or independently elected official shall be transmitted to and retained by the chief executive or administrative officer. The written notification as required by this Section and the resulting budget amendment shall only be statutorily required for a special revenue fund with anticipated expenditures that equal or exceed five hundred thousand dollars. Furthermore, only the written notification of Paragraph (A)(2) of this Section shall be required for special revenue funds whose revenues are expenditure driven.

C. The adopted budget and any duly authorized amendments required by this Section shall constitute the authority of the chief executive or administrative officers of the political subdivision to incur liabilities and authorize expenditures from the respective budgeted funds during the fiscal year.

D. Nothing in this Chapter shall prevent the making of contracts for governmental services or for the capital outlay for a period exceeding one year if such contracts are allowed otherwise by law. Any contracts so made shall be executory only for the amounts agreed to be paid for such services to be rendered in succeeding years.

E. Notwithstanding any provision of this Section to the contrary, the elected chief of police in a municipality shall advise the municipal governing authority in writing when total actual expenditures plus projected expenditures for the remainder of the year within the police department exceed the total budgeted expenditures by five percent or more, and shall make recommendations in writing to the governing authority for responsive action.

LSA-R.S. 39:1312. Governing authority's failure to make appropriation

If, at the end of any fiscal year, the appropriations necessary for the support of the political subdivision for the ensuing fiscal year have not been made, then fifty percent of the amounts appropriated in the appropriation ordinance or resolution for the last completed fiscal year shall be deemed reappropriated for the several objects and purposes specified in such appropriation ordinance or resolution.

LSA-R.S. 39:1313. Budget filing

The chief executive or administrative officer shall retain and file certified copies of the adopted budget, budget adoption instrument, duly authorized budget amendments, and copies of supporting schedules and correspondence related to the budget at the domicile of the governing authority.

LSA-R.S. 39:1314. Emergencies
Nothing shall prohibit the expenditure of funds in cases of emergency. For purposes of this Section, "an emergency" means an unforeseen event bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury.

**LSA-R.S. 39:1315. Violations**

A. Except as provided in R.S. 39:1314, any public official or officer that violates, either knowingly or intentionally, the provisions of R.S. 39:1305(E), either through the adoption of an original budget or through amendment to a legally adopted budget, shall be a violation of R.S. 14:134 and shall be subject to the penalties contained therein.

B. Any person may commence a suit in a court of competent jurisdiction for the parish in which the political subdivision is domiciled for mandamus, injunctive, or declaratory relief to require compliance with the provisions of this Chapter.

**LSA-R.S. 17:88. Budget of expected revenues and expenditures; boards' duty to adopt; submission to state superintendent of education with a copy to the legislative auditor**

A. Except as otherwise provided in Subsection F of this Section, each city and parish school board shall adopt no later than September fifteenth of each year a budget for the general fund and each special revenue fund for the fiscal year, July first through June thirtieth. The revenue/receipts shall be those normally expected from constitutional, statutory, and regular sources and shall not include probable revenues/receipts that may arise from doubtful or contingent sources.

B. The revenues/receipts and expenditures/disbursements in this budget shall be listed and classified in such manner and substance as shall be prescribed by the state superintendent of public education, and shall detail as nearly as possible the several items of expected revenue/receipts and expenditures/disbursements, the total of which shall not exceed the expected means of financing composed of the beginning fund balance, cash balances and revenues/receipts. No item of expenditure unless included in a subsequent revised budget, not included in the detailed estimates shall be paid by the treasurer, or ex officio treasurer, of the school board, under the penalty that he and his surety or bondsman, shall be personally liable for any items so paid and not included in this budget of expenditure. The payment of debts arising out of the current operation of previous years shall be taken care of in accordance with law. If, during the course of the fiscal year, it becomes evident that receipts or disbursements will vary substantially from those budgeted, then the school board shall prepare and adopt, in like form, manner and substance and upon like penalties, an amended budget or revenues, expenses and disbursements.

C. Except as otherwise provided in Subsection F of this Section, each school board shall submit to the state superintendent of education a copy of its adopted budget no later than September thirtieth of each year which shall include the same line items as prescribed by the State Board of Elementary and Secondary Education for inclusion in
the financial and statistical report as well as a general summary of the adopted budget. The general summary shall include projected revenues and receipts, expenditures and disbursements, beginning fund and cash balances, and ending fund and cash balances.

D. The state superintendent of public education may require the parish school boards to operate the schools within the receipts normally expected and set up in the school budget. The authority herein granted shall include the right to advise the school board in parishes participating in the state equalization fund in all matters relating to the preparation and adoption of their budgets and the right to require change when it is clearly evident that the budget fails to comply with the intent and purpose of the state equalization fund.

E. All action necessary to adopt and otherwise finalize and implement the budget for the current year shall follow R.S. 39:1301 through 1316, as applicable.

F.(1) Effective for the 2005-2006 school year, the provisions of Subsections A and C of this Section relative to the required dates for school boards to adopt budgets and submit such budgets to the state superintendent of education shall not be applicable. This provision shall not be construed to require any school board to complete or adopt its budget as required by R.S. 39:1306(A)(introductory paragraph) or 1309(A)(introductory paragraph).

(2) The State Board of Elementary and Secondary Education may adopt rules effective for the 2005-2006 school year to provide relative to the adoption and submission of such budgets.

### Capital Assets

**Donations – What is Allowed and Not Allowed**

#### LSA - Constitution Article 7, Section 14. Donation, Loan, or Pledge of Public Credit

(A) Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. Except as otherwise provided in this Section, neither the state nor a political subdivision shall subscribe to or purchase the stock of a corporation or association or for any private enterprise.

(B) Authorized Uses. Nothing in this Section shall prevent (1) the use of public funds for programs of social welfare for the aid and support of the needy; (2) contributions of public funds to pension and insurance programs for the benefit of public employees; (3) the pledge of public funds, credit, property, or things of value for public purposes with respect to the issuance of bonds or other evidences of indebtedness to meet public obligations as provided by law; (4) the return of property, including mineral rights, to a former owner from whom the property had previously been expropriated, or purchased under threat of expropriation, when the legislature by law declares that the
public and necessary purpose which originally supported the expropriation has ceased to exist and orders the return of the property to the former owner under such terms and conditions as specified by the legislature; (5) acquisition of stock by any institution of higher education in exchange for any intellectual property; (6) the donation of abandoned or blighted housing property by the governing authority of a municipality or a parish to a nonprofit organization which is recognized by the Internal Revenue Service as a 501(c)(3) or 501(c)(4) nonprofit organization and which agrees to renovate and maintain such property until conveyance of the property by such organization; (7) the deduction of any tax, interest, penalty, or other charges forming the basis of tax liens on blighted property so that they may be subordinated and waived in favor of any purchaser who is not a member of the immediate family of the blighted property owner or which is not any entity in which the owner has a substantial economic interest, but only in connection with a property renovation plan approved by an administrative hearing officer appointed by the parish or municipal government where the property is located; (8) the deduction of past due taxes, interest, and penalties in favor of an owner of a blighted property, but only when the owner sells the property at less than the appraised value to facilitate the blighted property renovation plan approved by the parish or municipal government and only after the renovation is completed such deduction being canceled, null and void, and to no effect in the event ownership of the property in the future reverts back to the owner or any member of his immediate family; (9) the donation by the state of asphalt which has been removed from state roads and highways to the governing authority of the parish or municipality where the asphalt was removed, or if not needed by such governing authority, then to any other parish or municipal governing authority, but only pursuant to a cooperative endeavor agreement between the state and the governing authority receiving the donated property; (10) the investment in stocks of a portion of the Rockefeller Wildlife Refuge Trust and Protection Fund, created under the provisions of R.S. 56:797, and the Russell Sage or Marsh Island Refuge Fund, created under the provisions of R.S. 56:798, such portion not to exceed thirty-five percent of each fund; (11) the investment in stocks of a portion of the state-funded permanently endowed funds of a public or private college or university, not to exceed thirty-five percent of the public funds endowed; or (12) the investment in equities of a portion of the Medicaid Trust Fund for the Elderly created under the provisions of R.S. 46:2691 et seq., such portion not to exceed thirty-five percent of the fund.

(C) Cooperative Endeavors. For a public purpose, the state and its political subdivisions or political corporations may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual.

(D) Prior Obligations. Funds, credit, property, or things of value of the state or of a political subdivision heretofore loaned, pledged, dedicated, or granted by prior state law or authorized to be loaned, pledged, dedicated, or granted by the prior laws and constitution of this state shall so remain for the full term as provided by the prior laws
and constitution and for the full term as provided by any contract, unless the
authorization is revoked by law enacted by two-thirds of the elected members of each
house of the legislature prior to the vesting of any contractual rights pursuant to this
Section.

(E) Surplus Property. Nothing in this Section shall prevent the donation or
exchange of movable surplus property between or among political subdivisions whose
functions include public safety.

LSA-R.S. 33:4712.10. Purchase of immovable property by political subdivisions; appraisal
required

Notwithstanding any other provision of law to the contrary, no political
subdivision shall purchase immovable property with a value greater than three thousand
dollars unless prior to such purchase the property has been appraised by a qualified
appraiser. No such appraisal shall include the value of improvements proposed to be
made to the property after purchase by the political subdivision.

LSA-R.S. 30:153. Agencies may lease or administer through State Mineral and Energy
Board

A. Any agency may by resolution direct the State Mineral and Energy Board to
lease its land in the manner provided in Subpart A of this Part. The bonus money, if any,
received for the lease shall be transmitted by the State Mineral and Energy Board to the
agency. After the execution of the original lease, all rights and authority in connection
therewith shall be vested in the agency to the same extent as if the agency had itself
leased the land.

B. Upon request, the State Mineral and Energy Board may administer and manage
the leases of any levee district, state university, state college, state penal or charitable
institution, or agency, unit, or institution of the state. If the State Mineral and Energy
Board agrees to administer and manage such leases, the parties shall enter into a
cooperative endeavor agreement to accomplish this purpose.


If an agency does not avail itself of the provisions of R.S. 30:153, it may lease its
lands for mineral purposes on its own motion, or on written application, by advertising
and letting in the manner provided by this Subpart, subject however to approval of the
State Mineral and Energy Board as provided in R.S. 30:158.
LSA – Constitution Article 9, Section 4. Reservation of Mineral Rights; Prescription

(A) Reservation of Mineral Rights. The mineral rights on property sold by the state shall be reserved, except when the owner or person having the right to redeem buys or redeems property sold or adjudicated to the state for taxes. The mineral rights on land, contiguous to and abutting navigable waterbottoms reclaimed by the state through the implementation and construction of coastal restoration projects shall be reserved, except when the state and the landowner having the right to reclaim or recover the land have agreed to the disposition of mineral rights, in accordance with the conditions and procedures provided by law.

(B) Prescription. Lands and mineral interests of the state, of a school board, or of a levee district shall not be lost by prescription except as authorized in Paragraph C.

(C) Exception. The legislature by act may direct the appropriate parish authority in Terrebonne Parish to transfer title and ownership as to certain lands near Bayou Dularge in Section 16 of Township 20 South, Range 16 East, which due to an error in the original governmental survey completed around 1838 until recently were thought to be within Section 9, to those persons who have possessed the property under good faith and just title for a minimum of ten years or to those who have acquired from them, reserving the mineral rights as just and sole compensation for the transfer. Consistent with the provisions of Article XIII, Section 3, the notice requirements of Article III, Section 13 are satisfied for an act passed as a companion to the act setting forth this Paragraph.

LSA-R.S. 41:639. Sale or disposition of property with no right of reverter

Unless the deed, act of sale, donation, or other form of transfer by which said property is conveyed, contains specific provisions prohibiting the same, such school board may sell or dispose of any such property which is unused and unnecessary or is unsuitable for public school purposes, provided the mineral rights are reserved therein to the state of Louisiana and use the proceeds thereof to procure one or more new public school sites. In such event, the former owner, his heirs, successors and assigns shall have no claim by right of reverter to the property originally dedicated or to the proceeds thereof.

LSA-R.S. 24:515. Accounts of offices, boards, commissions, agencies, and departments; records of general fixed assets

A. All auditees shall designate or provide an office for their secretary, treasurer, or principal finance officer where their books and records must be kept. All accounts of such public funds shall be kept in the form prescribed by the legislative auditor and he shall have the authority to install a system of accounting in any office which he is
authorized to examine and audit. Any failure of any auditee to furnish the legislative auditor with any information requested shall be immediately reported to the Legislative Audit Advisory Council which shall take such action as it may deem proper.

B.(1) The head of every auditee subject to examination and audit under the provisions of R.S. 24:513(A) shall maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which such entity is accountable. The records shall include information as to the date of purchase of such property or equipment, the initial cost, the disposition, if any, the purpose of such disposition, and the recipient of the property or equipment disposed of. When ascertaining the exact cost, exact selling price, or any other relevant information on property or equipment obtained prior to January 1, 1980, creates a hardship on the auditee, such agency may provide estimates of the information. The records shall be made available to the legislative auditor or, when the audit is conducted by a certified public accountant, the certified public accountant, at the time of examination and audit of the auditee, or any such time as the legislative auditor or certified public accountant requests the copies of such records be furnished. The records shall not include office supplies. Said records shall be used as one of the criteria in determining the rating which the auditee will be given.

(2) The records required to be maintained by Paragraph (l) hereof for state government shall be prepared on forms and conform to procedures developed and established by the division of administration in accordance with the Administrative Procedure Act.

### Capital Assets

**Sale of Land & Other Property**

**LSA-R.S. 17:87.6. School property; alienation by school boards**

A. Any city, parish, or other local public school board may sell, lease, or otherwise dispose of, at public or private sale, for cash or on terms of credit, any school site, building, facility, or personal property which is not used and, in the judgment of the school board, is not needed in the operation of any school or schools within its jurisdiction. Any such sale, lease, or disposal of such school property shall be on such terms and conditions and for such consideration as the school board shall prescribe.

B. Notwithstanding any other provision of law to the contrary, any city, parish, or other local public school board in control of any unused school property as provided in Subsection A of this Section shall be responsible for the maintenance, repair, and care of such property and shall comply with all applicable state laws and regulations and all ordinances and regulations as may be enacted and adopted by the governing authority of the local governmental subdivision in which the property is located, including building and fire safety code regulations, until such property is sold, leased, or otherwise disposed of by the school board.
C.(1) Any local public school board may sell, as provided in this Subsection, individual computing devices that have been used by students for classwork, notwithstanding any provision of law to the contrary.

(2) When the school board determines that an individual computing device used by a student or students has reached the end of its typical life cycle, is no longer needed for school purposes, and will be removed from classroom use, and that the best interest of the public school system would be served by the private sale of such device due to the cost of auctioning the device or recycling it or due to other factors, the school board may sell the device to a student enrolled in a school in the school system or to the parent, tutor, or legal guardian of such a student.

(3) The sale price for the device shall be reasonably equivalent to the value of the device, taking into consideration its typical life cycle, current condition, and costs of other methods of alienation or disposal.

(4) All such sales shall be in accordance with school board policies, and sale prices shall be approved by appropriate school system administrative personnel prior to sale. Proceeds from such sales shall be deposited by the school board and shall be used for general fund expenditures of the school board.

(5) This Subsection shall apply only to individual computing devices used for classwork by students and shall not apply to other computer equipment or related equipment such as routers, switches, or servers.

LSA-R.S. 41:891. Sale of unused school lands
Whenever the school board of any parish or city determines that any school lands or other immovable property under its control are no longer needed for school purposes and that the best interest of the public school system would be served by the sale of such lands, the school board shall have authority to dispose of such lands at public auction or under sealed bids in accordance with the procedure set forth in this subpart; provided that this subpart shall not apply to the sale of sixteenth section lands, school indemnity lands or any other school lands for the sale of which the law already has provided a procedure in Chapter 6 of Title 41 of the Louisiana Revised Statutes or elsewhere in the law.

LSA-R.S. 41:892. Procedure; deed of sale
A. Whenever a sale of property described in R.S. 41:891 is ordered by the school board, the sale shall be made by the president of the school board in person or through an auctioneer designated by the school board.

B. The sale at public auction or under sealed bids shall be made only after advertisement on at least three separate days for at least thirty days prior to the date on which the land is to be offered for sale in the official journal of the parish in which the land is situated or, if no newspaper is published in the parish, then by posting a written or printed notice for thirty days at or near the front door of the court house in the parish in
which the property is situated, at or near the front door of the school board office and at
one other public place in the parish.

C. On the day named in the advertisement, the property shall be sold at public
auction at the school board office, between the hours of eleven a.m. and four p.m., with
appraisement, to the last and highest bidder, upon such terms and conditions as the school
board shall determine. The deeds shall contain the usual security clauses and a
stipulation to pay ten percent attorney fees in the event it becomes necessary to secure the
services of an attorney for the purpose of collection. If the highest bid received is not
equal to or greater than the minimum bid as provided in Subsection E of this Section, the
sale shall be cancelled and no bid shall be accepted.

D. On the date named in the advertisement if the property is to be sold under
sealed bids, the bids shall be opened in the offices of the school board at the hour
designated in the advertisement. The property shall be sold to the highest bidder upon
such terms and conditions as the school board shall determine. The deed shall contain the
usual security clauses and a stipulation to pay ten percent attorney fees in the event it
becomes necessary to secure the services of an attorney for the purpose of
collection. The school board shall reserve the right to reject any and all bids, and all bids
shall be rejected if the highest bid received is not equal to or greater than the minimum
bid as provided in Subsection E of this Section.

E.(1) The first time a school board offers a particular property for sale pursuant to
this Section, the minimum bid shall be eighty-five percent of the appraised value of the
property.

(2) If the school board fails to sell the property because the maximum bid
received was not equal to or greater than the minimum bid established in Paragraph (1) of
this Subsection, the school board may make a second effort to sell the property following
the procedures outlined in this Section. The minimum bid for a second effort to sell the
same property shall be eighty percent of the appraised value.

(3) If the school board has twice failed to sell property because the maximum bid
received was not equal to or greater than the minimum bid otherwise provided in this
Subsection, there shall be no minimum bid at the third effort to sell the property, and the
school board may sell the property to the highest bidder as otherwise provided by this
Section.

F. The deed of the president of the school board shall be full and complete
evidence of the sale, shall convey a good and valid title to the property sold, and shall
have the force and effect of a notarial act.

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LSA-R.S. 17:158.2. Purchase of school buses; resale to bus operators
A. The purpose of this Section shall be to assist city and parish school boards in providing school bus transportation by facilitating the acquisition of new and used school buses by school bus operators. The legislature hereby declares that the purchase of school buses by school boards and the resale thereof to school bus operators in order to facilitate such acquisition is a public purpose.

B. Notwithstanding any law to the contrary, especially R.S. 49:125 and R.S. 42:1113, each city and parish school board is hereby authorized to purchase school buses and to resell such buses to any school bus operator employed by the board or with whom the board has contracted to provide transportation services for students. Any such school bus shall be used by the operator to transport students on the operator's assigned bus route.

C. Any school bus resold pursuant to the provisions of this Section shall be sold only after the city or parish school board has complied with the following procedure:

   (1) The school board shall obtain two written appraisals of the fair market value of the bus subject to the sale.

   (2) Publication of notice of intent of the school board to sell the bus at private sale shall have been made in the official journal of the board at least fifteen days prior to the date of sale.

   (3) No sale shall be for less than the average value contained in the appraisals obtained pursuant to R.S. 17:158.2(C)(1).

**LSA-R.S. 17:161. School bus chrome requirements; options**

A. In order to promote the public safety of children being transported by school bus, all school buses shall be painted national school bus chrome. The State Board of Elementary and Secondary Education shall designate the shade of national school bus chrome to be used. No other buses shall be painted the same shade of national school bus chrome as that designated by the State Board of Elementary and Secondary Education as the shade of national school bus chrome to be used by the school buses.

B. Notwithstanding the provisions of this Section, any school bus may be painted white on its roof.

**LSA-R.S. 17:162. School busses purchased for private use**

Every school bus sold or transferred to any use other than school activities in this state shall be painted by the new owner a color other than national school bus chrome yellow, all lettering of school bus identification, and all semaphore arms and alternate flashing signal lights shall be removed therefrom.

**LSA-R.S. 17:164.1. Additional regulations; crossing control device required; compliance**

A.(1) In addition to any regulations adopted by the State Board of Elementary and Secondary Education pursuant to the provisions of R.S. 17:164 relative to the construction, design, equipment, and operation of school buses used in the transportation
of students, the board also shall adopt rules and regulations in accordance with the Administrative Procedure Act requiring that every bus used in the transportation of students and acquired after January 1, 1996, shall be equipped with a crossing control device actuated by the driver and operated in conjunction with the stop arm. The crossing control device shall pivot out from the right side of the front bumper to prevent persons from walking directly in front of the bus.

(2) In addition to the rules and regulations required pursuant to Paragraph (1) of this Subsection, the board shall adopt rules and regulations in accordance with the Administrative Procedure Act requiring that every bus used in the transportation of students shall be equipped with a crossing control device as specified in Paragraph (1) of this Subsection by not later than January 1, 2008. The provisions of this Paragraph shall be subject to the appropriation of funds for this purpose.

B. Notwithstanding any provision of R.S. 17:164 to the contrary, the State Board of Elementary and Secondary Education shall require each governing authority of a public elementary or secondary school to comply with the rules and regulations adopted by the board pursuant to the provisions of Subsection A of this Section.

LSA-R.S. 17:164.2. Additional regulations; occupant restraint systems required; compliance

A. In addition to any regulations adopted by the State Board of Elementary and Secondary Education pursuant to the provisions of R.S. 17:164 relative to the construction, design, equipment, and operation of school buses used in the transportation of students, the board also shall adopt rules and regulations in accordance with the Administrative Procedure Act and any applicable federal standards to require that every bus used primarily for the transportation of students shall be equipped with occupant restraint systems by not later than June 30, 2004.

B. Notwithstanding any provision of R.S. 17:164 to the contrary, the State Board of Elementary and Secondary Education shall require each governing authority of each public elementary and secondary school and each nonpublic elementary and secondary school approved by the board to comply with the rules and regulations adopted by the board pursuant to the provisions of Subsection A of this Section.

C. The provisions of this Section shall be subject to the appropriation of funds for this purpose.

LSA-R.S. 32:318. Audible and visual signals on certain vehicles

A. Every authorized emergency vehicle, except privately owned vehicles belonging to members of an organized volunteer fire department or fire district shall, in addition to any other equipment and distinctive markings required by this Chapter, be equipped with a siren, exhaust whistle, or bell capable of giving an audible signal.

B. Every type I school bus purchased new after the effective date of this Subsection used for the transportation of school children shall, in addition to any other
equipment and distinctive markings required by this Chapter, be equipped with the following signal lights and devices:

(1) Every type I school bus purchased new after the effective date of this Subsection shall be equipped with signal lamps mounted as high and as widely spaced laterally as practicable, which shall be capable of displaying to the front two alternately flashing red lights located at the same level and to the rear two alternately flashing red lights located at the same level, and these lights shall have sufficient intensity to be visible at five hundred feet in normal sunlight.

(2) Every type I school bus purchased new after the effective date of this Subsection shall be equipped with two semaphore signs mounted on the left side of the bus, one as near the front of the cab of the bus as practicable and one as near the rear of the body of the bus as practicable, said semaphore signs to be not less than eighteen inches in diameter, painted red, with the word "Stop" on each side thereof in white letters not less than six inches in height. Each semaphore sign shall be a standard octagonal sign containing two flashing red lamps which are visible from both sides of the extended sign. These signs shall be constructed so as to fold back against the side of the bus when at rest and capable of being extended perpendicular to the side of the bus with controls operated by the driver.

(3) Every type II school bus purchased new after the effective date of this Subsection shall be equipped with at least one semaphore sign which shall comply with the requirements in R.S. 32:318(B)(2).

(4) Every school bus purchased new after the effective date of this Subsection shall, in addition to the lights required by Subsection B(1), be equipped with yellow signal lamps mounted near each of the four red lamps and at the same level but closer to the vertical center line of the bus, which shall display two alternately flashing yellow lights to the front and two alternately flashing yellow lights to the rear, and these lights shall be visible at five hundred feet in normal sunlight. These lights shall be displayed by the school bus driver at least one hundred feet, but not more than five hundred feet, before (but not during) every stop at which the alternately flashing red lights required by Subsection B(1) shall be activated.

C. Every authorized emergency vehicle shall, in addition to any equipment and distinctive markings required by this Chapter, be equipped with signal lamps mounted as high and as widely spaced laterally as practicable, which shall be capable of displaying to the front two alternately flashing red lights located at the same level and to the rear two alternately flashing red lights located at the same level, and these lights shall have sufficient intensity to be visible at five hundred feet in normal sunlight. In lieu of the alternately flashing red lights in the front, an authorized emergency vehicle may be equipped with a large revolving red light on the roof which is discernible in all directions and which shall also have sufficient intensity to be visible at five hundred feet in normal sunlight. In lieu of the large revolving red light on the roof, authorized emergency vehicles of organized fire companies only shall be equipped with a large revolving
alternating red and white light on the roof encased in a clear dome, which is discernible in all directions and which shall also have sufficient intensity to be visible at five hundred feet in normal sunlight.

D. A police vehicle when used as an authorized emergency vehicle may, but need not, be equipped with alternately flashing red lights specified herein.

E. The use of the signal equipment described herein shall impose upon drivers of other vehicles the obligation to yield the right of way and to stop as prescribed in R.S. 32:80 and 32:125.

F.(1) In lieu of the alternating flashing red lights in the front of the vehicle, or of the large revolving red light on the roof of the vehicle, all law enforcement officers are hereby authorized to equip, operate, and use motor vehicles with blue colored electric emergency lights in the exercise of their official duties. These lights shall have sufficient intensity to be visible at five hundred feet in normal sunlight.

(2) All persons other than law enforcement officers on official duty are prohibited from equipping, operating, or using motor vehicles with blue colored electric lights thereon.

G.(1) Notwithstanding any other provision of law to the contrary, privately owned motor vehicles belonging to members of the emergency medical team as designated by the commander of the United States Army Community Hospital at Fort Polk may be equipped with a large flashing red light which shall have sufficient intensity to be visible at five hundred feet in normal sunlight.

(2) The commander shall submit the name and motor vehicle license number of each member of the emergency medical team to the secretary of the Department of Public Safety and the secretary of the Department of Transportation and Development.

(3) The secretary of the Department of Public Safety shall issue, after review and recommendation of the secretary of the Department of Transportation and Development, to each team member a letter of authorization for the use of the light whenever the member is en route to the hospital in an emergency as declared by the hospital commander.

(4) The letter of authorization shall be located within the vehicle for which it has been issued. The provisions of R.S. 32:24 shall extend to the driver of any vehicle issued the letter of authorization under this Subsection.

H. Notwithstanding any provision of law to the contrary, all publicly owned fire trucks with fire apparatuses and publicly owned ambulances may use blue colored electric lights. The lights shall be on the rear of the vehicle and shall not exceed fifty percent of the visual lights. For the purposes of this Section, "fire truck" shall have the same meaning as provided for in R.S. 32:1252(18)(a).

LSA-R.S. 32:354. Mirrors

A. After January 1, 1975, every motor vehicle manufactured or assembled after December 31, 1972, of a type subject to registration in this state shall be equipped with a
mirror mounted on the left side of the vehicle and so located as to reflect to the driver a view of the highway for a distance of at least two hundred feet to the rear of the vehicle.

B. Every motor vehicle of a type subject to registration in this state, except a motorcycle or motor driven cycle, shall be equipped with an additional mirror mounted either inside the vehicle approximately in the center or outside the vehicle on the right side and so located as to reflect to the driver a view of the highway for a distance of at least two hundred feet to the rear of the vehicle. When the required view from the inside mirror is obstructed, an outside mirror on the right side of the vehicle shall be required.

C. All mirrors required by this section shall be maintained in good condition at all times.

D. In addition to the mirrors required in Subsections A and B of this Section, every school bus shall be equipped with a mirror on the right side of the vehicle and so located as to reflect to the driver a view of the highway for a distance of at least two hundred feet to the rear of the vehicle.

E. Every school bus shall be equipped with a mirror of a type and so located as to give the seated driver a view of the area immediately in front of the front bumper, provided, however, that any Type II school bus constructed in such a way that the seated driver has a view of the area immediately in front of the front bumper need not be equipped with the mirror otherwise required by this Subsection.

F. Notwithstanding any provision of this Section or any other provision of law to the contrary, motor vehicles which are used by rural mail carriers in the performance of their duties shall not be required to be equipped with a mirror on the passenger side of the vehicle.

G. In addition to the mirrors required in Subsections A and B of this Section, every delivery van which is part of an official state motor vehicle fleet shall be equipped with a mirror of a type and so located as to give the seated driver a view of the area immediately in the rear of the rear bumper.

LSA-R.S. 32:378. School bus body, hood, bumpers; color of paint; back-up audible alarms

A. Every school bus shall be painted national school bus glossy yellow except that the hood shall be painted the same color or lusterless black and its roof may be painted white. Bumpers shall be painted glossy black, except that for increased night visibility they may be covered with a retroflective material.

B. Any school bus acquired for any purpose other than transporting children to and from school shall be painted a color other than national school bus glossy yellow and all lights, signals, and other devices and any lettering identifying the vehicle as a school bus shall be removed.

C. Nothing contained in this Section shall prohibit a yellow school bus owned by a church from being used for other church related purposes.

D. Every new school bus ordered or purchased after August 15, 1993, and every used bus not in service as a school bus on that date, but put into service as a school bus
thereafter, shall be equipped with an automatic back-up audible alarm which sounds on backing and which is capable of emitting sound audible under normal conditions from a distance of not less than one hundred feet. The alarm shall also be capable of operating automatically when the vehicle is in neutral or a forward gear but rolls backward.

**Capital Assets**

**Sixteenth Section Lands**

**LSA-R.S. 17:87. Lease or sale of school lands or of timber thereon; disposition of revenues**

Parish school boards may rent sixteenth section lands, except as otherwise provided by law, by resolution of the board and without the authority of a vote of the electors of the township in which such lands are located. All funds realized by the parish school boards from the rent of sixteenth sections shall be credited to the general school funds of the parish.

All elections to authorize the sale of sixteenth section lands, or of timber on sixteenth section lands, shall be conducted by the parish school boards, and the funds realized from such sale, after deducting for necessary expenses connected with such elections, shall be promptly forwarded to the state auditor for credit to the proper township.

**LSA-R.S. 17:87.8. Leasing of sixteenth section lands for hunting and trapping; procedure**

A. Except in the parishes of East Carroll, West Carroll, and Morehouse, whenever a city, parish, or other local public school board desires to rent or lease sixteenth section lands for hunting or trapping purposes, the procedure set forth below shall be followed by each board in connection with the award of the rights or privileges to bidders after advertisement in accordance with the following:

1. If the lands have not been previously leased or when the immediately previous lessee is not bidding for renewal or continuation of his prior lease, as described in Paragraph (2) of this Subsection, the award shall be made to the highest bidder.

2. If improvements made by the immediately previous lessee have become component parts of the lands to be leased and have a value equal to or greater than ten thousand dollars and the prior lessee is bidding for continuation or renewal of his prior lease then the award by the school board shall be made to the highest bidder who stipulates in his bid he will pay to the prior lessee a sum equal to the appraised value of such improvements as determined by a recognized appraiser of real estate selected by the school board. If the highest bidder does not comply with the provisions of this Section, the prior lessee will have the opportunity to renew or continue his lease at the price bid by the highest bidder. Upon failure of a prior lessee to bid for continuation of his prior lease, all improvements made by said prior lessee shall be forfeited to the school
The provisions of this Paragraph shall apply only to those prior lessees who have not defaulted in or violated the provisions of their prior lease with such school board.

B. Each bid submitted shall be accompanied by a payment in a sum equal to one year's rental or lease amount. Such payment shall be in cash or by any of the following:

1. A certified check.
2. A cashier's check.
3. A teller's check.
4. An official check issued by a bank.

LSA-R.S. 30:152. Agency lands; school boards sixteenth section lands; leases authorized

A. Every agency is authorized to lease its land for the development and production of minerals. School boards are authorized to lease sixteenth section lands for the development and production of minerals.

B. The provisions of R.S. 30:148.1 through 148.7 and R.S. 47:648.1 shall not authorize the breach of any term or condition of any state agency lease applying to lands or mineral interest owned or administered by any school board.

LSA-R.S. 41:640. Sixteenth section lands; adjustments; distribution of proceeds; lease and use

A. Where sixteenth section or indemnity lands granted by Congress for public school purposes have been erroneously sold by the state or paid by the state as fees for services rendered, such deficiencies shall be properly adjusted, as provided by the Constitution of 1879 and R.S. 41:641, and the amounts so determined shall be credited to the parish school boards of the parishes in which such townships are situated in proportion to the percentage of the townships lying in each said parishes. The amounts so credited shall be treated as loans to the state on which the state shall pay interest at the rate of four percent per annum.

B. The parish school boards of parishes within which there lies a township or any portion of a township containing a sixteenth section or any portion of a sixteenth section shall be entitled to a portion of the proceeds derived from the sale of the sixteenth section or any portion thereof, including the sale of timber thereon and revenues arising from mineral leases, agricultural leases, contracts, royalties, and all other revenues arising from said sales, leases, and contracts heretofore made or which may hereafter be consummated. The proceeds and revenues thereof shall be credited to the parish school boards in which such townships are situated in proportion to the percentage of the townships lying in each parish. On the funds so credited to the respective parish school boards arising from the sources above mentioned the state shall pay interest at the rate of four percent per annum so long as said funds remain on deposit in the state treasury. However, any school board shall have authority to direct by resolution that the state treasurer shall return any funds on deposit to its credit in the state treasury or which may accrue to its credit from such sixteenth sections, and said parish school boards shall
have the right to use the said funds in the acquisition, construction, and equipping of public school buildings and other school facilities.

C. The parish school boards of parishes within which there lies a township or any portion of a township containing a sixteenth section or any portion of a sixteenth section shall have the authority to lease, contract, or both, with any other governmental agency or department for the use of sixteenth section lands within the boundaries of their respective parishes. The proceeds and revenues thereof shall be credited to the parish school boards in which such townships are situated in proportion to the percentage of the sixteenth section lands lying in each parish.

**LSA-R.S. 41:717. Sale of timber: time allowable for removal**

A. The parish school boards may sell the timber on sixteenth section school lands to the highest bidder for said timber, after public notice of the proposed timber sale has been given by advertisement for at least thirty days in the official journal of the parish. In the case of sixteenth sections located in townships which extend into two parishes, such timber sales shall be made by the joint action of the school boards of the two parishes, after public notice, as above provided, in the official journals of both parishes.

B. In all cases where a sale of timber is made under the provisions of this Sub-part and deferred payments are allowed, the notes representing the deferred payments shall be made payable to the order of the State Auditor, and their punctual payment shall be secured by at least two good and solvent sureties who shall be liable in solido.

C. In all cases where a sale of timber is made under the provisions of this Sub-part the purchaser thereof or his vendees, shall be allowed a period of not more than ten years in which to remove the timber.

**LSA-R.S. 41:718. Proceeds of lease of land or sale of timber**

A. In all cases of the lease of sixteenth section school lands, or of the sale of the timber thereon, the cash payment after deducting sufficient amount to cover the actual expenses incurred by the election and making the sale or lease, shall be credited to the account of the current school fund of the parish where the sixteenth section school lands are located. Notes representing deferred payments shall be placed in the hands of the parish school treasurer for collection, and when collected also credited to the current school fund of the parish, to be used for general school purposes.

B. The term "general school purposes" as used in the last sentence of the preceding part of this section shall include, but not be limited to, fencing, drainage, fire prevention, insect and pest eradication, reforestation and timber management of the sixteenth section from which the funds were derived.

**LSA-R.S 41:1111. Sale of timber on sixteenth section school lands**
Parish school boards may sell timber on sixteenth section lands owned in townships wherein no qualified electors reside. Sales of the timber shall be made only to the highest bidder and after due advertisement in the official journal of the parish.

**Capital Assets**

**Vehicles**

**LSA-R.S. 49:121. Name of board, department, or subdivisions; marking on boat or vehicle; Louisiana public license plates; exemptions**

A. (1) Every boat, watercraft, aircraft, automobile, truck, or other vehicle belonging to the state or to any of its political subdivisions, or to any department, board, commission, or agency of any of its political subdivisions shall, if required by law to bear a Louisiana license plate, bear a public license plate, and each such vehicle also shall have inscribed, painted, decaled, or stenciled conspicuously thereon, either with letters not less than two inches in height and not less than one-quarter inch in width or with an insignia containing not less than one hundred forty-four square inches, or if circular, not less than eight inches in diameter, the name of the board, commission, department, agency, or subdivision of the state to which the boat, watercraft, aircraft, automobile, truck, or other vehicle belongs, such as "Louisiana Department of Highways", or "Louisiana Conservation Commission", or "School Board-East Baton Rouge", or "Sheriff-East Baton Rouge", or "City of Baton Rouge"; however, recognized and approved abbreviations such as "La.", "Dept.", "Com.", "Bd.", and the like, may be used.


B. The name of the board, commission, department, agency or political subdivision, in accordance with the provisions of Subsection A of this Section, shall be placed on the outside of the door on each side of every automobile, truck or other vehicle. If the vehicle is equipped with more than one door on each side, the name shall be placed on the outside of the doors nearest the front of the vehicle. In the case of boats and water craft, the name shall be placed on each side of the bow and, if there is sufficient room, on the stern.

C. All paintings, inscriptions or stencils shall be in a color that contrasts sharply with the color over which it is placed.

D. The individual whose responsibility it is to place the purchase order for any vehicle or water craft as herein provided for shall be personally responsible for seeing that the agency name is placed thereon as herein required and shall do so within ten days after the delivery of such vehicle or water craft is receipted for and prior to delivery of such vehicle to the person or agency for whom the purchase was made.

E. Those vehicles used in crime prevention and detection and similar investigative work, which if identified as required by this Section could not be used effectively for such purposes, are exempt from the provisions of this Part, and, in addition, the vehicles used by the governor, lieutenant governor, statewide elected officials, state schools for
the deaf, blind, spastic, and cerebral palsied, Special School District Number One, and any community and group homes and residential facilities administered by the Department of Children and Family Services or the Department of Health and Hospitals are exempt from the provisions of this Part.

F. No officer or employee of the state or any of its political subdivisions shall drive or operate any publicly owned land vehicle, air craft or water craft not marked in accordance with the provisions of this Section, and no public officer or employee shall request, direct or permit any other public official or employee or any other person to drive or operate any such vehicle.

G. The head of any department or board of the state or any of its subdivisions who operates or who orders, requests or permits any employee under his control or supervision or any other person to operate any publicly owned land vehicle, water craft or air craft not marked in accordance with the provisions of this Section shall be guilty of a violation thereof. Each day upon which such a violation is committed shall be considered a separate offense.

H. The Attorney General or any district attorney shall institute such action as is necessary to enforce or insure the enforcement of and compliance with the provisions of this Section, and any interested citizen may initiate any civil action permitted by law to force compliance or to prevent operation or use of a vehicle not marked as required by R.S. 49:121.

I. No law enforcement officer shall issue a citation for a violation of the motor vehicle laws of this state, unless the vehicle used for the apprehension bears the identifying insignia required by this Section and bar lights or grille lights, or the law enforcement officer is wearing a uniform identifying his authority. The provisions of this Subsection shall not apply in circumstances endangering public safety.

**Cash Management & Investments**

**Borrowing**

**LSA-R.S. 39:1410.60. Approval of application; incurring indebtedness**

A. **No** parish, municipality, public board, political or public corporation, subdivision, or taxing district, and no road or subroad district, school district, sewerage district, drainage or subdrainage district, levee district, waterworks or subwaterworks district, irrigation district, road lighting district, harbor and terminal district, or any other political subdivision, taxing district, political or public corporation, created under or by the constitution and laws of the state shall have authority to borrow money, incur debt, or to issue bonds, or other evidences of debt, or to levy taxes, or to pledge uncollected taxes or revenues for the payment thereof, where they are authorized by the constitution or laws of the state so to do, without the consent and approval of the State Bond Commission.
B.(1) The provisions of this Section shall not apply to purchases made in the ordinary course of administration on terms of credit not to exceed ninety days.

(2) In order to facilitate the review process for approval of financing of the purchases of movables, the State Bond Commission shall adopt rules and regulations to provide for an expedited review procedure for certain categories of such financing and shall determine which financing is to be reviewed under the expedited procedure.

C.(1) As used in this Section, the term "debt" or "evidence of debt" shall not include a lease of a movable or an installment purchase agreement financing the purchase of a movable if the lease or installment purchase agreement contains a nonappropriation clause, and does not contain an anti-substitution or penalty clause; provided that if such lease or installment purchase agreement is entered into in conjunction with the issuance of bonds, notes, certificates, or other obligations which would otherwise be required to be approved by the State Bond Commission, State Bond Commission approval of such financing transaction shall continue to be required.

(2) In order to facilitate the review process for approval of leases of movables that are not excluded from the term "debt" as provided in this Section, the State Bond Commission shall adopt rules and regulations to provide for an expedited review procedure for certain categories of such leases and shall determine which leases are to be reviewed under the expedited procedure.

LSA-R.S. 39:742.2. Borrowing by political subdivisions in anticipation of special tax collections

A. Any political subdivision of the state of Louisiana may anticipate the revenues to be realized from special ad valorem taxes voted pursuant to provisions of the constitution and statutes of the state of Louisiana by borrowing money to be used only for the purpose for which such a tax was voted; however, a political subdivision may not anticipate such revenues for a period of more than ten years or the remaining number of years for which the tax is authorized to be levied, whichever is less. Such a borrowing shall be evidenced by certificates of indebtedness of the political subdivision, said certificates of indebtedness to be payable solely from and secured by an irrevocable pledge and dedication of the revenues of such tax.

B. The principal and interest due in any year on the amount so borrowed for and on behalf of any political subdivision in anticipation of the revenues to be received from a special ad valorem tax shall not exceed seventy-five percent of the revenues estimated to be realized from the levy of such special tax in the year in which such certificates of indebtedness are issued. In applying the aforesaid test, all revenues estimated to be realized from the levy of a special tax in the year in which the certificates of indebtedness are issued, regardless of the date on which the revenues are anticipated to be received, will be included in the estimated revenues for such year.

C.(1) The principal of the certificates of indebtedness shall be made due and payable annually not later than March first of each future year in which principal falls
due; provided that such certificates of indebtedness shall mature within ten years from the
date of their issuance but not later than March first on the year following the last year in
which the tax securing the borrowing is authorized to be levied.

(2) The certificates of indebtedness shall bear such rate or rates of interest per
annum and shall be issued and sold in such manner and form as the governing authority
of the political subdivision may provide, and they shall be legal and valid obligations of
the political subdivision on behalf of which they are issued.

(3) The issuance of the certificates of indebtedness shall be subject to the approval
of the State Bond Commission and the approval set forth in Article VI, Section 15 of the
Constitution of Louisiana, if applicable.

D. Any certificates of indebtedness issued pursuant to the provisions of this
Section, and the interest thereon, shall be exempt from all taxation in the state of
Louisiana.

E. The authority set forth in this Section shall be in addition to any and all other
authority for political subdivisions to incur indebtedness and issue certificates of
indebtedness or other securities.

F. Assessment districts created pursuant to R.S. 47:1925.2 shall be deemed
political subdivisions for purposes of this Section.

Cash Management & Investments

**Daily Deposits**

**LSA-R.S. 39:1212. Daily deposits**

After the expiration of existing contracts, all funds of local depositing authorities
shall be deposited daily whenever practicable, in the fiscal agency provided for, upon the
terms and conditions, and in the manner set forth in this Chapter. Deposits shall be made
in the name of the depositing authority authorized by law to have custody and control
over the disbursements.

Cash Management & Investments

**Depository Bank**

**LSA-R.S. 39:1213. Fiscal agencies designated**

The fiscal agency with which funds are deposited shall be a stock-owned federally
insured depository institution organized under the laws of this state or of any other state
of the United States, or under the laws of the United States, as may be selected by the
depositing authority under the provisions of this Chapter.

**LSA-R.S 39:1214. Bids to be invited**
A. Local depositing authorities shall, within thirty days prior to the expiration of any contract that may be entered into under this Chapter, give written notice to each of the banks located in any parish which embraces all or any portion of the political subdivision in which the depositing authority is domiciled and for which it acts, setting forth the intention of the depositing authority to select a fiscal agency. This notice shall specify the time for which the fiscal agency contract shall be made and the conditions and terms of the fiscal agency contract proposed; and it shall invite bids under the terms and conditions of the proposal. A copy of the notice shall be published in the official journal of the depositing authority at least three times, the first notice to be published at least fifteen days preceding the date for the selection of the fiscal agency.

B. Notwithstanding any other provision of law to the contrary, the term of the local depository contract of the Lafayette Parish Clerk of Court for the fiscal agency may be for a period not to exceed the term of the clerk.

C. Notwithstanding any other provision of law to the contrary, the term of a fiscal agency contract of the Bossier Parish clerk of court may be for a period not to exceed the term of the clerk.

D. Notwithstanding any other provision of law to the contrary, the term of a fiscal agency contract of the Caddo Parish clerk of court may be for a period not to exceed the term of the clerk.

LSA-R.S. 39:1216. Depositing authorities located in parishes or municipalities of over one hundred thousand; supplemental private contracts with banks

If a local depositing authority, located in whole or in part in a parish or municipality having a population of over one hundred thousand finds existing contracts, or any subsequent contracts, inadequate to meet its needs and requirements, it may enter into such a supplemental contract with any bank within or without the state as is deemed necessary best to meet its needs and requirements; provided, that all of the provisions of this Chapter, with respect to security for deposits and other requirements are complied with.

LSA-R.S. 39:1217.1. Depositing authorities located in parishes or municipalities of less than one hundred thousand; exemption

Any depositing authority located in a parish or municipality with a population of less than one hundred thousand shall generally be exempt from the provisions of R.S. 39:1214 through 1242; however, such a depositing authority shall satisfy the security requirements of those Sections and of any other applicable state or federal laws or regulations. All funds except demand deposits under the control of such depositing authorities shall be placed in interest-bearing accounts at an interest rate of not less than twenty-five percent below the discount treasury bill rate with regard to treasury bills of comparable maturity on deposit within the parish or municipality, in state banks, national banks, or investments in obligations guaranteed by the federal government.
LSA-R.S. 39:1220. Selection of depositories

A. Local depositing authorities shall, except as otherwise provided in this Chapter, select as the depositories of their funds, financial institutions domiciled or having branch offices located in the parish or municipality or congressional district of the depositing authority, subject to the following conditions:

(1)(a) The depositing authority must allocate its funds to each qualifying bank within the area in the ratio that the total capital, declared surplus and undivided profits allocated to said depositing authority of each qualifying bank, as shown by its statement filed with its application, bears to the total capital, declared surplus, and undivided profits of all banks qualifying as fiscal agents in the area.

(b) Whenever a qualifying bank is a branch office of a bank not domiciled in the jurisdiction of the depositing authority such bank must allocate capital to such branch, which allocation shall be the same as that determined under the provisions of R.S. 47:1968, and thereafter the depositing authority may allocate its funds to the branch bank within the area in the ratio that the capital of the branch bank bears to the total capital of all other banks or branches domiciled within the jurisdiction of the depositing authority.

(c) Whenever a qualifying bank is domiciled in the jurisdiction of the depositing authority and has branches outside the jurisdiction of the depositing authority and has allocated capital to such branches pursuant to R.S. 47:1968 and this Subparagraph, such bank must allocate capital to its offices and branches within the jurisdiction of the depositing authority on the same basis as that provided under R.S. 47:1968, and thereafter the depositing authority may allocate its funds to the bank offices and branches within the jurisdiction of the depositing authority in the ratio that the capital of such bank offices and branches within the jurisdiction bears to the total capital of all other banks or branches domiciled within the jurisdiction of the depositing authority.

(d) The depositing authority may, in its discretion, allocate funds to any qualifying group of banks located in the same city or parish, pursuant to a written agreement entered into by all the members of the group and filed with their application to qualify.

(2) Unless secured with permissible collateral within three days of the deposit, no amount in excess of two hundred percent of the capital stock, declared surplus, and undivided profits of any bank shall be deposited in any one bank by one depositing authority, provided that deposits which are swept from the bank's deposit account at the close of business each day for purchase of securities that qualify as collateral for public deposits shall not be counted in this calculation.

(3) No bank shall be eligible to qualify to receive the deposits of any public funds which has not accompanied its application for the deposit with a sworn statement of its financial condition, as shown by its books, at the close of business in the first day of the month prior to the month in which the application was made.

(4) Repealed by Acts 2013, No. 32, §3.
(5) No bank selected as a depository shall assess depositing authorities, the state, or any department, board, commission, or institution thereof, a fee for credit inquiries, deposit verifications or audit confirmations concerning accounts of the depositing authority.

B. For the purposes of this Section, an electronic funds transfer mechanism shall not be considered a branch office; "branch office," within the context of this Section, shall be defined as a full service branch office.

**LSA-R.S. 39:1220.1. Local depositing authorities; activity charges**

Notwithstanding any provision of law to the contrary, all fiscal agent or depository banks shall pay at par and receive on deposit at par all checks and drafts drawn by or deposited for the account of the local depositing authority on whatsoever points the checks may be drawn, except as otherwise agreed upon by the parties. The local depositing authority may elect to pay for services rendered by the bank either through compensating balances or through the assessment of service or activity charges, or any combination thereof, as may be agreed upon by the local depositing authority and the fiscal agent or depositing bank.

**Cash Management & Investments**

**Investment Options**

**LSA-R.S 17:99. Investment of funds**

Parish and city school boards may invest any funds which they may have on hand, from whatever source derived, in direct obligations of the United States government and in time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana.

**LSA-R.S. 33:2955. Investments by political subdivisions**

A.(1) All municipalities, parishes, school boards, and any other political subdivisions of the state are hereby authorized and directed to invest such monies in any general fund or special fund of the political subdivision, and any other funds under the control of the political subdivision which they, in their discretion, may determine to be available for investment in any of the following obligations:

(a) Direct United States Treasury obligations, the principal and interest of which are fully guaranteed by the government of the United States.

(b)(i) Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America, which obligations include but are not limited to:

(aa) U.S. Export-Import Bank.

(bb) Farmers Home Administration.
(cc) Federal Financing Bank.
(dd) Federal Housing Administration Debentures.
(ee) General Services Administration.
(gg) U.S. Maritime Administration - guaranteed Title XI financing.
(hh) U.S. Department of Housing and Urban Development.
(ii) Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored, and such obligations include but are not limited to:
(aa) Federal Home Loan Bank System.
(bb) Federal Home Loan Mortgage Corporation.
(dd) Student Loan Marketing Association.
(ee) Resolution Funding Corporation.
(iii) Notwithstanding the foregoing list of investments, in no instance shall a political subdivision invest in obligations described in Items (i) and (ii) of this Subparagraph which are collateralized mortgage obligations that have been stripped into interest only or principal only obligations, inverse floaters, or structured notes. For the purposes of this Item "structured notes" shall mean securities of U.S. government agencies, instrumentalities, or government-sponsored enterprises which have been restructured, modified, and/or reissued by private entities.

(c) Direct security repurchase agreements of any federal book entry only securities enumerated in Subparagraphs (a) and (b). "Direct security repurchase agreement" means an agreement under which the political subdivision buys, holds for a specified time, and then sells back those securities and obligations enumerated in Subparagraphs (a) and (b).

(d)(i) Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks, as defined by R.S. 6:703(16) or (17), or share accounts and share certificate accounts of federally or state-chartered credit unions issuing time certificates of deposit. For those funds made available for investment in time certificates of deposit, the rate of interest paid by the banks shall be established by contract between the bank and the political subdivision; however, the interest rate at the time of investment shall be a rate not less than fifty basis points below the prevailing market interest rate on direct obligations of the United States Treasury with a similar length of maturity.

(ii) Notwithstanding any other provision of law to the contrary, the Southeast Water District Number Two of Vermilion Parish shall be entitled to a rate of interest on funds made available for investment in time certificates of deposits at a rate of not less than fifty basis points below the prevailing market interest rate on direct obligations of the United States Treasury with a similar length of maturity or the prevailing rate of
interest on time certificates of deposit that is offered by the bank to its other customers, whichever is greater.

(e) Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

(f) Funds invested in accordance with the provisions of R.S. 33:2955(A)(1)(d) shall not exceed at any time the amount insured by the Federal Deposit Insurance Corporation in any one banking institution, or in any one savings and loan association, or National Credit Union Administration, unless the uninsured portion is collateralized by the pledge of securities in the manner provided in R.S. 39:1221.

(g) Guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service, provided that no such investment may be made except in connection with a financing program for political subdivisions which financing program is approved by the State Bond Commission and offered by a public trust having the state as its beneficiary, provided further that no such investment shall be for a term longer than eighteen months, and provided further that any such guaranteed investment contract shall contain a provision providing that in the event the issuer of the guaranteed investment contract is at any time no longer rated in either of the two highest short-term rating categories of Standard & Poor's Corporation or Moody's Investors Service, the investing unit of local government may either be released from the guaranteed investment contract without penalty, or be entitled to require that the guaranteed investment provider collateralize the guaranteed investment contract with any bonds or other obligations which as to principal and interest constitute direct general obligations of, or are unconditionally guaranteed by, the United States of America, including obligations set forth in Subparagraphs (a) and (b) to the extent unconditionally guaranteed by the United States of America.

(h) Investment grade (A-1/P-1) commercial paper of domestic United States corporations.

(i) In a BIDCO, as authorized by R.S. 51:2395.1.

(j) Bonds, debentures, notes, or other evidence of indebtedness issued by the state of Louisiana or any of its political subdivisions provided that all of the following conditions are met:
   (i) No political subdivision may purchase its own indebtedness.
   (ii) The indebtedness shall have a long-term rating of Baa3 or higher by Moody's Investors Service, a long-term rating of BBB- or higher by Standard & Poor's or a long-term rating of BBB- or higher by Fitch, Inc. or a short-term rating of M1G1 or VM1G1 by Moody's Investors Service, a short-term rating of A-1 or A-1+ by Standard & Poor's, or a short-term rating of F1 or F1+ by Fitch, Inc.
(iii) The indebtedness has a final maturity, mandatory tender, or a continuing optional tender of no more than three years, except that such three-year limitation shall not apply to (aa) funds held by a trustee, escrow agent, paying agent, or other third party custodian in connection with a bond issue or (bb) investment of funds held by either a hospital service district, a governmental 501(c)(3), or a public trust authority.

(k) Bonds, debentures, notes, or other indebtedness issued by a state of the United States of America other than Louisiana or any such state's political subdivisions provided that all of the following conditions are met:

(i) The indebtedness shall have a long-term rating of A3 or higher by Moody's Investors Service, a long-term rating of A- or higher by Standard & Poor's or a long-term rating of A- or higher by Fitch, Inc., or a short-term rating of M1G1 or VM1G1 by Moody's Investors Service, a short-term rating of A-1 or A-1+ by Standard & Poor's, or a short-term rating of F1 or F1+ by Fitch, Inc.

(ii) The indebtedness has a final maturity, mandatory tender, or a continuing optional tender of no more than three years, except that such three-year limitation shall not apply to funds held by a trustee, escrow agent, paying agent, or other third-party custodian in connection with a bond issue nor to investment of funds held by either a hospital service district, a governmental 501(c)(3) organization, or a public trust authority.

(iii) Prior to purchase of any such indebtedness and at all times during which such indebtedness is owned, the purchasing Louisiana political subdivision retains the services of an investment advisor registered with the United States Securities and Exchange Commission.

(2) Investment of funds in such mutual or trust fund institutions shall be limited to twenty-five percent of the monies considered available for investment as provided by this Section. In no event shall monies be considered available for investment under the authority of this Section unless and until such funds are determined by the treasurer or chief financial officer of said subdivisions, in the exercise of prudent judgment, to be in excess of the immediate cash requirements of the fund to which the monies are credited. As a criteria in making such a determination, any amount of money exceeding ten thousand dollars which is on demand deposit to the credit of a subdivision, or to the credit of any fund and which is not required to meet an obligation for at least forty-five days, or any amount of money exceeding one hundred thousand dollars which is on demand to the credit of a subdivision or to the credit of any fund and which is not required to meet an obligation for at least fifteen days shall be construed available for investment.

(3) Nothing in this Section shall be construed as to abrogate, impair, or supersede the ability of a subdivision from combining monies from several funds in order to invest such monies at a better rate of return.

B. The interest earned on bonds, notes or certificates, time certificates of deposit, or mutual or trust fund investments, so purchased shall be credited by the respective
subdivision to the fund from which the bonds, notes or certificates, time certificates of deposit, or mutual or trust fund investments, were acquired, or it may be applied to the payment of the principal and interest of the outstanding bonded indebtedness of the respective subdivision.

C. At any time that may be deemed advisable the subdivision may cash and liquidate any of the investments authorized herein which are purchased for any particular fund. The proceeds of any such liquidation shall be credited to the fund from which the authorized investments were originally purchased.

D. All political subdivisions of the state, as that term is defined in Article VI, Section 44 of the Constitution of Louisiana, shall develop and adopt an investment policy that details and clarifies investment objectives and the procedures and constraints necessary to reach those objectives. All such investment policies should:

1. Reflect the mandate to manage public funds prudently.
2. Place appropriate emphasis on the goals of safety of principal first, liquidity second, and yield third.
3. Establish internal controls for any derivatives in use to ensure that the risks inherent in derivatives are adequately managed. For the purposes of this Section, the term "derivative" shall be defined to mean any financial instrument created from or whose value depends on the value of one or more underlying assets or indexes of asset value.

E. After August 15, 1995, the investment of monies by a municipality, parish, school board, or other political subdivision of the state in violation of the provision of this Section shall constitute an intentional performance of a duty in an unlawful manner and may be prosecuted pursuant to R.S. 14:134.

**LSA-R.S. 6:748. Shares or demand deposits and savings accounts as legal investments and as security**

A. Legal investments. (1) Administrators, executors, custodians, conservators, guardians, tutors, curators, trustees, and other fiduciaries of every kind and nature; insurance companies, business and manufacturing companies, banks, trust companies, credit unions, and other types of similar financial organizations; charitable, educational, eleemosynary, and public corporations, funds, and organizations; the state of Louisiana, its agencies, boards, commissions, departments, municipalities, school boards, parishes, and any other political subdivisions of the state, other public corporations, and bodies, and the public officials thereof are hereby specifically authorized and empowered to invest funds held by them, without any order of any court, in savings accounts and shares or demand deposits of an association. Such investments shall be deemed and held to be legal investments for such funds.

(2) Investments by banks and trust companies; by the state and its agencies, boards, commissions, departments, parishes, municipalities, or other political subdivisions of the state, and by other public bodies existing under the constitution and
laws of the state shall not exceed at any one time the amount insured by the Federal Deposit Insurance Corporation in any one savings and loan association or savings bank, unless the uninsured portion is collateralized by the pledge of securities in the manner provided by R.S. 49:321, R.S. 33:2929, R.S. 39:1221, R.S. 39:1242, or any other provision of law. Savings and loans associations and savings banks having a net worth of at least three percent of liabilities as reflected in the most recent quarterly report to the Federal Home Loan Bank of the Ninth District or its successor are expressly and specifically authorized and empowered to be fiscal agents and depositories for such investments in the same manner and to the same extent as authorized state banks, national banks, and capital stock associations.

(3) With respect to investments by custodians, associations hereby are deemed to be custodians within the meaning of that term as used in the Louisiana Gifts to Minors Act, and as such may invest funds as custodians in its own accounts.

B. Security. Whenever, under the laws of this state or otherwise, a deposit of securities is required for any purpose, the shares or savings accounts made legal investments by this Section shall be acceptable for such deposits, and whenever, under the laws of this state or otherwise, a bond is required with security, such bond may be furnished, and the shares or savings accounts made legal investments by this Section in the amount of such bond, when deposited therewith, shall be acceptable as security without other security.

C. Provisions supplemental. The provisions of this Section are supplemental to any and all other laws relating to and declaring what shall be legal investments for the persons, fiduciaries, corporations, organizations and officials referred to in this Section, and the laws relating to the deposit of securities and the making and filing of bonds for any purpose.

**LSA-R.S. 33:5162. Investment of post-employment benefits trusts; political subdivisions**

A. Any political subdivision of the state may invest post-employment benefits funds of the political subdivision held in a trust created pursuant to this Chapter in any of the following securities:

(1) Direct United States Treasury obligations, the principal and interest of which are fully guaranteed by the government of the United States.

(2) Bonds, debentures, notes, or other evidence of indebtedness any of which are issued or guaranteed by federal agencies and backed by the full faith and credit of the United States of America.

(3) Bonds, debentures, notes, or other evidence of indebtedness any of which are issued or guaranteed by a United States government-sponsored entity.

(4) Direct security repurchase agreements of any federal book-entry only securities enumerated in Paragraphs (1), (2), and (3) of this Subsection. "Direct security repurchase agreement" means an agreement under which the trust buys, holds for a
specified time, and then sells back those securities and obligations enumerated in Paragraphs (1), (2), and (3) of this Subsection.

(5) Bonds, debentures, notes, or other evidence of indebtedness any of which are issued by corporations of the United States which are rated investment grade as reflected by a rating by Moody's, Inc., of Baa or its equivalent or better or a rating by Fitch or Standard & Poor's Corporation of BBB or its equivalent or better.

(6) Bonds, debentures, notes, or other evidence of indebtedness any of which are issued by and backed by the full faith and credit of sovereign nations, are denominated in United States dollars, and are rated investment grade as reflected by a rating by Moody's, Inc., of A or better or a rating by Fitch or Standard & Poor's Corporation of A or better.

(7) Money market mutual funds as authorized by Paragraph (11) of this Subsection, direct issue commercial paper except asset-backed commercial paper as prohibited by Paragraph (B)(3) of this Section, and other short-term money market securities as authorized by this Chapter.

(8) The Louisiana Asset Management Pool and any other intergovernmental pool formed by or of Louisiana governmental entities.

(9)(a) Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares, as defined by R.S. 6:703, of savings and loan associations and savings banks, or share accounts and share certificate accounts of federally or state-chartered credit unions issuing time certificates of deposit. For those funds made available for investment in time certificates of deposit, the rate of interest paid by the bank shall be established by contract between the bank and the trust; however, the interest rate at the time of investment shall be a rate not less than fifty basis points below the prevailing market interest rate on direct obligations of the United States Treasury with a similar length of maturity.

(b) Funds invested in accordance with the provisions of this Paragraph shall not exceed at any time the amount insured by the Federal Deposit Insurance Corporation in any one banking institution or in any one savings and loan association or National Credit Union Administration unless the uninsured portion is collateralized by the pledge of securities in the manner provided in R.S. 39:1221.

(10) Stocks of any corporation listed on the New York Stock Exchange, the American Stock Exchange, or authorized for quotations display on the National Association of Securities Dealers Automated Quotations System or any successor national exchanges.

(11) Mutual funds which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Company Act of 1940 and that are listed on the New York Stock Exchange, the American Stock Exchange, or authorized for quotations display on the National Association of Securities Dealers Automated Quotations System or any successor national exchanges, and that have underlying investments consisting predominantly of securities permitted by this Chapter. As used in this Section, "predominantly" means ninety percent or greater.
(12) Exchange traded funds which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Company Act of 1940 and that are listed on the New York Stock Exchange, the American Stock Exchange, or authorized for quotations display on the National Association of Securities Dealers Automated Quotations System or any successor national exchanges, and which have underlying investments consisting predominantly of securities permitted by this Chapter.

B. The following investments and activities are hereby prohibited by any political subdivision of the state in the investment of post-employment benefits funds of the political subdivision that are held in trusts created under this Chapter:

(1) The use of any leverage either directly or through mutual funds or exchange traded funds that use leverage.
(2) Selling short any securities either directly or through mutual funds or exchange traded funds that sell securities short.
(3) Investing in or by any of the following: asset-backed securities other than those issued directly by the entities described in Paragraphs (A)(1), (A)(2), and (A)(3) of this Section; the purchase of stock warrants; any direct interest in oil, gas, or other mineral exploration program; private or direct placements of any kind; direct ownership of real estate or real estate investment trusts; collectibles such as coins, stamps, or art; direct loans or extensions of credit; the direct purchase of securities denominated in foreign currencies, purchased on foreign exchanges, or cleared through foreign clearing entities; the direct purchase of single family or commercial mortgages; collateralized mortgage obligations that have been stripped into interest only or principal only obligations; inverse floaters; or structured notes. For the purposes of this Section, "structured notes" means securities which have been restructured, modified, or reissued by private entities.

C. This Subsection shall apply to all political subdivisions of the state in the administration of all post-employment benefits funds of the political subdivision that are held in trusts created under this Chapter:

(1)(a) Though the investment policy adopted by a political subdivision for the trust may provide for specific asset allocations for asset classes, in no circumstance except as provided in this Section shall a trust created under this Chapter allocate more than fifty-five percent, in value, of the total portfolio in equities.
(b) If the equity portion of the portfolio exceeds fifty-five percent of the total portfolio as measured at the end of a calendar quarter, the trust shall take such actions as are prudent to reduce the equity portion of the portfolio to no more than fifty-five percent during the following calendar quarter.
(c) The underlying assets of mutual funds and exchange traded funds shall be used when making calculations as required by this Paragraph.
(2)(a) The trust shall not own more than five percent of the outstanding stock of any company.
(b) In the event the trust shall come to own greater than five percent of the outstanding stock of a company as measured at the end of a calendar quarter, the trust shall take such actions as are prudent to reduce its ownership to below five percent during the following calendar quarter.

(3)(a) No more than five percent of the funds designated for equity allocation shall be invested in the stock of any single company.

(b) In the event that more than ten percent of the funds designated for equity allocation become invested in the stock of any single company as measured at the end of a calendar quarter, the trust shall take such actions as are prudent to reduce its ownership to below ten percent during the following calendar quarter.

(4)(a) The trust may not allow more than fifteen percent of the funds designated for equity allocation to be concentrated in any single industry.

(b) In the event the trust shall come to own greater than fifteen percent of the funds designated for equity allocation in a single industry as measured at the end of a calendar quarter, the trust shall take such actions as are prudent to reduce its ownership to below fifteen percent during the following calendar quarter.

(c) "Industry" as used in this Section shall be defined by the Global Industry Classification System as promulgated by Standard & Poor's or its successors from time to time.

(5) Fixed income securities shall be selected with consideration for the total anticipated return, taking into consideration both interest income and capital appreciation or loss.

(6) All fixed income investments shall be appropriately diversified by maturity, security, sector, and credit quality.

(7) If any fixed income investment security in the portfolio is downgraded below the applicable requirements in Paragraph (A)(5) or (6) of this Section, the trust shall take such actions as are prudent to eliminate its exposure to that security by the end of the next full calendar quarter.

(8) Active management of the investment portfolio is permitted.

(9)(a) The trust may retain one or more investment managers or advisors to manage a portfolio or portfolios in a discretionary manner strictly limited by this Chapter and the investment guidelines adopted by the trust.

(b) Any investment manager or advisor must be a Registered Investment Advisor under the Investment Advisers Act of 1940, or a bank trust department, under the supervision of the Office of the Comptroller of Currency or the Louisiana Office of Financial Institutions.

(c) An investment manager or advisor shall be a fiduciary with respect to the trust and shall acknowledge such in writing to the trust.

(d) Investment performance reports submitted by any investment manager or advisor to any trust covered by this Chapter shall be in compliance with the current
Global Investment Performance Standards as amended and published by the CFA Institute or any successor entity.

D. The investment of monies in a post-employment benefits fund by a political subdivision of the state in violation of the provisions of this Section shall constitute an intentional performance of a duty in an unlawful manner and may be prosecuted pursuant to R.S. 14:134.

**Cash Management & Investments**

**Pledge Securities**

**LSA-R.S. 6:748.1. Public funds deposits; additional collateral**

A. In addition to other collateral for public funds deposits authorized by law, including but not limited to R.S. 33:2929, R.S. 39:1221, R.S. 39:1242, and R.S. 49:321, savings and loan associations and savings banks, whether chartered on a mutual or stock basis, are hereby authorized and empowered to use as collateral for said funds mortgage pass-through certificates issued by the Federal Home Loan Mortgage Corporation and letters of credit issued by the Federal Home Loan Bank.

B. Notwithstanding any other provisions of the law to the contrary, savings and loan associations and savings banks are specifically designated as depositories for the purpose of holding collateral of other financial institutions when this collateral is security for public funds deposits in excess of the insured limit of the Federal Deposit Insurance Corporation.

C. The Federal Home Loan Bank of the Ninth District or its successor shall be authorized as a depository of collateral for public funds forming the basis for the issuance of the letter of credit offered by the Federal Home Loan Bank.

**LSA-R.S. 39:1219. Fiscal agent banks; trust funds and security**

Any fiscal agent bank, operating under the laws of this state for the purpose of paying bonds and coupons of this state, of any political subdivision, or of any depositing authority, shall set aside all such funds deposited by any depositing authority as trust funds, and it shall deposit and maintain with an unaffiliated bank, the security designated in R.S. 39:1221 in the same manner provided in R.S. 39:1221; R.S. 39:1223; R.S. 39:1224. **This security shall be** for the account of the depositing authority, and, as a guarantee against loss to either the depositing authority or the holders of the bonds and coupons, **it shall at all times be equal to one hundred per cent of the balance on deposit in the trust funds.**

The provisions of this Section shall apply, except as they may be in conflict with the laws of other states, to all funds deposited in any bank located in any state other than this state, where money is deposited or paid for the purpose of paying bonds and coupons of any depositing authority.
LSA-R.S. 39:1221. Security for deposits; kinds

Local depositing authorities shall require as security for deposits:

1. Bonds or other interest-bearing securities of the United States, or any agency thereof, including but not limited to the Federal National Mortgage Association, or bonds or other interest-bearing obligations guaranteed fully or partially as to principal and interest by the United States, or by any agency thereof; or bonds of any possession of the United States; or unmatured bonds of this state, including both direct and indirect obligations and also, including bonds or other interest-bearing obligations, whether supported by revenue or by the avails of taxes, of the State of Louisiana or of any agency, board, commission, department or division thereof or of any agency, public corporation or authority created by or recognized by the State of Louisiana; or unmatured bonds of any parish, municipality, levee board, road district, school board or school district of this state; or bonds of any parish, municipality, industrial district or industrial board which are secured by a lease executed in accordance with the provisions of Article XIV, Section 14, Paragraphs b.2 or b.3 of the Constitution of the State of Louisiana for the year 1921 or R.S. 39:1001 et seq. or R.S. 51:1151 et seq., as amended, and partially or fully guaranteed by the Louisiana Board of Commerce and Industry in accordance with the provisions of the Bond Lease Guarantee Act of the regular session of the Louisiana Legislature of 1968.

2. Certificates of indebtedness, including paving certificates, of any subdivision of this state referred to in Sub-section (1) of this Section.

3. Promissory notes either of the authority letting the deposits or of any other authority referred to in Sub-section (1) of this Section, which notes must be either unmatured or payable on demand.

4. Evidence of participation in such promissory notes issued by any bank, trust company, or recognized bank clearing house association domiciled in this state.

5. Notes representing loans to students which are guaranteed by the Louisiana Higher Education Assistance Commission in accordance with a contract agreement between the lender and the commission under the provisions of R.S. 17:3021 et seq.

6. Deposit guaranty bonds underwritten and guaranteed by an insurance company, licensed to do business in this state, listed as an approved surety by the United States Department of the Treasury, that provide coverage for deposits of depositing authorities in excess of the amounts insured by the Federal Deposit Insurance Corporation or any other governmental agency insuring bank or other financial institution deposits that is organized under the laws of the United States, and the form and content of which are approved in advance by the state treasurer.


Any bonds and certificates of indebtedness, including paving certificates, of any authority referred to in R.S. 39:1221(1), whose revenue in whole or in part is not derived from ad valorem taxes, and any paving certificates of any authority referred to in R.S.
39:1221(1), which are not secured by an unlimited ad valorem tax, and all other eligible bonds, certificates of indebtedness, paving certificates, promissory notes, evidence of participation in promissory notes and other interest-bearing securities or obligations shall be accepted as security at their market value excluding accrued interest; provided that in the case of bonds or other interest-bearing obligations guaranteed as to principal and interest by the United States or any agency thereof, or bonds of any parish, municipality, industrial district or industrial board which are secured by a lease executed in accordance with the provisions of Article XIV, Sections 14(b.2) and 14(b.3) of the Constitution of 1921 or R.S. 39:1001 et seq. or R.S. 51:1151 et seq., as amended, and partially or fully guaranteed by the Louisiana Board of Commerce and Industry in accordance with the provisions of the Bond Lease Guarantee Act* of the 1968 Regular Session of the Louisiana Legislature, the market value of said bonds or obligations, excluding accrued interest, shall not be deemed to exceed an amount in excess of the principal so guaranteed. The market value of the securities used to secure deposits as provided herein may be calculated on the basis of the quarterly reports of financial conditions submitted by the fiscal agent bank to the office of financial institutions, Federal Deposit Insurance Corporation, or Office of the Comptroller of the Currency using the valuations derived from any national securities index, register, or publication, or in any other reasonable manner acceptable to the depositing authority.

*NOTE: ACTS 1968, NO. 697, A PROPOSED CONSTITUTIONAL AMENDMENT, WAS NOT APPROVED BY THE ELECTORATE.


The bonds, certificates of indebtedness, paving certificates, promissory notes, evidence of participation in promissory notes, and other interest-bearing securities or obligations furnished as security, shall be deposited with the depositing authority or with an unaffiliated bank or trust company or federal reserve bank or any Federal Home Loan Bank or its successor; such security, whether in the hands of the depositing authority or held in safekeeping or trust by any bank, trust company, federal reserve bank or Federal Home Loan Bank or its successor, shall be deemed to be under the control and in the possession of the depositing authority and deemed to be held in its name by the depository bank, trust company, federal reserve bank or Federal Home Loan Bank or its successor. The depository bank or trust company or Federal Reserve Bank must be acceptable to both the depositing authority and the fiscal agent bank, and, if these two cannot agree, the commissioner of financial institutions shall designate a depository. Banks or trust companies which are subsidiaries of a bank holding company shall not be considered affiliated for the purposes of this Section.

LSA-R.S. 39:1225. Security for deposits; amount of security
The amount of the security shall at all times be equal to one hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits insured by any governmental agency insuring bank deposits which is organized under the laws of the United States.

Cash Management & Investments
Post Employment Benefits Trust

LSA-R.S. 33:5161. Post-employment benefits funds; political subdivisions

A.(1) Notwithstanding any other provision of law to the contrary, a political subdivision may establish, by ordinance or resolution, post-employment benefits funds.
   (2) For purposes of this Chapter, "post-employment benefits" shall mean health care, life insurance, or any other benefit, not including pension benefits, provided by the political subdivision to a person who is no longer employed by such political subdivision.
   (3) Any such fund shall be established for the purpose of paying the employer's share of post-employment benefits of employees, all as prescribed by the ordinance or resolution creating the fund.
   (4) Any such fund also may be for the purpose of paying the employer's share of post-employment benefits of employees of political subdivisions created by, or for which taxes are levied by, the political subdivision creating the fund.
   (5) The political subdivision may receive and deposit in the fund any monies which may be lawfully used for the purpose of the fund.

B.(1) A political subdivision is hereby authorized to establish, by ordinance or resolution, one or more trusts or to participate in a multiemployer trust to hold and invest the assets of post-employment benefits funds.
   (2)(a) A political subdivision is further authorized to provide for the management and investment of any such fund or trust, including the establishment of a board or commission or the designation of an existing board or commission for such purposes.
   (b) The ordinance or resolution establishing a fund or trust shall provide for the organization of and the manner of election or appointment of the members of such board or commission.
   (c) Any political subdivision that establishes one or more post-employment benefit trusts shall develop and adopt an investment policy that details and clarifies investment objectives and the procedures and constraints necessary to reach the objectives of such trusts, in accordance with the provisions of R.S. 33:5162.
   (3) Any trustee serving pursuant to the provisions of this Section shall be subject to the provisions of Subpart E of Part II of the Louisiana Trust Code.

C. Any post-employment benefits fund or trust established by a political subdivision prior to August 15, 2007, shall remain in effect and shall be amended, modified, or repealed as provided in the ordinance or resolution establishing such fund or trust and any other applicable law.
LSA-R.S. 17:1210. **Jury duty leave authorized; salary**

A. Any person who is regularly employed by a city or parish school board shall, upon call or subpoena to serve on a federal, state, or district petit, grand, or trial jury, be granted a leave of absence by such school board for the period of time required for such jury duty. Such leave of absence shall be granted without loss of sick, emergency, or personal leave or any other benefit, and shall not be deemed to interrupt service accumulated toward sabbatical leave.

B. No person who is regularly employed by a city or parish school board shall suffer loss of salary because of being granted such leave of absence; however, for the period of time during which he serves on a jury, such teacher shall be paid the difference between his regular salary as a teacher or other school employee and the amount he receives as a juror. Such teacher or other school employee shall be responsible for reporting such salary difference to the superintendent of the city or parish school system in which he is employed. Each city or parish school board shall enact rules and regulations for the administration of this Section and may establish additional provisions relative to the authorization of leave to perform duties required by the judicial process.

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**Employee Leaves & Absences**

**Leave Without Pay**

LSA-R.S 17:1186. **Leave without pay; preservation of tenure rights**

A. Parish and city school boards throughout the state may grant leaves of absence, without pay, for periods not exceeding one year, to any regularly employed teacher or other employee, who requests such leave in writing, whenever in the discretion of the board such leave is in the best interests of the public school system. The granting of such leaves shall not affect any tenure rights which the applicant may have acquired prior thereto.

B. Parish and city school boards shall grant a leave of absence, without pay, to any regularly employed teacher or other employee who is a president of a statewide professional education organization with a membership of more than ten thousand members, during his or her term of office, not to exceed six consecutive years. The granting of such leave shall not affect any tenure rights which may have been previously acquired.
LSA-R.S 17:1211. Maternity leave for teachers; tenure status unaffected; definition

A. The city and parish school boards throughout the state shall grant leaves of absence to regularly employed women teachers for a reasonable time before and after childbirth. The granting of such leaves shall not affect any of the tenure rights which the teacher may have acquired prior thereto under the provisions of R.S. 17:441 through 17:444 or R.S. 17:461 through 17:463.

B. As used in this Subpart, the word "teacher" shall include any member of the teaching staff of a public school in the state and any social worker or school psychologist employed by a local school board in the state who holds a valid professional ancillary certificate in school social work or school psychology issued by the state Department of Education.

Employee Leaves & Absences

Military Leave

LSA-R.S. 42:394. Leave of absence for officers and employees in certain branches of armed forces

All officers and employees of the state, or of any parish, city, town, political subdivision, unit, or any state institution thereof, who are members of the Officers' Reserve Corps of the Army of the United States, the National Guard of the United States, the Naval Reserve Corps, the Marine Corps Reserve, the Air Force Reserve, the Citizens Military Training Corps, or the Civil Air Patrol, either as officers or enlisted men, are entitled to leave of absence from their respective duties, without loss of pay, time, annual leave, or efficiency rating, on all days during which they are ordered to duty with troops or at field exercises, or for instruction, for periods not to exceed fifteen days in any one calendar year; and when relieved from duty, they are to be restored to the positions held by them when ordered to duty.

LSA-R.S. 29:38. Reemployment of persons called to duty in state military forces and national guard of other states

A. Any person who is called or ordered to active duty in the service of the national guard of this state or of any other state, the state militia or any other military force of this state and who has performed satisfactorily, shall, upon his release and return from such military duty or recovery from disease or injury resulting there from, under honorable conditions, be reinstated in or restored to the same or comparable position of employment, except a temporary position, which he held at the time he was called to such duty. Such person shall report to his place of employment within seventy-two hours after his release from duty or recovery from disease or injury resulting there from, as the case may be, and his employer or his employer's successor, whether an agency of the state or its political subdivision or a private employer, shall reinstate or restore such person in the
same or comparable position which he left at the time of his call to duty at no less compensation than that which he was receiving at the time of his call to duty or to a position of like seniority, status, benefits, and pay. However, if such person is not qualified or capable of performing the essential functions and duties of the same position by reason of disability sustained during his call to duty, but is otherwise qualified by reason of education, training, or experience to perform another position in the employ of the employer or his successor, the employer or his successor shall employ such person in that other or comparable position, the essential functions and duties of which he is physically capable and qualified to perform, that will provide like seniority, status, benefits, and pay provided the employment does not pose a direct threat or significant risk to the health and safety of the individual or others that cannot be eliminated by reasonable accommodation. Any such person called to duty shall, if he has performed satisfactorily and has been released under honorable conditions, be entitled to a certificate to that effect, signed by such person's commanding officer.

B. Any person who is restored to his position in accordance with the provisions of Subsection A of this Section, shall be considered as having been on temporary leave of absence during the period for which he is called to active duty, shall be restored without loss of seniority, shall be entitled to participate in any benefits offered by the employer pursuant to established rules and practices relating to employees on leave of absence in effect with the employer at the time such person was called to duty as provided herein, and shall not be discharged from such position without cause within one year after restoration to the position.

C. It is understood and declared to be the intent of this Section that any person who is restored to a position in accordance with the provisions of Subsections A and B shall be so restored in such manner as to give him such status in his employment as he would have enjoyed if he had continued in such employment continuously from the time of his answering the call to state duty until the time of his restoration to such employment.

D. In the event any employer or his successor fails or refuses to comply with the provisions of this Section, mandamus proceedings may be instituted in the district court in and for the parish in which the employer or his successor maintains a place of business, specifically to require such employer or his successor to comply with such provisions and to compensate such person for any loss of wages or benefits suffered by reason of such employer's action, and any such compensation shall be in addition to and shall not be deemed to diminish any of the benefits of such provisions. Upon application to the district attorney of the parish or comparable official in which the employer or his successor maintains a place of business, by any person claiming to be entitled to the benefits of such provisions, the district attorney or official, if reasonably satisfied that the person so applying is entitled to such benefits, shall appear and act as attorney for such person in the amicable adjustment of the claim or in the filing of an appropriate pleading and the prosecution thereof specifically to require the employer or his successor to
comply with the provisions. No fees or court costs shall be taxed against any person who may apply for such benefits. The employer or his successor shall be deemed the only necessary party defendant to any such action.

E. In any case in which two or more persons who are entitled to be restored to a position under the provisions of this Section or of any law relating to similar reemployment or reinstatement benefits left the same position in order to enter the state call to duty, the person who left the position first shall have the prior right to be restored thereto, without prejudice to the reemployment rights of the other person or persons to be restored.

F. The executive director of the Louisiana Workforce Commission or the director of the state Department of Civil Service shall render aid in the reinstatement of persons to their positions in accordance with the provisions of this Section.

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**Employee Leaves & Absences**

**Personal Leave**

**LSA-R.S. 17:1208. Amount of personal leave**

Every teacher employed by a parish or city school board of this state, except those employees who receive annual leave, shall be entitled to and shall be allowed to use up to two days absence during each school year to be used for such purposes as may be determined by the individual teacher without loss of pay. The teacher requesting such leave shall give his principal at least twenty-four hours notice prior to taking the leave without loss of pay. Personal leave shall be charged to and deducted from the teacher's sick leave for the current year or sick leave accumulated as provided in R.S. 17:1201. Personal leave shall not be accumulated from year to year, nor shall personal leave be compensated for upon death or retirement or paid in any other manner except as provided for in this Section.

**LSA-R.S. 17:1208.1. School employees; amount and use of personal leave**

NOTE: AS AMENDED BY ACTS 1987, NO. 296, §1:

A. All employees, as defined in R.S. 17:1205, except those employees who receive annual leave, shall be entitled to and shall be allowed up to two days absence during each school year to be taken from current or accumulated sick leave and to be used for such purposes as may be determined by the individual employee without loss of pay. The employee requesting such leave shall give his supervisor at least twenty-four hours notice prior to taking the leave without loss of pay.

B. Personal leave shall be charged to and deducted from current or unused sick leave as of the date personal leave is taken. Personal leave shall not be accumulated from year to year, nor shall personal leave be compensated for upon death or retirement or paid in any other manner except as provided for in this Section.
C. The provisions of this Section shall have no effect on any school system which has in effect on and after September 15, 1982, a policy relative to personal leave for school employees.

NOTE: AS AMENDED BY ACTS 1987, NO. 639, §1, EFF. JULY 9, 1987:

A. All such employees, as defined in R.S. 17:1205, upon accumulating unused sick leave under the provisions of R.S. 17:1206, except those employees who receive annual leave, shall be entitled to and shall be allowed up to two days absence during each school year for such purposes as may be determined by the individual employee without loss of pay. Each parish and city school board shall adopt a uniform policy on personal leave which would apply to all such employees of the district under its jurisdiction.

B. Personal leave shall be charged to and deducted from the employee's sick leave for the current year or sick leave accumulated as provided in R.S. 17:1206. Personal leave shall not be accumulated from year to year, nor shall personal leave be compensated for upon death or retirement or paid in any other manner except as provided for in this Section.

C. The provisions of this Section shall have no effect on any school system which has in effect on and after September 15, 1982, a policy relative to personal leave for school employees.

**LSA-R.S. 17:1205. "Employee" defined**

The term "employee" as used in R.S. 17:1206-17:1207 shall be construed to be any person in the employ of any parish or city school board of the state of Louisiana who is not a teacher or whose employment does not require the holding of a teacher's certificate or who is not employed as a bus driver.

**Employee Leaves & Absences**

**Sabbatical Leave**

**LSA-R.S. 17:1170. Definitions**

As used in this Subpart, the words "teacher" or "teaching staff" shall include any person employed by a city, parish, or other local public school board in the state of Louisiana who holds a valid teaching certificate issued by the state Department of Education and any social worker, guidance counselor, school nurse, audiologist, educational diagnostician, speech-language pathologist, or school psychologist employed by a city, parish, or other local public school board in the state who holds the appropriate valid professional ancillary certificate issued by the state Department of Education. For a school nurse, a professional ancillary certificate means a Type A, Type B, or Type C certificate.

**LSA-R.S. 17:1171. Eligibility for sabbatical leaves**
A. Members of the teaching staff of public schools in all parishes and
municipalities of the state of Louisiana shall be eligible for sabbatical leaves, for the
purpose of professional or cultural improvement or medical leave for the two semesters
immediately following any twelve or more consecutive semesters of active service in the
parish where the teacher is employed, or for the one semester immediately following any
six or more consecutive semesters of service.

B. Active service accumulated toward sabbatical leave as provided in Subsection
A hereof shall not be deemed to be interrupted by any of the following:

   (1) Absence on sick leave under Subpart B of this Part.
   (2) Absence on maternity leave as provided under Subpart C of this Part, provided
       that such leave shall be for the period of disability occasioned by pregnancy or childbirth
       as determined by a certificate from the employee's attending physician.
   (3) Absence on involuntary military service in the armed forces of the United
       States.
   (4) Absence on military leave under the provisions of R.S. 17:1215.

C. Notwithstanding any other provision of this Section to the contrary, any city or
parish school board, at the time it grants a leave of absence without pay under the
provisions of R.S. 17:1186, may declare that all or certain of such leaves shall not be
deemed to interrupt the accumulation of active service toward sabbatical leave.

LSA-R.S. 17:1172. Applications for leave; time for filing; notification of approval or
denial

A. Applications for sabbatical leave shall be made on a form to be provided by
the superintendent of schools in the parish or city where the teacher is
employed. Applications shall be sent to the superintendent by registered mail at least
sixty days preceding the beginning of the semester of the school year for which leave is
requested, except that, where a teacher has become sick during a semester and requests
medical leave for the purpose of recuperating from such sickness, it shall be sufficient if
the application is mailed thirty days before the date upon which the requested leave is to
commence.

B. The superintendent shall inform the teacher of the approval or denial of such
leave at least thirty days preceding the beginning of the semester of the school year for
which the leave is requested, except that, where a teacher has become sick during a
semester and has requested medical leave, the superintendent shall inform the teacher of
the approval or denial of such leave as soon as possible after receipt of his request for
leave.

LSA-R.S. 17:1173. Method of selecting and order of preference among applicants

A. Whenever, in accordance with the provisions of this Subpart, some of the
applications cannot be granted, from among those which would otherwise be granted,
those to be granted, except as specified in this Section, shall be determined in the following manner:

(1) Preference in every case shall be given to the applicant who has rendered active service in the school system of the parish affected for the greatest number of consecutive semesters immediately preceding the period for which leave is requested, provided that where any two applicants rank equally in point of continuous service, preference in every case shall be given to the applicant who has rendered service in the school system for the greater total number of semesters.

(2) When any two applicants rank equally both in point of continuous service and in point of total service, preference in every case shall be given to the applicant whose date of birth is earlier.

(3) Applicants whose applications are filed in the first thirty days of the semester shall be given preference over those who seek medical leave under the special provisions relating to sickness during a school semester.

B. Whenever, in accordance with the method of selection outlined herein, the quota established for medical leave has been filled, all remaining applications shall be rejected and shall be disregarded in any further selection of applicants for that semester. Those whose applications are rejected have the right to reapply in any future semester.

**LSA-R.S. 17:174. Notification of grant or rejection of application**

Every applicant shall be notified by the superintendent in writing within sixty days after the final day for the filing of the application whether the application has been granted or rejected; when the application is for medical leave from sickness the superintendent shall notify the applicant within thirty days from the date of the filing of the application whether the application has been granted or rejected. If the application has been rejected, the reasons for such rejection shall be specified.

**LSA-R.S. 17:1175. Information required in application**

A. No person whose application for sabbatical leave has been granted shall be denied such leave.

B. Every application shall specify all of the following:

(1) The period for which leave is requested.

(2) Whether leave is requested for the purpose of professional or cultural improvement, or for the purpose of medical leave.

(3) The precise manner, insofar as possible, in which such leave, if granted, will be spent.

(4) The semesters spent in active service in the parish school system from which leave is requested.

(5) The date of birth of applicant.
C.(1) The application shall contain a statement, over the signature of the applicant, that he agrees to comply with the provisions of this Subpart.

(2)(a) Every application for sabbatical medical leave shall be accompanied by a statement from a licensed physician certifying that the leave is medically necessary.

(b)(i) If the board, upon review of the application, questions the validity or accuracy of the certification, the board may require the applicant, as a condition for continued consideration of the application, to be examined by a licensed physician selected by the board. In such a case, the board shall pay all costs of the examination and any tests determined to be necessary. If the physician selected by the board finds medical necessity, the leave application shall be granted.

(ii) If the physician selected by the board disagrees with the certification of the physician selected by the applicant, then the board may require the applicant, as a condition for continued consideration of the application, to be examined by a third licensed appropriate physician whose name appears next in the rotation of physicians on a list established by the local medical society for such purpose and maintained by the school board. All costs of an examination and any required tests by a third doctor shall be paid by the board. The opinion of the third physician shall be determinative of the issue.

(c) The opinion of all physicians consulted as provided in this Paragraph shall be submitted to the board in the form of a sworn statement, as referenced in R.S. 14:125.

(d) All information contained in any statement from a physician shall be confidential and shall not be subject to the public records law.

LSA-R.S. 17:1176. Grounds for rejection of application

Any applicant who, at the expiration of the semester in which he applies, is ineligible for the sabbatical leave requested or who has not complied with the provisions of R.S. 17:1172 through 17:1174, shall have his or her application rejected, but all other applicants shall have their applications granted, provided that all leaves requested in such applications could be taken without violating the following provision: At no time during the school year shall the number of persons on sabbatical leave exceed five percent of the total number of teachers employed in a given parish.

LSA-R.S. 17:1177. Manner in which leave may be spent

A.(1) Every person on medical leave is prohibited from undertaking any gainful employment during such leave unless all of the following conditions are met:

(a) The teacher can demonstrate that he will be working not more than twenty hours a week in a part-time job that he has been working for not less than one hundred twenty days prior to the beginning of such leave.

(b) The doctor who certifies the medical necessity of the leave indicates that such part-time work does not impair the purpose for which the leave is granted.

(c) The board authorizes such part-time work.
(2) Violation of the prohibition in this Subsection shall result in the medical leave being rescinded.

(3) Every person on sabbatical leave for the purpose of professional or cultural improvement during each semester of leave shall pursue a program of study earning at least nine undergraduate credit hours provided such hours directly improve the person's skills and knowledge as a teacher, six graduate credit hours, or be certified a full-time student at an institution of higher learning accredited by the board of education of the state or territory in which the institution is located.

B. If less than fifteen weeks is so spent, the number of weeks less than fifteen not so spent shall be spent pursuing a program of independent study, research, authorship, or investigation which involves an approximately equivalent amount of work and which is approved by the employing school board; or engaging in travel which is so planned as to be of definite educational value and which is approved by the employing school board.

C.(1) Each person granted sabbatical leave as a condition of the leave shall be prohibited from being employed during his leave by any public or private elementary or secondary school in Louisiana or in any other state.

(2) The board may grant such additional leave or compensation as it may establish and fix.

LSA-R.S. 17:1178. Reports on manner of spending leave
Every person on sabbatical leave shall transmit to the superintendent within thirty days after the beginning of each semester of leave a written report of approximately one hundred words, of the manner in which such leave will be spent, and within thirty days after the end of such leave, a written report of approximately two hundred and fifty words, of the manner in which such leave has been spent. In case such person has elected to spend any semester in accordance with provisions of R.S. 17:1177(1), the initial report shall indicate the institution being attended and the number of credit hours being taken, and the final report shall be accompanied by official evidence that the number of credit hours required has been taken at the institution specified.

LSA-R.S. 17:1180. Sabbatical leave not to preclude salary increase
No person on sabbatical leave shall be denied the regular increment of increase in salary because of absence on sabbatical leave.

LSA-R.S. 17:1181. Service on sabbatical leave as active service for retirement purposes
Service on sabbatical leave shall count as active service for the purpose of retirement and contributions to the retirement fund shall be continued.

LSA-R.S. 17:1182. Return to same position
Every person on sabbatical leave shall be returned at the beginning of the semester immediately following such leave to the same position at the same school from which such leave was taken, unless otherwise agreed to by him.

**LSA-R.S. 17:1184. Compensation while on leave**

Each person granted sabbatical leave shall receive and be paid compensation at the rate of sixty-five percent of the person's salary at the time the leave begins.

**LSA-R.S. 17:1185. Payment of compensation to persons on leave**

Compensation payable to persons on sabbatical leave shall be paid at the times at which salaries of the other members of the teaching staff are paid, and in the same manner.

**LSA-R.S. 17:1187. Persons granted sabbatical leave; return to service**

A. Each person granted sabbatical leave shall sign an agreement or contract with his employing school board stipulating that, as a condition of his sabbatical leave and in order to be eligible for compensation during such leave, he will return to service for one semester for each semester of leave following the expiration of his leave in the school system granting the leave.

B. Should a person taking sabbatical leave fail to return to service in the school system granting leave for one semester for each semester of leave following the expiration of such leave for any reason other than incapacitating illness as certified by two physicians, that person shall forfeit all compensation received during the leave period. Provided however, any school board may waive the provisions of this Section in accordance with prepublished criteria if it deems to be in the best interest of the school system to do so. No such waiver shall favor or discriminate against any employee or applicant because of his job description, age, race, or sex.

C. Notwithstanding any provision of Subsection B herein, no person who, upon the expiration of his sabbatical leave, immediately begins employment with a state-operated educational agency, city or parish school board, department, school, college, or university instead of returning to the school system which granted him such leave, shall be required to forfeit that portion of compensation paid to him by the state while he was on such leave. However, such person shall be required to reimburse the school system which granted him such leave any salary paid to him by such school system while he was on leave, except as provided in Subsection B herein.

**LSA-R.S. 11:755. Service on sabbatical leave as active service**

A. Members of the system who are granted a sabbatical leave with pay by their employer shall have all of the rights and privileges pertaining to their membership in the retirement system as if they had remained in active service.
as active service for purposes of retirement and employee and employer contributions to the retirement system shall be continued.

B. However, a member shall not be allowed credit in the retirement system for more than one-half year of sabbatical leave for every three years of creditable service in the retirement system.

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**Employee Leaves & Absences**

**Sick/Emergency Leave**

**LSA-R.S 17:1201. Amount of sick leave; reimbursement; injury on the job**

A.(1) Every member of the teaching staff employed by any parish or city school board of this state shall be entitled to and shall be allowed a minimum of ten days absence per school year because of personal illness or because of other emergencies, without loss of pay. Any portion of such sick leave not used in any year shall be accumulated to the credit of the member of the teaching staff without limitation. However, upon initial employment a member of the teaching staff employed by a school board shall not be allowed any sick leave in a school year unless and until he reports for duty and actually performs work for the board during that school year at which time the ten days otherwise provided for in this Paragraph shall accrue. The minimum of ten days of sick leave provided in this Subsection shall be allowed based on a member of the teaching staff beginning work at the beginning of a school year. In the case of a member of the teaching staff who begins work in the first month of a school year, ten days shall be allowed; in the case of a member of the teaching staff who begins work in the second month of a school year, nine days shall be allowed; in the case of a member of the teaching staff who begins work in the third month of a school year, eight days shall be allowed; in the case of a member of the teaching staff who begins work in the fourth month of a school year, seven days shall be allowed; in the case of a member of the teaching staff who begins work in the fifth month of a school year, six days shall be allowed; in the case of a member of the teaching staff who begins work in the sixth month of a school year, five days shall be allowed; in the case of a member of the teaching staff who begins work in the seventh month of a school year, four days shall be allowed; and, in the case of a member of the teaching staff who begins work in the eighth month or thereafter of a school year, three days shall be allowed.

(a) Any parish or city school board may reimburse a member of the teaching staff for any unused sick leave accumulated prior to the current year up to ten days during any school year upon the request by a member of the teaching staff. At the time of such request, the parish or city school board shall inform the member of the teaching staff making the request of the prohibition as provided in Subparagraph (c) of this Paragraph.

(b) A parish or city school board electing to reimburse a member of the teaching staff as provided in Subparagraph (a) of this Paragraph shall establish a rate of pay for this reimbursement which shall be not more than seventy-five dollars per day.
(c) Any unused sick leave reimbursed to a member of the teaching staff as provided in this Paragraph shall not be used in the calculation of any employee benefit otherwise applicable including retirement or severance pay.

(d) Any teacher reimbursed pursuant to the provisions of this Paragraph shall be eligible for payment for extended sick leave only for such number of days absent for which extended sick leave is granted which exceeds the number of days for which the teacher has been reimbursed under the provisions of this Paragraph.

(2) When a member of the teaching staff is absent for six or more consecutive days because of personal illness, he shall be required to present a certificate from a physician certifying such illness. Each parish and city school board may adopt such rules and regulations as are necessary relative to the use of such sick leave, either current or accumulated, for emergencies. The parish and city school boards may grant additional sick leave, without loss of pay, or with such reduction of pay as they may establish and fix.

(3) All sick leave accumulated by each member of the teaching staff pursuant to the provisions of this Subsection shall be vested in the member of the teaching staff by whom such leave has been accumulated. In the event of the transfer of such member of the teaching staff from one city or parish public school system to another in this state, or upon the return of such member of the teaching staff to the same school system within five years or such longer period of time as may be approved by the governing authority of the school system to which the member of the teaching staff returned, regardless of the dates on which the leave was accumulated or the date of the transfer or return of the member of the teaching staff, such vested leave shall be transferred or returned to or continued by the school system to which he transfers or returns and shall be retained to the credit of such member of the teaching staff. When any member of the teaching staff uses accrued sick leave which has been transferred from one public school system to another, the sick leave used shall be assessed against the most recent sick leave earned and accrued and successively from sick leave accrued last to sick leave accrued first.

(4) All actual costs incurred by any city or parish school board as a result of the use by any member of the teaching staff of any accumulated leave transferred, returned, or continued as provided in Paragraph (3) of this Subsection shall be paid by the employing city or parish school board.

B. Upon the retirement of any public school member of the teaching staff, or upon his death prior to retirement, his employer shall pay to such member of the teaching staff or to his heirs or assigns, sick leave which has accrued to such member of the teaching staff but which remains unused at the time of his retirement or at the time of his death if prior to retirement, not to exceed twenty-five days of such unused sick leave. Such pay shall be at the rate of pay received by the member of the teaching staff at the time of retirement or death prior to retirement; provided that any parish or city school board may pay such unused sick leave beyond twenty-five days at its discretion.
C.(1)(a) Any member of the teaching staff of the public schools who is injured or disabled while acting in his official capacity as a result of assault or battery by any student or person shall receive sick leave without reduction in pay and without reduction in accrued sick leave days while disabled as a result of such assault or battery. However, such member of the teaching staff shall be required to present a certificate from a physician certifying such injury and disability.

(b)(i) Any member of the teaching staff of the public schools who while acting in his official capacity is injured or disabled as a result of physical contact with a student while providing physical assistance to a student to prevent danger or risk of injury to the student shall receive sick leave for a period up to one calendar year without reduction in pay and without reduction in accrued sick leave days while injured or disabled as a result of rendering such assistance. Such member of the teaching staff shall be required to present a certificate from a physician selected by the teaching staff member certifying such injury or disability. Nothing in this Subsection shall prohibit a city, parish, or other local public school board from extending this period beyond one calendar year.

(ii) If the school board questions the validity or accuracy of the physician certification provided for in Item (i) of this Subparagraph, the board may require the teaching staff member to be examined by a physician selected by the board. In such a case, the board shall pay all costs of the examination and any tests determined to be necessary. If the physician selected by the board certifies the injury or disability, the leave shall be granted. If the physician selected by the school board disagrees with the certificate of the physician selected by the teaching staff member, then the board may require the staff member to be examined by a third physician whose name appears next in the rotation of physicians on a list established by the local medical society for such purpose and maintained by the board. All costs of an examination and any tests required by a third physician shall be paid by the board. The opinion of the third physician shall be determinative of the issue.

(iii) The opinion of each physician consulted as provided in this Subparagraph shall be submitted to the board in the form of a sworn statement which shall be subject to the provisions of R.S. 14:125.

D.(1) Any member of the teaching staff in the public schools who is injured or disabled while acting in his official capacity shall be entitled to weekly wage benefits under the worker's compensation law of the state of Louisiana and/or to sick leave benefits under Subpart B of Part X of this Chapter, at his option, but in no event shall
such benefits exceed the total amount of the regular salary the member of the teaching staff was receiving at the time the injury or disability occurred.

(2) In any case in which a member of the teaching staff supplements worker's compensation with accumulated or extended sick leave, the amount of sick leave used shall be calculated on an hourly basis.

LSA-R.S 17:1202. Teachers; extended sick leave

A.(1) Every city, parish, and other local public school board shall permit:

(a) Each teacher to take up to ninety days of extended sick leave in each six-year period of employment, which may be used for a medical necessity in the manner provided in this Section at any time that the teacher has no remaining regular sick leave balance.

(b) Each teacher granted maternity leave in accordance with the provisions of R.S. 17:48 or 1211 and who has no remaining sick leave balance available to take in the manner provided in this Section up to thirty days of extended sick leave in each six-year period of employment for personal illness related to the purpose for which the maternity leave was granted.

(2) As used in this Section the following terms shall have the following meanings:

(a) "Child" means a biological son or daughter, an adopted son or daughter, a foster son or daughter, a stepson or daughter, or a legal ward of a teacher standing in loco parentis to that ward who is either under the age of eighteen, or who is eighteen years of age but under twenty-four years of age and is a full-time student, or who is nineteen years of age or older and incapable of self-care because of a mental or physical disability.

(b) "Immediate family member" means a spouse, parent, or child of a teacher.

(c) "Parent" means the biological parent of a teacher or an individual who stood in loco parentis to the teacher.

B.(1) Unused days during any six-year period of employment shall not cumulate or carry forward into the next six-year period of employment.

(2) The balance of days of extended leave available to a teacher shall transfer with such teacher from one public school employer to another without loss of days and without restoration of days.

(3) Interruptions of service between periods of employment with a public school employer shall not be included in any calculation of a six-year period, such that any employment with any public school employer, regardless of when it occurs, shall be included in any determination of the balance of days of extended sick leave available to a teacher.

C.(1) All time while on extended sick leave is regular service time for all purposes for which service time is calculated or used.

(2) Any teacher on extended sick leave shall be paid sixty-five percent of the salary paid to him at the time the extended sick leave begins.
D.(1) No teacher may undertake additional gainful employment while on extended sick leave, unless all of the following conditions are met:
   (a) The teacher can demonstrate that he will be working not more than twenty hours a week in a part-time job that he has been working for not less than one hundred twenty days prior to the beginning of any period of extended sick leave.
   (b) The physician who certifies the medical necessity of the leave indicates that such part-time work does not impair the purpose for which the extended leave is required.

(2) Any violation of this prohibition may require the teacher to return to the employer all compensation paid during any week of extended leave in which the teacher worked more than twenty hours and to reimburse the employer all related employment costs attributable to such period as calculated by the employer, without any restoration of such days.

E.(1)(a) On every occasion that a teacher uses extended sick leave, a statement from a licensed physician certifying that it is for personal illness related to the purpose for which maternity leave was granted or it is a medical necessity for the teacher to be absent for ten consecutive work days shall be presented prior to the extension of such leave.

(b) For the purposes of this Paragraph, a "medical necessity" is the result of a catastrophic illness or injury, which means a life-threatening, chronic, or incapacitating condition of the teacher or a member of his immediate family.

(c) The physician statement required by this Paragraph may be presented and the extended sick leave may be requested subsequent to the teacher's return to service. In such a case, the extended leave shall be granted for all days for which such leave is requested and the required documentation is presented provided the leave is requested and the required documentation is presented within three days after the teacher returns to service.

(2)(a) If the board, upon review of the application, questions the validity or accuracy of the certification, the employer may require the teacher or the immediate family member, as a condition for continued extended leave, to be examined by a licensed physician selected by the employer. In such a case, the employer shall pay all costs of the examination and any tests determined to be necessary. If the physician selected by the employer finds medical necessity, the leave shall be granted.

(b) If the physician selected by the public school employer disagrees with the certification of the physician selected by the teacher or the immediate family member, then the employer may require the teacher or the immediate family member, as a condition for continued extension of sick leave, to be examined by a third licensed appropriate physician whose name appears next in the rotation of physicians on a list established by the local medical society for such purpose and maintained by the board. All costs of an examination and any required tests by a third doctor shall be paid by the employer. The opinion of the third physician shall be determinative of the issue.
(c) The opinion of all physicians consulted as provided in this Paragraph shall be submitted to the board in the form of a sworn statement which shall be subject to the provisions of R.S. 14:125.

(d)(i) In addition to the authority provided in R.S. 17:1201(A)(2), the board shall adopt a policy regarding providing for employees suffering from catastrophic and long-term illness.

(ii) The board may, as part of a collective bargaining agreement, or by its own policy, provide additional compensation or extended leave days in excess of what is required in this Section.

(3) All information contained in any statement from a physician shall be confidential and shall not be subject to the public records law.

F. Each city, parish, and other local public school board shall develop and implement a sick leave bank policy to allow for the donation of sick leave among teachers.

G. Each city, parish, and other local public school board annually shall submit a report to the state Department of Education on the number of leave requests granted each year pursuant to this Section, the number of leave requests denied, and the reason or reasons for such denials.

H. Notwithstanding any other provision of law to the contrary, all decisions relative to the granting of leave pursuant to this Section shall be made by the superintendent of the local public school system.

**LSA-R.S. 17:1206. Ten days sick leave for employees; cumulation of unused sick leave**

A.(1) All such employees, as defined in R.S. 17:1205, shall be entitled to and shall be allowed a minimum of ten days leave of absence as sick leave or in case of other emergencies, per school year, without loss of pay. Any portion of such sick leave not used in any year shall be accumulated to the credit of the employee without limitation. When such employee is absent for six or more consecutive days because of personal illness, he shall be required to present a certificate from a physician certifying such illness. Each parish and city school board may adopt such rules and regulations as are necessary relative to the use of such sick leave, either current or accumulated, for emergencies. The parish and city school boards may grant additional sick leave, without loss of pay, or with such reduction of pay as they may establish and fix.

(2) The minimum of ten days of sick leave provided in this Subsection shall be allowed based on an employee beginning work at the beginning of a school year. In the case of an employee who begins work in the first month of a school year, ten days shall be allowed; in the case of an employee who begins work in the second month of a school year, nine days shall be allowed; in the case of an employee who begins work in the third month of a school year, eight days shall be allowed; in the case of an employee who begins work in the fourth month of a school year, seven days shall be allowed; in the case of an employee who begins work in the fifth month of a school year, six days shall be
allowed; in the case of an employee who begins work in the sixth month of a school year, five days shall be allowed; in the case of an employee who begins work in the seventh month of a school year, four days shall be allowed; and, in the case of an employee who begins work in the eighth month or thereafter of a school year, three days shall be allowed.

B.(1) All sick leave accumulated by such employees pursuant to the provisions of this Subsection shall be vested in the employee by whom such leave has been accumulated. In the event of the transfer of such employee from one city or parish public school system to another in this state or upon the return of such employee to the same school system within five years or such longer period of time as may be approved by the governing authority of the school system to which the employee returned, regardless of the dates on which the leave was accumulated or the date of the transfer or return of the employee, such vested leave shall be transferred or returned to or continued by the school system to which he transfers or returns and shall be retained to the credit of such employee. When any such employee uses accrued sick leave which has been transferred from one public school system to another, the sick leave used shall be assessed against the most recent sick leave earned and accrued and successively from sick leave accrued last to sick leave accrued first.

(2) All actual costs incurred by any city or parish school board as a result of the use by any such employee of any accumulated leave transferred, returned, or continued as provided in Paragraph (1) of this Subsection shall be paid by the employing city or parish school board.

LSA-R.S. 17:1206.1. School employees; sick leave

A.(1) Any employee of the parish or city school boards of this state, as the word "employee" is defined in R.S. 17:1205, who is injured or disabled while acting in his official capacity as a result of assault or battery by any student or person, shall receive sick leave without reduction in pay and without reduction in accrued sick leave days while injured or disabled as a result of such assault or battery; however, when such employee is absent for six or more consecutive days as a result of such injury or disability, he shall be required to present a certificate from a physician certifying such injury or disability.

(2) The sick leave authorized by this Section shall be in addition to all other sick leave authorized by R.S. 17:1206, provided that additional sick leave for injury or disability as a result of assault or battery shall not be accumulated from year to year, nor shall such additional sick leave be compensated for at death or retirement, or compensated for in any other manner except as authorized in this Section.

B. Any employee of the parish or city school boards of this state, as the word "employee" is defined in R.S. 17:1205, who is injured or disabled while acting in his official capacity as a result of physical contact with a student while providing physical assistance to a student to prevent danger or risk of injury to the student, shall receive sick
leave for a period up to ninety days without reduction in pay and without reduction in accrued sick leave days while injured or disabled as a result of rendering such assistance. Such employee shall be required to present a certificate from a physician certifying such injury or disability. Nothing in this Section shall prohibit a city or parish school board from extending this period beyond ninety days.

**LSA-R.S. 17:1206.2. Employees; extended sick leave**

A.(1) Every city, parish, and other local public school board shall permit each employee, as defined in R.S. 17:1205, to take up to ninety days of extended sick leave in each six-year period of employment which may be used for a medical necessity in the manner provided in this Section at any time that the employee has no remaining regular sick leave balance.

(2) As used in this Section the following terms shall have the following meanings:

(a) "Child" means a biological son or daughter, an adopted son or daughter, a foster son or daughter, a stepson or stepdaughter, or a legal ward of an employee standing in loco parentis to that ward who is either under the age of eighteen, or who is eighteen years of age but under twenty-four years of age and is a full-time student, or who is nineteen years of age or older and incapable of self-care because of a mental or physical disability.

(b) "Immediate family member" means a spouse, parent, or child of an employee.

(c) "Parent" means the biological parent of an employee or an individual who stood in loco parentis to the employee.

B.(1) Unused days during any six-year period of employment shall not cumulate or carry forward into the next six-year period of employment.

(2) The balance of days of extended leave available to an employee shall transfer with such employee from one public school employer to another without loss of days and without restoration of days.

(3) Interruptions of service between periods of employment with a public school employer shall not be included in any calculation of a six-year period, such that any employment with any public school employer, regardless of when it occurs, shall be included in any determination of the balance of days of extended sick leave available to an employee.

C.(1) All time while on extended sick leave is regular service time for all purposes for which service time is calculated or used.

(2) Any employee on extended sick leave shall be paid sixty-five percent of the salary paid to him at the time the extended sick leave begins.

D.(1) No employee may undertake additional gainful employment while on extended sick leave, unless all of the following conditions are met:

(a) The employee can demonstrate that he will be working not more than twenty hours a week in a part-time job that he has been working for not less than one hundred twenty days prior to the beginning of any period of extended sick leave.
(b) The physician who certifies the medical necessity of the leave indicates that such part-time work does not impair the purpose for which the extended leave is required.

(2) Any violation of this prohibition may require the employee to return to the employer all compensation paid during any week of extended leave in which the employee worked more than twenty hours and to reimburse the employer all related employment costs attributable to such period as calculated by the employer, without any restoration of such days.

E.(1)(a) On every occasion when an employee uses extended sick leave, a statement from a licensed physician certifying that it is a medical necessity for the employee to be absent for at least ten consecutive work days shall be presented prior to the extension of such leave.

(b) For the purposes of this Paragraph, a "medical necessity" is the result of a catastrophic illness or injury, which means a life-threatening, chronic, or incapacitating condition of the employee or a member of his immediate family.

(c) The physician statement required by this Paragraph may be presented and the extended sick leave may be requested subsequent to the employee's return to service. In such a case, the extended leave shall be granted for all days for which such leave is requested and the required documentation is presented provided the leave is requested and the required documentation is presented within three days after the employee returns to service.

(2)(a) If the board, upon review of the application, questions the validity or accuracy of the certification, the employer may require the employee or the immediate family member, as a condition for continued extended leave, to be examined by a licensed physician selected by the employer. In such a case, the employer shall pay all costs of the examination and any tests determined to be necessary. If the physician selected by the employer finds medical necessity, the leave shall be granted.

(b) If the physician selected by the public school employer disagrees with the certification of the physician selected by the employee or the immediate family member, then the employer may require the employee or the immediate family member, as a condition for continued extension of sick leave, to be examined by a third licensed appropriate physician whose name appears next in the rotation of physicians on a list established by the local medical society for such purpose and maintained by the board. All costs of an examination and any required tests by a third doctor shall be paid by the employer. The opinion of the third physician shall be determinative of the issue.

(c) The opinion of all physicians consulted as provided in this Paragraph shall be submitted to the board in the form of a sworn statement which shall be subject to the provisions of R.S. 14:125.

(d)(i) In addition to the authority provided in R.S. 17:1206(A)(1), the board shall adopt a policy regarding providing for employees suffering from catastrophic and long-term illness.
(ii) The board may, as part of a collective bargaining agreement, or by its own policy provide additional compensation or extended leave days in excess of what is required in this Section.

(3) All information contained in any statement from a physician shall be confidential and shall not be subject to the public records law.

F. Each city, parish, and other local public school board shall develop and implement a sick leave bank policy to allow for the donation of sick leave among employees.

G. Each city, parish, and other local public school board annually shall submit a report to the state Department of Education on the number of leave requests granted each year pursuant to this Section, the number of leave requests denied, and the reason or reasons for such denials.

H. Notwithstanding any other provision of law to the contrary, all decisions relative to the granting of leave pursuant to this Section shall be made by the superintendent of the local public school system.

LSA-R.S. 17:500. Sick leave for school bus operators; minimum pay for substitute

A. The term "school bus operator", as used in this section, shall mean any individual who operates a school bus transporting children under the supervision of the public school system of the state of Louisiana.

B.(1) All school bus operators employed by the parish and the city school boards of this state shall be entitled to and shall be allowed a minimum of ten days absence per school year because of personal illness or because of other emergencies, without loss of pay. Such sick leave when not used in any year shall be accumulated to the credit of the school bus operator without limitation. Provided that when a school bus operator is absent for six or more consecutive days because of personal illness, he shall be required to present a certificate from a physician certifying such illness; provided, further, that the parish and city school boards are authorized to adopt such rules and regulations as are necessary relative to the use of such sick leave, either current or accumulated, for emergencies. The parish and city school boards may grant additional sick leave, without loss of pay, or with such reduction of pay as they may establish and fix.

(2) The minimum of ten days of sick leave provided in this Subsection shall be allowed based on a school bus operator beginning work at the beginning of a school year. In the case of a school bus operator who begins work in the first month of a school year, ten days shall be allowed; in the case of a school bus operator who begins work in the second month of a school year, nine days shall be allowed; in the case of a school bus operator who begins work in the third month of a school year, eight days shall be allowed; in the case of a school bus operator who begins work in the fourth month of a school year, seven days shall be allowed; in the case of a school bus operator who begins work in the fifth month of a school year, six days shall be allowed; in the case of a school bus operator who begins work in the sixth month of a school year, five days shall be
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allowed; in the case of a school bus operator who begins work in the seventh month of a school year, four days shall be allowed; and, in the case of a school bus operator who begins work in the eighth month or thereafter of a school year, three days shall be allowed.

(3) Upon the retirement of any school bus operator, or upon his death prior to retirement, his employer shall pay to such school bus operator, or to his heirs or assigns, sick leave which has accrued to such school bus operator, but which remains unused at the time of his retirement or at the time of his death if prior to retirement, not to exceed twenty-five days of such unused sick leave. Such pay shall be at the rate of pay received by the school bus operator at the time of retirement or death prior to retirement, provided that any parish or city school board may pay such unused sick leave beyond twenty-five days at its discretion.

C.(1) Each substitute school bus operator, substituting for a regular school bus operator who is on sick or emergency leave, shall be paid by the employing school board a daily sum for each day's actual operation of the bus, which shall be not less than sixty-five percent of the daily rate of pay being paid the regular bus operator, to be computed by dividing the annual pay of the regular operator by the number of school days in the regularly scheduled session, exclusive of any compensation or mileage allowance for use of a privately owned bus.

(2)(a) The provisions of this Subsection for the compensation of a substitute school bus operator are applicable and may be used only when the regular operator is on leave and is expected to return to his route.

(b)(i) Whenever a vacancy occurs on a route due to death, resignation, retirement, or the expiration of the regular operator's approved leave or a new route is established, the route shall be filled with a regular school bus operator as provided in R.S. 17:493.1 no later than the following school year unless the route is consolidated or eliminated.

(ii) A substitute bus operator may only be used as a temporary measure until a permanent operator can be appointed to a route. A substitute operator may not drive a route for a period that exceeds the end of the school year during which the operator began driving the route. The vacant route shall be filled in accordance with R.S. 17:493.1.

(c) If an operator is on approved leave, his route shall not be considered a vacant route. A substitute shall be used to drive a route for an operator on approved leave regardless of the length of time of the approved leave.

LSA-R.S. 17:500.1. School bus operators; sick leave

Any school bus operator as defined in R.S. 17:500 who is injured or incapacitated in his official capacity as a result of physical assault and battery by any student or person, shall receive sick leave without reduction in pay while incapacitated as a result of such injury; provided, however, that when a school bus operator is absent for six or more consecutive days as a result of such injury or incapacitation, he shall be required to present a certificate from a physician certifying such injury or incapacitation. The sick
leave authorized by this section shall be in addition to all other sick leave authorized by
R.S. 17:500, provided that additional sick leave for incapacity as a result of physical
assault and battery shall not be accumulated from year to year, nor shall such additional
sick leave be compensated for at death or retirement, or compensated for in any other
manner except as authorized in this section.

**LSA-R.S. 17:500.2. School bus operators; extended sick leave**

A.(1) Every city, parish, and other local public school board shall permit each
school bus operator to take up to ninety days of extended sick leave in each six-year
period of employment, which may be used for a medical necessity in the manner
provided in this Section, at any time that the school bus operator has no remaining regular
sick leave balance.

(2) As used in this Section, the following terms shall have the following
meanings:

   (a) "Child" means a biological son or daughter, an adopted son or daughter, a
   foster son or daughter, a stepson or daughter, or a legal ward of a school bus operator
   standing in loco parentis to that ward who is either under the age of eighteen, or who is
   eighteen years of age but under twenty-four years of age and is a full-time student, or
   who is nineteen years of age or older and incapable of self-care because of a mental or
   physical disability.

   (b) "Immediate family member" means a spouse, parent, or child of a school bus
   operator.

   (c) "Parent" means the biological parent of a school bus operator or an individual
   who stood in loco parentis to the school bus operator.

B.(1) Unused days during any six-year period of employment shall not cumulate
or carry forward into the next six-year period of employment.

(2) The balance of days of extended leave available to a school bus operator shall
transfer with such school bus operator from one public school employer to another
without loss of days and without restoration of days.

(3) Interruptions of service between periods of employment with a public school
employer shall not be included in any calculation of a six-year period, such that any
employment with any public school employer, regardless of when it occurs, shall be
included in any determination of the balance of days of extended sick leave available to a
school bus operator.

C.(1) All time while on extended sick leave is regular service time for all
purposes for which service time is calculated or used.

(2) Any school bus operator on extended sick leave shall be paid sixty-five
percent of the salary paid to him at the time the extended sick leave begins.

D.(1) No school bus operator may undertake additional gainful employment while
on extended sick leave, unless all of the following conditions are met:
(a) The school bus operator can demonstrate that he will be working not more than twenty hours a week in a part-time job that he has been working for not less than one hundred twenty days prior to the beginning of any period of extended sick leave.

(b) The physician who certifies the medical necessity of the leave indicates that such part-time work does not impair the purpose for which the extended leave is required.

(2) Any violation of this prohibition may require the school bus operator to return to the employer all compensation paid during any week of extended leave in which the school bus driver worked more than twenty hours and to reimburse the employer all related employment costs attributable to such period as calculated by the employer, without any restoration of such days.

E.(1)(a) On every occasion that a school bus operator uses extended sick leave, a statement from a licensed physician certifying that it is a medical necessity for the school bus operator to be absent for at least ten consecutive work days shall be presented prior to the extension of such leave.

(b) For the purposes of this Paragraph, a "medical necessity" is the result of a catastrophic illness or injury, which means a life-threatening, chronic, or incapacitating condition of the school bus operator or a member of his immediate family.

(2)(a) If the board, upon review of the application, questions the validity or accuracy of the certification, the employer may require the school bus operator or the immediate family member, as a condition for continued extended leave, to be examined by a licensed physician selected by the employer. In such a case, the employer shall pay all costs of the examination and any tests determined to be necessary. If the physician selected by the employer finds medical necessity, the leave shall be granted.

(b) If the physician selected by the public school employer disagrees with the certification of the physician selected by the school bus operator, then the employer may require the school bus operator or the immediate family member, as a condition for continued extension of sick leave, to be examined by a third licensed appropriate physician whose name appears next in the rotation of physicians on a list established by the local medical society for such purpose and maintained by the board. All costs of an examination and any required tests by a third doctor shall be paid by the employer. The opinion of the third physician shall be determinative of the issue.

(c) The opinion of all physicians consulted as provided in this Paragraph shall be submitted to the board in the form of a sworn statement which shall be subject to the provisions of R.S. 14:125.

(d)(i) In addition to the authority provided in R.S. 17:500(B), the board shall adopt a policy regarding providing for employees suffering from catastrophic and long-term illness.

(ii) The board may, as part of a collective bargaining agreement, or by its own policy, provide additional compensation or extended leave days in excess of what is required in this Section.
(e) All information contained in any statement from a physician shall be confidential and shall not be subject to the public records law.

F. Each city, parish, and other local public school board shall develop and implement a sick leave bank policy to allow for the donation of sick leave among school bus operators.

G. Each city, parish, and other local public school board annually shall submit a report to the state Department of Education on the number of leave requests granted each year pursuant to this Section, the number of leave requests denied, and the reason or reasons for such denials.

H. Notwithstanding any other provision of law to the contrary, all decisions relative to the granting of leave pursuant to this Section shall be made by the superintendent of the local public school system.

LSA-R.S 17:3832. Teacher incentive programs; establishment

Any local system may establish a program for awarding incentive pay to its teachers for not using sick leave. The program shall include the criteria for eligibility for incentive pay, the amount of incentive pay, the method by which teachers shall be reviewed for eligibility, and how such eligibility shall be determined. Determination of the amount of incentive pay which eligible teachers are to receive shall be made by the local system. The incentive pay awarded under a program for not using sick leave established pursuant to this Chapter shall be in addition to any other salary the teacher is entitled to receive from the local system, the state, or any other governmental entity. Any incentive payment shall be nonrecurring and shall be made solely from local funds.

LSA-R.S. 42:443. Pool leave account; participation; use

A. Any full-time employee of an employing agency may request voluntarily, in writing, that a specified number of hours of his accrued annual, sick, or compensatory leave or any combination thereof be transferred from his annual, sick, or compensatory leave account to a pool account the agency establishes to distribute leave pursuant to the provisions of this Part.

B. No employee with less than fifteen days in his personal sick leave account may transfer any leave to the pool account. Any employee with more than fifteen days in his sick leave account may transfer sick leave to the pool account provided he retains a minimum of fifteen days in his own sick leave account.

C. Annual, sick, or compensatory leave transferred under this Part may be substituted retroactively for periods of leave without pay or used to liquidate an indebtedness for advanced annual, sick, or compensatory leave granted.

D. A leave recipient approved for participation under the pool account may use annual, sick, or compensatory leave from the pool account in the same manner for a personal emergency as if the recipient had accrued the leave in the manner provided by law, rule, regulation, or policy.
E. Participating employees shall not be eligible to use transferred leave from the pool account until all personally accrued annual, sick, and compensatory leave has been used.

F. Transferred annual, sick, or compensatory leave from the pool account remaining to the credit of a leave recipient when his employment terminates shall not be transferred to another employee, included in a lump-sum payment for accrued leave, or included in the total service for retirement computation.

LSA-R.S. 42:1102. Definitions

Unless the context clearly indicates otherwise, the following words and terms, when used in this Chapter, shall have the following meanings:

1) "Action of a governmental entity" means any action on the part of a governmental entity or agency thereof including, but not limited to:
   (a) Any decision, determination, finding, ruling, or order, including the judgment or verdict of a court or a quasi-judicial board, in which the governmental entity or any of its agencies has an interest, except in such matters involving criminal prosecutions.
   (b) Any grant, payment, award, license, contract, transaction, decision, sanction, or approval, or the denial thereof, or the failure to act with respect thereto; and in which the governmental entity or any of its agencies has an interest, except in matters involving criminal prosecutions.
   (c) As the term relates to a public servant of the state, any disposition of any matter by the legislature or any committee thereof; and as the term relates to a public servant of a political subdivision, any disposition of any matter by the governing authority or any committee thereof.

2) (a) "Agency" means a department, office, division, agency, commission, board, committee, or other organizational unit of a governmental entity. For purposes of this Chapter, "agency of the public servant" and "his agency" when used in reference to the agency of a public servant shall mean:
   (i) For public servants in the twenty principal departments of the executive branch of state government, the office in which such public servant carries out his primary responsibilities; except that in the case of the secretary, deputy secretary, or undersecretary of any such department and officials carrying out the responsibilities of such department officers it shall mean the department in which he serves; and except that in the case of public servants who are members or employees of a board or commission or who provide staff assistance to a board or commission, it shall mean the board or commission.
   (ii) For the governor and lieutenant governor, it shall mean the executive branch of state government.
(iii) For public servants in the office of the governor or the lieutenant governor it shall mean their respective offices.

(iv) For public servants in the legislative branch of state government, it shall mean the agency or house of the legislature by which a public employee is employed and the legislative branch in the case of legislators.

(v) For public employees, except judges, of the supreme court, courts of appeal, district courts, and other courts authorized by Article V of the Constitution of 1974, it shall mean the court in which the public employee serves and any other court in which decisions of that court may be reviewed.

(vi) For public servants of political subdivisions, it shall mean the agency in which the public servant serves, except that for members of any governing authority and for the elected or appointed chief executive of a governmental entity, it shall mean the governmental entity. Public servants of political subdivisions shall include, but shall not be limited to, elected officials and public employees of municipalities, parishes, and other political subdivisions; sheriffs and their employees; district attorneys and their employees; coroners and their employees; and clerks of court and their employees.

(b) The board may adopt rules and regulations to provide for the application of this definition.

(3) "Agency head" means the chief executive or administrative officer of an agency or any member of a board or commission who exercises supervision over the agency.

(4) "Assist" means to act in such a way as to help, advise, furnish information to, or aid a person with the intent to assist such person.

(5) "Board" means the Board of Ethics.


(7) "Compensation" means any thing of economic value which is paid, loaned, granted, given, donated, or transferred or to be paid, loaned, granted, given, donated, or transferred for or in consideration of personal services to any person.

(8) "Controlling interest" means any ownership in any legal entity or beneficial interest in a trust, held by or on behalf of an individual or a member of his immediate family, either individually or collectively, which exceeds twenty-five percent of that legal entity.

(9) "Elected official" means any person holding an office in a governmental entity which is filled by the vote of the appropriate electorate. It shall also include any person appointed to fill a vacancy in such offices.

(10) "Ethics body" means the Board of Ethics.

(11) "Governing authority" means the body which exercises the legislative functions of a political subdivision.

(12) "Governmental entity" means the state or any political subdivision which employs the public employee or employed the former public employee or to which the elected official is elected, as the case may be.
(13) "Immediate family" as the term relates to a public servant means his children, the spouses of his children, his brothers and their spouses, his sisters and their spouses, his parents, his spouse, and the parents of his spouse.

(14) "Legislator" means any person holding office in the Senate or the House of Representatives of the Louisiana Legislature which is filled by the vote of the appropriate electorate.

(15) "Participate" means to take part in or to have or share responsibility for action of a governmental entity or a proceeding, personally, as a public servant of the governmental entity, through approval, disapproval, decision, recommendation, the rendering of advice, investigation, or the failure to act or perform a duty.

(16) "Person" means an individual or legal entity other than a governmental entity, or an agency thereof.

(17) "Political subdivision" means any unit of local government, including a special district, authorized by law to perform governmental functions.

(18)(a) "Public employee" means anyone, whether compensated or not, who is:

(i) An administrative officer or official of a governmental entity who is not filling an elective office.

(ii) Appointed by any elected official when acting in an official capacity, and the appointment is to a post or position wherein the appointee is to serve the governmental entity or an agency thereof, either as a member of an agency, or as an employee thereof.

(iii) Engaged in the performance of a governmental function.

(iv) Under the supervision or authority of an elected official or another employee of the governmental entity.

(b) However, "public employee" shall not mean a person whose public service is limited to the following:

(i) Periodic duty in the National Guard pursuant to 32 U.S.C. 502.

(ii) A contract to provide attest services as a certified public accountant.

(c) A public employee shall be in such status on days on which he performs no services as well as days on which he performs services. The termination of any particular term of employment of a public employee shall take effect on the day the termination is clearly evidenced.

(19) "Public servant" means a public employee or an elected official.

(19.1) "Regulatory employee" means a public employee who performs the function of regulating, monitoring, or enforcing regulations of any agency.

(20) "Responsibility" in connection with a transaction involving a governmental entity means the direct administration or operating authority, whether intermediate or final, and either exercisable alone or with others, and either personally or through or with others or subordinates, to effectively direct action of the governmental entity, as the case may be, in respect to such transaction.

(20.1) "Service" means the performance of work, duties, or responsibilities, or the leasing, rental, or sale of movable or immovable property.
(21) "Substantial economic interest" means an economic interest which is of greater benefit to the public servant or other person than to a general class or group of persons, except:

(a) The interest that the public servant has in his position, office, rank, salary, per diem, or other matter arising solely from his public employment or office.

(b) The interest that an elected official who is elected to a house, body, or authority has in a position or office of such house, body, or authority which is required to be filled by a member of such house, body, or authority by law, legislative rule, or home rule charter.

(c) The interest that a person has as a member of the general public.

(22)(a) "Thing of economic value" means money or any other thing having economic value, except promotional items having no substantial resale value; pharmaceutical samples, medical devices, medical foods, and infant formulas in compliance with the Food, Drug, and Cosmetic Act, 21 U.S.C. 301 et seq., provided to a physician, health care professional, or appropriate public employee for the administration or dispensation to a patient at no cost to the patient; food, drink, or refreshments consumed by a public servant, including reasonable transportation and entertainment incidental thereto, while the personal guest of some person, and, with reference to legislators and employees in the legislative branch of state government only, reasonable transportation when organized primarily for educational or informational purposes, including food and drink incidental thereto, and includes but is not limited to:

(i) Any loan, except a bona fide loan made by a duly licensed lending institution at the normal rate of interest, any property interest, interest in a contract, merchandise, service, and any employment or other arrangement involving a right to compensation.

(ii) Any option to obtain a thing of economic value, irrespective of the conditions to the exercise of such option.

(iii) Any promise or undertaking for the present or future delivery or procurement of a thing of economic value.

(b) In the case of an option, promise, or undertaking, the time of receipt of the thing of economic value shall be deemed to be, respectively, the time the right to the option becomes fixed, regardless of the conditions to its exercise, and the time when the promise or undertaking is made, regardless of the conditions to its performance.

(c) Things of economic value shall not include salary and related benefits of the public employee due to his public employment or salary and other emoluments of the office held by the elected official. Salary and related benefits of public employees of higher education institutions, boards, or systems shall include any supplementary compensation, use of property, or other benefits provided to such employees from funds or property accruing to the benefit of the institution, board, or system, as approved by the appropriate policy or management board, from an alumni organization recognized by the management board of a college or university within the state or from a foundation organized by the alumni or other supportive individuals of a college or university within
the state the charter of which specifically provides that the purpose of the foundation is to
aid said college or university in a philanthropic manner.

(d)(i) With reference to legislators and employees in the legislative branch of state
government only, and for purposes of this Section, "reasonable transportation", when
organized primarily for educational or for informational purposes, including on-site
inspections, shall include transportation to any point within the boundaries of this state,
including the territorial waters thereof, and to any offshore structure located on the outer
continental shelf seaward of such territorial waters and offshore of Louisiana. With
reference to employees in the legislative branch of state government, such transportation
shall only be for official legislative purposes and shall have prior approval from the
presiding officer of the respective house wherein such legislative employee is employed.

(ii) With references to legislators only, "reasonable transportation", when
organized primarily for entertainment purposes incidental to food, drink, or refreshments,
shall include transportation to any point within this state that is within a fifty-mile radius
of the perimeter of the legislator's district, or within a fifty-mile radius of the perimeter of
the parish wherein the state capitol is located if the legislator is conducting official
business in said parish.

(23) "Transaction involving the governmental entity" means any proceeding,
application, submission, request for a ruling or other determination, contract, claim, case,
or other such particular matter which the public servant or former public servant of the
governmental entity in question knows or should know:

(a) Is, or will be, the subject of action by the governmental entity.
(b) Is one to which the governmental entity is or will be a party.
(c) Is one in which the governmental entity has a direct interest. A transaction
involving the agency of a governmental entity shall have the same meaning with respect
to the agency.

LSA-R.S. 42:1111. Payment from nonpublic sources

A.(1) Payments for services to the governmental entity. No public servant shall
receive anything of economic value, other than compensation and benefits from the
governmental entity to which he is duly entitled, for the performance of the duties and
responsibilities of his office or position; however, supplementary compensation or
benefits provided to an employee of a public higher education institution, board, or
system from funds or property accruing to the benefit of the institution, board, or system
as approved by the appropriate policy or management board, through an alumni
organization recognized by the management board of a college or university within the
state or through a foundation organized by the alumni or other supportive individuals of a
college or university within the state the charter of which specifically provides that the
purpose of the foundation is to aid said college or university in a philanthropic manner
shall be deemed for purposes of this Subsection as compensation and benefits from the
government to which he is duly entitled.
(2) Any supplementary compensation or benefits provided to the commissioner of higher education or to an employee of the Board of Regents from funds or property accruing to the benefit of the board as approved by appropriate policy through a foundation organized to support higher education, including the Board of Regents, the charter of which specifically provides that the purpose of the foundation is to aid higher education in a philanthropic manner shall be deemed for purposes of this Subsection as compensation and benefits from the government to which he is duly entitled.

(3) Any supplementary compensation or benefits provided to a member of the faculty, administration, or staff of the New Orleans Center for Creative Arts from funds or property accruing to the benefit of the center pursuant to the approval of the board of directors for use as provided in R.S. 17:1970.27 through a foundation organized to support the center which is chartered specifically to provide aid to the center in a philanthropic manner shall be deemed for purposes of this Subsection as a supplement to his compensation to which he is duly entitled. Such a supplement shall not, however, be considered as regular compensation from his governmental employer nor shall it form any basis for governmentally supported benefits.

(4) Up to three thousand dollars per year to be credited against qualified student loan debt that is provided to a former law student, who is an attorney and a public employee, through a bona fide Loan Repayment Assistance Program, established as a qualified program under the federal Internal Revenue Code and administered by any law school using funds or property accruing to the benefit of the law school or from a foundation which is organized specifically to aid and support the programs of the law school and the charter of which specifically provides that the purpose of the foundation is to aid the law school in a philanthropic manner, shall be deemed for purposes of this Subsection as a supplement to his compensation to which he is duly entitled. However, such a supplement shall not be considered regular compensation from the governmental entity which employs him, nor shall it be the basis for governmentally supported benefits.

(5) Any compensation paid to any public school teacher or administrator, including kindergarten through the twelfth grade and postsecondary education instructional faculty and administrators, for proctoring and assisting a bona fide non-profit testing organization in the administration of standardized tests either for student evaluation or for use in admission to college or other educational programs shall be deemed for purposes of this Part as compensation from his governmental entity to which he is duly entitled. Such compensation shall not, however, be considered as regular compensation from his governmental entity nor shall it form any basis for governmentally supported benefits. Moreover, such services shall be deemed for purposes of this Part to be performed for the benefit of his governmental entity, although the time spent in such matters shall not be deemed as hours worked for his governmental entity.
B. Finder's fees. No public servant shall receive any thing of economic value from a person to whom the public servant has directed business of the governmental entity.

C. Payments for nonpublic service.
   (1) No public servant shall receive any thing of economic value for any service, the subject matter of which:
      (a) Is devoted substantially to the responsibilities, programs, or operations of the agency of the public servant and in which the public servant has participated; or
      (b) Draws substantially upon official data or ideas which have not become part of the body of public information.
   (2) No public servant and no legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, shall receive any thing of economic value for or in consideration of services rendered, or to be rendered, to or for any person during his public service unless such services are:
      (a) Bona fide and actually performed by the public servant or by the entity;
      (b) Not within the course of his official duties;
      (c) Not prohibited by R.S. 42:1112 or by applicable laws or regulations governing nonpublic employment for such public servant; and
      (d) Neither performed for nor compensated by any person from whom such public servant would be prohibited by R.S. 42:1115(A)(1) or (B) from receiving a gift.
   (3)(a) Notwithstanding any other provision of the law to the contrary, and specifically the provisions of this Section, an employee of the office of the clerk of court may research public records, prepare chains of title, or perform any other title abstract related work, for compensation from nonpublic sources, with the approval of the clerk of court, provided such services are not performed during the employee's assigned working hours, and does not interfere with the performance of his assigned duties.
      (b) No clerk of court shall receive any compensation or any portion of compensation received by any employee from nonpublic sources for the performance of any services related to the preparation of chains of title or any other title abstract related work approved by the clerk of court to be done by an employee during his nonworking hours.
      (c) A willful violation of this Paragraph shall subject the clerk of court to a conviction of a misdemeanor and a fine of not less than five hundred dollars nor more than two thousand dollars.
      (d) The clerk of court of each parish in conjunction with the parish governing authority shall promulgate rules and regulations for the use of its facilities, records, and equipment by all abstractors, including deputy clerks, regarding availability, costs, and procedures.
   (4) Notwithstanding the provisions of Subparagraph (d) of Paragraph (2) of this Subsection, an elected official shall not be prohibited for a period of not more than ninety days following the first day of his initial term of office from receiving compensation from
a person from whom he would be prohibited by R.S. 42:1115(A)(1) from receiving a gift for the completion while in office of any contract or subcontract which was entered into prior to his initial election to office, provided that such contract or subcontract is written and includes established terms for compensation and completion and that such contract or subcontract shall not be renewed after his initial election. Within thirty days of taking office, the elected official shall file a written notice of such contract or subcontract with his governmental entity and the Board of Ethics, setting forth the nature of the contract or subcontract, the established completion date, and the established compensation therefor.

D. Payments for future services. No public servant shall receive, directly or indirectly, any thing of economic value during the term of his public service in consideration of personal services to be rendered to or for any person subsequent to the term of such public service; however, a public servant may enter into a contract for prospective employment during the term of his public service unless otherwise prohibited by R.S. 42:1116.

E. Payments for rendering assistance to certain persons.

(1) No public servant, and no legal entity of which such public servant is an officer, director, trustee, partner, or employee, or in which such public servant has a substantial economic interest, shall receive or agree to receive any thing of economic value for assisting a person in a transaction, or in an appearance in connection with a transaction, with the agency of such public servant.

(2)(a) No elected official of a governmental entity shall receive or agree to receive any thing of economic value for assisting a person in a transaction or in an appearance in connection with a transaction with the governmental entity or its officials or agencies, unless he files a sworn written statement with the board prior to or within ten days after initial assistance is rendered.

(b) For purposes of this Paragraph, "transaction" shall not include a ministerial transaction. "Ministerial transaction" means a transaction that involves routine, administrative communications intended to obtain service, information, or assistance from a public employee whose duties are established in plain and unmistakable terms by law, rule, or regulation.

(c) The contents of the sworn written statement required by this Subsection shall be prescribed by the board, and such statement shall be a public record.

(d) The board shall review all sworn statements filed in accordance with this Subsection. If the board determines that any such sworn statement is deficient or may suggest a possible violation of this Part, it shall, within ten days of the receipt of such statement, notify the elected official filing the statement of its findings. Such notification shall be deemed confidential and privileged and shall be made public only in connection with a public hearing by the board for an alleged violation of this Part where such would be relevant to the alleged violation for which the elected official is being investigated.

LSA-R.S. 42:1112. Participation in certain transactions involving the governmental entity
A. No public servant, except as provided in R.S. 42:1120, shall participate in a transaction in which he has a personal substantial economic interest of which he may be reasonably expected to know involving the governmental entity.

B. No public servant, except as provided in R.S. 42:1120, shall participate in a transaction involving the governmental entity in which, to his actual knowledge, any of the following persons has a substantial economic interest:

1. Any member of his immediate family.
2. Any person in which he has a substantial economic interest of which he may reasonably be expected to know.
3. Any person of which he is an officer, director, trustee, partner, or employee.
4. Any person with whom he is negotiating or has an arrangement concerning prospective employment.
5. Any person who is a party to an existing contract with such public servant, or with any legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, or who owes any thing of economic value to such public servant, or to any legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, and who by reason thereof is in a position to affect directly the economic interests of such public servant.

C. Every public employee, excluding an appointed member of any board or commission, shall disqualify himself from participating in a transaction involving the governmental entity when a violation of this Part would result. The procedures for such disqualification shall be established by regulations issued pursuant to R.S. 42:1134(A)(1).

D. No appointed member of any board or commission, except as otherwise provided in R.S. 42:1120.1 or 1120.4, shall participate or be interested in any transaction involving the agency when a violation of this Part would result.

LSA-R.S. 42:1114. Financial disclosure

A. Other than a legislator, each public servant and each member of his immediate family who derives any thing of economic value, directly, through any transaction involving the agency of such public servant or who derives any thing of economic value of which he may be reasonably expected to know through a person which (1) is regulated by the agency of such public servant, or (2) has bid on or entered into or is in any way financially interested in any contract, subcontract, or any transaction under the supervision or jurisdiction of the agency of such public servant shall disclose the following:

1. The amount of income or value of any thing of economic value derived;
2. The nature of the business activity;
3. Name and address, and relationship to the public servant, if applicable; and
4. The name and business address of the legal entity, if applicable.

B. Each legislator and each member of his immediate family who derives anything of economic value, directly, through any transaction involving the legislator's
agency or who derives anything of economic value of which he may be reasonably expected to know through a person which has bid on or entered into or is in any way financially interested in any contract, subcontract, or any transaction involving the legislator's agency shall disclose the following:

1. The amount of income or value of anything of economic value derived;
2. The nature of the business activity;
3. The name and address, and relationship to the legislator, if applicable; and
4. The name and business address of the legal entity, if applicable.

C. (1) Other than a legislator, each elected official, his spouse, and any business enterprise in which he has a substantial economic interest, who derives anything of economic value through a contract or other subcontract from the state or any political subdivision shall disclose the following:

(a) The amount of income or value of anything of economic value derived;
(b) The nature of the business activity;
(c) The name and address, and relationship to the elected official, if applicable; and
(d) The name and business address of the political subdivision, if applicable.

2. For the purposes of this Subsection, a "business enterprise", shall be included in the disclosure statement only if the elected official and/or his spouse owns at least ten percent of such enterprise.


E. The disclosure statements required in this Section shall be filed each year with the appropriate ethics body by May first and shall include such information for the previous calendar year. Such statements shall be a matter of public record.

**LSA-R.S. 42:1115. Gifts**

A. No public servant shall solicit or accept, directly or indirectly, any thing of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such public servant knows or reasonably should know that such person:

1. Has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency, or
2. Is seeking, for compensation, to influence the passage or defeat of legislation by the public servant's agency.

B. No public employee shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such public employee knows or reasonably should know that such person:

1. Conducts operations or activities which are regulated by the public employee's agency.
(2) Has substantial economic interests which may be substantially affected by the performance or nonperformance of the public employee's official duty.

**LSA-R.S. 42:1115.1. Limitation on food, drink, and refreshment**

A. No person from whom a public servant is prohibited by R.S. 42:1111 or 1115(A) from receiving a thing of economic value shall give to such a public servant any food, drink, or refreshment the total value of which exceeds fifty dollars for a single event at which food, drink, or refreshment is given. The total value of the food, drink, or refreshment given to a public servant at any single event shall not exceed fifty dollars regardless of the number of persons subject to the provisions of this Subsection giving food, drink, or refreshment to the public servant at the single event.

B. No person from whom a public employee is prohibited by R.S. 42:1111 or 1115(B) from receiving a thing of economic value shall give to such a public employee any food, drink, or refreshment the total value of which exceeds fifty dollars for a single event at which food, drink, or refreshment is given. The total value of the food, drink, or refreshment given to a public employee at any single event shall not exceed fifty dollars regardless of the number of persons subject to the provisions of this Subsection giving food, drink, or refreshment to the public employee at the single event.

C. Beginning on July 1, 2009, and on July first of each year thereafter, when there has been an increase in the unadjusted Consumer Price Index (CPI-U)( Food and Beverage) as published by the United States Department of Labor, Bureau of Labor Statistics in January each year, the limit of fifty dollars for food, drink or refreshments provided in Subsections A and B of this Section shall be increased by the same percentage as the percentage by which that price index is increased. The amount of the increase shall be rounded off to the nearest dollar. The food, drink, or refreshment limit shall be adjusted by the Board of Ethics according to the Consumer Price Index (CPI-U)(Food and Beverage) and adopted and promulgated as a rule or regulation by the board in accordance with the provisions of R.S. 42:1134(A).

D. For purposes of this Section, at an event to which a group or organization of public servants is invited and at which food, drink, or refreshment is given, the value of the food, drink, or refreshment provided to a public servant shall be determined by dividing the total cost of the food, drink, and refreshment provided at the event by the total number of persons invited, whether formally or informally, and which is communicated in any manner or form, to the event.

E. The provisions of this Section shall not apply to any of the following:

(1) A gathering held in conjunction with a meeting related to a national or regional organization or a meeting of a statewide organization of governmental officials or employees provided that at least ten persons associated with the organization are invited to the gathering.
(2) The participation of a public servant of a post-secondary education institution at an event held for the purpose of soliciting donations or contributions of private funds for the benefit of that public servant's agency.

F. For purposes of this Section, the following terms and phrases shall have the following meanings:

(1) "Event" means a single activity, occasion, reception, meal, or meeting at a given place and time.

(2) "Gathering held in conjunction with a meeting related to a national or regional organization or a meeting of a statewide organization of governmental officials or employees" means but shall not be limited to any of the following:

(a) An event held during the same time period and in the same general locale as a meeting of such an organization and to which some persons associated with the organization are invited.

(b) An event that is part of the scheduled activities at a meeting of such an organization and that is open to persons attending the meeting.

LSA-R.S 42:1119. Nepotism

A. No member of the immediate family of an agency head shall be employed in his agency.

B.(1) No member of the immediate family of a member of a governing authority or the chief executive of a governmental entity shall be employed by the governmental entity.

(2) Notwithstanding the provisions of Paragraph (1) of this Subsection:

(a)(i) Any local school board may employ any member of the immediate family of any board member or of the superintendent as a classroom teacher provided that such family member is certified to teach. Any local school board in a parish having a population of fewer than sixty thousand according to the latest federal decennial census may employ any member of the immediate family of any board member or of the superintendent as a special education related services professional provided that such family member is licensed in an appropriate field for special education related services and such family member is the only applicant who meets the qualifications for the position set by the school board who has applied for the position after it has been advertised for at least thirty days in the official journal of the school board. A special education related services professional shall include the following when employed to provide special education services: a social worker, occupational therapist, physical therapist, speech therapist/pathologist, teacher of hearing impaired students, teacher of visually impaired students, or nurse. Any school board member or superintendent whose immediate family member is employed by the school board shall recuse himself from any decision involving the promotion or assignment of teaching or service location of such employee.
(ii) Any local school board with a student enrollment population of four thousand
nine hundred fifty or less may employ any member of the immediate family of any board
member as a school electrician provided that such family member has at least twenty
years of experience as an electrician. Any school board member whose immediate family
member is employed by the school board shall recuse himself from any decision
involving the promotion or assignment of such electrician.

(iii) In addition, within thirty days after the beginning of each school year, any
school board member or superintendent whose immediate family member is employed by
the school board shall file a disclosure statement with the Board of Ethics stating the facts
of such employment. Any person who fails to timely file a disclosure statement under
this Item may be assessed a late fee of fifty dollars per day, not to exceed one thousand
five hundred dollars, subject to the provisions of R.S. 42:1157.2.

(iv) Any local school board in a parish with a population of twenty-five thousand
five hundred persons or less according to the most recent federal decennial census may
employ any member of the immediate family of any board member or of the
superintendent as a school guidance counselor provided that such family member is
certified as a guidance counselor and that such family member is the only applicant who
meets the qualifications for the position set by the school board who has applied for the
position after it has been advertised for at least thirty days in the official journal of the
parish and in all newspapers of general circulation in the parish. Any school board
member or superintendent whose immediate family member is employed by the school
board shall recuse himself from any decision involving the promotion or assignment of
such employee.

(v) In a parish with a population of twenty-six thousand or less, an immediate
family member of a member of a local school board or of a superintendent who is
employed pursuant to Item (B)(2)(a)(i) of this Paragraph may be promoted to an
administrative position by such school board provided that such family member has the
appropriate qualifications and certifications for such position. A school board member
whose immediate family member is to be promoted to an administrative position pursuant
to this Item shall recuse himself from any action involving the promotion or assignment
of job location of such employee, and a superintendent whose immediate family member
is to be promoted to an administrative position shall disqualify himself from any action
involving the promotion or assignment of job location of such employee. For purposes of
this Item, the term "certifications" shall not include any temporary or provisional
certification or certifications.

(b)(i) Any hospital service district with a population of one hundred thousand
persons or less as of the most recent federal decennial census or hospital public trust
authority located in such a district may enter into an initial recruiting contract with or
employ as a health care provider, a licensed physician, a registered nurse, or an allied
health professional who is a member of the immediate family of any district board,
authority, or parish governing authority member or of the chief executive of the district or
authority provided that such family member is the only qualified applicant who has
applied for the position after it has been advertised for at least thirty days in the official
journal of the parish and in all newspapers of general circulation in the parish where the
hospital is located. The chief executive and any member of a board of a hospital service
district or hospital public trust authority which enters into an initial recruiting contract
with or employs such physician, registered nurse, or allied health professional shall
recuse himself from any decision involving the promotion, discipline, discharge, or
assignment of any such employee who is a member of his immediate family.

(ii) Any hospital service district in a parish with a population of between four
hundred thousand and four hundred forty thousand persons as of the most recent federal
decennial census or hospital public trust authority located in such a district may enter into
an initial recruiting contract with or employ as a health care provider, a licensed
physician, a registered nurse, or an allied health professional who is a member of the
immediate family of any district board, authority, or parish governing authority member
or of the chief executive of the district or authority provided that such family member is a
qualified applicant who has applied for the position after it has been advertised for at
least thirty days in the official journal of the parish and in all newspapers of general
circulation in the parish where the hospital is located. The chief executive and any
member of a board of a hospital service district or hospital public trust authority which
enters into an initial recruiting contract with or employs such physician, registered nurse,
or allied health professional shall recuse himself from any decision involving the
promotion, discipline, discharge, or assignment of any such employee who is a member
of his immediate family.

(iii) In addition, no later than January thirtieth of each year, any chief executive
and any member of a board of a hospital service district or hospital public trust authority
whose immediate family member enters into an initial recruiting contract with or is
employed by the hospital service district or hospital public trust authority pursuant to this
Subparagraph shall file a disclosure statement with the Board of Ethics stating the facts of
such employment. Any person who fails to timely file a disclosure statement under this
Item may be assessed a late fee of fifty dollars per day, not to exceed one thousand five
hundred dollars, subject to the provisions of R.S. 42:1157.2.

C.(1) Any person serving in public employment on the effective date of this
Section, whose employment is in violation of this Section, may continue in such
employment and the provisions of this Section shall not be construed to hinder, alter, or
in any way affect normal promotional advancements in public employment for such
employee.

(2) The provisions of this Section shall not prohibit the continued employment of
any public employee nor shall it be construed to hinder, alter, or in any way affect normal
promotional advancements for such public employee where a member of public
employees' immediate family becomes the agency head of such public employee's
agency, provided that such public employee has been employed in the agency for a
period of at least one year prior to the member of the public employee's immediate family becoming the agency head.

(3) The provisions of the Section shall not apply to pilots appointed by the governor pursuant to R.S. 34:943, 34:992, 34:1044, and 34:1072.

(4) The provisions of this Section shall not apply to the hiring of immediate family members of members of a governing authority of a municipality with less than two thousand population and which owns an electrical or gas distribution system. Any member of the governing authority which employs an immediate family member shall recuse himself from any decision involving the promotion, discipline, discharge, or assignment of work of his immediate family member. However, the provisions of this Paragraph shall only apply when, after proper advertisement, there is no other resident of the municipality who is qualified and has applied for the position of employment.

(5) The provisions of this Section shall not be construed to prohibit the reemployment of a retiree whose employment was allowed under the provisions of this Section on the date of his retirement. Any such reemployment shall be in compliance with all other applicable laws.

(6) The provisions of this Section shall not apply to the employment of a volunteer firefighter or to any decision regarding the employment of a volunteer firefighter by an agency head, a chief executive of a governmental entity, or a member of a governing authority. For purposes of this Paragraph, "volunteer firefighter" shall mean a member of a volunteer fire department who participates in fire and rescue functions and who receives no remuneration for his services, and "decision regarding employment" shall include any decision involving the employment, promotion, discipline, discharge, or assignment of the firefighter.

(7) The provisions of this Section and the provisions of R.S. 24:31.5 shall not prohibit the employment of any employee provided for in R.S. 24:31.5, nor shall it be construed to hinder, alter, or in any way affect normal promotional advancements for such employee, so long as the legislator who employs the employee remains a member of the legislature, provided the employee is employed as provided for in R.S. 24:31.5 in the legislator's agency by the same legislator at least one year prior to becoming a member of the immediate family of the legislator. In addition, notwithstanding the provisions of R.S. 42:1112, the legislator may participate in transactions regarding such employment.

D. A willful violation of this Section shall subject the agency head, member of the governing authority, the public employee having authority to hire and fire the employee, the immediate supervisor of the employee, whether or not such persons are immediate family members of the employee, and such employee, to disciplinary action and penalties provided by this Chapter.

E. Nothing in this Section shall prohibit the employment by a school board of an immediate family member of an athletic director of a school as a coach at such school.

F. Nothing in this Section shall prohibit the school board of a school system created after June 1, 2006, from employing an immediate family member of a school
board member, provided that the immediate family member was previously employed in a similar capacity by a school board within the same parish for a period of at least one year prior to the creation of the new school system. Any school board member whose immediate family member is either being considered for employment or is employed by the school board shall recuse himself from any decision involving the hiring, promotion, or assignment of such employee. In addition, any such school board member shall be subject to the same disclosure requirements and penalties provided by Item (B)(2)(a)(iii) of this Section.

G. Nothing in this Section shall prohibit a district attorney from employing an immediate family member as an assistant district attorney provided that the immediate family member was continuously employed by the office of the district attorney for that judicial district for a period of at least nine months immediately prior to the district attorney taking the oath of office for his initial term as district attorney nor shall the provisions of this Section be construed to hinder, alter, or in any way affect normal promotional advancements for such assistant district attorney.

**LSA-R.S. 42:1169. Freedom from reprisal for disclosure of improper acts**

A. Any public employee who reports to a person or entity of competent authority or jurisdiction information which he reasonably believes indicates a violation of any law or of any order, rule, or regulation issued in accordance with law or any other alleged acts of impropriety related to the scope or duties of public employment or public office within any branch of state government or any political subdivision shall be free from discipline, reprisal, or threats of discipline or reprisal by the public employer for reporting such acts of alleged impropriety. No employee with authority to hire, fire, or discipline employees, supervisor, agency head, nor any elected official shall subject to reprisal or threaten to subject to reprisal any such public employee because of the employee's efforts to disclose such acts of alleged impropriety.

B.(1) If any public employee is suspended, demoted, dismissed, or threatened with such suspension, demotion, or dismissal as an act of reprisal for reporting an alleged act of impropriety in violation of this Section, such employee shall report such action to the board.

(2) An employee who is wrongfully suspended, demoted, or dismissed shall be entitled to reinstatement of his employment and entitled to receive any lost income and benefits for the period of any suspension, demotion, or dismissal.

C. The board shall provide written notice of the commencement of an investigation of a report of a violation of this Section to the agency head of the employee, or if the agency head is the defendant, then to an agency head of the governmental entity that supervises the agency, or if none, then to the governing authority of the governmental entity not less than ten days prior to the date set for the investigation. If the board determines, following an investigation, that it shall offer a consent opinion or conduct a public or private hearing to receive evidence and determine whether any
violation of this Section has occurred, the board shall provide written notice of the hearing or consent opinion to the agency head of the employee, or if the agency head is the defendant, then to an agency head of the governmental entity that supervises the agency, or if none, then to the governing authority of the governmental entity not less than sixty days prior to the date set for the action by the board. The employee's agency shall cooperate in every possible manner in connection with any investigation conducted by the board. The agency shall be considered to be an indispensable party to any investigation, hearing, or consent opinion and may have legal counsel, cross-examine witnesses, call witnesses, and present evidence on its behalf.

D. Any employee with the authority to hire, fire, or discipline employees, supervisor, agency head, or elected official who violates this Section shall be subject to the same fines and penalties provided for other violations of this Chapter. In addition, if the board, following a public hearing, finds there is probable cause to believe that a person has violated a criminal law of this state, pursuant to R.S. 42:1156, the board shall forward a copy of its findings to the district attorney of the parish in which the violation occurred for appropriate action. Thereafter, notwithstanding any other provision of this Chapter, such district attorney shall have access to all records of the board relative to such findings.

E. Upon notification by the employee, the employee's agency, the defendant, or the defendant's agency that the employee has commenced a civil action in a district or federal court or with a federal agency with adjudicatory authority over employment complaints against his agency pursuant to R.S. 23:967(B) or other relevant state or federal statutes at any time prior to the board's final determination as to whether a violation of this Section has occurred, the board shall stay any action pending before the board until a final order in the civil or adjudicatory action is issued, and the prescriptive period provided for in R.S. 42:1163 for action shall be suspended while such civil or adjudicatory action is pending and shall resume when such final order is issued. The final order of the court in the civil action or agency in an adjudicatory action, except if the action is dismissed by the plaintiff, shall resolve all matters the employee has pending before the board regarding this Section.

F. Each agency head shall ensure that a notice containing an explanation in plain language of the rights of employees under this Section is posted and maintained at some convenient and conspicuous point in each building where more than ten public employees are employed. The specific content of this notice shall be determined by the board.

**LSA-R.S. 1170. Ethics education; mandatory requirements; ethics designee**

A.(1) Commencing with terms of office beginning January 1, 2008, and thereafter, each statewide elected official, legislator, and public service commissioner shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his term of office. All newly elected officials shall receive the required one hour of education training on the Code of Governmental Ethics during the year of his term of office.
Ethics within the first ninety days after taking the oath of office. In addition, each statewide elected official, legislator, and public service commissioner shall receive a minimum of one hour of education and training on the Campaign Finance Disclosure Act during his term of office.

(2) Commencing with the terms of office beginning January 1, 2010, and thereafter, each elected official who was not required to complete education and training on the Code of Governmental Ethics pursuant to Paragraph (1) of this Subsection shall receive a minimum of one hour of education and training each year of his term of office. All newly elected officials shall receive the required one hour of education training on the Code of Governmental Ethics within the first ninety days after taking the oath of office. In addition, each such elected official who was not required to complete education and training pursuant to Paragraph (1) of this Subsection shall receive a minimum of one hour of education and training on the Campaign Finance Disclosure Act during his term of office.

(3)(a)(i) Commencing on January 1, 2012, each public servant who was not required to complete education and training pursuant to Paragraph (1) or (2) of this Subsection shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office, as the case may be.

(ii) Commencing on January 1, 2014, each head of a department, except statewide elected officials, of the executive branch enumerated in R.S. 36:4(A), shall be required to receive an additional one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office, as the case may be. The additional topic to be addressed shall be contract ethics.

(b) The provisions of Subparagraph (a) of this Paragraph shall not apply to any person who is a public servant solely because he serves as an uncompensated volunteer fireman or an uncompensated auxiliary or reserve law enforcement officer.

(c) The provisions of Subparagraph (a) of this Paragraph shall not apply to a nonsalaried employee of a hospital owned or operated by a hospital service district as defined in R.S. 46:1072 unless the employee is authorized to enter into contracts on behalf of the hospital for goods or services or the duties of the employee include the supervision of another public employee.

(4)(a) Commencing on January 1, 2009, each lobbyist registered pursuant to the provisions of Part III of Chapter 1 of Title 24 of the Louisiana Revised Statutes of 1950 relative to lobbying of the legislature shall receive a minimum of one hour of education and training on such provisions and on the provisions of the Code of Governmental Ethics which the Board of Ethics determines are relevant to such a lobbyist during each year the lobbyist is registered.

(b) Commencing on January 1, 2009, each lobbyist registered pursuant to the provisions of Part IV of Chapter 1 of Title 49 of the Louisiana Revised Statutes of 1950 relative to lobbying of executive branch agencies shall receive a minimum of one hour of
education and training on such provisions and on the provisions of the Code of Governmental Ethics which the Board of Ethics determines are relevant to such a lobbyist during each year such lobbyist is registered.

(5) A former public servant whose public service in a calendar year lasted less than ninety days shall not be required to receive education and training on the Code of Governmental Ethics pursuant to Paragraph (1), (2), or (3) of this Subsection during that year.

B. The education and training required pursuant to this Section may be received either in person or via the Internet through the training and education materials designed by the board pursuant to R.S. 42:1134.

C.(1) Each agency head of a state agency shall designate at least one person who shall, with the assistance of the board, provide all public servants of that agency information and instruction relative to ethics and conflicts of interest concerning the following provisions: the Code of Governmental Ethics and, if appropriate or applicable to the functions of the agency or the public servants within the agency, information concerning the Campaign Finance Disclosure Act, the provisions of Part III of Chapter 1 of Title 24 relative to lobbying of the legislature, the provisions of Part IV of Chapter 1 of Title 49 of the Louisiana Revised Statutes of 1950 relative to lobbying of executive branch agencies, the Louisiana Riverboat Economic Development and Gaming Control Act, the Louisiana Economic Development and Gaming Corporation Act, the Louisiana Lottery Corporation Law, and the Video Draw Poker Devices Control Law. The agency shall also provide instruction and information to such public servants intended to educate them about the particular ethics laws to which they are subject and the procedures by which such laws are enforced. On and after January 1, 2009, no agency head shall designate a person to provide information and instruction relative to ethics and conflicts of interest pursuant to this Subsection unless the person has received a minimum of two hours of education and training regarding the provisions of the Code of Governmental Ethics and, if appropriate or applicable to the functions of the agency or the public servants within the agency, any other provision of law within the jurisdiction of the Board of Ethics. In addition, on and after January 1, 2009, each designee shall be required to have at least two hours of ethics education and training annually.

(2) Each agency head of a state agency shall ensure that each public servant in the agency is notified of the current name and contact information of each designee and that the current name and contact information of each designee is posted and maintained in a convenient and conspicuous manner which makes the information easily accessible to each public servant in the agency. He shall also submit the name and contact information of each such designee to the Board of Ethics no later than July first of each year and shall notify the Board of Ethics within ten days of any change in the name or contact information of a designee.
(3) The agency head of each department in the executive branch of state government shall select at least one person licensed to practice law in this state to be a designee.

D. All agencies shall provide information about governmental ethics to those with whom they do business.

E.(1) The Board of Ethics shall keep records of the compliance with the requirements of this Section by each registered lobbyist and public servant and by state agencies.

(2) If the board discovers that a public servant has failed to complete the training required by this Section, the board shall mail by certified mail a notice of noncompliance informing the person that the training required by this Section shall be completed within thirty business days after receipt of the notice of noncompliance. The notice of noncompliance shall include the deadline for completion of the training required by this Section. If the person completes the training prior to the deadline contained in the notice of noncompliance, no penalties shall be assessed against the public servant.

(3) The Board of Ethics shall submit the required education and training on the Code of Governmental Ethics for approval by the Louisiana Supreme Court, Mandatory Continuing Legal Education Committee as an approved continuing legal education activity.

Financial Statements

LSA-R.S. 17:92. Financial reports of parish superintendents to the state Department of Education

The parish superintendents of schools shall make such annual financial reports to the state Department of Education by September thirtieth of each year as the state superintendent of education may require. Whenever a parish superintendent of schools fails to place his annual financial report in the hands of the state superintendent of education by September thirtieth, and without an excuse acceptable to the state superintendent of education, the state Department of Education may appoint an auditor to prepare the financial report. In such a case the parish superintendent of schools shall make readily available to the auditor all books, reports, and other information needed in the preparation of the financial report. The auditor's salary and all other necessary expenses shall be paid out of the salary of the parish superintendent failing to make the required report, and the state auditor shall see that the auditor's salary and other necessary expenses are paid as provided in this Section.

LSA-R.S. 24:513. Powers and duties of legislative auditor; audit reports as public records; assistance and opinions of attorney general; frequency of audits; subpoena power
A.(1)(a) Subject to Paragraph (3) of this Subsection, the legislative auditor shall have authority to compile financial statements and to examine, audit, or review the books and accounts of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, public retirement systems enumerated in R.S. 11:173(A), municipalities, and all other public or quasi public agencies or bodies, hereinafter collectively referred to as the "auditee". The scope of the examinations may include financial accountability, legal compliance and evaluations of the economy, efficiency, and effectiveness of the auditee's programs or any combination of the foregoing. In addition to the authority granted above, the legislative auditor shall have access to and be permitted to examine all papers, books, accounts, records, files, instruments, documents, films, tapes, and any other forms of recordation of all auditees, including but not limited to computers and recording devices, and all software and hardware which hold data, is part of the technical processes leading up to the retention of data, or is part of the security system. This access shall not be prohibited by Paragraph (3) of this Subsection.

(b) For the sole purpose of this Subsection, a quasi public agency or body is defined as:

(i) An organization, either not-for-profit or for profit, created by the state of Louisiana or any political subdivision or agency thereof, any special district or authority, or unit of local government to perform a public purpose.

(ii) An organization, either not-for-profit or for profit, that is a component unit of a governmental reporting entity, as defined under generally accepted accounting principles.

(iii) An organization, either not-for-profit or for profit, created to perform a public purpose and having one or more of the following characteristics:
   (aa) The governing body is elected by the general public.
   (bb) A majority of the governing body is appointed by or authorized to be appointed by a governmental entity or individual governmental official as a part of his official duties.
   (cc) The entity is the recipient of the proceeds of an ad valorem tax or general sales tax levied specifically for its operations.
   (dd) The entity is able to directly issue debt, the interest on which is exempt from federal taxation.
   (ee) The entity can be dissolved unilaterally by a governmental entity and its net assets assumed without compensation by that governmental entity.

(iv) Any not-for-profit organization that receives or expends any local or state assistance in any fiscal year. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods and services related to administrative support for a local or state assistance program, assistance to private or
parochial schools, assistance to private colleges and universities, or benefits to individuals.

(v) Any organization, either not-for-profit or for profit, which is subject to the open meetings law and derives a portion of its income from payments received from any public agency or body.

(2) The financial statements of individual state agencies, departments, boards, and commissions that are included within the state's Comprehensive Annual Financial Report shall be audited by the legislative auditor, but may be audited by a licensed certified public accountant pursuant to the provisions of Subsection A of this Section.

(3) The financial statements of the offices of the independently elected public local officials, including judges, sheriffs, clerks of court, assessors, and district attorneys, all parish governing authorities and all districts, boards, and commissions created by parish governing authorities either independently or in conjunction with other units of government, school boards, district public defender offices, municipalities, and all boards and commissions created by municipalities, either independently or in conjunction with other units of government, city courts, quasi-public agencies, housing authorities, mortgage authorities, or other political subdivisions of the state not included within the state's Comprehensive Annual Financial Reports, hereinafter collectively referred to as "local auditee", shall be audited or reviewed by licensed certified public accountants subject to Paragraphs (5) and (6) of this Subsection, but may be audited by the legislative auditor pursuant to Paragraph (4) of this Subsection. Any person authorized to conduct an audit of a governmental entity pursuant to R.S. 37:77, shall be permitted to continue auditing that governmental entity subject to the approval of the legislative auditor provided for in Paragraphs (5) and (6) of this Subsection.

(4)(a) Paragraph (3) of this Subsection and Subsection B of this Section notwithstanding, the legislative auditor may audit or investigate a local auditee only in those instances when:

(i) The local auditee has failed after thirty days written notice from the legislative auditor to comply with the provisions of this Section relating to timely audits.

(ii) The Legislative Audit Advisory Council and the legislative auditor have determined that the local auditee is unable to pay for an audit by a licensed certified public accountant.

(iii) The local auditee exhibits a record of egregious control deficiencies and failures to comply with laws and regulations.

(iv) The legislative auditor has received complaints of illegal or irregular acts with respect to the local auditee.

(v) The local auditee, after requesting proposals for audit services, receives less than three proposals from licensed certified public accountants or the local auditee receives three or more proposals and the local auditee rejects all proposals for cause, including but not limited to excessive cost.
(vi) In the opinion of the legislative auditor and the Legislative Audit Advisory Council the best interest of the state of Louisiana would be served by his audit of the local auditee.

(b) Any local auditee selected for audit under the provisions of Item (a)(iii) of this Paragraph shall have the right of appeal to the Legislative Audit Advisory Council. Furthermore, the legislative auditor shall ensure that under the provisions of Item (a)(iii) of this Paragraph audit services are not duplicated.

(5)(a)(i) In lieu of examinations of the records and accounts of any office subject to audit or review by the legislative auditor, the legislative auditor may, at his discretion, accept an audit or review report prepared by a licensed certified public accountant, provided that such audit or review is performed in accordance with generally accepted governmental auditing standards and the Louisiana Governmental Audit Guide, which is to be jointly published by the legislative auditor and the Society of Louisiana Certified Public Accountant's Governmental Accounting and Auditing Committee, and further provided that the legislative auditor has approved the engagement letter in accordance with this Section. The Louisiana Governmental Audit Guide is a standard for audits and reviews of auditees within Louisiana and shall be produced by the society and the legislative auditor, with input from the Louisiana Municipal Association, the Louisiana Police Jury Association, the Louisiana School Board Association, and any other interested parties. Such audits shall be completed within six months of the close of the entity's fiscal year. Reviews shall be conducted in accordance with the authoritative pronouncements issued by the American Institute of Certified Public Accountants and guidance provided in the Louisiana Governmental Audit Guide. For the limited purpose of providing the audits and reviews as provided in this Subsection, the certified public accountant shall have the access and assistance privileges afforded the legislative auditor in R.S. 24:513(E) and (I). However, the certified public accountant shall comply with any and all restrictions imposed by law on documents, data, or information deemed confidential by law and furnished to the certified public accountant during the course of the audit or review.

(ii) At any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B)(1) which prevents an entity from completing its report within the period prescribed in Item (i) of this Subparagraph, the entity may ask the legislative auditor in writing for an extension of time to complete the report. The legislative auditor may approve the request at his discretion, subject to the approval of the Legislative Audit Advisory Council.

(b) It is the intent of the legislature that small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals shall have the maximum practicable opportunity to participate in contracts awarded to fulfill the requirements of this Section.

(6) The legislative auditor shall have the authority to prescribe the terms and conditions of any such audit or review conducted by a licensed certified public
accountant and shall be authorized to approve said terms and conditions prior to its commencement and to require the office subject to audit to present said terms and conditions to him for approval. It is the joint responsibility of the office subject to audit or review and the certified public accountant to submit the engagement agreement to the legislative auditor for approval prior to the commencement of the audit. The legislative auditor shall also have access to the working papers of the accountant during the examination and subsequent to its termination.

(7) In order to fulfill the requirements imposed upon any public or quasi-public agency or body or political subdivision of the state by the provisions of this Subsection, any such body shall have the authority to contract for such professional services, without public bid, as are reasonably necessary.

B.(1) The accounts and records of each sheriff, in his function as ex officio tax collector, shall be audited in accordance with the provisions of this Section not less than once every year. Upon request, the tax collector shall provide the legislative auditor with a sworn statement of the amounts of cash on hand and taxes collected for the current year, with an itemized statement of all taxes assessed and uncollected. The statement shall indicate the reason for his failure to collect. Parish governing authorities and the governing authorities of other tax recipient bodies shall notify the legislative auditor, in writing, whenever any sheriff is delinquent in his settlements. All clerks of court and other public officers shall furnish certified copies of any documents or papers in their possession to the legislative auditor whenever he shall request the same, and these certified copies shall be furnished without charge.

(2) Any other local auditee or vendor that collects and distributes ad valorem taxes on behalf of a taxing authority shall have its tax collection and distribution fund audited annually and distribute a copy of the audit report to the legislative auditor and each taxing authority for which it collects taxes. The audit report shall include a sworn statement of the gross amount of taxes to be collected, any deductions made from the tax rolls, the amount of taxes collected, and the taxes distributed to the taxing authorities. The statement shall detail any taxes on hand at the end of the reporting period, the amounts of such balance belonging to the taxing authorities, the amounts of collections related to current tax collections, the amounts relating to prior year taxes, the amounts of any interest and penalties collected and disbursed, the extent to which the prior year tax collections relate to collection and audit efforts, and the reason, if any, for failure to collect. The statement shall include other disclosures as may be determined necessary by the legislative auditor. For fiscal periods beginning after December 31, 2010, the audit report required by this Paragraph shall be completed within six months of the close of the local auditee's or vendor's fiscal year.

(3) Any other local auditee or vendor that collects and distributes taxes other than ad valorem taxes on behalf of other taxing authorities shall have its annual financial statement audited and shall distribute a copy of the audit report to the legislative auditor and each taxing authority for which it collects taxes. The audit report shall have a
footnote disclosure including total collections and a schedule of distribution by taxing authority. The statement shall include other disclosures as may be determined necessary by the legislative auditor. For fiscal periods beginning after December 31, 2010, the audit report required by this Paragraph shall be completed within six months of the close of the local auditee's or vendor's fiscal year.

C.(1) The legislative auditor shall have authority to evaluate on a continuing basis all aspects of any state, municipal, or parochial retirement system, funded in whole or in part out of public funds, as to its actuarial soundness. The legislative auditor shall make periodic detailed reports, both to the legislature and the governor, specifically setting forth his findings as to the actuarial soundness of such retirement systems. In conducting such evaluations or any audit pursuant to R.S. 11:2260(A)(9)(b), the legislative auditor shall have complete access to all books, records, documents, and accounts of said retirement system and any participating employer thereof.

(2) This provision shall in no way be deemed to preclude the authority of any retirement system funded in whole or in part out of public funds to hire an actuary. However, any actuary employed by the legislature or legislative auditor shall be prohibited from serving as, or employing or contracting with any other actuary who is serving as, an actuary for any public retirement system within the state of Louisiana, with respect to such public retirement system, unless such service, employment, or contract is approved by the Legislative Audit Advisory Council as being in the best interest of the state of Louisiana.

D. In addition, the legislative auditor shall perform the following duties and functions:

(1) He shall, not later than the first day of each regular session of the legislature, prepare and submit to the governor and to the legislature his report on the financial statements of the state of Louisiana, together with such comments on internal control structure and compliance with laws and regulations that are appropriate. Supplemental statements shall be submitted at such other times as may be necessary to show probable changes.

(2)(a) He shall provide actuarial notes on proposed legislation as required by R.S. 24:521, and to provide for such function and related functions, he shall employ such personnel as necessary, including a legislative actuary.

(b) He shall fix the salary and establish the duties and functions of the legislative actuary and other such personnel.

(3) He shall employ such personnel as may be necessary to perform the duties and functions imposed herein, and may employ such professional and technical personnel as may be necessary in the unclassified service, subject to the other provisions of this Section.

(4) He shall conduct performance audits, program evaluations, and other studies as are needed to enable the legislature and its committees to evaluate the efficiency, effectiveness, and operation of state programs and activities.
(5) Notwithstanding any other provisions of law to the contrary, including R.S. 6:103(F), when the commissioner of financial institutions, or an authorized employee thereof, has informed the legislative auditor pursuant to R.S. 6:103(B)(6) of a failure by a financial institution to furnish adequate security for public funds deposited with it when such security is required by law, regulation, or by contract, the legislative auditor is authorized to notify a "state depositing authority," as defined in R.S. 49:319, or a "local depositing authority," as defined in R.S. 39:1211, of such failure. A copy of the notice shall be forwarded by the legislative auditor to the financial institution which is the subject of such notice.

(6) He shall establish and provide for an electronic mail notification system to notify subscribers of changes to the list of auditees not in compliance with R.S. 24:513 et seq.

E. In the performance of his duties as herein stated, the legislative auditor, or any member of his staff designated by him, shall have the power to inspect and to make copies of any books, records, instruments, documents, files, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, of the auditee. He may call upon the auditee and any of its officials and staff for assistance and advice, and such assistance shall be given through the assignment of personnel or in such other manner as necessity requires.

F.(1) The legislative auditor shall have authority to compile financial statements and to examine, audit, or review the books and accounts of all private water supply systems. The scope of the examinations may include financial accountability, legal compliance and evaluations of the economy, efficiency, and effectiveness of the private water supply systems or any combination of the foregoing. In addition to the authority granted above, the legislative auditor shall have access to and be permitted to examine all papers, books, accounts, records, files, instruments, documents, films, tapes, and any other forms of recordation of all private water supply systems, including but not limited to computers and recording devices, and all software and hardware which hold data, are part of the technical processes leading up to the retention of data, or are part of the security system.

(2) For the purpose of this Subsection, "private water supply system" means any private water system which receives local or state assistance in any fiscal year and does not have audited financial statements prepared by licensed certified public accountants. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods and services related to administrative support for a local or state assistance program, or benefits to individuals.

(3) The financial statements of a private water supply system shall be audited or reviewed by licensed certified public accountants subject to Paragraphs (A)(5) and (6) of this Section, but may be audited by the legislative auditor pursuant to Paragraph (A)(4) of this Section. Any person authorized to conduct an audit of a governmental entity
pursuant to R.S. 37:77 shall be permitted to audit the private water supply system subject to the approval of the legislative auditor provided for in Paragraphs (A)(5) and (6) of this Section.

(4) State or local assistance and other funds and expenditures of private water supply systems shall be audited.

G. The audit reports issued by the legislative auditor or accepted by the legislative auditor pursuant to this Section or R.S. 46:1064(B), shall be subject to the laws providing for inspection of public records and shall be available in the office of the legislative auditor three days after the date of issuance of the reports as provided by R.S. 44:6. However, this Subsection shall not apply to any documents, data, or information furnished the legislative auditor which are deemed confidential by law.

H.(1) All auditees and their officials and staff are hereby directed to assist the legislative auditor in his work and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. The attorney general shall render his opinion in writing on any subject requested by the legislative auditor.

(2)(a) Each auditee shall designate an individual who shall be responsible for filing annual financial reports with the legislative auditor and shall notify the legislative auditor of the name and address of the person so designated.

(b) A governmental entity that provides funding to a quasi public agency or body shall notify each such quasi public agency or body of the requirements of this Paragraph.

I. The authority granted to the legislative auditor in this Section to examine, audit, inspect or copy shall extend to all books, accounts, papers, documents, records, files, instruments, films, tapes, and any other forms of recordation, including but not limited to computers and recording devices, whether confidential or otherwise. However, the legislative auditor shall comply with any and all restrictions imposed by law on documents, data, or information deemed confidential by law and furnished to the legislative auditor.

J.(1) The audits enumerated in Subsection A of this Section shall be conducted frequently enough to control and safeguard the assets of the auditee as follows:

(a)(i) The financial statements of the state of Louisiana shall be audited annually. The financial statements of individual state agencies, departments, boards, and commissions shall be audited at least once every two years, to include the transactions of both years. However, the financial statements of individual state agencies, departments, boards, and commissions that compose a material part of the state's financial statements, as determined by the legislative auditor, shall be subjected to audit tests annually.

(ii) However, at the discretion of the legislative auditor, the audit provisions of Subparagraph (c) of this Paragraph as they pertain to audit frequency and level of assurance required, may apply to an individual state agency, department, board, or commission.
(b) The accounts and financial statements of parish tax collectors shall be audited annually.

(c) The financial statements of local auditees, as defined in Paragraph A(3) of this Section, shall be audited as follows:

   (i)(aa) Any local auditee that receives fifty thousand dollars or less in revenues and other sources in any one fiscal year shall not be required to have an audit, but must file a certification with the legislative auditor indicating that it received fifty thousand dollars or less in funds for the fiscal year. Monies received from urban or rural development grants shall not be used in fiscal year computation of revenue amounts requiring an audit. The auditee shall annually file with the legislative auditor sworn financial statements as required by R.S. 24:514. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

   (bb) However, any volunteer fire department that receives fifty thousand dollars or less in funds in any one fiscal year shall not be required to have an audit, but shall file a certification with the legislative auditor signed by the president of the volunteer fire department indicating that the department received fifty thousand dollars or less for the fiscal year and shall annually file with the legislative auditor sworn financial statements as required by R.S. 24:514. The legislative auditor, at his discretion, may require any such volunteer fire department to have an audit of its books and accounts.

   (cc) However, a justice of the peace or constable of a justice of the peace court shall not be required to have an audit, but must file a certification with the legislative auditor indicating the amount of funds related to his official duties that he received for the fiscal year. Also he shall annually file with the legislative auditor sworn financial statements. The legislative auditor, at his discretion, may require a justice of the peace or constable to have an audit of his books. If a justice of the peace or constable of a justice of the peace court receives from his official duties in excess of two hundred thousand dollars in revenues and other sources in any one fiscal year, the requirements of Item (ii) of this Subparagraph shall be applicable to such justice of the peace or constable.

(ii) Notwithstanding the provisions of R.S. 24:514, any local auditee that receives more than fifty thousand dollars in revenues and other sources in any one fiscal year, but less than two hundred thousand dollars, shall cause to be conducted an annual compilation of its financial statements, with or without footnotes, in accordance with the Louisiana Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

(iii) Any local auditee that receives two hundred thousand dollars or more in revenues and other sources in any one fiscal year, but less than five hundred thousand dollars, shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in accordance with the Louisiana Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.
(iv) Any local auditee that receives five hundred thousand dollars or more in revenues and other sources in any one fiscal year shall be audited annually.

(d) The provisions of Subparagraph (1)(c) of this Subsection shall apply to the state or local assistance received and/or expended by a quasi public agency or body when such funds are not commingled with other funds of the quasi public agency or body. However, if the state or local assistance received and/or expended by a quasi public agency or body is commingled with other funds of the quasi public agency or body then such state or local assistance and other funds of the quasi public agency or body shall be audited pursuant to Subparagraph (1)(c) of this Subsection.

(2) The provisions of this Section shall be deemed minimum audit requirements and nothing within this Section shall prohibit a political subdivision from providing for more frequent audits, subject to the approval of the engagement agreement by the legislative auditor.

(3) Notwithstanding the provisions of Subparagraph (1)(d) of this Subsection, any auditee contained in Item (A)(1)(b)(v) of this Section shall be audited in accordance with Subitem (J)(1)(c)(i)(aa) of this Section when it has received fifty thousand or less in public funds in any one fiscal year. Any such auditee shall be audited in accordance with Item (J)(1)(c)(ii) of this Section when it has received more than fifty thousand dollars in public funds in any one fiscal year. Any such auditee shall be audited in accordance with Item (J)(1)(c)(iii) of this Section when it has received three hundred fifty thousand or more in public funds in any one fiscal year. Any such auditee shall be audited in accordance with Item (J)(1)(c)(iv) of this Section when it has received three million five hundred thousand dollars or more in public funds.

(4)(a) Notwithstanding any provision of this Section to the contrary, any entity which establishes scholastic rules which are the basis for the State Board of Elementary and Secondary Education's policy required by R.S. 17:176 to be adhered to by all high schools under the board's jurisdiction shall not be required to be audited by the legislative auditor but shall file an audit with the legislative auditor and the Legislative Audit Advisory Council which has been prepared by an auditing firm which has been approved by the legislative auditor. Such entity shall submit such audit to the legislative auditor and the Legislative Audit Advisory Council.

(b) The Legislative Audit Advisory Council may order an audit by the legislative auditor upon a finding of cause by the council.

K. Whoever violates the provisions of this Section shall be fined not more than one thousand dollars and shall be deemed guilty of malfeasance and gross misconduct in office, and shall be subject to removal.

L. Notwithstanding the provisions of Subsection B of this Section or of any other provision of law to the contrary, a sheriff and ex-officio tax collector shall have the option of having the annual and biennial audits of his office as provided in Subparagraphs (J)(1)(b) and (c) of this Section conducted either by the legislative auditor or by a private certified public accountant pursuant to the provisions of this Section.
M.(1) In the performance of his duties the legislative auditor, or any member of his staff designated by him, may compel the production of public and private books, documents, records, papers, films, tapes, and electronic data processing media. For such purpose the legislative auditor and the chairman of the Legislative Audit Advisory Council may jointly issue a subpoena for the production of documentary evidence to compel the production of any books, documents, records, papers, films, tapes, and electronic data processing media regarding any transaction involving a governmental entity. The subpoena may be served by registered or certified mail, return receipt requested, to the addressee's business address, or by representatives appointed by the legislative auditor, or shall be directed for service to the sheriff of the parish where the addressee resides or is found.

(2) If a person refuses to obey a subpoena issued under any Section of this Part, a judicial district court, upon joint application by the legislative auditor and the chairman of the Legislative Audit Advisory Council, may issue to the person an order requiring him to appear before the court to show cause why he should not be held in contempt for refusal to obey the subpoena. Failure to obey a subpoena may be punished as a contempt of court.

N. Notwithstanding any other provision of law, the legislative auditor may issue, receive or accept, and maintain audit reports electronically.

O. Notwithstanding any provision of law to the contrary, the legislative auditor shall annually review, calculate, and certify, using the grand recapitulation of the assessment roll provided to the legislative auditor by the Louisiana Tax Commission, the amount due to each public retirement system as provided by law. The legislative auditor shall submit to each sheriff or other official responsible for tax collection a report setting forth the certified remittance due from each tax recipient body to each public retirement system.

LSA-R.S. 24:514. Sworn annual financial statements; actuarial valuations; examinations

A. The auditees and local auditees referred to in R.S. 24:513 shall furnish to the legislative auditor, annually, sworn annual financial statements.

B.(1) The annual sworn financial statements required under this Section shall be prepared in accordance with generally accepted accounting principles and include such disclosures required by state and federal regulations, except as provided by Paragraphs (2) and (3) of Subsection B of this Section. The statements required by this Section shall include a recital that the financial statements present fairly, in all material respects, the financial condition and results of operations of the auditee; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, or shall acknowledge exceptions thereto.

(2) Any local auditee which, under Louisiana law, can not issue bonds may issue annual financial statements on the cash basis of accounting, provided that such statements
describe all outstanding obligations and fixed assets of the local auditee, amounts due the local entities and such disclosures required by state and federal regulations.

(3) The annual financial statements of the state of Louisiana shall be prepared in accordance with generally accepted accounting principles. The financial statements of individual state agencies, exclusive of the judiciary, shall be prepared in accordance with procedures and formats prescribed by the division of administration. The financial statements of the judiciary shall be prepared in accordance with procedures and formats prescribed by the Judiciary Budgetary Control Council, provided such procedures and formats provide for the compilation of the state's annual financial statements.

C. No officer shall destroy any voucher or other paper belonging to his office before it has been examined by the legislative auditor or certified public accountant authorized to perform an audit in lieu of the legislative auditor.

D. In addition to furnishing the annual sworn statements under Subsection A of this Section, all state, municipal, and parochial retirement systems funded in whole or part out of public funds shall furnish to the legislative auditor, annually, actuarial valuations. Such actuarial valuations shall be submitted to the legislative auditor between the first and one hundred and twentieth day following the close of the fiscal year of the retirement system.

E.(1) The annual sworn financial statements required under Subsection A of this Section shall be furnished to the legislative auditor between the first and ninetieth day following the close of the accounting year, provided that individual state agencies shall file annual financial statements within the time frame prescribed by the commissioner of administration.

(2) At any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B)(1) which prevents a local auditee or quasi-public agency from furnishing sworn annual financial statements to the legislative auditor within the period prescribed in R.S. 24:514(E)(1), the local auditee or quasi-public agency may ask the legislative auditor in writing for an extension of time to complete the financial statements. The legislative auditor may approve the request at his discretion, subject to the approval of the Legislative Audit Advisory Council.

F.(1) The annual sworn financial statements required under the provisions of this Section shall not be filed by the reporting agency if the agency has filed an approved engagement agreement with the legislative auditor within sixty days of the close of the fiscal year to conduct an audit of its funds by a certified public accountant, the legislative auditor has approved the terms and conditions of the engagement agreement as authorized by R.S. 24:513, and the engagement agreement includes the period of the required report; provided however, when such agreement is for multiple fiscal years, financial statements must be submitted for the interim fiscal year.

(2) At any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B)(1) which prevents a local auditee or quasi-public agency from filing an approved engagement agreement with the legislative auditor within the period prescribed
in R.S. 24:514(F)(1), the local auditee or quasi-public agency may ask the legislative auditor in writing for an extension of time to file the engagement agreement. The legislative auditor may approve the request at his discretion, subject to the approval of the Legislative Audit Advisory Council.

G. The legislative auditor shall use the annual sworn statements and actuarial valuations provided for herein in connection with the audits, reviews, and valuations which he is authorized to conduct as provided by R.S. 24:513 and 513.1. If he finds that any irregularities exist, he shall call them to the attention of those responsible therefor. In case of any irregularities or defalcations or failure of any officer or employee to comply with the provisions of this Section, the legislative auditor shall notify the Legislative Audit Advisory Council.

H. Whenever any person required to make the sworn statement or actuarial valuation fails to do so or renders an inaccurate, incomplete, or otherwise improper statement or valuation, the legislative auditor shall have the power to petition directly or through his authorized representative to the courts for writs of mandamus to compel the filing of the sworn financial statements or actuarial valuations containing complete and accurate information. Any failure to obey a writ of mandamus issued by the court may be punished by the court as a contempt thereof.

I. The annual financial statements of city, parish, and other local public school boards shall be accompanied by such schedules of performance and statistical data as may be developed by the legislative auditor and legislative staff, with assistance from the state Department of Education, and approved by the House Committee on Education and the Senate Committee on Education. Such performance and statistical data shall be the subject of assurances provided as part of the financial statement audits of local school boards to ensure that the information is complete and accurate. The assurances provided on such performance and statistical data shall be used for reporting to the legislature by the Department of Education. As an integral part of the legislative auditor's annual audit of the financial statements of the state of Louisiana, he shall review the Department of Education's compilation of the performance and statistical data, as reported by the local school boards, within the annual financial and statistical report of the department.

**Fiscal Administrator**

**LSA-R.S. 39:1351. Appointment of a fiscal administrator**

A.(1)(a) The legislative auditor, the attorney general, and the state treasurer, or their designees, shall meet as often as deemed necessary to review the financial stability of the political subdivisions of this state.

(b) As used in this Chapter, "financial stability" is defined as a condition in which the political subdivision is capable of meeting its financial obligations in a timely manner as they become due without substantial disposition of assets outside the ordinary course.
of business, substantial layoffs of personnel, or interruption of statutorily or other legally
required services of the political subdivision, restructuring of debt, revision of operations,
or similar actions.

(2)(a) If it is determined by the unanimous decision of the legislative auditor, the
attorney general, and the state treasurer at a public meeting to consider such matters that a
political subdivision is reasonably certain to not have sufficient revenue to pay current
expenditures, excluding civil judgments, or to fail to make a debt service payment, the
attorney general shall file a rule to appoint a fiscal administrator for the political
subdivision as provided for in this Chapter.

(b) In addition to either of the determinations in Subparagraph (a) of this
Paragraph, in the case of a city, parish, or other local public school board, upon
notification by the state superintendent of education as he is directed to do by the State
Board of Elementary and Secondary Education, the attorney general shall file such a rule
when, by the unanimous decision of the legislative auditor, the attorney general, and the
state treasurer at a public meeting to consider such matters, a determination is made that
such local public school board is reasonably certain to fail to resolve its status as
financially at risk as that status has been defined by rule by the State Board of Elementary
and Secondary Education for ensuring the fiscal soundness of all public school systems,
pursuant to R.S. 17:10.1(C).

(c)(i) Failure of a political subdivision to provide an audit required by R.S. 24:513
to the legislative auditor for a period of three consecutive fiscal years shall automatically
remove the political subdivision from the category of "financial stability" as defined in
this Section and shall be prima facie evidence that the political subdivision is reasonably
certain not to have sufficient revenue to pay current expenditures, excluding civil
judgments.

(ii) Failure of a city, parish, or other local public school board to provide an audit
required by R.S. 24:513 to the legislative auditor for a period of three consecutive fiscal
years shall automatically place that political subdivision in the category of "financially at
risk" and shall be prima facie evidence that the political subdivision is reasonably certain
to fail to resolve its status as financially at risk as that status is defined by rule by the
State Board of Elementary and Secondary Education.

(3) Upon making the decision authorized by Paragraph (2) of this Subsection, the
attorney general shall, on motion in the district court of the domicile of the political
subdivision, take a rule on the political subdivision to show cause why a fiscal
administrator should not be appointed for the political subdivision as provided for in this
Chapter. The hearing on the rule to show cause may be tried out of term and in
chambers, shall always be tried by preference, and shall be held in not less than ten nor
more than twenty days from the date the motion is filed.

B.(1) The trial court shall appoint a fiscal administrator in the following instances:

(a) If the court finds from the facts and evidence deduced at the hearing of the
rule that the political subdivision is reasonably certain to fail to make a debt service
payment or reasonably certain to not have sufficient revenue to pay current expenditures, excluding civil judgments, or, in the case of a city, parish, or other local public school board, reasonably certain to fail to resolve its status as financially at risk as that status has been defined by rule by the State Board of Elementary and Secondary Education.

(b) If a political subdivision has failed to provide an audit required by R.S. 24:513 to the legislative auditor for a period of three consecutive fiscal years, unless the political subdivision provides sufficient evidence to establish that the political subdivision has an audit for one or more of three such years.

(2) The fiscal administrator shall be a person recommended by the legislative auditor and the attorney general and approved by the court as having sufficient education, experience, and qualifications to enable him to perform the duties of fiscal administrator as provided for in this Chapter.

(3) The fiscal administrator appointed under this Chapter shall be indemnified as a covered person as defined in R.S. 13:5108.1.

(4) All costs and expenses associated with the independent fiscal administration of a political subdivision, including but not limited to all costs and expenses incurred by the fiscal administrator, the legislative auditor, the attorney general, the state treasurer, and any other persons engaged in connection with the independent fiscal administration of a political subdivision shall be borne by the political subdivision subject to independent fiscal administration.

C. Once appointed, a fiscal administrator may only be removed by the court at his own request, or as provided for in R.S. 39:1354, or for fraud, negligence, or misconduct.

LSA-R.S. 39:1352. Duties of a fiscal administrator

A.(1) A fiscal administrator shall perform such investigation of the financial affairs of the political subdivision as he deems necessary. He shall have access to all papers, books, records, documents, films, tapes, and other forms of recordation of the political subdivision or, as they relate to such political subdivision, of the state.

(2) With regard to the reasonable certainty of failure to make a debt service payment, investigation may include written interrogatories directed to the persons or entities who assisted the political subdivision in issuing and marketing the bonds, the bond trustee, if any, representatives of the bond holders, and any other person or entity with an interest in insuring that the political subdivision makes timely payment of debt service payments.

(3) The fiscal administrator, subject to approval of the court, shall have authority to direct all fiscal operations of the political subdivision and to take whatever action he deems necessary to return the political subdivision to financial stability in accordance with all applicable laws, rules, regulations, and policies with which the political subdivision must comply. Such authority shall include but not be limited to authority to take one or more of the following actions:
(a) Amend, formulate, and execute the annual budget and supplemental budgets of the political subdivision.
(b) Implement and maintain uniform budget guidelines and procedures for all departments.
(c) Amend, formulate, and execute capital budgets, including authority to amend any borrowing authorization or finance or refinance any debt in accordance with law.
(d) Review and approve or disapprove all contracts for goods or services.
(e) Appoint, remove, supervise, and control all personnel.
(f) Alter or eliminate the responsibilities of officials, officers, or employees of the political subdivision as required by the fiscal emergency.
(g) Employ, retain, and supervise such managerial, professional, and clerical staff as are necessary to carry out the fiscal administrator's responsibilities.
(h) Reorganize, consolidate, or abolish departments, commissions, authorities, boards, offices, or functions of the political subdivision.
(i) Make any appropriation, contract, expenditure, or loan, create any new position, or fill any vacancy, or approve or disapprove any such action.

(4) Upon the appointment of a fiscal administrator, the officers, officials, and employees of the political subdivision shall serve in an advisory capacity to the fiscal administrator. The fiscal administrator shall allow the officers, officials, and employees to serve their constituents and fulfill their duties by providing advice to the fiscal administrator on matters relating to the operation of the political subdivision. If a conflict arises, the fiscal administrator's decision shall prevail.

B.(1) After his investigation, the fiscal administrator shall file a written report with the court, the governing authority of the political subdivision, the state treasurer, the attorney general, and the legislative auditor.
(2) The report shall contain the following:
(a) An estimate of the revenue and expenditures of the political subdivision for the remainder of its current fiscal year and the fiscal year following.
(b) Amendments to the comprehensive budget of the political subdivisions adopted pursuant to R.S. 39:1309, or a proposed comprehensive budget if such budget has not been previously adopted, which will insure that payments of debt service are a priority budget item and that they will be timely made by the political subdivision during the remainder of the current fiscal year and the fiscal year following or such amendments which will insure having sufficient revenue to pay current expenditures, excluding civil judgments, or, in the case of a city, parish, or other local public school board, such amendments which will insure resolving its status as financially at risk as that status has been defined by rule by the State Board of Elementary and Secondary Education.
(c) An estimate of the financial aid or new revenue which may be needed by the political subdivision if the fiscal administrator determines that revenues of the political subdivision are, or will be, insufficient to insure both timely payments of debt service as a priority over items in the budget, and a reduced, but adequate, funding level for other
needs of the political subdivision or as is needed to have sufficient revenue to pay current expenditures, excluding civil judgments, or, in the case of a city, parish, or other local public school board, as is needed to resolve its status as financially at risk as that status has been defined by rule by the State Board of Elementary and Secondary Education.

(d) A recommendation as to whether the political subdivision should be permitted to file a petition in a court of bankruptcy of the United States in order to provide for a readjustment of its debts.

(3) The fiscal administrator shall file such other reports as required by the court.

C. In order to perform the investigation and reporting required of the fiscal administrator by this Chapter, the officers, officials, and employees of the political subdivision shall cooperate in providing any and all information required by the fiscal administrator in the performance of his statutorily required duties within three business days of the fiscal administrator's request. If the officer, official, or employee is unable to provide the information within the required time, then the officer, official, or employee shall send a written notice to the fiscal administrator within the three-business-day deadline explaining the reason the information is not forthcoming. If the officer, official, or employee fails to respond by the three-business-day deadline, or if the fiscal administrator fails to receive the requested information, then the attorney general or his designee shall file either or both of the following with the district court:

(1) A writ of mandamus to compel the officer or official to perform the mandatory or ministerial duties correctly.

(2) A motion for injunctive relief seeking to compel the officer, official, or employee to act or refrain from acting, pending final resolution of the issue.

LSA-R.S. 39:1353. Adoption of budget amendments

A. Within seven days after receipt of the report, the governing authority of the political subdivision shall adopt in an open meeting an appropriate budget adoption instrument which contains the comprehensive budget, or amendments to the original comprehensive budget of the political subdivision, as proposed in the fiscal administrator's report, and only those revisions which do not make it reasonably certain that the political subdivision will fail to make timely debt service payments or which do not make it reasonably certain that the political subdivision will fail to have sufficient revenue to pay current expenditures, excluding civil judgments, or, in the case of a city, parish, or other local, public school board, which do not make it reasonably certain that the school board will fail to resolve its status as financially at risk as that status has been defined by rule by the State Board of Elementary and Secondary Education during the remainder of the current fiscal year and the fiscal year following.

B. If the governing authority of the political subdivision fails to adopt such budget or budget amendments, or if the revisions made by the governing authority of the political subdivision do not meet the approval of the fiscal administrator, the attorney general shall take a rule against the political subdivision in the manner provided for in
R.S. 39:1351 to show cause why the court should not order the adoption and the implementation of the budget without the revisions disapproved by the fiscal administrator. The court shall order the adoption and implementation of the budget proposed by the fiscal administrator as revised by the governing authority of the political subdivision, except for those revisions which the court finds will make it reasonably certain that the political subdivision will fail to make timely debt service payments or reasonably certain to fail to have sufficient revenue to pay current expenditures, excluding civil judgments, or in the case of a city, parish, or other local public school board reasonably certain to fail to resolve its status as financially at risk.

**LSA-R.S. 39:1354. Termination of appointment**

A. The fiscal administrator shall monitor revenues and expenditures of the political subdivision under the adopted budget, issuing such supplemental reports as he deems necessary until it is reasonably certain that debt service payments by the political subdivision will be timely made during the remainder of the current fiscal year and the fiscal year following or there will be sufficient revenue to pay current expenditure, excluding civil judgments, or, in the case of a city, parish, or other local public school board, its status as financially at risk as that status has been defined by rule by the State Board of Elementary and Secondary Education will be resolved. The supplemental reports shall be subject to adoption, approval, and court review as provided for in R.S. 39:1353.

B. The appointment of the fiscal administrator shall terminate upon his own motion, or upon the motion of the attorney general or the political subdivision, if the court finds that it is reasonably certain that the debt service payments of the political subdivision will be timely made during the remainder of the current fiscal year and for the fiscal year following or there will be sufficient revenue to pay current expenditures, excluding civil judgments, or, in the case of a city, parish, or other local public school board, its status as financially at risk as that status has been defined by rule by the State Board of Elementary and Secondary Education will be resolved.

**LSA-R.S. 39:1355. Violations**

In addition to other violations of this Chapter, it shall be a violation of this Chapter for any officer, official, or employee of a political subdivision:

1. To neglect, fail, or refuse to furnish the fiscal administrator with such papers, accounts, books, documents, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, whether confidential, privileged, or otherwise, that the fiscal administrator has the right to inspect and examine.

2. To deny the fiscal administrator access to the office, or to papers, accounts, books, documents, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, whether confidential, privileged, or otherwise, that the fiscal administrator has the right to inspect or examine.
(3) To refuse, fail, or neglect to transmit to the fiscal administrator reports, statements of accounts, or other documents upon request as provided by law.

(4) To obstruct or impede the fiscal administrator, in any manner, in making the examination authorized by law.

**LSA-R.S. 39:1356. Penalties**

A.(1) Any person who violates any provision of this Chapter shall be subject to an action for recovery of any funds, property, or other thing of value lost as a result of, and any other damages resulting from, such violation.

(2) Any person who knowingly and willfully participates in a violation of this Chapter shall be subject to a civil penalty not to exceed one thousand dollars per violation. The person shall be personally liable for the payment of such penalty.

B. In addition to the penalties provided for in this Chapter, any person who violates any provision of this Chapter shall be ordered to pay restitution to any political subdivision that suffers a loss as a result of the offense. Restitution shall include the payment of legal interest at the rate provided in R.S. 13:4202.

C. In addition to the penalties provided in Subsections A and B of this Section, any person who violates a provision of R.S. 39:1355 shall be fined not less than five hundred dollars nor more than five thousand dollars, or imprisoned for not less than ten days nor more than six months, or both.

D. A violation of any provision of this Chapter is prima facie evidence of malfeasance in office, R.S. 14:134, and gross misconduct.

E. Neither costs nor attorney fees related to any legal action pursuant to charges of misconduct or malfeasance or to any other matter related to or resulting from the appointment of a fiscal administrator initiated by either the political subdivision or an officer, official, or employee of a political subdivision shall be reimbursed to an officer, official, or employee of a political subdivision unless the officer, official, or employee is acquitted or the suit is dismissed.

**Food Service**

**LSA-R.S. 17:192. Lunches and breakfasts: duty to furnish**

A. Lunches shall be furnished to the school children of the state under the supervision and regulation of the State Board of Elementary and Secondary Education, taking into consideration the nutritional needs of the children, the distance traveled from home to school, and student enrollment.

B.(1) The governing authority of each public elementary and secondary school shall participate in the national school breakfast program provided by the Child Nutrition Act of 1966, Section 4 (42 U.S.C. Section 1773), by furnishing free or reduced-price breakfasts in accordance with such program to all eligible students in the schools under
its jurisdiction if at least twenty-five percent of the students enrolled in one or more of the schools under its jurisdiction are eligible for such program. The governing authority of each public elementary and secondary school shall prescribe a method for determining the percent of students in each school under its jurisdiction eligible for the program for each school year and shall report the results of such determination to the state superintendent of education on an annual basis by no later than the beginning of each school year.

(2) In any school eligible to participate in the program provided in Paragraph (1) of this Subsection, if at least fifty percent of the eligible students refuse to participate in such program during any year as demonstrated by sufficient proof to the state Department of Education, the State Board of Elementary and Secondary Education may grant a waiver from the requirements of this Subsection to such school.

LSA-R.S. 17:192.1. Meals; denial to students; procedures

A. If the governing authority of a public elementary school, for any reason, adopts a policy of denying a scheduled meal to a child who is an elementary school student, it shall implement the following procedures to provide for safeguards to the child's health and the child's ability to learn:

(1) Prior to withholding a meal from the child, the school shall do each of the following:

(a) Provide actual notification to the child's parent or legal guardian as to the date and time after which meals may be denied, the reason for such denial, any action that may be taken by the parent or legal guardian to prevent further denial of meals, and the consequences of the failure to take appropriate actions to prevent such denial, including that the school governing authority shall contact the office of children and family services within the Department of Children and Family Services upon the third instance of such denial during a single school year as provided in Paragraph (3) of this Subsection.

(b) Verify with appropriate school staff that the child does not have an Individual Education Plan that requires the child to receive meals provided by the school to ensure that neither the child's health nor learning ability will be negatively affected by denying the child meals during school hours.

(2) If the school denies a scheduled meal to a child, the school shall provide a sandwich or a substantial and nutritious snack item to the child as a substitute for the meal denied.

(3) Upon the third instance during a single school year of the same elementary school child being denied a meal during school hours, the school governing authority shall contact the office of children and family services within the Department of Children and Family Services to report the failure of the parent or guardian to pay for meals which has resulted in repeated denials of meals during school hours.

B. If the governing authority of a public elementary school adopts a policy of denying a scheduled meal to a child for the reason that the child's parent or guardian has
failed to pay for the meal, or owes a debt to the governing authority for previously furnished meals, it shall implement additional procedures to ensure compliance with the nondiscrimination provisions of R.S. 17:195(A).

C. If the governing authority of a public elementary school adopts a policy of denying a scheduled meal to a child, the governing authority shall document each instance that a child is denied a meal in the elementary school under its authority. Such documentation shall be provided upon request to the state superintendent of education, the secretary of the Department of Children and Family Services, the House Committee on Education, or the Senate Committee on Education.

D. No governing authority of a public elementary school shall implement a policy that bans the use of charitable funds donated by school employees or the use of other charitable funds to pay for a child's meal in the event that he is subject to the denial of a meal during school hours.

**Human Resources**

**Bus Driver**

**LSA-R.S. 17:160. School bus drivers under eighteen years of age prohibited; penalty**

A. No person who is under eighteen years of age shall drive a school bus having therein children en route to or from school or a school function.

B. No person shall employ, hire, or allow any person under eighteen years of age to drive a school bus carrying children en route to or from school or a school function.

C. Whoever violates any provision of this Section shall be fined not less than twenty-five dollars nor more than five hundred dollars or imprisoned for not more than six months, or both.

**LSA-R.S. 17:491. Definitions**

A. As used in this Subpart, the term "school bus operator" means any employee of any city, parish, or other local public school board whose duty it is to transport students in any board school bus or activity bus to and from any school of suitable grade approved by the state Department of Education or to and from any school-related activity. Such employee shall be certified to have participated in any school bus drivers instructional program or in-service training provided by the state Department of Education as provided for in R.S. 17:497.4, shall have attained the age of twenty-one years, and shall be certified to have passed any physical examination required by the department. It shall be unlawful for anyone not certified as provided herein to transport school students to and from any such school.

B. Employees of city, parish, and other local public school boards who drive buses to colleges or universities may, at the discretion of the employing school board, be exempted from the age requirements provided by this Section but shall meet those age requirements provided in R.S. 17:160.
LSA-R.S. 17:491.1. Preemployment driving record examination

A. Prior to any person becoming employed as a regular or substitute school bus operator for the first time, each city and parish school board shall examine the prospective employee's driving record for the five year period immediately preceding the date of employment. Such record must be acceptable according to standards developed jointly by the State Board of Elementary and Secondary Education and the Department of Public Safety and Corrections and approved and promulgated as a rule by the board. The Department of Public Safety and Corrections shall provide for the examination of driving records as provided in this Section. Any person whose driving record is found to be unacceptable shall not be employed as a school bus operator.

B. The standards referenced in Subsection A hereof shall be developed by the State Board of Elementary and Secondary Education and the Department of Public Safety and Corrections and approved and promulgated as a rule by each school board prior to January 1, 1989, and the provisions of this Section shall only be applicable with respect to persons hired as regular or substitute bus operators for the first time on and after January 1, 1989.

LSA-R.S. 17:491.2. Limitations on driving privileges

A. Effective for the 1997-1998 school year and thereafter, each governing authority of a public elementary or secondary school shall prohibit a school bus operator who tests positive for the presence of marijuana, opioids, amphetamines, phencyclidine, or other controlled dangerous substance as defined in R.S. 40:961(7), or for whom testing indicates a blood alcohol level of .08 percent by weight or higher from driving a school or activity bus or from otherwise transporting students until the governing authority determines, in accordance with rules and regulations adopted pursuant to this Section, that the school bus operator may return to driving a school or activity bus. The provisions of this Subsection shall apply only to any test for blood alcohol level which is administered in the scope of or as a result of the operator's employment as a school bus operator.

B. Each governing authority of a public elementary or secondary school shall adopt rules and regulations necessary to implement the provisions of this Section.

LSA-R.S. 17:491.3. Reporting of certain arrests; requirements; failure to report

A. Effective January 1, 2011, and thereafter, a school bus operator shall report his arrest for a violation of R.S. 14:98, 98.1, or any other law or ordinance that prohibits operating a vehicle while under the influence of alcohol or any abused substance or controlled dangerous substance set forth in the schedules provided in R.S. 40:964.

B. The report required by Subsection A of this Section shall be made by the operator to a person or persons as specified by the governing authority of the school in rules and regulations required by this Section. Such report shall be made within twenty-
four hours of the arrest or prior to the operator next reporting for his work assignment as a school bus operator, whichever time period is shorter. Such report shall be made by the school bus operator regardless of who owns or leases the vehicle being driven by the operator at the time of the offense for which he was arrested and regardless of whether the operator was performing an official duty or responsibility as a school bus operator at the time of the offense.

C. The provisions of this Section shall apply to an arrest occurring after December 31, 2010, for a violation as specified in Subsection A of this Section.

D.(1) A school bus operator who fails to comply with the provisions of this Section shall be terminated by the governing authority employing the operator if such operator is serving a probationary term of employment as provided by R.S. 17:492 or if the provisions of law relative to probation and tenure of bus operators are not applicable to the operator.

(2) A school bus operator employed by a city, parish, or other local public school board who is a regular and permanent employee of the board as provided by R.S. 17:492 shall be subject to removal as provided by R.S. 17:493 for failure to comply with the provisions of this Section. Written and signed charges alleging such failure shall be brought against the bus operator.

E. The governing authority of each public elementary or secondary school, by not later than October 1, 2010, shall adopt rules, regulations, and procedures necessary to administer the provisions of this Section. Such rules, regulations, and procedures shall be consistent with the provisions of this Section.

F. For the purposes of this Section, "school bus operator" means any employee of a city, parish, or other local public school board or other governing authority of a public elementary or secondary school whose duty it is to transport students in any school bus or activity bus to and from a school approved by the State Board of Elementary and Secondary Education or to and from any school-related activity.

Human Resources
Business Manager

**LSA-R.S. 17:84.2. School boards; requirement to employ a business manager or chief financial officer; minimum standards**

A. Each city, parish, and other local public school board shall employ a business manager or chief financial officer who shall have the qualifications established by rules promulgated by the State Board of Elementary and Secondary Education. The state board shall establish such qualifications not later than January 1, 2007.

B. Any business manager or chief financial officer employed prior to the final adoption of rules providing for such qualification by a city, parish, or, other local public school board who does not meet the qualifications provided by such rules shall have
seven years from the date the final rules are published in the Louisiana Register to meet the required qualifications.

C. City, parish, and other local public school boards may enter into an agreement to share business services, including the employment of a single business manager or chief financial officer. However, the business manager or chief financial officer employed to serve as the school business manager or chief financial officer for more than one school system pursuant to such agreement shall meet the qualifications established by the State Board of Elementary and Secondary Education.

**Human Resources**

**Board Members**

**LSA-R.S. 17:53. School board members; training required**

A.(1) Each member of a city, parish, and other local public school board shall receive a minimum of sixteen hours of training and instruction during his first year of service on the board in order to receive the designation of "Distinguished School Board Member" pursuant to Paragraph (B)(3) of this Section.

(2) Except as provided in Paragraph (1) of this Subsection, each member of a city, parish, and other local public school board shall receive a minimum of six hours of training and instruction annually.

(3) The training and instruction referred to in Paragraphs (1) and (2) of this Subsection shall be in the school laws of this state, in the laws governing the powers, duties, and responsibilities of city, parish, and other local public school boards, and in educational trends, research, and policy. Such training and instruction also shall include education policy issues, including but not limited to the minimum foundation program and formula, literacy and numeracy, leadership development, dropout prevention, career and technical education, redesigning high schools, early childhood education, school discipline, and harassment, intimidation, and bullying. Training also shall include instruction relative to the provisions of the Open Meetings Law, R.S. 42:11 et seq., and the Public Bid Law, Chapter 10 of Title 38 of the Louisiana Revised Statutes of 1950.

(4) In a city, parish, or other local public school district that has one or more schools identified as academically unacceptable or in need of academic assistance as defined by the State Board of Elementary and Secondary Education pursuant to policies developed and adopted by the board for implementation of the school and district accountability system, at least two of the hours referred to in Paragraphs (1) and (2) of this Subsection shall focus on the improvement of schools identified as failing schools as defined by the state board pursuant to such policies.

B.(1) Any such instruction required by Subsection A of this Section may be received from any of the following sources:

(a) A postsecondary education institution in this state.

(b) Instruction sponsored by the state Department of Education.
(c) An in-service training program conducted by a city, parish, or other local public school board central office or the Louisiana School Boards Association provided that the instruction and the method for demonstrating attendance are preapproved by the Louisiana School Boards Association.

(d) Training and instruction received at any conference presented by the National School Boards Association or by the Council of the Great City Schools, provided that verification of attendance by the school board member at any such training is obtained.

(2) Each school board member's attendance shall be reported by the instructor to the Louisiana School Boards Association.

(3) The postsecondary education institution, the state Department of Education, the school board central office, or the Louisiana School Boards Association that provides such instruction shall issue a certificate of completion annually to each school board member who completes the instruction required by this Section, and a copy of such certificate shall be entered into the minutes of the school board on which such member serves. The superintendent of the school system on which school board the member serves shall be responsible for verifying that any of the training or instruction received by the school board member pursuant to Subsections A and B of this Section meets the requirements of this Section.

(4) A school board member who has received a certificate of completion for the initial sixteen hours of training and instruction required by Paragraph (A)(1) of this Section and has also received an annual certificate of completion of the training required by Paragraph (A)(2) of this Section for the subsequent three consecutive years shall receive the designation of "Distinguished School Board Member" and the State Department of Education shall issue each such member an appropriate certificate attesting to such designation. A school board member in office on January 1, 2011, who has prior service on the board may receive the designation if he receives a certificate of completion of sixteen hours of training during 2011 and receives a certificate of completion of the required training for the subsequent three consecutive years.

C.(1) The Louisiana School Boards Association shall post on its website regularly updated information relative to the number and subject matter of training hours completed by each school board member pursuant to the provisions of this Section.

(2) At least annually, the superintendent of the school system on which school board the member serves shall transmit to the newspaper which is the official journal of the school board a press release detailing the information for his school board that is posted on the Louisiana School Boards Association website pursuant to Paragraph (1) of this Subsection and also shall include in such press release information concerning each school board member who has been designated a "Distinguished School Board Member" pursuant to Paragraph (B)(4) of this Section.

LSA-R.S. 17:81. General powers of city, parish, and other local public school boards
A.(1) Each city and parish school board shall determine the number of schools to be opened, the location of school houses, the number of teachers to be employed, and select teachers and all other certified personnel from recommendations made by the city or parish superintendent as required by this Subsection. The boards shall have authority to employ teachers by the month or by the year, and to fix their salaries; provided that there shall be no discrimination as to sex in the fixing thereof and provided further, that it is not the purpose of this Section to require or direct the reduction of any salary, or salary schedule, presently in force. The boards shall see that the provisions of the state school law are complied with.

(2) Each city and parish school board shall select teachers and all other certified personnel from recommendations made by the city or parish superintendent regarding the hiring and placement of all personnel for which state certification is required. It shall be the responsibility of the superintendent to ensure that all persons recommended have proper certification and are qualified for the position. Nothing shall prevent a school board from rejecting the recommendations made by the superintendent and requiring the superintendent to submit additional recommendations.

(3) Each city and parish school board shall adopt policies for and establish procedures which require a city or parish school superintendent to:

(a) Consult with the principal regarding any recommendations made by the superintendent for the hiring or placement of any teacher or other certified personnel at the school in which the principal is employed. Any recommendations made by the principal shall not be binding upon the superintendent but shall be considered by the superintendent in making his recommendations to the board.

(b) Consult with teachers regarding any recommendations made by the superintendent for the hiring or placement of a principal at the school in which such teachers are employed. Any recommendations made by teachers shall not be binding upon the superintendent but shall be considered by the superintendent in making his recommendations to the board.

(4) Any policies and procedures adopted by a city or parish school board pursuant to the provisions of this Subsection shall be in accordance with all laws, all state rules, regulations, and policies relative to certification of teachers and other personnel, and any court order or restrictions relative to desegregation.

B. Each school board may permit school buildings to be used outside of regular school hours for academic purposes including but not limited to tutoring and study hall. The board shall adopt rules and regulations governing the terms and conditions, including fees if any, under which such buildings shall be used.

C. Each city or parish school board is authorized to make such rules and regulations for its own government, not inconsistent with law or with the regulations of the State Board of Elementary and Secondary Education, as it may deem proper.

D.(1) The regular meetings of each city and parish school board shall be held at least once each month on such day as each board shall select. Additional regular
meetings may be held as each board designates. Special meetings may be held as boards determine or as occasion may require.

(2) However, if a city or parish school board fails to hold a public meeting at least once during a calendar month, registered voters of the district may petition the board to hold a public meeting. Within five calendar days of receipt of such a petition by the president of the board or, if he is unavailable, by any other board member containing the names of at least one hundred registered voters of the district, the board shall hold a public meeting. The members of a city or parish school board that fails to meet as required by this Paragraph shall not be entitled to compensation or per diem for that month.

E.(1) Each city or parish school board shall exercise proper vigilance in securing for the schools of the district all funds destined for the support of the schools, including the state funds apportioned thereto, and all other funds.

(2) Notwithstanding any other provision of law or rule or regulation to the contrary, a city or parish school board shall have the authority, if otherwise applicable, to apply for, receive, and expend funds from public and private sources that are or may be made available to certain classes of child care providers and to administer in elementary schools under the board's jurisdiction, child care programs related to such funding. Additionally, any public college or university offering preschool educational programs shall have the authority, if otherwise applicable, to apply for, receive, and expend funds from public and private sources that are or may be made available to certain classes of child care providers and to administer, in facilities under its jurisdiction, child care programs related to such funding. Nothing in this Paragraph shall be construed to affect the authority of any approved nonpublic school to apply for and administer such funds.

(3) Notwithstanding any other provision of law or rule or regulation to the contrary, a city or parish school board shall have the authority, if otherwise applicable, to apply for, receive, and expend funds from public and private sources that are or may be made available for after-school child care programs and to provide for the administration in schools of programs related to such funding. Additionally, any public college or university offering preschool educational programs shall have the authority, if otherwise applicable, to apply for, receive, and expend funds from public and private sources that are or may be made available for after-school child care programs and to administer, in facilities under its jurisdiction, after-school child care programs related to such funding. Nothing in this Paragraph shall be construed to affect the authority of any approved nonpublic school to apply for and administer such funds.

F. The secretary of each city and parish school board shall keep a record of all transactions and proceedings of the board.

G. City and parish school boards may receive land by purchase or donation for the purpose of erecting school houses; provide for and secure the erection of same, construct
such outbuildings and enclosures as shall be conducive to the protection of property, and make repairs and provide for the necessary furniture, equipment and apparatus.

H. City and parish school boards have the power to recover for any damage that may be done to the property in their charge; they may change the location of a school house, sell or dispose of the old site, or of any site which for any reason can no longer be used or which is unused and unnecessary or unsuitable as such, and use the proceeds thereof for procuring a new one. Provided that the Orleans Parish School Board shall have authority to prescribe the rules and regulations to govern the building, equipping and repairing of school houses, and the dates of the meetings of that board.

I. The provisions of this Section shall not affect the provisions of R.S. 17:461 through 463 relative to the Orleans Parish School Board.

J.(1) Each city and parish school board may purchase appropriate metal detection devices and shall provide training to school administrators consistent with that provided as required in Paragraph (3) of this Subsection if metal detectors are going to be used in the system.

(2) The State Board of Elementary and Secondary Education shall develop a plan for using metal detection devices for random weapon searches in elementary and secondary schools and shall submit it to the attorney general for approval. The attorney general shall periodically review the plan as changes in the law in relation to random searches occur.

(3) The board shall provide the approved plan to each city and parish school board and shall provide training on the use of metal detectors and other techniques for weapon searches to system administrators that is consistent with the approved plan.

K.(1) Notwithstanding any other provision of law or rule or regulation to the contrary, any city or parish school board member and any other person authorized pursuant to written policy of a city or parish school board shall have the right to examine any or all records of the school system except school employee records relative to evaluations, observations, formal complaints, and grievances.

(2) Notwithstanding any other provision of law or rule or regulation to the contrary, any city or parish school board, upon a majority vote of the authorized board membership, shall have the right to examine any or all records of the school system.

(3) Should an employee's personnel file be accessed by the city or parish school board, the employee whose file was so accessed shall receive written notice of such action, and the individual city or parish school board members shall maintain the confidentiality of any documents in the file so examined.

L.(1) Each city or parish school system in any city or parish having a population of not less than four hundred seventy-five thousand persons shall establish a pilot program as provided in Paragraph (2) of this Subsection in the use of appropriate metal detection devices purchased with funds generated pursuant to Paragraph (4) of this Subsection in public secondary schools within such system and shall provide training to
school administrators consistent with the requirements of Paragraph (3) of this Subsection.

(2) The State Board of Elementary and Secondary Education shall develop a plan for using metal detection devices for random weapon searches in certain public secondary schools as provided in Paragraph (1) of this Subsection. The plan shall also include a proposed curriculum, guidelines, and training materials for training for school administrators in the use of such devices and in other techniques for weapon searches. The plan shall provide for implementation of a pilot program in not less than five schools. The board shall submit the plan to the attorney general for approval. The attorney general shall periodically review the plan as changes in the law or jurisprudence concerning random searches occur.

(3) The board shall provide the approved plan to each city and parish school system which is subject to the provisions of Paragraph (1) of this Subsection, including a curriculum, training materials, and guidelines for a training program for school administrators. Each such city or parish school system shall provide training in the use of metal detectors and other techniques for weapon searches to system administrators that is consistent with the approved plan.

(4) Each city and parish school system which is subject to the provisions of Paragraph (1) of this Subsection may solicit, accept, use, and dispose of any private or public funds in the form of donations of money, grants, property, or personal services from individuals, corporations, and governments for such purposes for the implementation of this Subsection.

M.(1) Notwithstanding any provision of law to the contrary and in addition to the authority provided by Chapter 2-A of Code Title II of Code Book III of Title 9 of the Louisiana Revised Statutes of 1950 relative to the creation of a public trust, a public trust having a city or parish school board as its beneficiary may be created to be funded by surplus revenues of the beneficiary school board and with the use of income produced by the trust restricted to meeting the capital outlay needs of the school system, including but not limited to the purchase of school buses, the construction or acquisition of school buildings and facilities, or both, and the funding of nonrecurring projects to improve instructional services to students in the classroom.

(2) The provisions of Chapter 2-A of Code Title II of Code Book III of Title 9 of the Louisiana Revised Statutes of 1950 applicable to the creation of a public trust having a political subdivision of the state as the trust beneficiary also shall apply to a public trust created in accordance with the provisions of this Subsection except as follows:

(a) Creation or amendment of the public trust shall not require the express approval of the State Bond Commission.

(b) The public trust shall have no authority to incur debt or issue bonds or other financial obligations.

N. Notwithstanding any provision of law to the contrary, each city, parish, or other local public school board shall adopt a policy under which the school board and
school board employees may disclose education records or information from education records, without the consent of the parent or guardian of the student who is the subject of the records, to state and local law enforcement officials and other officials within the juvenile justice system. No school board or school board employee shall be liable for the disclosure of any information in accordance with a policy adopted pursuant to this Subsection. Each policy which is adopted pursuant to this Subsection shall contain or comply with each of the following provisions:

(1) The disclosure of the education records or of the information from the education records must be to state or local law enforcement officials or to other officials within the juvenile justice system.

(2) The disclosure must comply with the provisions of the policy which is adopted pursuant to this Subsection.

(3) The disclosure must relate to the ability of the juvenile justice system to serve, prior to adjudication, the student whose records or whose information is to be disclosed.

(4) The officials to whom the records or the information are disclosed shall certify in writing that that person, and any agency or organization with which that person is affiliated, will keep the personally identifiable portions of the records or the information confidential and will not disclose the personally identifiable portions of the records or the information to any person or agency or organization except a person or agency or organization within the juvenile justice system who or which has an independent right to that information.

(5) Any other provisions which are necessary to comply with federal law or rules.

O. (1) By not later than the beginning of the 2006-2007 school year, each city, parish, or other local public school board shall adopt policies and procedures providing leave with pay for any school system employee who is an elected member of the Board of Trustees of the Teachers' Retirement System of Louisiana or the Board of Trustees of the Louisiana School Employees Retirement System, an elected or appointed member of the State Board of Elementary and Secondary Education, or an appointed member of any task force, commission, or other advisory body established by the State Board of Elementary and Secondary Education so that such employee may attend meetings of the entity and any committees thereof on which the employee serves.

(2) The policies and procedures provided for by this Subsection may require that the employee provide notice to the school system of the dates and times of all meetings of the entity and any committees thereof on which the employee serves that are scheduled to occur on a regular basis and provide reasonable notice to the system of any special or otherwise unscheduled meeting. Such policies and procedures also may require that the employee apply for leave in a timely manner and provide documentation that the leave granted was used for the purposes for which requested.

P. (1) No board member shall act in an individual capacity to use the authority of his office or position as a member of the school board in a manner intended to interfere with, compel, or coerce any personnel decision, including the hiring, promotion,
discipline, demotion, transfer, discharge, or assignment of work to any school employee. The superintendent, as the instructional leader of the district and its chief executive officer, shall have primary responsibility for personnel actions in the district. Each school board shall approve or disapprove employment of teachers and all other certified personnel from recommendations made by the superintendent regarding the hiring and placement of all personnel for which state certification is required. The superintendent shall make recommendations to the board in open public session at a meeting which has been properly noticed. Prior to the board voting in open session on the superintendent's recommendations, the board shall provide opportunity for public comment.

(2) No board member shall use the authority of his office or position as a member of the school board in a manner intended to interfere with, compel, or coerce any school employee to make any decision concerning benefits, work assignment, or membership in any organization.

(3) If a board member successfully defends himself against any allegation of a violation of this Subsection, the school board shall pay attorney fees and all other legal fees associated with his defense.

Q. (1) Each city, parish, or other local public school board shall formulate, develop, adopt, and implement, by not later than November 15, 2009, policies, procedures, and practices applicable to school system employees relative to an electronic communication by an employee at a school to a student enrolled at that school.

(2) The policies, procedures, and practices required by Paragraph (1) of this Subsection, at a minimum, shall:

(a) Define electronic communication. The definition shall recognize the multiple means available for making such a communication, both those that facilitate direct communication, including but not limited to voice or text-based telecommunication devices, or both, and computers, and those that facilitate indirect communication using an intermediate method, including but not limited to Internet-based social networks.

(b) Require that all electronic communication by an employee at a school to a student enrolled at that school relative to the educational services provided to the student shall use a means provided by or otherwise made available by the school system for this purpose and prohibit the use of all such system means to electronically communicate with a student for a purpose not related to such educational services except communication with an immediate family member if such communication is specifically authorized by school board policy.

(c) Specify that the occurrence of any electronic communication made by an employee at a school to a student enrolled at that school or that is received by an employee at a school from a student enrolled at that school using a means other than one provided by or made available by the school system shall be reported by the employee in a manner deemed appropriate by the school board. Records of any such reported communication shall be maintained by the school board for a period of at least one year.
(d) Specify that it is a duty of a school system employee to comply with the policies, procedures, and practices and provide that a failure to comply may result in disciplinary action, and in extreme circumstances may constitute willful neglect of duty.

(e) Establish and provide for the imposition of consequences for a violation of the policies, procedures, and practices, including but not limited to termination of employment in accordance with applicable provisions of state law.

(f) Provide a means for the timely reporting and investigation at the school system level of an alleged failure by a school employee to comply with the policies, procedures, or practices and for concluding such an investigation and resolving the allegation.

(g) Provide a means whereby any alleged failure by a school employee to comply with the policies, procedures, or practices that also may be a violation of state or federal law is reported to the proper authorities.

(h) Provide a means to assure that all school system employees are informed fully of the policies, procedures, and practices and the possible consequences at the school and school system level for a failure to comply.

(i) Provide a means to assure that a parent or other person responsible for a child's school attendance is fully informed of the policies, procedures, and practices.

(j) Provide a means for a parent or other person responsible for a child's school attendance to request that the child not be contacted through electronic communication by any school employee unless the purpose of such communication is directly related to the child's educational services and is sent to and received by more than one student at the school.

(3) Any city, parish, or other local public school board having existing policies, procedures, and practices relative to electronic communication by an employee at a school to a student enrolled at that school shall conduct by not later than November 15, 2009, a formal evaluation of all such policies, procedures, and practices to determine their compliance with the provisions of Paragraph (2) of this Subsection and shall take all action necessary to conform the existing policies, procedures, and practices to such requirements.

(4) No city, parish, or other local public school board or member of such a board shall be civilly liable for any electronic communication by an employee to a student that is prohibited as provided in this Subsection.

(5) For the purposes of this Subsection, the term "city, parish, or other local public school board" shall mean the governing authority of any public elementary or secondary school.

R.(1) Each city, parish, or other local public school board shall provide each school year to high school students enrolled in Health Education at least thirty minutes of age and grade appropriate classroom instruction relative to the state's safe haven relinquishments law, Children's Code Articles 1149 through 1160, which provides a mechanism whereby any parent may relinquish the care of an infant who is not more than thirty days old to the state in safety and anonymity and without fear of prosecution.
(2) Such instruction shall include but need not be limited to providing students with the following information:

(a) An explanation that relinquishment of an infant means to give over possession or control of the infant to other specified persons as provided by law with the settled intent to forego all parental responsibilities.

(b) The process to be followed by a parent in making a relinquishment.

(c) The general locations where an infant may be left in the care of certain others.

(d) The toll-free number established by the Louisiana Department of Children and Family Services to direct individuals to designated emergency care facilities.

(e) The available options if a parent is unable to travel to a designated emergency care facility.

(f) The process by which a relinquishing parent may reclaim parental rights to the infant and the timelines established for taking this action.

(3) For the purposes of this Subsection, the term city, parish, or other local public school board shall mean the governing authority of any public secondary school.

S.(1) In addition to any other provision of applicable law, rule, regulation, or code, each city, parish, and other local public school board shall adopt and implement policies providing for inspections by qualified persons of all fire safety and prevention equipment, including but not limited to fire alarm and smoke detection devices at each school under its jurisdiction at least twice during each school year and to require that all necessary actions be taken by appropriate persons in a timely manner to assure that all such equipment is in good working order and meets the need for which intended. Such policies shall provide, at a minimum, that any employee of the board who performs an inspection pursuant to this Subsection shall have received the appropriate training necessary to perform such inspection, and documentation of such training shall be included in the employee's personnel file.

(2) For the purposes of this Subsection, the term city, parish, and other local public school board shall mean the governing authority of any public elementary or secondary school.

(3) The provisions of this Subsection shall not be construed to require any inspection by the office of the state fire marshal in addition to those otherwise required by law, rule, or regulation.

T.(1) Each school year the governing authority of each public school shall provide to students in grades seven through twelve enrolled in Health Education age and grade appropriate classroom instruction relative to dating violence.

(2) Such instruction shall include but need not be limited to providing students with the following information:

(a) The definition of "dating violence", which is a pattern of behavior where one person threatens to use, or actually uses, physical, sexual, verbal, or emotional abuse to control his or her dating partner.

(b) Dating violence warning signs.
(c) Characteristics of healthy relationships.

U. Notwithstanding the provisions of this Section, a city, parish, and other local public school board shall retain all authority given by law to such boards to prescribe the duties and fix the salaries of and hold tenure hearings for all employees of such boards, as applicable.

V.(1) Notwithstanding any provision of law to the contrary, no member of a city, parish, or other local public school board shall be prohibited from requesting, in writing or in open or executive session of the board, the status of any personnel matter. The requirement that any such request be in writing or made during an open or executive session of the board shall not apply when the board member has knowledge of the possible or alleged commission of a crime by a school board employee. Notwithstanding any provision of law to the contrary, no member of a city, parish, or other local public school board shall be prohibited from providing information on due process, grievance procedures, hearings, and tenure to any constituent of the member upon the constituent's request. Notwithstanding any provision of law to the contrary, no member of a city, parish, or other local public school board shall be prohibited from seeking or providing information on other issues regarding the operation of schools.

(2) The provisions of this Subsection are subject to other requirements of law relative to the confidentiality of information contained in an employee's personnel files.

Human Resources
Criminal History Checks

LSA-R.S. 17:15. Criminal history review

A.(1)(a) No person who has been convicted of or has pled nolo contendere to a crime listed in R.S. 15:587.1(C) shall be hired by any city, parish, or other local public school board or any nonpublic school or school system as a teacher, substitute teacher, bus driver, substitute bus driver, or janitor, or as a temporary, part-time, or permanent school employee of any kind, unless approved in writing by a district judge of the parish and the district attorney or, if employed on an emergency basis, unless approved in writing by the superintendent of the school system. Any such statement of approval shall be kept on file at all times by the school and shall be produced upon request to any law enforcement officer. Also, not later than thirty days after its being placed on file by the school, the school principal shall submit a copy of any such statement of approval to the state superintendent of education.

(b) For purposes of this Section, any person employed to provide cafeteria, transportation, or janitorial or maintenance services by any person or entity that contracts with a school or school system to provide such services shall be considered to be hired by a school system.

(c) This Section shall not apply to any nonpublic school or nonpublic school system which contracts with an entity providing any of the services listed in
Subparagraph (b) of this Paragraph to a nonpublic school or nonpublic school system when such school or school system determines that the employees of such contractor will have limited contact with students. In determining whether such a contractor's employee will have limited contact with students, the nonpublic school or nonpublic school system shall consider the totality of the circumstances, including factors such as the length of time the contractor's employee will be on the school grounds, whether students will be in proximity with the site where the contractor's employee will be working, and whether the contractor's employee will be working by himself or with others. If a nonpublic school or nonpublic school system has made this determination, it shall take appropriate steps to protect the safety of any students that may come in contact with such a contractor's employee.

(2)(a) A city, parish, or other local public school board shall dismiss:

(i) Any teacher upon the final conviction of such teacher of any crime listed in R.S. 15:587.1(C), except R.S. 14:74, and any teacher who has pled nolo contendere to any crime listed in R.S. 15:587.1(C), except R.S. 14:74, after a hearing held pursuant to the provisions of Part II of Chapter 2 of this Title.

(ii) Any other school employee if such employee is convicted of or pleads nolo contendere to a crime listed in R.S. 15:587.1(C), except R.S. 14:74.

(iii) The superintendent of schools of any school system dismissing an employee pursuant to the provisions of this Paragraph shall notify the state superintendent of education of the employee's dismissal not later than thirty days after such dismissal.

(b) A city, parish, or other local public school board may reemploy a teacher or other school employee who has been convicted of a crime listed in R.S. 15:587.1(C), except R.S. 14:74, only upon written approval of the district judge of the parish and the district attorney, or upon written documentation from the court in which the conviction occurred stating that the conviction has been reversed, set aside, or vacated. Any such statement of approval of the judge and the district attorney and any such written documentation from the court shall be kept on file at all times by the school and shall be produced upon request to any law enforcement officer. Also, not later than thirty days after its being placed on file by the school, the school principal shall submit a copy of any such statement of approval or written documentation from the court to the state superintendent of education.

B. Each city, parish, and other local public school board shall establish, by regulation, requirements, and procedures consistent with the provisions of R.S. 15:587.1 under which the school systems shall determine whether an applicant, or employee, including any person employed as provided in Subparagraph (A)(1)(b) of this Section, has been arrested for or convicted of or pled nolo contendere to any criminal offense. Included in this regulation shall be the requirement and the procedure for the submission of a person's fingerprints in a form acceptable to the Louisiana Bureau of Criminal Identification and Information prior to employment of such person. A person who has submitted his fingerprints to the Louisiana Bureau of Criminal Identification and
Information may be temporarily hired pending the report from the bureau as to any convictions of or pleas of nolo contendere by the person to a crime listed in R.S. 15:587.1(C), except R.S. 14:74.

C. The State Board of Elementary and Secondary Education by rule adopted in accordance with the Administrative Procedure Act may establish requirements and procedures consistent with the provisions of R.S. 15:587.1 for the state Department of Education to determine whether an applicant for, or the recipient of, any certificate or license issued in accordance with state law or board policy, or both, by the department or by the board and who might reasonably be expected to be placed in a position of supervisory or disciplinary authority over school children has been arrested for or convicted of or pled nolo contendere to any criminal offense. Included in this rule shall be the requirement and the procedure for the submission of a person's fingerprints in a form acceptable to the Louisiana Bureau of Criminal Identification and Information.

D. For the purposes of this Section, city, parish, or other local public school board shall mean the governing authority of any public elementary or secondary school.

E.(1) A teacher or any other school employee upon his final conviction or plea of guilty or nolo contendere to any criminal offense, excluding traffic offenses, shall report the fact of his conviction or plea to his employer within forty-eight hours of the conviction or plea of guilty or nolo contendere.

(2) Any person who fails to report a conviction or plea of guilty or nolo contendere of any criminal offense listed in the provisions of R.S. 15:587.1(C)(1) shall be fined not more than five hundred dollars or imprisoned for not more than six months, with or without hard labor, or both.

**LSA-R.S. 23:897. Medical and other examinations, fingerprinting, requiring employee to pay for, prohibited; enforcement of provisions; civil and criminal penalties**

A. Except as provided in Subsection K of this Section and in R.S. 23:634(B), it is unlawful for any public or private employer to require any employee or applicant for employment to pay or to in any manner pass on to the applicant or to withhold from an employee's pay the cost of fingerprinting, a medical examination, or a drug test, or the cost of furnishing any records available to the employer or required by the employer as a condition of employment.

B. Whoever violates this Section shall be fined not more than one hundred dollars or imprisoned for not more than ninety days, or both.

C.(1) Any person violating the provisions of this Section shall be subject, in addition to the criminal penalty provided in Subsection B of this Section, to a civil penalty of up to five hundred dollars.

(2) Reasonable litigation expenses may be awarded to the prevailing party of the adjudicatory hearing. "Reasonable litigation expenses" means any expenses, not exceeding seven thousand five hundred dollars, reasonably incurred in prosecuting, opposing, or contesting an agency action, including but not limited to attorney fees,
stenographer fees, investigative fees and expenses, witness fees and expenses, and administrative costs.

D. For the purpose of imposing civil penalties provided in Subsection C of this Section, each incident where an employee or applicant for employment was required to bear the cost of fingerprinting, a medical examination, or a drug test, or the cost of furnishing records available to the employer and required by the employer shall be considered to be a separate offense.

E. Civil penalties for violation of this Section may be imposed by the office of unemployment insurance administration only by a ruling of the executive director pursuant to an adjudicatory hearing held in accordance with the Administrative Procedure Act.

F. The executive director of the Louisiana Workforce Commission may institute civil proceedings in the Nineteenth Judicial District Court to enforce the commission's rulings. The court shall award to the prevailing party reasonable attorney fees and judicial interest on such civil penalties from the date of judgment until paid and all court costs.

G. The executive director may institute civil proceedings in the Nineteenth Judicial District Court seeking injunctive relief to restrain and prevent violations of the provisions of this Section or of the rules and regulations adopted under the provisions of this Section. The court shall award reasonable attorney fees and court costs to the prevailing party.

H. In addition to the imposition and collection of civil penalties provided in Subsection C of this Section, the executive director is authorized to and shall collect from each employer for reimbursement to each employee or applicant for employment any amount of money charged to an employee or applicant for employment in violation of Subsection A of this Section.

I. The executive director is empowered to enforce the civil provisions of this Section and to adopt and promulgate such reasonable rules and regulations and to conduct such investigations as the executive director deems necessary to ensure enforcement of this Section.

J. Nothing in this Section shall be interpreted to prevent the collection of fees by a physician or other third party providing services to the employee or employer.

K. Notwithstanding any other provision of law, an employer shall have a right of reimbursement from an employee or an applicant who becomes an employee, provided the employee is compensated at a rate equivalent to not less than one dollar above the existing federal minimum wage and is not a part-time or seasonal employee as defined in R.S. 23:1021, for the costs of such employee's or applicant's preemployment medical examination or drug test if the employee terminates the employment relationship sooner than ninety working days after his first day of work or never reports to work, unless such termination is attributable to a substantial change made to the employment by the employer as applied in the Louisiana Employment Security Law.
L. Out of the civil penalties collected for violations of this Chapter, expenses incurred in enforcing the provisions of this Chapter may be paid by the commission.

M. An employer may withhold from the wages of an employee the costs of the preemployment medical examination, drug test, or both, provided that all of the provisions of R.S. 23:634(B) and Subsection K of this Section are met and further provided that the employee has signed a contract which fully explains the terms and conditions under which the employer's right of reimbursement is established and authorizing the employer to withhold the cost of such preemployment medical examination, drug test, or both, if the employee resigns within ninety working days.

Human Resources
Personnel Files

LSA-R.S. 17:1232. Statement of purpose

In furtherance of its constitutional mandate to provide for the education of the citizens of this state and to establish and maintain a public education system, the legislature enacts this Part in order to provide for the development and implementation of a uniform system for the use and maintenance of a school employee personnel file to be followed by all local school systems. To accomplish this purpose, it is the intent of the legislature:

1. To provide for the establishment of procedures for immediate notification to school employees of the filing of any document into their personnel file.
2. To assure that each school employee has an opportunity to rebut and respond to any document placed into that school employee's personnel file.
3. To provide the time frame within which to file such a response and/or rebuttal.
4. To assure that any document from a school employee's personnel file forwarded to another location shall be accompanied by the school employee's response and rebuttal to the document.

LSA-R.S. 17:1233. Definitions

The following words, terms, and phrases shall have the meaning ascribed to them in this Section, unless the context clearly indicates otherwise:

1. "Document" means any written or otherwise tangible material intended to be or actually used as a part of or any evidence of the work history of any school employee including but not limited to any and all reports, comments, reprimands, correspondence, memoranda, evaluations, observations, and grievances relative to a particular school employee.
2. "Personnel file" means the file or files which contain the cumulative collection of any and all documents maintained by the school system with respect to each individual school employee.
(3) "Personnel file custodian" means those persons employed by the school system charged with the duty of maintaining and preserving the personnel files.

(4) "School system" means a parish or city school system.

(5) "Third party" means any person or entity not regularly employed or employed under a contract by the school system in which the school employee is employed.

**LSA-R.S. 17:1234. Requisite signature of school employee on all documents placed in personnel file**

A. Each document concerning a school employee shall be placed in the employee's personnel file within a reasonable time and no document, except those resulting from routine recordkeeping, shall be placed in a school employee's personnel file by any school system employee, unless and until that school employee is presented with the original document and a copy thereof prior to its filing.

B. Upon receipt of the original document and copy of the same, the school employee shall sign the original document as an acknowledgement of the receipt of the copy of the document. Such signature shall not be construed as an agreement to the contents of the document.

**LSA-R.S. 17:1235. Rebuttal and response**

A. Each school employee shall be given the opportunity to rebut and to respond to a document placed in his personnel file including but not limited to any document placed in such file on or before September 1, 1987.

B. The rebuttal and response must be in written form and once filed shall be attached to the document to which the response and rebuttal applies, and thus become a permanent part of the school employee's personnel file as long as the document remains a part of the personnel file.

C. No document or copy thereof, to which a response and rebuttal has been filed, shall be used for any purpose whatsoever unless the rebuttal and response or copy thereof is attached to the document or copy sought to be used.

D. A school employee shall have the right to receive proof of any allegations and statements contained in a document placed in his file that the school employee believes to be inaccurate, invalid, or misrepresented. If such proof is not presented, the document containing the allegations and statements shall be removed from the school employee's personnel file and destroyed.

E. If, at anytime, a city, parish, or other local public school board takes any personnel action against a school employee based upon any document that was placed in the employee's personnel file on or before September 1, 1987, the school employee shall be given the opportunity to rebut and respond to such document.

**LSA-R.S. 17:1236. Procedure for filing of rebuttal and response**
A. Any rebuttal and response to a document placed in a school employee's personnel file shall be filed by the school employee within fifteen school days from the date on which the school employee signs the document acknowledging its receipt.

B. The school employee may be granted an additional ten school days for the filing of the rebuttal and response, provided the school employee requests such an extension in writing addressed to the personnel file custodian within the original fifteen-day period. The personnel file custodian's consent to the ten-day extension of time shall not be unreasonably withheld.

C. The rebuttal and response shall be deemed filed by the delivery of the original and one copy of the rebuttal and response to the personnel file custodian. The personnel file custodian shall then sign and date the original rebuttal and response and file the same into the school employee's personnel file. The personnel file custodian shall also sign and date a copy of the rebuttal and response and return the same to the school employee.

**LSA-R.S. 17:1237. Access to files**

A. No school employee shall be denied access to his personnel file. The contents of a school employee's personnel file shall not be divulged to third parties absent the express written consent of the school employee, except when ordered by a court or by subpoena, and no school system employee other than the personnel file custodian or the superintendent of schools for the system, or the designee of either who shall be a school system employee shall be allowed access to a school employee's personnel file without the school employee's express written consent, unless that employee is charged with the duty of supervising that particular school employee's performance. In the case that a personnel file should be accessed by the superintendent or someone designated by him, the employee whose file was so accessed shall receive written notice of the fact and the name and title of the person who was permitted access. All persons permitted access under this Section shall maintain the confidentiality of those documents in the file which are not matters of public record.

B. Any school employee requesting to see his personnel file shall be given access to his entire personnel file, including but not limited to all documents placed in the employee's file on or before September 1, 1987, except for any portion of the file maintained at his specific work site, at a single location, and within a reasonable time after making the request. Such an employee shall be given access to any portion of his personnel file maintained at his work site, including but not limited to all documents placed in the employee's file on or before September 1, 1987, at such site and at any reasonable time.
LSA-R.S. 17:54. Officers of boards, election; superintendents, qualifications, appointment and removal

A. A city or parish school board shall elect from among its members a president and a vice president and fix the terms of office not to exceed four years.

B.(1)(a) Notwithstanding the provisions of R.S. 42:3, each city, parish, and other local public school board shall elect a superintendent of schools, having such qualifications as may be fixed by the State Board of Elementary and Secondary Education, for a period not to exceed four years, which period, however, may extend no longer than two years after the expiration of the term of office of the membership of the board electing the superintendent. The election of a superintendent of schools by a city, parish, or other local public school board shall require the favorable vote of a majority of the entire membership of the school board. A superintendent of schools shall not be required to be a qualified elector or a resident of the political subdivision comprising the school system in which he is to serve as superintendent. He shall be required to devote his entire time to the office of superintendent of schools.

(b)(i)(aa) The superintendent of schools shall be employed by a city, parish, or other local public school board pursuant to a written contract. Such contract shall contain but need not be limited to specific performance objectives. However, for the board of a local public school system that received any variation of a school performance letter grade of "C", "D", or "F", such contract shall establish performance targets at the school and district level as follows: (1) student achievement; (2) student achievement for schools that have received any variation of a school performance letter grade designation of "C", "D", or "F"; (3) graduation rates; (4) graduation rates for schools that have received any variation of a school performance letter grade designation of "C", "D", or "F"; and (5) the percentage of teachers with an "effective" or "highly effective" performance rating. Not less than thirty days prior to the termination of such a contract, the school board shall notify the superintendent of termination of employment under such contract, or in lieu thereof the board and the superintendent may negotiate and enter into a contract for subsequent employment.

(bb) Each local public school board shall submit a copy of its current employment contract with the superintendent of schools to the state superintendent of education.

(cc) A local public school board shall notify the state superintendent of education any time it terminates or fails to renew its employment contract with the local school superintendent, along with the reasons therefor.

(dd) Any employment contract executed, negotiated, or renegotiated after July 1, 2012, between a local school board and a superintendent that does not meet the requirements established in this Subsection shall be null and void.

(ii)(aa) The superintendent may choose not to enter into a subsequent contract and may either terminate his employment or, if he has acquired permanent status as a teacher, resume employment as a teacher.
(bb) The school board, in accordance with the provisions of this Subparagraph, may choose not to offer a subsequent contract to the superintendent.

(iii) The superintendent shall be retained during the term of a contract; however, if the superintendent is found incompetent, unworthy, or inefficient or is found to have failed to fulfill the terms and performance objectives of his contract or to comply with school board policy, then the superintendent shall be removed from office as provided by Subsection C of this Section. Before the superintendent can be removed during the contract period, he shall have the right to written charges and a fair hearing before the board after reasonable written notice.

(iv) Subject to the approval of a majority of its entire membership, the board shall negotiate and offer the superintendent a new contract at the expiration of each existing contract unless a majority of the membership of the board votes at least ninety days prior to the termination of the existing contract against offering a new contract.


(2) Prior to filling a vacancy in the position of permanent superintendent of schools, each city and parish school board shall advertise the vacancy and solicit applications for the position. At a minimum, the school board shall publish a notice of the vacancy together with a request for the submission of applications to fill the position in accordance with all of the following:

(a) On two separate days at least one week apart in the official journal of the school board.

(b) Once in a daily newspaper published in the metropolitan area in the state having a population in excess of one hundred thousand persons that is nearest to the school board offices, if such newspaper is not the official journal of the school board.

(3) All publication requirements provided in this Subsection shall be completed at least thirty days prior to action by the school board to fill the position.

C. A city, parish, or other local public school system superintendent may be removed from office for cause prior to the expiration of his contract by the concurring vote of at least two-thirds of the membership of the entire school board at any regular meeting or at any special meeting after due notice.

**LSA-R.S. 17:95. Superintendents as treasurers of school funds**

The superintendent of a city, parish, or other local public school board shall be the treasurer of all school funds appropriated by the state for the school board, or raised, collected, or donated for the support of the public schools under the jurisdiction of the board; he shall provide receipts for all such funds to the treasurer of the state, the collector of parish taxes, and others as may be appropriate or required. The school treasurer shall give an indemnity bond in such sum as may be determined by the school board, made in favor of the governor or his successors in office, and the school board shall pay the premium of said bond. The superintendent shall receive no compensation whatever for his services as school treasurer. The treasurer shall deposit the school funds
in such bank or banks as may be designated by the school board under the provisions of the law.

**Human Resources**

**Supervisor of Child Welfare and Attendance**

**LSA-R.S. 17:228. Visiting teachers, or supervisors of child welfare and attendance**

Each parish and city school board within the state shall administer this Subpart and secure its enforcement with other state and parish agencies mentioned herein. To facilitate the enforcement of this Subpart each parish and city school board shall employ at least one competent, qualified, and certified visiting teacher, or supervisor of child welfare and attendance. The parish or city school boards shall appoint such additional visiting teachers, or supervisors of child welfare and attendance, or home-school coordinators as are necessary to achieve a ratio of not less than one such officer for every seven thousand five hundred students provided that additional personnel shall be added when funding is provided using state and/or federal funds for such salary and benefits and when the student population reaches a major fraction of seven thousand five hundred students over any multiple of seven thousand five hundred students. Each parish and city school board shall fix the compensation of such visiting teachers, supervisors of child welfare and attendance, or home-school coordinators, payable from the school funds of the parish or city, and shall prescribe the duties of such visiting teachers, supervisors of child welfare and attendance, or home-school coordinators and make such rules and regulations for the performance thereof as are not inconsistent with law and regulations of the State Board of Elementary and Secondary Education. In addition, the State Board of Elementary and Secondary Education shall prescribe guidelines for the employment and funding of the home-school coordinators who shall be non-supervisory school support employees under the direction of the supervisor of child welfare and attendance and the principals of the schools to which they are assigned. Such home-school coordinators shall possess a teaching certificate and shall be employed for nine months according to the teacher salary schedule. The addition of home-school coordinators to achieve a ratio of one for every seven thousand five hundred students shall be dependent on the approval of funding of such salary and benefits utilizing state and/or federal funds. Such costs shall not be included in the calculation of the minimum foundation formula.

**Minimum Foundation Program**

**LSA - Constitution Article 8, Section 13. Funding; Apportionment**
Section 13.(A) Free School Books. The legislature shall appropriate funds to supply free school books and other materials of instruction prescribed by the State Board of Elementary and Secondary Education to the children of this state at the elementary and secondary levels.

(B) Minimum Foundation Program. The State Board of Elementary and Secondary Education, or its successor, shall annually develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems. Such formula shall provide for a contribution by every city and parish school system. Prior to approval of the formula by the legislature, the legislature may return the formula adopted by the board to the board and may recommend to the board an amended formula for consideration by the board and submission to the legislature for approval. The legislature shall annually appropriate funds sufficient to fully fund the current cost to the state of such a program as determined by applying the approved formula in order to insure a minimum foundation of education in all public elementary and secondary schools. Neither the governor nor the legislature may reduce such appropriation, except that the governor may reduce such appropriation using means provided in the act containing the appropriation provided that any such reduction is consented to in writing by two-thirds of the elected members of each house of the legislature. The funds appropriated shall be equitably allocated to parish and city school systems according to the formula as adopted by the State Board of Elementary and Secondary Education, or its successor, and approved by the legislature prior to making the appropriation. Whenever the legislature fails to approve the formula most recently adopted by the board, or its successor, the last formula adopted by the board, or its successor, and approved by the legislature shall be used for the determination of the cost of the minimum foundation program and for the allocation of funds appropriated.

(C) Local Funds. Local funds for the support of elementary and secondary schools shall be derived from the following sources:

First: Each parish school board, Orleans Parish excepted, and each municipality or city school board actually operating, maintaining, or supporting a separate system of public schools, shall levy annually an ad valorem maintenance tax not to exceed five mills on the dollar of assessed valuation on property subject to such taxation within the parish or city, respectively.

Second: The Orleans Parish School Board shall levy annually a tax not to exceed thirteen mills on the dollar of the assessed valuation of property within the city of New Orleans assessed for city taxation, and shall certify the amount of the tax to the governing authority of the city. The governing authority shall have the tax entered on city tax rolls. The tax shall be collected in the manner, under the conditions, and with the interest and penalties prescribed by law for city taxes. The money thus collected shall be paid daily to the Orleans Parish School Board.
Third: For giving additional support to public elementary and secondary schools, any parish, school district, or subschool district, or any municipality or city school board which supports a separate city system of public schools may levy an ad valorem tax for a specific purpose, when authorized by a majority of the electors voting in the parish, municipality, district, or subdistrict in an election held for that purpose. The amount, duration, and purpose of the tax shall be in accord with any limitation imposed by the legislature.

(D)(1) Municipal and Other School Systems. For the effects and purposes of this Section, the Central community school system and the Zachary community school system in East Baton Rouge Parish, and the municipalities of Baker in East Baton Rouge Parish, Monroe in Ouachita Parish, and Bogalusa in Washington Parish, and no others, shall be regarded and treated as parishes and shall have the authority granted parishes. Consistent with Article VIII of this constitution, relevant to equal educational opportunities, no state dollars shall be used to discriminate or to have the effect of discriminating in providing equal educational opportunity for all students.

(2) Notwithstanding Article III, Sections 12 and 13 and any other provision of this Constitution, in any session of the legislature in which a school system is proposed to be removed from the provisions of this Paragraph including any such proposal effective at the same time as this Subparagraph, the legislature may by law, the effectiveness of which depends on the passage and adoption by the people of such proposition, eliminate any or all relevant statutory provisions without regard to the requirements of such Sections.

**LSA-R.S. 17:7. Duties, functions, and responsibilities of board**

In addition to the authorities granted by R.S. 17:6 and any powers, duties, and responsibilities vested by any other applicable laws, the board shall:

(1) Pay the per diem and expenses of the board and its members and the salaries and expenses, including but not necessarily restricted to facilities, equipment, and supplies, of its staff out of funds appropriated or otherwise made available for the operating and administrative expenses of the board.

(2)(a) Adopt a minimum foundation program and adopt a formula for the equitable allocation of minimum foundation funds to parish and city school systems. In adopting such program and formula, funding shall be at the pupil-teacher ratio of twenty students to one classroom teacher for kindergarten through grade three and twenty-five students to one classroom teacher for grades four through six, or as provided for in the general appropriation bill with the ultimate goal of twenty students to one classroom teacher for kindergarten through grade three and twenty-five students to one classroom teacher for grades four through six. However, if less than the total amount of funds necessary to implement the pupil-teacher ratios provided herein is appropriated in the general appropriation bill, the money appropriated on the basis of the regular education portion of the minimum foundation formula shall be applied first to meeting the ratios
established for classroom teachers for kindergarten and then for classroom teachers to meet the ratios for each succeeding grade. Any additional classroom teaching positions generated in meeting the ratio requirements shall not be used in computing authorized administrative position allotments. The board shall adopt such program and formula for each ensuing fiscal year in a timely manner so that the program and formula may be submitted to the Joint Legislative Committee on the Budget in accordance with R.S. 17:22(2)(d).

(b) The State Board of Elementary and Secondary Education shall conduct an extensive study and evaluation of the formula used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools and to equitably allocate the funds to parish and city school systems. The State Board of Elementary and Secondary Education shall report the findings, conclusions, and recommendations of its study in writing to the House and Senate Committees on Education not later than February 15, 1989. The study and evaluation shall address but need not be limited to the following issues:

(i) Recommended components of a minimum foundation program of education, both regular and special, for public school students from prekindergarten through high school graduation.

(ii) The adequacy of the current formula and program in achieving the education goal established in Article VIII, Preamble, of the Constitution of Louisiana, and recommended improvements as appropriate.

(iii) The adequacy of the current formula and program in encouraging and ensuring the proper management of school dollars, and recommended improvements as appropriate.

(iv) The adequacy of the current formula and program in providing accountability for student achievement, and recommended improvements as appropriate.

(v) The adequacy of the current formula and program in considering factors of local financial support, and recommended improvements as appropriate.

(vi) The adequacy of the current formula and program in providing funding equity among the sixty-six local public school systems, and recommended improvements as appropriate.

(vii) Recommended changes and revisions in the formula and program so as to maximize formula support of classroom costs and minimize formula funding of nonclassroom costs.

(viii) Recommended changes and revisions to achieve, as a minimum, the pupil-teacher ratios and class sizes established by law.

(ix) Recommended changes and revisions to provide a mechanism for special funding for students found to be educationally at-risk.

(x) Recommended changes and revisions to achieve more creativity, flexibility, and autonomy at the local level in providing education services.
(xi) Recommended changes and revisions to hold local school boards accountable for results in the delivery of education services.

(xii) Recommended changes and revisions to reward local school systems for positive results and improvements in the delivery of education services.

(xiii) The estimated fiscal effect on each of the individual local school systems of each proposed change, modification, or revision.

(c) The State Board of Elementary and Secondary Education shall be responsible for all planning functions for the Department of Education, including collection, analysis and interpretation of all data, information, test results, evaluations, and other indicators that are used to formulate policy, identify areas of concern and need, and serve as the basis for short-range and long-range planning. Such planning shall include assembling data, conducting appropriate studies and surveys, and sponsoring research and development activities designed to provide information about educational needs and the effect of alternative educational practices.

(d) The State Board of Elementary and Secondary Education shall establish within the Department of Education, office of management and finance, a program of fiscal accountability for purposes of providing an audit, evaluation, and a computerization of the data submitted by local school systems and used in the determination of the cost of the Minimum Foundation Program for public elementary and secondary education and in the equitable distribution of funds provided for the Minimum Foundation Program for public elementary and secondary education. The board shall annually report, not later than March fifteenth, the findings of the audit and evaluation, with recommendations for improvement, to the committees on education of the House of Representatives and the Senate. The audit and evaluation shall consider the minimum performance standards established by the legislature, the State Board of Elementary and Secondary Education and the state Department of Education.

(e) The State Board of Elementary and Secondary Education shall develop and implement an integrated information system for educational management. The system shall support, as feasible, the management decisions to be made in each office of the state Department of Education and at the individual school and district levels. Similar data elements among offices and levels shall be compatible. The system shall be based on an overall conceptual design; the information needed for such decisions, including fiscal, student, program, personnel, facility, community, evaluation, and other relevant data; and the relationship between cost and effectiveness. The system shall be managed and administered by the state superintendent of education and shall include a district subsystem component to be administered at the local school system level, with input to the state level. Each local school system with a unique management information system shall assure that compatibility exists between its unique system and the district component of the state system to the extent that all data required as input to the state system shall be made available in the appropriate input format.
(f)(i) In addition to any other requirements of the minimum foundation program formula as most recently adopted by the State Board of Elementary and Secondary Education and approved by the legislature, the state board, beginning with the 2010-2011 school year and continuing thereafter, shall require each city, parish, or other local public school board to expend funds generated by applying the weighted factors contained in such formula for at-risk students, career and technical education course units, special education students other than gifted and talented students, and gifted and talented students on personnel, professional services, instructional materials, equipment, and supplies that serve the unique needs of students who generate such funds and to submit annually a written report to the State Board of Elementary and Secondary Education that details the types of activities on which these funds were expended to serve the needs of the weighted students at all schools that serve such students. The information contained in such annual report shall be published on the state Department of Education website in an easily understandable format.

(ii) Beginning with the 2009-2010 school year and continuing thereafter, the State Board of Elementary and Secondary Education shall offer guidance and technical assistance to each city, parish, or other local public school board in making strategic fiscal decisions that promote improved student achievement. Such guidance and technical assistance shall include but not be limited to the identification of best practices in school finance that promote efficiency, economies of scale, and the use of comparative data to improve spending and educational outcomes.

(iii) Beginning with the 2009-2010 school year and continuing thereafter, the State Board of Elementary and Secondary Education shall annually publish revenue and expenditure data, including but not limited to the allocation and expenditure of funds generated by the minimum foundation program, local revenues, and federal grants, for each city, parish, or other local public school board by district and by school level, to the extent possible, in an easily understandable format on the state Department of Education website. Such data shall include but not be limited to comparative per pupil expenses reported by the school system for personnel, transportation, and other major categories of common expenditures as determined by the state Department of Education.

(iv) The State Board of Elementary and Secondary Education shall establish a system for the uniform collection and reporting of all data required by this Subparagraph.

(v) For the purposes of this Subparagraph, the term "city, parish, or other local public school board" shall mean the governing authority of any public elementary or secondary school.

(3) Exercise budgetary responsibility and allocate for expenditure by the schools and programs under its jurisdiction all monies appropriated or otherwise made available for purposes of the board and of such school and programs.

(4) Prescribe and adopt free school books and other materials of instruction for the children of this state at the elementary and secondary levels and all other schools and
programs under its jurisdiction for which the legislature provides funds, in accordance with law.

(5)(a) Approve courses of study and prepare and adopt rules and regulations for the discipline of students and the governance of the public elementary and secondary schools and other public schools and programs under its jurisdiction, which shall not be inconsistent with law and which shall be enforced by the city, parish, and other local public school boards and the local school superintendents; however, the board shall have no control over the business affairs of a city, parish, or other local public school board or the selection or removal of its officers and employees.

(b)(i) Prepare and adopt rules and guidelines for the appropriate use of seclusion, physical restraint, and mechanical restraint of students with exceptionalities as defined in R.S. 17:1942, in accordance with the Administrative Procedure Act.

(ii) The rules and guidelines adopted pursuant to Item (i) of this Subparagraph shall not be applicable to a student who has been deemed to be gifted or talented unless the student has been identified as also having a disability.

(6)(a)(i) Prescribe the qualifications and provide for the certification of teachers in accordance with applicable law, which qualifications and requirements shall be such as to insure that certification shall be a reliable indicator of the minimum current ability and proficiency of the teacher to educate at the grade level and in the subject(s) to which the teacher is assigned. These qualifications and requirements shall be established and shall be effective on and after April 1, 1978.

(ii) Additionally, whenever there is a qualification or condition established by law or board policy, or both, that a teacher holding a regular teacher certificate which is valid for three years must comply with, in order for the teacher to be issued a permanent regular teacher certificate, and it is not possible for a teacher at a nonpublic school to comply with such qualification or condition due to the teacher being employed at a nonpublic school, the board shall establish, effective for the 1998-1999 school year and thereafter, an alternative method or process by which the nonpublic school teacher may meet such qualification or condition. A teacher employed in a nonpublic school who meets the qualifications or conditions pursuant to the alternative method or process established pursuant to this Item shall be issued a permanent regular teacher certificate which shall be valid for all purposes in this state and under all the same conditions as if it had been issued to a teacher who complied with the qualifications or conditions as otherwise established by law or board policy. Prior to establishing an alternative method or process, the board shall direct the nonpublic school commission to formulate, develop, and recommend to the board the alternative method or process by which the nonpublic school teacher may meet the qualification or condition and the method or process established by the board shall be consistent with the recommendations of the nonpublic school commission.

(b)(i)(aa) On and after September 15, 1978, any person applying for initial certification as a teacher in a public school shall have passed satisfactorily an
examination, which shall include English proficiency, pedagogical knowledge, and knowledge in his area of specialization, as a prerequisite to the granting of such certificate.

(bb) On and after September 15, 1981, any person certified to teach in another state who applies for certification to teach in the public schools of Louisiana shall be required to pass satisfactorily the examination which is administered in accordance with the provisions of this Paragraph as a prerequisite to the granting of such certification. However, a teacher certified in another state who meets all other requirements for a Louisiana certificate granted to out-of-state graduates except for the provisions of this Item shall be granted a three-year nonrenewable provisional certificate to be used while said teacher completes the requirements set forth in this Paragraph.

(cc) Any teacher who holds a valid out-of-state teaching certificate, has at least three years of successful teaching experience in another state as determined by the board, and has completed one year of employment as a teacher in the Louisiana public school system or as a teacher in a Louisiana nonpublic school approved by the board as provided by law shall not be required to take the examination administered in accordance with the provisions of this Paragraph or to submit any examination scores from any examination previously taken in another state as a prerequisite to the granting of certification in Louisiana, provided that all of the following conditions are met:

(aaa) The teacher meets all other requirements for a Louisiana certificate as may be required by law and board policy.

(bbb) The local superintendent or his designee of the public school system employing the teacher, the local superintendent of the school system operating the nonpublic school employing the teacher, if applicable, or, if not applicable, the principal of the approved nonpublic school employing the teacher has recommended the teacher for employment for the following school year subject to the receipt of a valid Louisiana teaching certificate.

(ccc) The local superintendent or his designee of the public school system employing the teacher, the local superintendent of the school system operating the nonpublic school employing the teacher, if applicable, or, if not applicable, the principal of the approved nonpublic school employing the teacher has requested, on behalf of the teacher, that the teacher be granted a valid Louisiana teaching certificate.

(dd) The examination shall be administered to each student in a teacher education program at a public college or university in Louisiana prior to graduation and shall be administered to teachers certified in other states at any time such examination is offered. The board shall prescribe other qualifications and requirements and shall consider other factors.

(ii) The superintendent of education shall administer the aforementioned policy of the board. In such administration of the policy, the superintendent shall choose the appropriate testing instrument, shall conduct all necessary research to validate the applicability of the instrument to teacher education programs within the state of
Louisiana, and shall conduct all necessary research to determine the level at which the
examination is satisfactorily completed. During the conduct of the research and in the
preparation of the testing instrument, the superintendent shall meet with and consider the
suggestions of individual classroom teachers, representatives of teacher organizations,
deans of education of the public colleges and universities of the state, and representatives
of each of the governing boards for higher education.

(iii) Any applicant seeking certification may apply for and take any required test
or tests without limitation as to the frequency of applications or testing.

(iv) The state superintendent of education shall annually submit a report to the
House Committee on Education and the Senate Committee on Education relative to the
examination administered pursuant to this Paragraph. Such report shall include but not
be limited to the following: the number of persons to whom the examination was
administered; the educational background and teaching experience of such persons; the
number of persons successfully completing the examination; the effectiveness of the
examination; and any suggestions for improving the examination.

(c) Any person who fails to successfully pass the original examination required by
Subparagraph (b) of this Paragraph, but who meets all other certification requirements
and who scored within ten percent of the score required for passage on the original
examination selected by the state superintendent of education, may be employed for a
period not to exceed one year in the following manner:

(i) The state superintendent of education, upon receipt of a signed affidavit by the
president and superintendent of the school board to which such person has applied for
employment that there is no other applicant available for employment for a specific
teaching position who has met the requirements of this Section, may issue an emergency
teaching permit to such person. Such permit shall be in effect for not more than one year
but may be renewed twice. Such renewal of the permit shall be accomplished in the same
manner as the granting of the original permit. The granting of such emergency teaching
permit shall in no way affect, reduce, or waive the requirement that the person
successfully complete the aforementioned examination. At any time the person
successfully passes the examination, he may be employed on a permanent basis.

(ii) The period herein provided for the employment of a teacher with an
emergency teaching permit granted under the provisions of this Paragraph shall not count
toward tenure.

(d) Any examination selected by the state superintendent of education which
would supercede the examination currently utilized pursuant to Subparagraph (b) of this
Paragraph, and any criteria established to determine the level at which either the
examination currently used or any examination selected to supercede it is satisfactorily
completed shall be approved by the State Board of Elementary and Secondary Education.

(e) The board shall not adopt any policy, rule, regulation, or other measure that
limits or restricts the number of times a temporary employment permit may be issued to
any teacher who meets all other requirements of current board policy, has applied for
employment for a specific teaching position for which position there is no other applicant available for employment who has met the requirements of this Paragraph, has the recommendation of the superintendent of the school system employing such teacher, and has had a successful local evaluation for the previous four years prior to such issuance. Any such policy, rule, regulation, or other measure in effect on July 1, 1993 shall be null and void.

(f)(i) The board shall establish an appeals process which provides for the circumstances under which an applicant who has been denied certification may appeal such denial to the Teacher Certification Appeals Council, referred to in this Subparagraph as the "council".

(ii) The council shall consist of nine members recommended by the state superintendent of education and approved by the board as follows:

(aa) Three council members shall be college of education faculty members, each of whom shall represent a postsecondary education institution participating in both traditional and alternative certification programs. The Louisiana Association of Colleges for Teacher Education, the Louisiana Association of Independent Colleges and Universities, and the Louisiana Association of Teacher Educators shall each submit a list of three nominees. The superintendent shall recommend one college of education faculty member from each such list.

(bb) Three council members shall be classroom teachers. The Associated Professional Educators of Louisiana, the Louisiana Association of Educators, and the Louisiana Federation of Teachers shall each submit a list of three nominees. The superintendent shall recommend one classroom teacher from each such list.

(cc) Three council members shall be certified school or system administrators. The Louisiana Association of School Executives, the Louisiana State Association of School Personnel Administrators, and the Louisiana Association of School Superintendents shall each submit a list of three nominees. The superintendent shall recommend one administrator from each such list.

(iii) Council members shall serve four-year terms after initial terms as provided in this Item. As determined by lot at the first meeting of the council, initial terms shall be as follows:

(aa) One college of education faculty member, one classroom teacher, and one certified school or system administrator shall serve an initial term of two years.

(bb) One college of education faculty member, one classroom teacher, and one certified school or system administrator shall serve an initial term of three years.

(cc) One college of education faculty member, one classroom teacher, and one certified school or system administrator shall serve an initial term of four years.

(iv) A majority of council members, not including vacancies, shall constitute a quorum. All actions of the council shall be approved by the affirmative vote of a majority of the members present and voting.
(v) The council shall evaluate the appeals of persons seeking Louisiana certification, including a review of the documents and transcripts of appellants, and shall submit a written report of its findings to the board. A decision of the council shall be a final decision.

(vi) The council shall not consider appeals of persons who are nondegreed, lack any examination scores required by the board for initial certification or administrative certification, or lack fifty percent or more of required course work. The council shall not consider requests to waive state or federal statutes pertaining to teacher certification.

(vii) The board shall establish by rules and regulations, in accordance with the Administrative Procedure Act, all guidelines and procedures for carrying out the provisions of this Subparagraph.

(g) The board shall develop and implement policies relative to the certification of foreign associate teachers that include but shall not be limited to the following components:

(i) The designation by the board of the appropriate foreign language associate teaching certificate to be granted to teachers who meet the certification requirements of the Foreign Associate Teacher Program.

(ii) Procedures for foreign language associate teaching certificate renewal upon the teacher's completion of a required number of continuing learning units as determined by the board.

(iii) Testing requirements for teachers holding certain foreign language associate teaching certificates who are pursuing a regular teaching certificate.

(iv) The expansion of languages covered under the foreign language associate teaching certificate that will allow for growth of the Foreign Associate Teacher Program.

(v) Support for the addition of a foreign language indicator to the list of critical certification shortage areas in the revised Teacher Preparation Accountability System to encourage universities to increase the number of foreign language teachers who complete teacher preparation programs.

(7) Adopt minimum standards for the approval of each public elementary and secondary school and special school in the state under its jurisdiction.

(8) Except as otherwise provided by law, approve private and proprietary schools in accordance with the provisions of R.S. 17:10 and any other applicable laws.

(9) Meet with the Board of Regents, upon its call, to coordinate programs of public elementary, secondary, vocational-technical, career, and higher education.


(11)(a) Adopt and provide for the implementation of a program under which students enrolled or enrolling in public schools in this state are tested for dyslexia and related disorders as may be necessary. Such program shall conform to the criteria and minimum standards established by the Council for Learning Disabilities. The program also shall provide that upon the request of a parent, student, school nurse, classroom teacher, or other school personnel who has reason to believe that a student has a need to
be tested for dyslexia, such student shall be referred to the school building level committee for review and referral to pupil appraisal for appropriate services.

(b) In accordance with the program adopted by the board, the city, and parish school boards shall provide remediation for children with dyslexia or related disorders in an appropriate multi-sensory, intensive phonetic, synthetic to analytic phonics, linguistic, meaning based, systematic, language based regular education program. For those students who are not dyslexic and who do not qualify for special education services, other appropriate programs shall be offered to remediate their particular physical or educational disorders.

(c) The State Department of Education, by not later than January 31, 1991, shall make recommendations to the board for the delivery and funding of services to students who are identified as dyslexic, but do not qualify for services under the criteria of eligibility of Bulletin 1508, the Pupil Appraisal Handbook.

(d) For the purposes of this Paragraph:

(i) "Dyslexia" shall be defined as a language processing disorder which may be manifested by difficulty processing expressive or receptive, oral or written language despite adequate intelligence, educational exposure, and cultural opportunity. Specific manifestations may occur in one or more areas, including difficulty with the alphabet, reading comprehension, writing, and spelling.

(ii) "Related disorders" shall include disorders similar to or related to dyslexia such as developmental auditory imperception, dysphasia, specific developmental dyslexia, developmental dysgraphia, and developmental spelling disability.

(12)(a) Develop, adopt, and by not later than the second semester of the 1991-1992 school year, provide for the implementation of a firearm familiarity and safety pilot program for students in grades six, seven, and eight. The purpose of the program shall be to promote the protection and safety of children and the program shall be integrated within the current curriculum of such students. All instruction and related supplies and materials shall be on an age-appropriate basis.

(b) The firearm familiarity and safety pilot program shall be developed by the board based on recommendations of the secretary of the Department of Wildlife and Fisheries or his designee and of the state superintendent of education. The pilot program shall be made available in not less than twenty schools throughout the state and the selection of schools to participate in the pilot program shall include to the extent possible those schools already using related programs and instruction provided by the Department of Wildlife and Fisheries.

(c) The board shall adopt such rules and regulations as are necessary to provide the firearm familiarity and safety pilot program.

(13)(a) In the development of course outlines or other suggested or required curricular or teaching material for use in middle or high schools for courses which include material related to family life, including but not limited to Family Life and
Consumer Science Education, include the topic of adoption awareness as provided in this Paragraph.

(b) "Adoption awareness" as used in this Paragraph means specific instruction on the benefits of adoption for families wishing to add a child, for potential adoptees, and for persons who are pregnant or who have a child for whom they are unable to care.

(14)(a) Prepare and adopt by July 1, 1992, course requirements for high school graduation which are sufficiently flexible to prepare students for, and to permit them to choose to pursue preparation for, the workplace or entrance into an institution of higher education. Prior to adoption, the board shall report in writing to the House and Senate Committees on Education on any proposed program developed to implement the provisions of this Paragraph in order that the committees may have the opportunity to review and comment on any such program prior to its implementation. The parent, guardian, or legal custodian of each student shall be provided information as required in R.S. 17:175(C)(1)(d). Such requirements for high school graduation shall include the study of science and mathematical skills, including algebraic concepts, in either a functional and applied format or in a theoretical format. Any such functional and applied format or theoretical format shall provide instruction in concepts sufficient to prepare a student to be successful on any test required in R.S. 17:24.4 administered to high school students.

(b) Nothing in this Paragraph shall be construed to permit or require tracking of students or authorizing a system of dual diplomas.

(15)(a) Provide guidance to city and parish school boards for delivering appropriate educational services for public school students with identified attention deficit disorders. Any such guidance shall be in accordance with the procedures and requirements of Section 504 of the Rehabilitation Act of 1973 and subsequent amendments, and shall include procedures for the school building level committee to follow when a request is received from a parent, student, school nurse, classroom teacher, or other school personnel concerning a student who is suspected of or regarded as having an attention deficit disorder.

(b) Students receiving services under the provisions of this Paragraph shall be those students who do not qualify for special educational services under categories such as learning disabled, behavior disordered, and other health impaired, as defined in Bulletin 1508, the Pupil Appraisal Handbook.

(c) The state Department of Education shall provide for:

(i) Statewide training of representatives from public city and parish school systems on meeting the needs of students with attention deficit disorders. Such training shall include identifying characteristics associated with attention deficit disorders, assessment techniques, and developing appropriate accommodations and modifications in home, school, and social environments.

(ii) A request for proposals to be issued to public city and parish school systems no later than August 1, 1992, for four pilot programs for students with attention deficit
disorders. The pilot programs shall be selected based on criteria to be established by the State Board of Elementary and Secondary Education, and shall include, but not be limited to geographic location, size of the school population, and the existence of established programs for students with attention deficit disorders in local school systems. The pilot program shall begin in the 1992-93 school year and shall be evaluated at the conclusion of such school year for effectiveness in meeting the needs of the students with attention deficit disorders.

(d) The funding for the statewide training program and the four pilot programs shall not exceed a total of ninety-seven thousand dollars. Funds not to exceed six percent of the total program funding shall be allocated to the state Department of Education for evaluation and oversight of the pilot programs.

(16)(a) Develop, adopt, and by not later than the second semester of the 1992-1993 school year, provide for the implementation of a Saturday Academy pilot program for inner-city at risk youth in preschool through grade four. The program shall include but not be limited to the following:

(i) Emphasis on promoting self-esteem.
(ii) Emphasis on basic academic skills.
(iii) Emphasis on individual developmental skills.
(iv) Emphasis on deterring students from substance abuse.
(v) The use of parents, retired teachers, and other persons as volunteer teachers.

(b) The board shall select four parish or city school systems for participation in the program as set forth in this Paragraph. Such program may include the use of any community-based facility provided that the necessary arrangements and agreements are made between all parties involved.

(c) The board shall adopt such rules and regulations as are necessary to provide for and implement the Saturday Academy pilot program.

(d) The legislature shall appropriate necessary funding for the development and implementation of such pilot program.

(e) In addition to funds made available by the legislature, the board may accept gifts, grants, and donations from whatever sources available for the purposes of this Paragraph.


(20)(a) Subject to the appropriation of funds for this purpose, develop, adopt, and by not later than the beginning of the 1995-1996 school year, provide for implementation by the State Department of Education of an annual math, science, and speech and debate competition financial assistance awards program for eligible teams and individuals from public and board-approved nonpublic secondary schools representing the state of Louisiana at regional or national competitions, or both.
(b) The following guidelines, criteria, and procedures shall apply to the financial assistance awards program provided for by this Paragraph:

(i) Financial assistance awarded pursuant to the provisions of this Paragraph shall be used exclusively for the payment of documented and necessary expenses of eligible public and approved nonpublic secondary school team members or individuals representing the state of Louisiana at math, science, or speech and debate competitions at regional or national levels, or both, including persons designated by the school's governing authority as chaperons or coaches of such team members or individuals.

(ii) For the purposes of this Paragraph, necessary expenses shall mean competition entry fees as well as travel, lodging, subsistence, and incidental costs directly related to participation in math, science, or speech and debate competitions at regional or national levels, or both. Procedures governing expenditures for travel, subsistence, lodging, and incidental costs shall be consistent with travel regulations prescribed by the division of administration for state executive branch employees.

(iii) A team may consist of persons representing one secondary school as the local or district level winner or persons who are individual winners from the state at large who have won in-state local or district level competitions and who will be competing in the same regional or national competition, or both. The board shall provide by rule for the method of determining the appropriate school governing authority to represent the interests of a team composed of persons who are individual winners from the state at large who have won in-state local or district level competitions and who will be competing in the same regional or national competition, or both.

(iv) Each winning team or individual winner from the state at large seeking a financial assistance award shall identify a sponsor who shall be under the auspices of the governing authority of the public or approved nonpublic secondary school.

(v) An application for a financial assistance award shall be submitted by the governing authority of the public or approved nonpublic secondary school acting on behalf of the sponsor of a team or individual participating at a math, science, or speech and debate competition at the regional or national level, or both.

(vi) An application form shall include general information on the individual competitor or individual team members, a documented record of the competitions in which the individual competitor or team members have participated, including competition results, and a reasonable estimate of expenses for which financial assistance is being sought, all of which information shall be attested to by the sponsor for its accuracy and validity.

(vii) Upon approval, a financial assistance award shall be made to the governing authority of the public or approved nonpublic secondary school submitting the application for the sponsor. The school's governing authority shall serve as the fiscal agent for the team or individual and shall be responsible for keeping appropriate records and documentation for audit purposes of all award expenditures.
(viii) Awarded but unexpended monies shall be returned to the State Department of Education.

(ix) The criteria for approving a financial assistance award shall consist of thoroughness and detail of information submitted in the application process and the qualifications and competition record of the team members or individual competitors seeking assistance. Award criteria shall not discriminate against any student on the basis of race, sex, religious belief, or school attendance at an approved nonpublic school.

(x) If the total dollar amount of approved financial awards for any one program year exceeds total funds available for this purpose, award monies shall be allocated among all approved applicants on the basis of each eligible team or individual competitor receiving the same percentage amount of the total amount approved for the team or individual.

(c) The board shall adopt necessary rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of this Paragraph.

(d) The cost of the program provided for by this Paragraph shall not exceed fifty thousand dollars in state general funds for the 1995-1996 Fiscal Year.

(21)(a) Annually submit to the House Committee on Education and to the Senate Committee on Education, at the time of the board's submission to the legislature of the proposed minimum foundation program formula, a report providing the following information regarding actual expenditures from state general funds as well as from all sources of funds for public elementary and secondary education purposes, on a school system by school system basis and for the state as a whole, for the most recent year such information is available:

(i) Expenditures, by dollar amount and by percent of total spending, for all instructional purposes, including a subtotal for pupil support and a subtotal for instructional support.

(ii) Expenditures, by dollar amount and by percent of total spending, for food services.

(iii) Expenditures, by dollar amount and by percent of total spending, for other support services.

(iv) Total expenditures.

(b) Information for the same expenditure categories as required by Subparagraph (a) of this Paragraph also shall be reported by the amounts and by the percentages of such spending that occur at the individual school building level compared to such expenditures that occur at other than the school building level.

(c) Expenditure categories and subcategories provided for by Subparagraph (a) of this Paragraph shall be defined by rule by the board and shall be consistent with expenditure functions adopted by the board for use in its uniform accounting handbook.

(d) The report required by this Paragraph shall include for the same time period education personnel data for the following categories both by numbers of persons employed and by the percent such employment is of the total:
(i) Classroom teachers.
(ii) Teacher aides and paraprofessionals.
(iii) Professional/technical.
(iv) School administration.
(v) Central office administration.
(vi) Office/clerical.
(vii) Maintenance/operations.
(e) The board shall adopt necessary rules and regulations to implement the provisions of this Paragraph.

(22) Annually submit each member of the legislature at the time of publication an electronic copy of the state, district, school, and parent-level progress profiles as required by R.S. 17:3912. Upon request, the board shall provide such profiles to any legislator in the form of a paper report.

(23)(a) Develop, adopt, and provide for the implementation of a pilot program in eight public elementary schools as follows:
   (i) Two public elementary schools from the northern region of the state.
   (ii) Two public elementary schools from the southern region of the state.
   (iii) Two public elementary schools from the eastern region of the state.
   (iv) Two public elementary schools from the western region of the state.
(b) Participation in the pilot program shall be on a voluntary basis. If, by November 30, 1997, more than the specified number of schools volunteer to participate in the program, then the state Department of Education shall select the schools to participate based upon criteria as established by the department and approved by the board. Such selection of participating schools shall include, to the extent possible, those schools which have already departmentalized any grades at the elementary level and representation from rural, suburban, and urban school systems throughout the state.
(c) Each school participating in the pilot program as provided in this Paragraph shall:
   (i) Provide for the departmentalization, or grouping according to subject matter, of grades one through six.
   (ii) Study the outcomes of teachers who teach in specialized areas as opposed to teachers who teach all subjects.
   (iii) Create a strategic plan for improving and analyzing student achievement and instructional methods.
   (iv) Provide for a daily planning period which allows all teachers to meet to discuss student progress in accordance with the strategic plan.
(d) The pilot program as provided in this Paragraph shall be fully implemented by not later than August 31, 1998. After the third year of implementation, the program shall be evaluated by the department in accordance with criteria as established by the department and approved by the board which shall include the collection of data as to the
results of the program and student progress and based upon such evaluation, the board
shall determine if the program should be implemented on a statewide basis.

(e) The board shall adopt such rules and regulations as are necessary to provide
for and implement the pilot program as provided in this Paragraph.

(24)(a) Develop, adopt, and beginning in the summer after the 1999-2000 school
year, provide for the implementation of a pilot education and nutrition summer program
based upon the West Virginia Energy Express program. The state Department of
Education, with the approval of the State Board of Elementary and Secondary Education,
shall select the sites to participate in the pilot program, which may include school
buildings. The purpose of the program shall be to provide children from low-income
families with learning activities, social programs, and free breakfast and lunch during the
summer when they are not in school. Participation by children in the pilot program shall
be on a voluntary basis.

(b) The State Board of Elementary and Secondary Education shall develop and
adopt necessary rules and regulations for the implementation of the provisions of this
Paragraph and such development shall include consultation with and participation by the
cooperative extension service at any state public college or university.

(c) The legislature shall appropriate necessary funding for the development and
implementation of the pilot program as provided in this Paragraph.

(d) In addition to funds made available by the legislature, the board may seek and
accept any gifts, grants, and donations, including federal funds, from whatever sources
may be available to accomplish the purposes of this Paragraph.

(25) Subject to the appropriation of funds for such purpose, develop, adopt, and
by not later than the beginning of the 1999-2000 school year, provide for the
implementation of a pilot program in each city or parish school system in any
municipality having a population of not less than four hundred thousand persons
according to the most recent federal decennial census for the purpose of providing
systemic improvements in the areas of English and language arts instruction similar to the
science and mathematics education reform effort as provided through the Louisiana
Systemic Initiatives Program. Such pilot program shall focus on students who have a
history of low achievement in such areas. The program shall include in-service training
programs for teachers in such areas in order to strengthen teachers' subject matter
background and help them develop new teaching techniques and curricular strategies
which are at the forefront of English and language arts education.

(26)(a) Develop, adopt, and provide for the implementation of a visual arts
curriculum and a performing arts curriculum in public schools as follows:

(i) During the 2007-2008 school year, develop and adopt by not later than July 1,
2008, visual arts and performing arts curriculum guides that are consistent with the arts
content standards as developed and adopted by the board. The board shall consult and
collaborate with the Department of Culture, Recreation and Tourism in developing such
curriculum guides and shall include in the development of such curriculum guides the
participation of teachers who are certified in arts education and professional practicing artists in the visual and performing arts as defined by the board, after receiving recommendations from the Department of Culture, Recreation and Tourism for the purposes of this Paragraph.

(ii) During the 2008-2009 school year, provide professional development and training relative to the implementation in public schools of the curriculum guides, developed pursuant to Item (i) of this Subparagraph, to teachers, school administrators, and professional practicing artists as defined pursuant to the provisions of Item (i) of this Subparagraph.

(iii) During the 2009-2010 school year, provide for the implementation, on a pilot basis, of a visual arts curriculum and a performing arts curriculum that are based upon the curriculum guides developed pursuant to the provisions of Item (i) of this Subparagraph in public schools as selected by the board for participation.

(iv) Beginning with the 2010-2011 school year, require full implementation of the visual arts curriculum and the performing arts curriculum for all public school students in kindergarten through grade eight, including a requirement that sixty minutes of instruction in the performing arts and sixty minutes of instruction in the visual arts shall be provided to such students each school week.

(v) Beginning with the 2010-2011 school year, require that all public high schools give instruction in the visual arts and the performing arts and that such instruction shall be given in accordance with the curriculum guides developed pursuant to the provisions of Item (i) of this Subparagraph.

(b) The board shall adopt necessary rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of this Paragraph.

(c) The implementation of the provisions of this Paragraph shall be subject to the appropriation of funds by the legislature for this purpose.

(27)(a)(i) Adopt rules and regulations in accordance with the Administrative Procedure Act prohibiting at any public elementary or secondary school interaction between a student and school employee in any classroom, office, meeting room, or other similarly enclosed area on school property unless during the full time of such interaction another school employee, the student's parent, or other authorized adult is present, or the student and employee are clearly viewable by persons outside such area through an open door or entrance or through a window or other means that provide an unobstructed view of such interaction.

(ii) The provisions of Item (i) of this Subparagraph shall not apply to the following:

(aa) Interaction between a student and guidance counselor as defined in R.S. 17:3002.

(bb) Interaction between a student and school employee during the administration of a test when the student's Individualized Education Program as defined in R.S.
17:1945(C)(2) provides for accommodations relative to testing that preclude the presence of other individuals.

(cc) Interaction between a student and school employee engaged in the performance of a noncomplex health procedure as defined in R.S. 17:436(A).

(dd) Interaction between a student and school nurse.

(ee) Any other interaction as determined by the state board.

(b) Rules adopted by the state board pursuant to this Paragraph shall include but not be limited to guidelines requiring implementation, oversight, and enforcement of the prohibition and limitations provided by Subparagraph (a) of this Paragraph by every governing authority of a public elementary or secondary school by not later than the beginning of the 2008-2009 school year.

(28)(a) By the beginning of the 2008-2009 school year, develop and adopt rules and regulations requiring city, parish, and other local school boards to implement a system to conduct exit interviews for teachers who leave their employ to ascertain their reasons for leaving and to gather information that could prove useful in developing strategies to improve teacher retention rates.

(b) The board shall appoint a task force to assist in developing forms and questions to be utilized in the exit interview.

(c) Each city, parish, and other local public school board annually shall report on the information gathered during the teacher exit interviews conducted in its system to the State Board of Elementary and Secondary Education in a manner that assures complete anonymity and confidentiality for the teacher.

(d) The State Board of Elementary and Secondary Education shall compile and analyze the teacher exit interview information submitted by each city, parish, and other local public school system each year and make a comprehensive report to the Senate Committee on Education and the House Committee on Education not later than January fifteenth of each year regarding the information collected during the prior year.

(29) Develop, adopt, and promulgate rules and regulations in accordance with the Administrative Procedure Act which provide for the following relative to the physical abuse of teachers and other school employees by students in city, parish, and other local public schools:

(a) Requiring school governing authorities to keep an accurate record of each incident of physical abuse by a student that is reported by a teacher or other school employee.

(b) Requiring school governing authorities to provide appropriate equipment to protect teachers and other school employees from physical abuse by students.

(c) Providing support services to teachers and other school employees which afford them the opportunity to discuss the effects of stress caused by physical abuse by students and to identify ways to alleviate such stress.

(d) Giving any teacher or other school employee who has been a victim of physical abuse by a student, or students, the opportunity to seek another position for
which he is certified within the same parish and in which he will not have contact with the student or students, provided there is another position available.

(30)(a) By the beginning of the 2010-2011 school year, develop and adopt a policy whereby students shall be allowed to accelerate their academic progress, complete all high school graduation requirements established by the board, and receive a high school diploma in less than four years.

(b) Such policy shall encourage and support students who seek early graduation from high school and provide for mechanisms to facilitate implementation of this early high school graduation policy by local public schools and school systems which may include flexible course scheduling and use of distance learning, online courses, Advanced Placement, International Baccalaureate, and other accelerated learning programs and examinations.

(c) Each city, parish, and other local public school board shall fully implement the provisions of the early high school graduation policy adopted by the State Board of Elementary and Secondary Education and shall include such in its pupil progression plan.

(31)(a) Develop, adopt, and provide for the implementation of a uniform grading scale for use in public elementary and secondary schools and other public schools and programs under its jurisdiction, which shall be enforced by the governing authorities of public schools and by city, parish, and other local public school superintendents except as otherwise provided by this Paragraph.

(b) The provisions of Subparagraph (a) of this Paragraph shall not apply to any school operated by the United States Department of Defense that is located on a federal military installation.

(32) Report in writing to the House Committee on Education and the Senate Committee on Education by not later than September 15, 2010, relative to the standards and criteria used by the board to approve alternative schools and alternative education programs for students in public elementary and secondary schools who are suspended for more than ten days or who are expelled from school for violations of school discipline law or policy and who remain under the supervision of the city, parish, or other local public school taking the action. The report shall specify in detail all minimum standards and criteria that must be met in order for the board to approve the alternative school or program and note standards and criteria that are subject to waiver by the board in making approval determinations.

LSA-R.S. 17:25.1. Minimum foundation program; date for payments

A. As used in this Section, the following words and phrases shall have the following meanings unless the context otherwise requires:

(1) "Department" means the Department of Education acting through the superintendent or his designee.

(2) "Schedule notice" means a notice sent by the department by registered or certified mail to each affected parish and city school board describing a disbursement
schedule for the amounts payable annually to the board under the Minimum Foundation Program pursuant to this Section.

(3) "Transmit" means depositing in the mail, allowing a designated person to pick up the check, or directly depositing the check in a bank in the city of Baton Rouge designated by the parish or city school board, whichever method each city or parish school board designates to the department.

B.(1) The department shall transmit to each parish and city school board not later than the twenty-fifth day of each month, one-twelfth of the amount payable annually to the board under the Minimum Foundation Program, unless the department mails a schedule notice to each parish and city school board on or before May 1 of each year which contains such information as is required to inform such boards that a disbursement schedule of the amount payable annually to the board under the Minimum Foundation Program will be implemented pursuant to this Section. However, for fiscal year 1988-1989, the schedule notice shall be mailed on or before the end of the regular legislative session from a schedule provided by the Division of Administration, Appropriation's Control or the state treasurer.

(2) Notice and implementation of a disbursement schedule pursuant to this Section shall by its terms in no way reduce the aggregate annual Minimum Foundation Program funds payable to all parish and city school boards and the annual Minimum Foundation Program funds payable to an individual parish or city school board in accordance with Article VIII, Section 13(B) of the Constitution of Louisiana.

C. The schedule notice shall set forth the fraction or percentage of annual Minimum Foundation Program disbursements, if any, to be transmitted each month, the latest day on which the disbursements, if any, will be transmitted, which date shall not be later than the twenty-fifth day of any month during which disbursements are scheduled to be transmitted, and such other information as the department deems necessary or convenient.

D. The department shall submit appropriate warrants and documents to the division of administration and the state treasurer at such times as will allow the state treasurer to issue checks for such payments on the twenty-fourth day of each month, or if the schedule notice has been given as provided by this Section, at such times as will allow the state treasurer to issue checks for such disbursements no later than the dates set forth in the schedule notice.

E.(1) A disbursement schedule for which the schedule notice has been given shall not be effective during the fiscal year described therein unless and until an amount in addition to the aggregate Minimum Foundation Program formula amount shall have been included in the general appropriations act for such fiscal year sufficient to reimburse each parish and city school board for the interest expense and costs, if any, incurred as a direct result of an alternative borrowing caused by the implementation of a disbursement schedule pursuant to this Section. The aggregate interest expense and costs, if any, projected to be incurred by parish and city school boards and included in the general
appropriations act shall be projected and calculated by the department and such calculation shall be conclusive.

(2) Any expenditure by the state for the reimbursement to any parish or city school board of any interest expense and costs shall be made upon proof of actual direct expenditures by the parish or city school board and shall be payable no later than the last day of the then current fiscal year.

F. Nothing herein shall relieve the state of the obligation to make payments in the event that borrowable funds are not available to parish and city school boards as certified by the department.

LSA-R.S. 17:97.1. Formula for minimum foundation program; certain local funds not to be used

No proceeds derived from the sale, lease, or other disposition or use of any sixteenth section lands by a parish or city school board, no allocation of severance taxes, if any, to a parish or city school board, or school system and no portion of the proceeds derived from any sales tax levied and collected by a parish or city school board shall be used or taken into consideration in any formula adopted by the Louisiana State Board of Elementary and Secondary Education and submitted to the legislature for approval as required by Article VIII, Section 13(B) of the Constitution for the allocation of funds to insure a minimum foundation program of education in all public elementary and secondary schools.

Funds derived from the sale, lease, or use of sixteenth section lands heretofore charged against school systems in the minimum foundation program formula shall be replaced by equal amounts from revenues generated by lease or royalties of sixteenth section water bottoms claimed by the State; provided, however, that in the event such replacement revenues are insufficient for such purpose then, and in that event only, revenues generated by lease or royalties from other water bottoms claimed by the state shall be used as needed for the purposes of this Section.

Payroll
Deduction – Group Medical & Life Insurance

LSA-R.S. 17:1221. Authority to contract for group life insurance; former employees

Parish school boards, the state board of education or other boards of control of publicly supported educational institutions may be and are hereby specifically authorized to make contracts of insurance with any insurance company legally authorized to do business in this state insuring its employees or any class or classes thereof under a policy or policies of group insurance covering the lives of such employees; and, for such purposes, may agree to pay part or all of the premiums or charges for any such contracts out of any funds appropriated for the purpose and included in the budgets of said parish
school boards and institutions. And there shall be included in the term "employee" any former employee enjoying the benefit of retirement.

LSA-R.S. 17:1222. Premiums
The said boards and publicly supported educational institutions are legally authorized, enabled, and permitted to deduct from the employee's pay, salary or compensation, such parts of the premiums as are payable by the employee and as may be authorized in writing by the employee. Provided further that in the event any former employee be enjoying the benefits of any retirement plan because of former employment, such an employee shall have the right so to notify his former employer in writing of his desire to accept the benefits of said group insurance and shall according to the usual method of payment of installments as premiums pay into said institution his pro rata share of said premiums and said employer shall make the contribution as intended under R.S. 17:1221 and this Section.

LSA-R.S. 17:1223. Authority to contract for group hospital insurance; payment of premiums; coverage; voluntary nature of participation
   (1) The parish or city school board, the State Board of Elementary and Secondary Education, and other boards of control of publicly supported educational institutions may make contracts for group medical, surgical, and hospital benefits and services with any insurance company, hospital service, and physician service legally authorized to do business in this state providing for medical, surgical, and hospital service and benefits for its employees or any class or classes thereof, including superintendents of schools and members of the school board, under a policy or policies of group insurance or contracts covering hospital, medical, and surgical benefits and services to such persons and for such purposes, may agree to pay part or all of the premiums or charges for any such contracts out of any funds appropriated for the purpose and included in the budgets of the parish or city school boards and institutions.
   (2) The parish or city school boards may also contract for medical, surgical, and hospital service and benefits for such persons' family members and dependents and may agree to pay part or all of the premiums or charges therefor out of funds appropriated for the purpose and included in its budget. All other boards and institutions authorized hereunder to enter into such contracts may also provide for medical, surgical, and hospital service and benefits for such persons' family members and dependents provided the cost of such service and benefits is paid for solely by the persons.
   (3) The parish or city school boards may also contract for medical, surgical, and hospital service and benefits for the surviving spouses and dependents of deceased school system employees or retired employees who were, during their lifetimes, eligible for and entitled to such benefits and services and participants in and parties to such a contract provided the cost of such service and benefits is paid for solely by the surviving spouses and dependents. Such surviving spouses and dependents shall have the same rights and
responsibilities under the contract as other members of the group and shall in all respects, except payment of premiums or charges by the employer, be treated as other members of the group.

(4) The term "employee", as used in this Section, shall include any former employee now retired.

B. The said parish school boards and publicly supported educational institutions are legally authorized, enabled, and permitted to deduct from the employee's pay, salary, or compensation, such parts of the premiums as are payable by the employee and as may be authorized in writing by the employee.

C. Nothing herein contained shall be construed to make it compulsory upon any employees herein designated to accept or join in any plan of group insurance or to assign or authorize deductions from their wages or salaries in payment of premiums therefor.

LSA-R.S. 42:851. Authority for employee benefit programs; payroll deduction for payment of premiums

A. The state of Louisiana, through the Office of Group Benefits and each of its governmental and administrative subdivisions, departments, or agencies of the executive, legislative, or judicial branches, and the governing boards and authorities of each state university, college, or public elementary and secondary school system in this state are authorized to:

(1) Procure private contracts of insurance covering their respective employees, officials, and department heads, or any class or classes thereof, and the dependents of such employees, officials, or department heads under a policy or policies of group health, accident, accidental death and dismemberment, and hospital, surgical, or medical expense benefits.

(2) Adopt, administer, or operate or contract for all or a portion of the administration, operation, or both of a self-funded program for that purpose.

B. Each such private contract or self-funded program, the premiums of which are paid in whole or in part with state funds, shall be approved by the Office of Group Benefits, except that any city or parish school board may enter into such private contract or self-funded program without approval. The employee or retiree eligibility provided in such private contract or self-funded program must be identical to the eligibility provided in the Office of Group Benefits programs.

C.(1) Except as provided in Paragraphs (D)(1) and (2) and Subsection E of this Section, and except for those retirees who are not covered by Medicare and who are qualified for coverage in accordance with the rules and regulations of the Office of Group Benefits, the contribution of the state shall not be less than fifty percent of the total premium paid out of funds contributed by the state.

(2) However, except for those retirees who are not covered by Medicare, the contribution by the state shall not be in excess of the dollar amount paid on behalf of members in the rating classification for employees of state departments and agencies.
(3) The employee portion of the premium rate for retirees without Medicare coverage shall not exceed the active employee portion of the premium rates for the same classification of coverage.

D.(1) For those retirees who are covered by Medicare, the minimum contribution of the state shall be seventy-five percent.

(2) For those active employees covered by the provisions of Paragraph (C)(1) of this Section whose state contribution was not less than fifty percent of the total premium paid out of funds of the state on June 30, 2001, the minimum contribution of the state shall be as follows:

(a) Beginning July 1, 2001, the minimum contribution by the state shall be fifty-eight percent of the total premium.

(b) Beginning July 1, 2002, the minimum contribution by the state shall be sixty-five percent of the total premium.

(c) Beginning July 1, 2003, and each year thereafter, the minimum contribution by the state shall be seventy-five percent of the total premium.

(3) Nothing herein shall be construed to prohibit the state from providing contributions at a higher level for participants as provided in Paragraph (2) of this Subsection.

(4) Notwithstanding any provision of law to the contrary, any lapse in participation for employees furloughed or terminated as the result of Hurricanes Katrina and Rita and subsequently rehired between August 30, 2005, and December 31, 2006, shall not reduce the state minimum contribution.

E.(1) Notwithstanding any other provision of this Part to the contrary, for any person who is an active employee as defined by R.S. 42:808 and who does not participate in the Office of Group Benefits program provided by this Part before January 1, 2002, but subsequently enrolls in the program, or for any person who is hired on or after January 1, 2002, who meets the definition of employee as provided by R.S. 42:808 the state contribution of the total premium shall, upon retirement, be:

(a) Nineteen percent for those persons with less than ten years of participation in the Office of Group Benefits program before retirement.

(b) Thirty-eight percent for those persons with ten years of participation but less than fifteen years of participation in the Office of Group Benefits program before retirement.

(c) Fifty-six percent for those persons with fifteen years of participation but less than twenty years of participation in the Office of Group Benefits program before retirement.

(d) Seventy-five percent for those persons with twenty or more years of participation in the Office of Group Benefits program before retirement.

(2) The Office of Group Benefits shall promulgate all rules necessary to carry out the provisions of Subsections A through E of this Section.
(3) Nothing herein shall be construed to prohibit the state from providing contributions at a higher level for participants as provided in this Subsection.

(4) The provisions of this Subsection shall not affect the contributions paid by the state for any retiree covered under this Part on June 29, 2001, or the contributions paid by the state for any participant who retires before January 1, 2002.

F. The contributions of employees, officials, or department heads to the premiums for such benefits may be deducted by the employer from the salaries of the employees, officials, or department heads when authorized in writing by the respective persons. However, the amount paid toward the premium by the state or any of its governmental and administrative subdivisions, departments, or agencies and the governing boards and authorities of each state university, college, or public elementary and secondary school system of the state shall be subject to the approval of the office.

G. No reductions of state contributions shall be made on contracts heretofore written and continued in force, and, in addition, the premiums shall be paid out of funds appropriated for the purpose and included in the respective budgets of the state or other entity.

H.(1) Nothing herein shall be construed as limiting the authority of the office to adopt, administer, or operate or to contract for all or a portion of the administration, operation, or both of a primary self-funded program or additional programs with premium rate structures and state contribution rates which are different from the primary program.

(2) Under any such self-funded program the office, for purposes of establishing rates and premiums, may group risks into multiple classifications. There may be one classification for employees of state departments and agencies; there may be one classification for employees of eligible school boards; there may be one classification for employees of eligible political subdivisions and other public entities of the state; and there may be one or more classifications for retirees.

(3) For the purposes of this Subsection, the classification of state departments and agencies shall mean that group of eligible participants in the executive, legislative, or judicial branch of state government whose contributions for premiums are paid in whole or in part through appropriations by the legislature. The classification of school boards shall mean that group of eligible participants of city or parish school systems which receive funding through the Minimum Foundation Program. The classification of political subdivisions and other public entities shall mean participants of all other entities eligible for the program under the provisions of this Section not included in the classification of state departments and agencies or the classification of school boards.

(4) The rates and premiums adopted for each classification shall take into consideration the loss experience in the classification as well as other relevant factors.

(5) If a state department or agency, school board, or political subdivision or other public entity elects to participate in the state group health and accident insurance program after participation in another group health and accident program, the premium rate
applicable to such employees and former employees intended to be covered by the
program shall be the greater of the premium rate based on the loss experience of the
group under the prior plan or the premium rate based on the loss experience of the
classification into which the group is entering.

(6) The rates so fixed shall not be excessive, inadequate, or unfairly
discriminatory and shall be uniform within each classification.

I. Notwithstanding any provision of law to the contrary, nothing herein shall be
construed to exclude city and parish school board members from eligibility for
participation as provided in R.S. 17:1223.

J. Notwithstanding any provision of law to the contrary, any eligible entity which
elects to participate in the life insurance coverage as provided in Part II of Chapter 12 of
Title 42 of the Louisiana Revised Statutes of 1950 shall also participate in the group
health and accident insurance coverage as provided in this Part.

K. Notwithstanding any provision of law to the contrary, the employee portion of
the premium rate for active employees or retirees shall not be increased to fund any
deficit related to the provision of coverage. If a deficit is identified, the minimum
contribution by the state may be increased to fully fund such deficit.

L.(1) School boards may pay from local funds any portion of the cost of the group
policy.

(2) Nothing in this Section shall be construed to require any school board to use
local funds to pay all or any portion of the cost of the group policy for participating
former employees now retired.

M.(1) Notwithstanding any provision of law or any rule or regulation to the
contrary, the state of Louisiana shall continue to contribute its portion of the premium or
charges due under this Section for which an employee is granted leave of absence without
pay due to a service-related injury for a period not to exceed twelve months. The state
may contribute its portion of the premium and charges due under this Section for which
an employee is granted leave of absence without pay due to active military duty or is
granted leave without pay under the provisions of the federal Family and Medical Leave
Act.

(2) If the employee should suffer a job-related injury that meets the definition of a
total and permanent disability under the workers' compensation laws of Louisiana, the
state of Louisiana shall continue to contribute its portion of the premiums or charges due
under this Section until the employee becomes gainfully employed or is placed on state
disability retirement.

(3) However, such contribution shall not be made for any period during which an
employee is under a suspension from his employment without pay unless reinstated.

(4) An employee who is granted leave of absence without pay for any reason
other than those enumerated above may continue participation in the Office of Group
Benefits program for a period not to exceed twelve months upon the employee's payment
of the full premium or charges due.
N. The Department of Insurance shall make an examination, at least once every five years, of the health indemnity plan of the Office of Group Benefits following the same guidelines applied to other health insurers, and report its findings to the Joint Legislative Committee on the Budget along with any recommendations for assuring plan solvency and quality.

O. Notwithstanding any provision of law to the contrary, any person who is an active employee, as defined in R.S. 42:808(A)(1), of the state Department of Education, special school district or the Department of Public Safety and Corrections, office of youth services who was employed by such state agency on or after January 1, 2002, but no later than March 29, 2004, who has participated in the Office of Group Benefits continuously during his state employment who, prior to such employment, was a professional and fully qualified employee of a city, parish, or other local public school system in a position that required certification by the state Department of Education and who participated in the group health insurance program made available by the school system for not less than twenty years shall, upon retirement, be eligible to maintain enrollment in the Office of Group Benefits program with a state contribution of seventy-five percent of his premium.

P. Any person who is eligible for and receives disability retirement benefits from a retirement system created under the laws of this state shall receive the same retiree health care premium subsidy as an individual who has participated for twenty or more years in the Office of Group Benefits health care program. In order to be eligible for the retiree health care premium subsidy, the person shall have participated in health care programs sponsored by the Office of Group Benefits for the number of years sufficient to earn disability retirement benefits.

Q. Notwithstanding any provision of law to the contrary, any person who is an active employee of the Jefferson Parish School System, or is employed as a probation and parole officer with the Department of Public Safety and Corrections on or before August 15, 1986, and participates in the Office of Group Benefits program, who elects to take retirement within the Louisiana State Employees' Retirement System pursuant to Act No. 194 of the 2004 Regular Session of the Legislature, and who has participated in the Office of Group Benefits program provided by this Part for at least ten years, shall, upon retirement, be eligible to maintain enrollment in the Office of Group Benefits program with a state contribution of seventy-five percent of his premium.

R. Notwithstanding any other provision of law to the contrary, persons made eligible as part of a special group for participation in programs sponsored by the office of group benefits pursuant to R.S. 42:808(A)(11) may elect to participate in group health insurance programs upon the end of their state service as provided in R.S. 42:808(A)(11) provided they participated in a program of group health insurance sponsored by the office of group benefits for not less than ten consecutive years prior to the end of their service. One hundred percent of the premium cost for coverage of any person in such group electing to participate shall be paid entirely by such person and shall be risk rated by the office of group benefits. The election to continue insurance coverage pursuant to
this Subsection must be made by the employee on or before the termination of the employee's service and the payment of the premiums to be paid pursuant to this Subsection shall begin on the date of termination.

S. Notwithstanding Paragraph (E)(1) of this Section or any provision of law to the contrary, any person who retires within the Louisiana State Employees' Retirement System and who elects to suspend his retirement benefits pursuant to the laws applicable to that system shall be eligible to maintain enrollment in programs sponsored by the Office of Group Benefits with the same contribution by the state as was applicable to such person upon his retirement. If such person is reemployed subsequent to his retirement, such contributions by the state shall be maintained through the course of such person's reemployment and his subsequent retirement thereafter.

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**Payroll**

**Deduction – State Income Tax**

**LSA-R.S. 47:112. Income tax withheld at source**

A. Requirement of withholding. **Every employer making payment of wages shall deduct and withhold from such wages a tax in amounts to be provided in withholding tables promulgated by the secretary.**


D. Tax paid by recipient. If the employer in violation of the provisions of this Sub-part, fails to deduct and withhold the tax under this Chapter, and thereafter the tax against which such tax may be credited is paid, the tax so required to be deducted and withheld shall not be collected from the employer, but this Sub-section shall in no case relieve the employer from liability for any penalties or additions to the tax otherwise applicable because of such failure to deduct and withhold.

E. Included and excluded wages. If the remuneration paid by an employer to an employee for services performed during one-half or more of any payroll period of not more than 31 consecutive days constitutes wages, all the remuneration paid by such employer to such employee for such period shall be deemed to be wages; but if the remuneration paid by an employer to an employee for services performed during more than one-half of any such payroll period does not constitute wages, then none of the remuneration paid by such employer to such employee for such period shall be deemed to be wages.

F. Withholding exemptions and withholding credits for dependents.

(1) An employee receiving wages shall on any day be entitled to the following withholding exemptions:

(a) an exemption for himself;

(b) if the employee is married, any exemption to which his spouse is entitled, but only if such spouse does not have in effect a withholding exemption certificate claiming such exemption;
(2) An employee receiving wages shall on any day be entitled to a withholding credit for each dependent claimed by the employee as being a dependent for whom the employee is entitled to a credit under the provisions of R.S. 47:79(3).

G. Exemption certificates.

(1) On January 1, 1961, or on the date of the commencement of employment with an employer, whichever is later, the employee shall furnish the employer with a signed withholding exemption certificate claiming the number of withholding exemptions and withholding credits for dependents which he claims, which shall in no event exceed the number to which he is entitled.

(2) If on any day during the calendar year the number of withholding exemptions or credits for dependents to which the employee is entitled is less than the number of withholding exemptions or credits for dependents claimed by the employee on the withholding exemption certificate then in effect with respect to him, the employee shall within 10 days thereafter furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions and credits for dependents which the employee then claims, which shall in no event exceed the number to which he is entitled on such day. If on any day during the calendar year the number of withholding exemptions or credits for dependents to which the employee is entitled is greater than the number of withholding exemptions or credits for dependents claimed, the employee may furnish the employer with a new withholding exemption certificate relating to the number of withholding exemptions or credits for dependents which the employee then claims, which shall in no event exceed the number to which he is entitled on such day.

(3) If on any day during the calendar year the number of withholding exemptions or credits for dependents to which the employee will be, or may reasonably be expected to be, entitled at the beginning of his next taxable year is different from the number to which the employee is entitled on such day, the employee shall, in such cases and at such times as the collector may by regulations prescribe, furnish the employer with a withholding exemption certificate relating to the number of withholding exemptions or credits for dependents which he claims with respect to such next taxable year, which shall in no event exceed the number to which he will be, or may reasonably be expected to be, entitled.

(4) A withholding certificate furnished to the employer in cases in which no previous certificate is in effect shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is furnished. A withholding certificate furnished to the employer in cases in which a previous certificate is in effect shall take effect for the first payment of wages made on or after the first status determination date which occurs at least 30 days from the date on which such certificate is furnished, except that at the election of the employer such certificate may be made effective with respect to any payment of wages made on or after the date on which such certificate is furnished; but a certificate furnished pursuant to Subsection G3 shall not take effect, and may not be
made effective, for any payment of wages made in the calendar year in which the certificate is furnished. For purposes of this paragraph the term "status determination date" means January 1 and July 1 of each year.

(5) A withholding certificate which takes effect under this Subsection shall continue in effect until another certificate takes effect under this Subsection, except as provided in Paragraph 7 of this Subsection.

(6) Withholding certificates shall be in such form and contain such information as the collector may prescribe by regulation.

(7)(a) There is hereby imposed a civil penalty in the amount of five hundred dollars for the submission of a false or fraudulent withholding exemption certificate by a taxpayer/employee. False or fraudulent withholding exemption certificates shall not include certificates filed whereby an employee/taxpayer claims less withholding exemptions and withholding credits for dependents than the employee/taxpayer is entitled to claim under the provisions of this Subpart.

(b) If the secretary of the Department of Revenue believes or has reason to believe that a taxpayer/employee has submitted a false or fraudulent withholding exemption certificate, the Department of Revenue shall send to the taxpayer/employee a certified letter, return receipt requested, requesting that within thirty days from the receipt of the letter he contact the department and furnish such documentary evidence that may be needed to prove the exemptions or exemption credits claimed within the certificate submitted by him to his employer.

(c)(i) If the taxpayer/employee fails to comply with the department's request within thirty days or if from the information submitted by the taxpayer/employee the department determines that the taxpayer/employee has submitted a false or fraudulent withholding exemption certificate, there shall be assessed a civil penalty in the amount of five hundred dollars.

(ii) The taxpayer/employee shall have a period of thirty days from the date of assessment to appeal the assessment made by the department to the Nineteenth Judicial District Court in and for the parish of East Baton Rouge, state of Louisiana. The use of a summary proceeding in the nature of a rule to show cause as authorized by Article 2592 of the Louisiana Code of Civil Procedure is hereby established as the method by which the taxpayer/employee may have the assessment made by the Department of Revenue reviewed judicially.

(iii) After the delays provided herein above have run, the five hundred dollars civil penalty assessment shall become executory and the Department of Revenue shall have the right to proceed with collection of that penalty as provided by law.

(d) If a taxpayer/employee fails to furnish to the Department of Revenue the information requested under this Paragraph, the department shall require the employer of the taxpayer/employee to withhold tax from that taxpayer/employee at a rate as if the taxpayer/employee claims no withholding exemptions or dependency credits and is not exempt from withholding. In addition, the department shall notify the taxpayer/employee
of such action. Withholding pursuant to this provision shall continue until the taxpayer/employee has filed a corrected withholding exemption certificate and information supporting the corrected withholding exemption certificate with the Department of Revenue and the certificate has been accepted as correct by the department. The department shall notify the taxpayer/employee of its acceptance or rejection of the corrected withholding exemption certificate within thirty days of submission of the certificate. Upon acceptance of the withholding exemption certificate as correct, the department shall notify the employer of the taxpayer/employee to withhold from that taxpayer/employee in accordance with the corrected withholding exemption certificate.

(e) The civil penalty provided herein is in addition to any other penalty that may exist under the laws of this state and the penalty provided for shall be an obligation against and accounted for by the taxpayer/employee in the same manner as if it were a part of the withholding tax due and can be assessed and collected in a separate action or in the same action for the total tax liability due by the taxpayer/employee; except that the penalties provided for herein shall not apply to "seasonal" workers having a work history which indicates that the tax liability for the current year will not equate to the withholding tax rate applicable to the months employed as a wage earner if the worker indicates on his exemption certificate that the number of exemptions claimed is to compensate for the months in which the worker will not be a wage earner, it being the intent of this provision that the total taxes withheld from a worker's wages shall not be greater than his tax liability for the full year.

(f) The secretary shall promulgate rules and regulations for the coordination of the provisions of this Subsection with the provisions of this Section.

H. Overlapping pay periods and payment by agent or fiduciary.

In order to allow to the employee exemptions and credits which approximate the exemptions and credits allowable for an annual payroll period, the collector shall promulgate regulations describing the manner of withholding and the amount to be withheld under this Chapter in the following special circumstances where the payment of wages is made to an employee by an employer:

1. for a payroll period or other period, any part of which is included in a payroll period or other period with respect to which wages are also paid to such employee by such employer, or

2. without regard to any payroll period or other period, but on or prior to the expiration of a payroll period or other period for which wages are also paid to such employee by such employer, or

3. for a period beginning in one and ending in another calendar year, or

4. through an agent, fiduciary, or other person who also has the control, receipt, custody, or disposal of, or pays, the wages payable by another employer to such employee.
I. Withholding on basis of average wages. The collector may, under regulations prescribed by him, authorize employers to:
   (1) estimate the wages which will be paid to any employee in any quarter of the calendar year,
   (2) determine the amount to be deducted and withheld upon each payment of wages to such employee during such quarter as if the appropriate average of the wages so estimated constituted the actual wages paid, and
   (3) deduct and withhold upon any payment of wages to such employee during such quarter the amount necessary to adjust the amount actually deducted and withheld upon the wages of such employee during such quarter to the amount required to be deducted and withheld during such quarter without regard to this Subsection.

J. Additional withholding. The collector is authorized by regulations to provide for withholding in addition to that otherwise required under this Section in cases in which the employer and the employee agree to such additional withholding. Such additional withholding shall for all purposes be considered tax required to be deducted and withheld under this Chapter.

K. Non-cash remuneration to retail commission salesman. In the case of remuneration paid in any medium other than cash for services performed by an individual as a retail salesman for a person, where the service performed by such individual for such person is ordinarily performed for remuneration solely by way of cash commission, an employer shall not be required to deduct or withhold any tax under this Sub-part for such remuneration, provided that the employer files with the collector information describing the remuneration under regulations prescribed by the collector.

L. Receipts for employees. Every person required to deduct and withhold from an employee a tax under this Sub-part, or who would have required to deduct and withhold a tax under this Sub-part if the employee had claimed no more than a single exemption status, shall furnish, in duplicate, to each such employee in respect of the remuneration paid by such person to such employee during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on or before the thirtieth day after the day on which the last payment of remuneration is made, a written receipt, in the form prescribed by the collector, showing the name and address of such person, the name and address of the employee, the total amount of wages paid such employee during said period, and total amount deducted and withheld as tax under this Sub-part. Such a receipt shall be furnished at such other times, shall contain such other information, and shall be in such form as the collector by regulation may prescribe. The collector may grant a reasonable extension of time, not exceeding thirty days, for furnishing the aforesaid receipts.

M. Fraudulent statement or failure to furnish statement to employee. In addition to the criminal penalty provided by R.S. 47:119, any person, required under the provisions of Subsection L to furnish a statement to an employee, who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner,
or at the time, or showing the information required under Subsection L, or regulations prescribed thereunder, shall for each such failure be subject to a penalty of $50, which shall be collected in the same manner as the tax on employers imposed by R.S. 47:111.

N. Employees incurring no income tax liability

(1) Notwithstanding any other provision of this Section, an employer shall not be required to deduct and withhold any tax under this Chapter upon a payment of wages to an employee if there is in effect with respect to such payment a withholding exemption certificate (in such form and containing such other information as the secretary may prescribe) furnished to the employer by the employee certifying that the employee:

(a) Incurred no liability for income tax imposed under Subtitle A for his preceding taxable year, and

(b) Anticipates that he will incur no liability for income tax imposed under Subsection A for his current taxable year.

(2) However, if the secretary of the Department of Revenue believes or has reason to believe that a taxpayer/employee has submitted a false or fraudulent withholding exemption certificate, the Department of Revenue shall send to the taxpayer/employee a certified letter, return receipt requested, requesting that within thirty days from the receipt of the letter that he contact the department and furnish such documentary evidence that may be needed to prove the exemptions or exemption credits claimed within the certificate submitted by him to his employer.

(3)(a) If the taxpayer/employee fails to comply with the department's request within thirty days or if from the information submitted by the taxpayer/employee the department determines that the taxpayer/employee has submitted a false or fraudulent withholding exemption certificate, there shall be assessed a civil penalty in the amount of five hundred dollars.

(b) The taxpayer/employee shall have a period of thirty days from the date of assessment to appeal the assessment made by the department to the Nineteenth Judicial District Court in and for the parish of East Baton Rouge, state of Louisiana. The use of a summary proceeding in the nature of a rule to show cause as authorized by Article 2592 of the Louisiana Code of Civil Procedure is hereby established as the method by which the taxpayer/employee may have the assessment made by the Department of Revenue reviewed judicially.

(c) After the delays provided herein above have run, the five hundred dollars civil penalty assessment shall become executory and the Department of Revenue shall have the right to proceed with collection of that penalty as provided by law.

(4) If a taxpayer/employee fails to furnish to the Department of Revenue the information requested under this Paragraph, the department shall require the employer of the taxpayer/employee to withhold tax from that taxpayer/employee at a rate as if the taxpayer/employee claims no withholding exemptions or dependency credits and is not exempt from withholding. In addition, the department shall notify the taxpayer/employee of such action. Withholding pursuant to this provision shall continue until the
taxpayer/employee has filed a corrected withholding exemption certificate and information supporting the corrected withholding exemption certificate with the Department of Revenue and the certificate has been accepted as correct by the department. The department shall notify the taxpayer/employee of its acceptance or rejection of the corrected withholding exemption certificate within thirty days of submission of the certificate. Upon acceptance of the withholding exemption certificate as correct, the department shall notify the employer of that taxpayer/employee to withhold from the taxpayer/employee in accordance with the corrected withholding exemption certificate.

(5) The civil penalty provided herein is in addition to any other penalty that may exist under the laws of this state, and the penalty provided for shall be an obligation against and accounted for by the taxpayer/employee in the same manner as if it were a part of the withholding tax due and can be assessed and collected in a separate action or in the same action for the total tax liability due by the taxpayer/employee; except that the penalties provided for herein shall not apply to "seasonal" workers having a work history which indicates that the tax liability for the current year will not equate to the withholding tax rate applicable to the months employed as a wage earner if the worker indicates on his exemption certificate that the number of exemptions claimed is to compensate for the months in which the worker will not be a wage earner, it being the intent of this provision that the total taxes withheld from a worker's wages shall not be greater than his tax liability for the full year.

(6) The secretary shall promulgate rules and regulations for the coordination of the provisions of this Subsection with the provisions of this Section.

**Payroll**

**Deduction – Union Dues**

**LSA-R.S. 17:438. Permitted withholdings; exceptions**

A. Any teacher or other employee of a parish or city school board may authorize his employing school board to deduct and withhold from his earnings a specific amount for such pay periods as may be designated, for the payment of regular dues owed by such teacher or other employee to any organization of teachers or other school employees.

B. No deduction shall be made from the earnings of any teacher or other employee for the purpose permitted by this Section unless fifty or more teachers or other employees or ten percent of the total number of employees, including teachers, whichever is less have requested such deduction be made and the deduction is specifically and voluntarily authorized in writing by the teacher or other employee. If such authority is provided and a request for such deduction made, the school board shall honor the request and provide for the deduction; however, if any system documents to the satisfaction of the State Board of Elementary and Secondary Education that it has already acquired payroll checks that will not accommodate the request, the school board shall provide for
such deduction as soon as possible but, in no case later than the beginning of the school year following the request.

C. Any amount withheld in accordance with the provisions of this Section shall be remitted to the organization designated on a regularly scheduled basis as determined by the employing board.

D. This Section shall not apply to a city or parish school board operating under the terms of a collective bargaining agreement applicable to teachers employed by the board.

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**Payroll**

**Final Wages Due to a Terminated or Deceased Worker**

**LSA-R.S. 9:1515. Payment to surviving spouse or children of deceased; last wages due by employers**

A. Any employer may pay to the surviving spouse of a deceased employee any wages, sick leave, annual leave, or other benefits due to a deceased employee, provided neither spouse has instituted a divorce proceeding. In the event the deceased employee leaves no surviving spouse or if either spouse has instituted a divorce proceeding, the employer may pay the last wages and other benefits to any major child of the deceased employee.

B. Before making such payment to the person requesting same, the employer shall require such person to execute an instrument before two witnesses which shall give the name, address, date and place of death of the deceased employee, the relationship of the person requesting payment to said employee, the name and address of the surviving spouse, or children, if any, of said deceased employee and such other information as the employer may require.

C. The employer may make the payments referred to in this Section, without any court proceedings, order, or judgment authorizing the same and without determining whether or not any inheritance taxes may be due or whether the funds belong to the separate estate of decedent or to the community which existed between the decedent and the surviving spouse, but only if the employer forwards an affidavit stating the name of the deceased, the amount paid, the name of the recipient, and a copy of the release document substantiating the release to the secretary of the Department of Revenue within ten calendar days of the release of the funds.

D. The execution of the instrument referred to in Subsection B and the receipt of such person for such payment shall constitute a full release and discharge of the employer for the amount paid and for all inheritance taxes which may be determined to be due. No person natural or juridical shall have any right or cause of action against such employer because of such payment. R.S. 47:2410 does not apply in such cases.
E. The term "employer" as used in this Section includes the state and any of its political subdivisions which employed such deceased employee and owed him any wages, sick leave, annual leave, or other employment benefits at the time of death.

**LSA-R.S. 23:631. Discharge or resignation of employees: payment after termination of employment**

A.(1)(a) Upon the discharge of any laborer or other employee of any kind whatever, it shall be the duty of the person employing such laborer or other employee to pay the amount then due under the terms of employment, whether the employment is by the hour, day, week, or month, on or before the next regular payday or no later than fifteen days following the date of discharge, whichever occurs first.

(b) Upon the resignation of any laborer or other employee of any kind whatever, it shall be the duty of the person employing such laborer or other employee to pay the amount then due under the terms of employment, whether the employment is by the hour, day, week, or month, on or before the next regular payday for the pay cycle during which the employee was working at the time of separation or no later than fifteen days following the date of resignation, whichever occurs first.

(2) Payment shall be made at the place and in the manner which has been customary during the employment, except that payment may be made via United States mail to the laborer or other employee, provided postage has been prepaid and the envelope properly addressed with the employee's or laborer's current address as shown in the employer's records. In the event payment is made by mail the employer shall be deemed to have made such payment when it is mailed. The timeliness of the mailing may be shown by an official United States postmark or other official documentation from the United States Postal Service.

(3) The provisions of this Subsection shall not apply when there is a collective bargaining agreement between the employer and the laborer or other employee which provides otherwise.

B. In the event of a dispute as to the amount due under this Section, the employer shall pay the undisputed portion of the amount due as provided for in Subsection A of this Section. The employee shall have the right to file an action to enforce such a wage claim and proceed pursuant to Code of Civil Procedure Article 2592.

C. With respect to interstate common carriers by rail, a legal holiday shall not be considered in computing the fifteen-day period provided for in Subsection A of this Section.

D.(1) For purposes of this Section, vacation pay will be considered an amount then due only if, in accordance with the stated vacation policy of the person employing such laborer or other employee, both of the following apply:

(a) The laborer or other employee is deemed eligible for and has accrued the right to take vacation time with pay.
(b) The laborer or other employee has not taken or been compensated for the vacation time as of the date of the discharge or resignation.

(2) The provisions of this Subsection shall not be interpreted to allow the forfeiture of any vacation pay actually earned by an employee pursuant to the employer's policy.

**Payroll**

**Salaries – Bus Drivers**

**LSA-R.S. 17:495. Establishment of minimum salary schedules**

The Louisiana State Board of Education is hereby authorized and directed to establish and maintain a minimum salary schedule to be paid school bus drivers in the public schools of the state of Louisiana and to maintain a minimum rate of compensation to be paid for the operation of school busses in the public school system of the state of Louisiana.

**LSA-R.S. 17:496. Minimum salaries**

A. Beginning July 1, 1982, all school bus drivers in the public schools of the state of Louisiana driving buses fourteen feet or longer in length shall receive minimum salaries on a nine-month basis of six thousand nine hundred sixty-five dollars and sixty cents.

B. Beginning July 1, 1982, drivers of school buses having a length of less than fourteen feet and drivers of station wagons or carryalls, which are used to transport sixteen or more special education students, shall receive minimum salaries on a nine-month basis of five thousand eight hundred fifty-three dollars and eighty-six cents.

C. The salaries of drivers of vehicles used solely on feeder routes shall not be governed by the provisions of this Subpart but shall be fixed by the various school boards and the provisions of R.S. 17:497 shall not be applicable to such operations.

D. These minimum rates shall not apply to salaries paid student drivers in those systems which in 1955-1956 or thereafter employed student drivers. Any such systems shall receive actual expenses as reimbursement, provided the base pay does not exceed the rates stipulated herein. The term "student driver" means a driver of a school bus who is attending a public school in the state of Louisiana, other than colleges, trade schools, and universities.

E. For the purpose of receiving state reimbursement for actual expenses under the provisions of this Section, all buses which have a capacity to transport sixteen or more students under the provisions of R.S. 17:1941 et seq. and which meet federal and state requirements, shall be considered as buses fourteen feet or longer in length.

F. The minimum salaries established in this Section shall be paid separately from any reimbursement for the minimum rate of operation provided in R.S. 17:497.
**LSA-R.S. 17:497. School bus drivers; operational schedules**

A. (1) Beginning with the fall term of 1986, and continuing thereafter, there shall be paid to the operators thereof, as defined herein, for the operation of each school bus operated in the public school system of the state of Louisiana, a rate of compensation for such operation in accordance with the following schedule:

Beginning Fall Term, 1986 and thereafter
(All figures are on a cents per mile basis.)

<table>
<thead>
<tr>
<th>Length of Bus</th>
<th>First 6 Miles</th>
<th>Next 6 Miles</th>
<th>Overt 12 Miles</th>
</tr>
</thead>
<tbody>
<tr>
<td>39 feet or more</td>
<td>117.80</td>
<td>107.08</td>
<td>80.29</td>
</tr>
<tr>
<td>38 feet or more, but less than 39 feet</td>
<td>112.44</td>
<td>101.72</td>
<td>80.29</td>
</tr>
<tr>
<td>34 feet or more, but less than 38 feet</td>
<td>107.08</td>
<td>96.36</td>
<td>80.29</td>
</tr>
<tr>
<td>28 feet or more, but less than 34 feet</td>
<td>101.72</td>
<td>91.01</td>
<td>74.94</td>
</tr>
<tr>
<td>26 feet or more, but less than 28 feet</td>
<td>96.36</td>
<td>85.66</td>
<td>74.94</td>
</tr>
<tr>
<td>23 feet or more, but less than 26 feet</td>
<td>91.01</td>
<td>80.30</td>
<td>74.94</td>
</tr>
<tr>
<td>21 feet or more, but less than 23 feet</td>
<td>85.66</td>
<td>74.94</td>
<td>69.59</td>
</tr>
<tr>
<td>19 feet or more, but less than 21 feet</td>
<td>80.30</td>
<td>69.59</td>
<td>54.25</td>
</tr>
<tr>
<td>17 feet or more, but less than 19 feet</td>
<td>80.30</td>
<td>64.25</td>
<td>58.89</td>
</tr>
<tr>
<td>14 feet or more, but less than 17 feet</td>
<td>53.54</td>
<td>48.17</td>
<td>37.47</td>
</tr>
<tr>
<td>Less than 14 feet buses, station wagons, and carryalls</td>
<td>53.54</td>
<td>48.17</td>
<td>37.47</td>
</tr>
</tbody>
</table>

(2) The compensation, as computed in accordance with the schedule contained in this Section shall be paid for a minimum of one hundred eighty days during the nine-month school year, and for the number of days of actual operation for any summer semester.
The State Board of Elementary and Secondary Education by rule shall establish the method to be used for computing bus length for purposes of this Section. The method established by the board shall be uniformly applicable to each city and parish school system and such method shall be used by a city or parish school board to the exclusion of all others.

B. The term "operator" as used in this Section shall mean any individual, parish, or city school board who owns and is responsible for the operation, maintenance, and replacement of a school bus operated in the public schools of the state, including state universities, colleges and junior colleges.

C. The term "mileage one-way" as used in this Section shall mean the distance the bus travels after picking up its first child and until it reaches the final destination or school of said route or routes officially designated by each school board.

D.(1) Each school board shall designate the size of the bus to be used on each official regular school bus route. When an operator deems it necessary to purchase a bus, either new or used for not more than five years from the date of manufacture, of the designated size to be used on an official regular school bus route, he shall obtain the approval for the purchase by the school board or its duly designated officer or agent. After purchasing a new or used bus not more than five years old, so approved, no operator shall be penalized as a result of the change by the school board in the designated size of the bus or the length of the route within a five-year period following such purchase of a bus. However, the period shall be seven years for those operators who purchase a new bus after July 1, 1985.

(2) No city or parish school board shall approve the purchase by an operator of a used bus when the sole purpose of such purchase is to extend the protected period against penalty provided for in this Subsection.

(3) The distribution of state funds for school transportation to the city and parish school boards shall include any costs incurred by school boards in complying with these provisions.

E. Beginning with the first pay period commencing on or after January 1, 1965, any parish or city school system exempt from the provisions of R.S. 17:496 shall participate in this Section in the same manner as other parish and city school systems.

F.(1) When funds become available, and continuing thereafter, there shall be paid to the operators thereof, as defined herein, for the operation of each school bus operated in the public school system of the state of Louisiana, a rate of compensation for such operation in accordance with the following schedule:

<table>
<thead>
<tr>
<th>Length of Bus</th>
<th>Cents Per Mile</th>
</tr>
</thead>
<tbody>
<tr>
<td>39 feet or more</td>
<td>117.80</td>
</tr>
<tr>
<td>Length of Bus</td>
<td>Cents Per Mile</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>38 feet or more, but less than 39 feet</td>
<td>112.44</td>
</tr>
<tr>
<td>34 feet or more, but less than 38 feet</td>
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</tr>
<tr>
<td>Less than 14 feet buses, station wagons, and carryalls</td>
<td>53.54</td>
</tr>
</tbody>
</table>

(2) The compensation, as computed in accordance with the schedules contained in this Section, shall be paid for a minimum of one hundred eighty days during the nine-month school year, and for the number of days of actual operation for any summer semester. However, until funds become available, payment shall be made as provided in Subsection A of this Section.

**LSA-R.S. 17:497.1. Operation compensation for certain school bus operators**

No school bus operator shall have his total compensation for the operation of a school bus received in accordance with R.S. 17:497 reduced for any school year within a five-year period because his route is altered or changed pursuant to or as a result of a court order or other order or plan necessarily implemented to comply with any provisions of law or court decisions relating to the bussing of school children in the public schools. For a five-year period extending from the effective date of such alteration or change in route, any such school bus operator so affected shall receive, in lieu of compensation as provided in R.S. 17:497, compensation for the operation of a school bus that is equal to the average compensation received during the three immediately preceding school years, or the reduced compensation computed under the provisions of R.S. 17:497, whichever is greater, provided however that the provisions of this section shall apply in St. Landry Parish only.

The provisions of this section shall apply only when the school bus operator is the owner of the school bus.

**LSA-R.S. 17:497.2. Remuneration for participation in in-service training programs**

Any school bus drivers who participate in the school bus driver's instructional program provided through the state Department of Education shall receive as remuneration the sum of six dollars for each hour of instruction in such program, not to exceed forty-eight dollars per school year.
LSA-R.S. 17:498. Ownership of bus; determination of salary

Where the operator of a school bus is the owner thereof, he shall be paid by voucher-check stating the amount of the minimum salary as set out in R.S. 17:496 and the full amount of reimbursement for operation as set out in R.S. 17:497. Where the school bus is jointly owned by the driver and the school board, they shall share in the ratio of their investment and expense to the amounts as set out in the schedule in R.S. 17:497.

Payroll
Salaries – School Board Members

LSA - Constitution Article 6, Section 12. Local Officials; Compensation

The compensation or method of fixing the compensation of an elected official of any local governmental subdivision which operates under a home rule charter or plan of government, as provided in Sections 4 and 5 of this Article, shall be provided in its charter. The compensation or method of fixing the compensation of an elected official of any other local governmental subdivision shall be provided by law. Compensation of a local official shall not be reduced during the term for which he is elected.

LSA-R.S. 17:56. Compensation of board members and executive committee members

A.(1) Members of all parish and city school boards are authorized to receive compensation not to exceed fifty dollars per day for every meeting of the school board. School board members shall not be paid for more than one hundred forty-four days in any one year; provided that no member shall be compensated for more than twelve meetings per month, or, in lieu of such per diem, the school board may elect, by a vote of a majority of the elected members, to go on an expense allowance basis, in which event the maximum allowance shall be eight hundred dollars per month for each member of the school board and nine hundred dollars per month for the school board president. Additionally, members of all parish and city school boards are authorized to receive the same mileage allowance as provided to state elected officials going to and from the meetings for every meeting of the school board as well as reimbursement for travel and related expenses outside the school board's jurisdictional boundaries on school board business. Mileage shall be charged for each day of attendance at each session of the school board. Prior to a meeting of the members of any school board at which the members vote on the method and amount of compensation or mileage to be paid such members, or to make any change therein, the school board shall advertise the time and place where the meeting is to be held in the official journal of the parish of the school board on at least two separate days during the fifteen days immediately preceding such meeting. Any increase in compensation shall be approved by a vote of two-thirds of the total membership of the school board.
(2) In the event that the school board elects to go on an expense allowance basis, a member who does not attend regular or special meetings, including committee meetings, of the board may be required to forfeit up to one-third of said expense allowance for each nonattendance without reasonable excuse, the amount of said forfeiture to be determined by the school board.

B. The members of the executive committees shall receive the same compensation as the members of the board while attending executive committee meetings, but they shall not receive compensation for attending more than one committee meeting in any one calendar month. An executive committee member attending an executive committee meeting and a board meeting on the same day shall not receive compensation for the executive committee meeting.

C. Presidents of parish and city school boards shall receive the same compensation as board members while attending meetings of the board or executive committee and they may, in the discretion of the board, receive per diem for one additional day per month for discharging the duties of their office. In addition to other compensation authorized herein the president of the board may also receive in addition to other compensation received, per diem for not more than two board related committee meetings per month, except as otherwise provided in this Part.

D. The compensation set forth in this Section shall not be changed by amendment to this Section, or by other Act regardless of whether it amends this Section, unless notice of intention to introduce the proposal has been published on two separate days without cost to the state in the official journal for the parish wherein the board is located. If the proposal would change the compensation of all school board members in the state, publication shall also be made in the official journal of the state. The last day of publication shall be at least thirty days prior to introduction of the bill. The notice shall state the amount of the change, the bill shall contain a recital that the notice has been given, and certification of such publication shall be attached to the bill.

E. Any change proposed by a parish or city school board from compensation based on per diem basis to an expense allowance basis as is authorized in Subsection A hereof, shall be adopted only upon prior publication of such proposed change in the official journal of the parish on at least two separate occasions within a period of fifteen days preceding the meeting.

Payroll

Salaries – Support Workers

LSA-R.S. 17:421.4. Salary increases, noninstructional school personnel

A. The salary increase funded by Act No. 12 of the 1991 Regular Session of the Legislature for noninstructional school employees, including teacher aides and paraprofessionals, school bus drivers, food service workers, including school lunch employees provided a pay increase pursuant to R.S. 17:422.3, school nurses, clerical,
custodial, and maintenance personnel, and any other employees of a city or parish school board or unclassified noninstructional employees of the state schools for the deaf, blind, spastic, and cerebral palsied and Special School District No. 1 who are not required to hold a teacher's certificate as a condition of employment, shall continue to be paid to such employees from year to year. The legislature annually shall appropriate sufficient funds for this purpose and shall make such funds available to the employing school boards.

B. Any increase in the expenditures of a city or parish school board or of the State Board of Elementary and Secondary Education resulting from a state-mandated increase in the salaries of noninstructional school personnel shall be fully funded by the state. Such funds shall be made available to the respective school boards. For purposes of this Subsection, noninstructional school personnel shall mean teacher aides and paraprofessionals, school bus drivers, food service workers, school nurses, clerical, custodial, and maintenance personnel, and any other employee of a parish or city school board or unclassified noninstructional employee of the state schools for the deaf, blind, spastic, and cerebral palsied and Special School District No. One who is not required to hold a teacher's certificate as a condition of employment.

**LSA-R.S. 17:422.6. Hourly wages and salaries for school employees; reduction limitations; definition**

A. Notwithstanding any other provisions of law to the contrary, the amount of the hourly wage or annual salary paid to any school employee shall not be reduced for any school year below the amount paid to the school employee in hourly wage or annual salary during the previous school year, nor shall the amount of the hourly wage or annual salary paid to any school employee be reduced at any time during an academic year.

B. For purposes of this Section, the term "school employee" shall mean, without limitation, a teacher aide, paraprofessional, school bus driver, food service worker, clerical, custodial, and maintenance personnel, and any other employee of a city or parish school board, of a state school for the deaf, blind, spastic, or cerebral palsied, or of State School District No. 1 who is not required to hold a teacher's certificate as a condition of employment.

C. The provisions of this Section shall not apply to the reduction of any local salary funded, in whole or in part, from a revenue source requiring voter approval when such voter approval has not been obtained or when the reduction is necessary as a result of a decrease in revenues received from the production of or exploration for minerals, including severance taxes, royalty payments, bonus payments, or rentals.

D. Nothing in this Section shall be construed to prevent local school boards from reducing personnel or staff as may be necessary.

E. For purposes of this Section, local bonuses or one-time special salary increases shall not be considered as salary.
LSA-R.S. 17:418. Salaries; teachers and other school employees

A.(1) The governing authority of each local public elementary and secondary school, the state special schools, and the schools and programs administered through the special school district shall establish salary schedules by which to determine the salaries to be paid to teachers and all other school employees. The salaries as provided therein shall be considered as full compensation for all work required and performed within each employee's prescribed scope of duties and responsibilities.

(2) Such salary schedules shall be established and published not later than January 1, 2013, and shall become effective for all employees not later than the beginning of the 2013-2014 school year.

B.(1) Salary schedules established for teachers, administrators, and other certified school personnel shall be based upon the following criteria, with no one criterion accounting for more than fifty percent of the formula used to compute such employees' salaries:

(a) Effectiveness, as determined by the performance evaluation program as provided in R.S. 17:3881 through 3905.

(b) Demand inclusive of area of certification, particular school need, geographic area, and subject area, which may include advanced degree levels.

(c) Experience.

(2) No teacher or administrator who is rated "ineffective" pursuant to the performance evaluation program as provided in R.S. 17:3881 through 3905 shall receive a higher salary in the year following the evaluation than he received in the year of the evaluation.

C.(1) The amount of the annual salary paid to a teacher or other school employee in any school year shall not be reduced below the amount of such salary paid during the previous school year, nor shall the amount of the annual salary paid to such school personnel be reduced at any time during an academic year.

(2) Each vocational agricultural teacher employed by a city, parish, or other local public school board shall teach a twelve-month program for a twelve-month budget period and shall be paid a proportional salary for a twelve-month budget period according to the salary schedule established by his employing school board.

(3) The limitations on the reduction in the amount of the annual salary paid to teachers and other school employees shall not be applicable to:

(a) The correction of any accounting errors or to a reduction necessitated by the elimination of a state program or state funding.

(b) The reduction of any local salary supplement funded, in whole or in part, from a revenue source requiring voter approval when such voter approval has not been obtained.
(c) A teacher or other school employee who has been promoted to a position of higher salary is demoted in accordance with applicable law and local board or special school district policy to a lower position. In such case, the teacher or other school employee shall return to the salary previously received in the lower position from which he was promoted.

D. The provisions of this Section shall not apply to any employee who is in the classified service of the state.

LSA-R.S. 17:421.6. Adjustments in salaries of teachers having certificates issued by the National Board for Professional Teaching Standards

A.(1) Effective for the 1999-2000 school year and thereafter, a full-time teacher who holds both a valid Louisiana regular teaching certificate approved by the State Board of Elementary and Secondary Education and a valid certificate issued by the National Board for Professional Teaching Standards and who is employed by a school board to provide instruction to students shall receive from the school board, in addition to his annual salary as provided by law and school board policy, an annual amount of not less than five thousand dollars with such additional amount to be distributed in the same manner as the annual salary. For any teacher awarded the certificate issued by the National Board for Professional Teaching Standards during the 1999-2000 school year or thereafter, such additional amount shall be paid to the teacher beginning in the school year immediately following the school year in which the teacher is awarded the certificate.

(2) Effective for the 2001-2002 school year and thereafter, a school administrator who holds both a valid Louisiana regular teaching certificate approved by the State Board of Elementary and Secondary Education and a valid certificate issued by the National Board for Professional Teaching Standards which was earned while teaching and who is employed by a school board shall receive the same salary adjustment as provided for teachers in Paragraph (1) of this Subsection.

B. Subject to the appropriation of funds for this purpose, the amount of the salary adjustment provided by a school board to a teacher or school administrator pursuant to the provisions of this Section shall be reimbursed to the school board annually by the state Department of Education. However, no such reimbursement shall exceed five thousand dollars per year per teacher or school administrator, including retirement benefits.

C. In addition to any other requirements of this Section, to receive the salary adjustment provided by this Section, an otherwise eligible person shall have been awarded the initial certificate issued by the National Board for Professional Teaching Standards prior to July 1, 2013. However, the employing school board may, but shall not be required to, pay the additional amount to an otherwise eligible person who was awarded the initial credential issued by the National Board for Professional Teaching Standards on or after July 1, 2013.
D. For the purposes of this Section, school board shall mean the governing authority of any public elementary or secondary school.

LSA-R.S. 17:421.8. Supplements to salaries of school counselors having certain certificates issued by the National Board for Certified Counselors

A.(1) Effective for the 2001-2002 school year and thereafter, a full-time school counselor who holds both a valid Louisiana counseling credential approved and issued by the State Board of Elementary and Secondary Education and a National Certified School Counselor credential issued by the National Board for Certified Counselors and who is employed by a school board to provide services to students shall receive from the school board, in addition to annual salary, an annual amount of five thousand dollars with such additional amount to be distributed in the same manner as the annual salary.

(2) To receive the salary supplement provided by this Section, an otherwise eligible person shall have been awarded the initial credential issued by the National Board for Certified Counselors prior to July 1, 2013. However, the employing school board may, but shall not be required to, pay the additional amount to an otherwise eligible person who was awarded the initial credential issued by the National Board for Certified Counselors on or after July 1, 2013.

B.(1) Any school counselor verified to have been awarded the certificate issued by the National Board for Certified Counselors shall be paid the initial supplement beginning in the school year immediately following the school year in which the school counselor is awarded the certificate provided he submits appropriate documentation to his employing school board.

(2) The school board shall submit the appropriate documentation as required by the Department of Education no later than August first of each year for verification of the documentation and in order to receive reimbursement as provided in Subsection C of this Section.

C. Subject to the appropriation of funds for this purpose, the amount of the salary supplement provided by a school board to a school counselor pursuant to the provisions of this Section shall be reimbursed to the school board annually by the state Department of Education out of funds appropriated for such purpose. However, no such reimbursement shall exceed five thousand dollars per year per school counselor.

D. In addition to any other requirements of this Section, to receive the salary supplement provided by this Section for the fall school term of the 2001-2002 school year an otherwise eligible person shall have been awarded the initial credential issued by the National Board for Certified Counselors before July 1, 2001, and shall provide such documentation of validity to the school board prior to September 1, 2001.

E. The salary supplement of any school counselor authorized by this Section shall continue for a period not to exceed the term of the national professional certificate as determined by the National Board for Certified Counselors, which is a period not to exceed five years. However, such supplement shall continue in effect without
interruption as long as the school counselor provides to the school board documentation of renewal by the national board.

F. For the purposes of this Section, "school board" means the governing authority of any public elementary or secondary school.

LSA-R.S. 17:421.9. Supplements to salaries of school psychologists having certain credentials issued by the National School Psychology Certification Board

A. A full-time school psychologist who holds both a valid Louisiana ancillary certificate approved and issued by the state Department of Education and a National Certified School Psychologist credential issued by the National School Psychology Certification Board and who is employed by a school board to provide services to students shall receive from the school board, in addition to annual salary, an annual amount not to exceed five thousand dollars with such amount to be distributed in the same manner as the annual salary.

B.(1) Any school psychologist verified to have been awarded the certificate issued by the National School Psychology Certification Board by June thirtieth shall be paid the initial supplement beginning in the school year immediately following such date provided he submits appropriate documentation to his employing school board.

(2) The school board shall submit the appropriate documentation as required by the Department of Education no later than a date to be determined no later than September 15, 2004, by the State Board of Elementary and Secondary Education for verification of the documentation and in order to receive reimbursement as provided in Subsection C of this Section.

C. Subject to the appropriation of funds for this purpose, the amount of the salary supplement provided by a school board to a school psychologist pursuant to the provisions of this Section shall be reimbursed to the school board annually by the state Department of Education out of funds appropriated for such purpose. However, no such reimbursement shall exceed five thousand dollars per year per school psychologist.

D. The salary supplement of any school psychologist authorized by this Section shall continue for a period not to exceed the term of the national professional certificate as determined by the National School Psychology Certification Board, which is a period not to exceed three years. However, such supplement shall continue in effect without interruption as long as the school psychologist provides to the school board documentation of renewal by the national board.

E. For the purposes of this Section, "school board" means the governing authority of any public elementary or secondary school.

F.(1) The supplements provided for in this Section shall be phased-in as follows:

(a) Those who are entitled to a supplement under this Section in the 2003-2004 school year shall receive one thousand dollars.

(b) Those who are entitled to a supplement under this Section in the 2004-2005 school year shall receive two thousand five hundred dollars.
(c) Those who are entitled to a supplement under this Section in the 2005-2006 school year and thereafter shall receive the supplement otherwise provided for in this Section.

(2) The provisions for phasing-in payments pursuant to Paragraph (1) of this Subsection shall not extend the period of eligibility to receive payments.

(3) No school board shall be required to pay the supplement to any school psychologist as provided in Subsection A of this Section until funds are appropriated by the legislature specifically for this purpose.

G. In addition to any other requirements of this Section, to receive the salary adjustment provided by this Section, an otherwise eligible person shall be awarded the initial credential issued by the National School Psychology Certification Board prior to July 1, 2013. However, the employing school board may, but shall not be required to, pay the additional amount to an otherwise eligible person who was awarded the initial credential issued by the National School Psychology Certification Board on or after July 1, 2013. This Subsection is enacted to determine if the salary adjustment will attract and retain full-time school psychologists who hold a valid ancillary certificate approved and issued by the state Department of Education.

**LSA-R.S. 17:421.10. Supplements to salaries of school social workers having certain certificates issued by the National Association of Social Workers**

A. Effective for the 2003-2004 school year and thereafter, a full-time school social worker who holds both a valid professional ancillary certificate in school social work issued by the state Department of Education and the Certified School Social Work Specialist credential issued by the National Association of Social Workers and who is employed by a school board to provide social work services to students shall receive from the school board, in addition to annual salary, an annual amount of five thousand dollars with such additional amount to be distributed in the same manner as the annual salary provided the amount for such supplement has been appropriated to the state Department of Education for reimbursement pursuant to Subsection C of this Section.

B.(1) Any school social worker verified to have been awarded the Certified School Social Work Specialist credential issued by the National Association of Social Workers by June thirtieth shall be paid the initial supplement beginning in the school year immediately following such date provided he submits appropriate documentation to the employing school board.

(2) The school board shall submit the appropriate documentation as required by the Department of Education no later than a date to be determined no later than September 15, 2004, by the State Board of Elementary and Secondary Education for verification of the documentation and in order to receive reimbursement as provided in Subsection C of this Section.

C. Subject to the appropriation of funds for this purpose, the amount of the salary supplement provided by a school board to a school social worker pursuant to the provisions of this Section shall be reimbursed to the school board annually by the state...
Department of Education out of funds appropriated for such purpose. However, no such reimbursement shall exceed five thousand dollars per year per school social worker.

D. In addition to any other requirements of this Section, to receive the salary supplement provided by this Section for the fall school term of the 2003-2004 school year, an otherwise eligible person shall have been awarded the initial credential issued by the National Association of Social Workers before July 1, 2003, and shall provide such documentation of validity to the school board prior to September 1, 2003.

E. The salary supplement of any school social worker authorized by this Section shall continue for a period not to exceed the term of the national certificate as determined by the National Association of Social Workers, which is a period not to exceed two years. However, such supplement shall continue in effect without interruption as long as the school social worker provides to the school board documentation of renewal by the national board.

F. (1) The supplements provided for in this Section shall be implemented over a three-year period as follows:

(a) Those who are entitled to a supplement under this Section in the 2003-2004 school year shall receive one thousand dollars.

(b) Those who are entitled to a supplement under this Section in the 2004-2005 school year shall receive two thousand five hundred dollars.

(c) Those who are entitled to a supplement under this Section in the 2005-2006 school year and thereafter shall receive the supplement otherwise provided for in this Section.

(2) The provisions of Paragraph (1) of this Subsection for implementation of payments shall not extend the period of eligibility to receive payments.

G. For the purposes of this Section, "school board" means the governing authority of any public elementary or secondary school.

**LSA-R.S. 17:421.11. Supplements to salaries of school speech-language pathologists and audiologists having certain certificates issued by the American Speech-Language Hearing Association**

A. Effective for the 2003-2004 school year and thereafter, a full-time school speech-language pathologist or audiologist who holds a valid Louisiana credential approved and issued by the state Department of Education, a license approved and issued by the Louisiana Board of Examiners for Speech-Language Pathology and Audiology, and a Certificate of Clinical Competence issued by the American Speech-Language Hearing Association and who is employed by a school board to provide or coordinate services to students shall receive from the school board, in addition to annual salary, an annual amount of five thousand dollars with such additional amount to be distributed in the same manner as the annual salary provided the amount for such supplement has been appropriated to the state Department of Education for reimbursement pursuant to Subsection C of this Section.
B.(1) Any school speech-language pathologist or audiologist verified to have been awarded the certificate issued by the American Speech-Language Hearing Association by June thirtieth shall be paid the initial supplement beginning in the school year immediately following such date provided he submits appropriate documentation to the employing school board.

(2) The school board shall submit the appropriate documentation as required by the Department of Education no later than a date to be determined no later than September 15, 2004, by the State Board of Elementary and Secondary Education for verification of the documentation and in order to receive reimbursement as provided in Subsection C of this Section.

C. Subject to the appropriation of funds for this purpose, the amount of the salary supplement provided by a school board to a school speech-language pathologist or audiologist pursuant to the provisions of this Section shall be reimbursed to the school board annually by the state Department of Education out of funds appropriated for such purpose. However, no such reimbursement shall exceed five thousand dollars per year per school speech-language pathologist or audiologist.

D. In addition to any other requirements of this Section, to receive the salary supplement provided by this Section for the fall school term of the 2003-2004 school year, an otherwise eligible person shall have been awarded the initial certificate issued by the American Speech-Language Hearing Association before July 1, 2003, and shall provide such documentation of validity to the school board prior to September 1, 2003.

E. The salary supplement of any school speech-language pathologist or audiologist authorized by this Section shall continue for a period not to exceed the term of the national certificate as determined by the American Speech-Language Hearing Association, which is a certificate that is renewed annually. However, such supplement shall continue in effect without interruption as long as the school speech-language pathologist or audiologist provides to the school board documentation of certificate renewal by the American Speech-Language Hearing Association.

F.(1) The supplements provided for in this Section shall be implemented over a three-year period as follows:

(a) Those who are entitled to a supplement under this Section in the 2003-2004 school year shall receive one thousand dollars.

(b) Those who are entitled to a supplement under this Section in the 2004-2005 school year shall receive two thousand five hundred dollars.

(c) Those who are entitled to a supplement under this Section in the 2005-2006 school year and thereafter shall receive the supplement otherwise provided for in this Section.

(2) The provisions of Paragraph (1) of this Subsection for implementation of payments shall not extend the period of eligibility to receive payments.

G. For the purposes of this Section, "school board" shall mean the governing authority of any public elementary or secondary school.
LSA-R.S. 17:424. Credit for years of service to teachers transferring

A. Any teacher in the public school system of Louisiana who transferred from one to another parish or city school system of this state after July 1, 1956, shall be given full credit for the years of satisfactory teaching service previously rendered in the public school system of the state.

B. The parish or city school board by which any such teacher is presently employed shall determine the years of service rendered by any such teacher prior to the date of transfer and such prior service shall be taken into consideration in computing the salary to be paid such teacher under the provisions of this Section; provided that this Section shall apply to any transferred teacher who taught the two school years immediately preceding the date of transfer, or who has taught at least two years immediately following the date of such transfer.

C. Salaries of transferred teachers shall be determined in compliance with the provisions of this Section, commencing with the school year 1958-59.

LSA-R.S. 17:424.1 Credit for teaching service in the United States armed forces institute school system

Any Louisiana certified teacher in the United States armed forces institute school system, who has taught academic subjects consecutively in Louisiana, and who transferred from the United States armed forces institute to a parish or city school system of this state, shall be given full credit on the teachers salary schedule of the parish or city school system concerned, for the years and months of satisfactory teaching service previously rendered in the United States armed forces institute school system of the state.

LSA-R.S. 17:1203. Pay deduction for tardiness

No teacher employed in the public schools shall suffer any loss or deduction of pay for tardiness, unless such tardiness has caused loss of time from official class duties, on more than two occasions and for a period of one hour or more, during any one school year. In all cases where deduction of pay may be made as herein provided, the amount of pay deducted shall be based on one day's pay proportioned to the period of tardiness. To definitely fix and establish the extent of time tardy, a teacher, upon request of his superior or principal, shall sign a slip stating the time of her arrival and reporting for duty; and if not requested so to do, he may voluntarily sign such slip and present it to the principal or superior.

LSA-R.S. 17:3621. Compensation

During the time the plan is pursued and after such plan is successfully completed as hereinafter provided, each participating teacher shall be paid compensation by the state as contained in R.S. 17:421.3 and, in addition, shall be paid as an inducement an amount for such participation according to the schedule below.
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Notwithstanding any provision of this Chapter to the contrary, any teacher who successfully completes his five-year professional improvement program as provided in this Chapter and who chooses not to continue in the program shall not have his annual salary diminished below the salary he would be receiving under the provisions of this Section at the time of his successful completion of his five-year program.

{{NOTE: ACTS 1989, NO. 190, §4 PURPORTS TO REPEAL PART II OF CHAPTER 29 OF TITLE 17; HOWEVER, IT REPEALS §§3609 THROUGH 3617 ONLY. LAW INSTITUTE RETAINED SUBPARTS B AND C.}}

Payroll

Sick Leave Severance Pay
LSA-R.S. 17:425. Payment of accrued sick leave upon retirement or death

Notwithstanding any other provision of the law to the contrary, beginning July 1, 1973, any parish or city school board, the State Board of Elementary and Secondary Education, or other boards of control of publicly supported educational institutions upon the retirement of any employee of such boards or upon his death prior to retirement, shall pay to such employee or to his heirs or assigns all sick leave which has accrued to such employee but which remains unused at the time of his retirement or at the time of his death if prior to retirement, not to exceed twenty-five days of unused sick leave. Such pay shall be at the rate of pay received by the employee or teacher at the time of retirement or death prior to retirement. However, a city or parish school board may pay such unused sick leave beyond twenty-five days on a uniform basis not to exceed forty-five days at its discretion. Any payment of such unused sick leave beyond twenty-five days shall be based on affordability and the availability of funds. No unused sick leave beyond twenty-five days paid for under the provisions of this Section shall be used in the calculation of retirement benefits and no state funds shall be used for the payment of such sick leave.

LSA-R.S. 17:425.1. Payment of severance pay; DROP participants

Notwithstanding any other provision of law to the contrary, any employee of a parish or city school board, Special School District Number One, the State Board of Elementary and Secondary Education, or other boards of control of publicly supported elementary or secondary schools or public institutions of higher education who participates in the Deferred Retirement Option Program provided by R.S. 11:786 or 1152 shall be eligible for and may elect to receive on a one-time only basis severance pay upon entering the program on the same basis as any other employee who retires or otherwise leaves employment.

Payroll
Workmen’s Compensation

LSA-R.S. 23:1031. Employee’s right of action; joint employers, extent of liability; borrowed employees

A. If an employee not otherwise eliminated from the benefits of this Chapter receives personal injury by accident arising out of and in the course of his employment, his employer shall pay compensation in the amounts, on the conditions, and to the person or persons hereinafter designated.

B. In case any employee for whose injury or death payments are due is, at the time of the injury, employed and paid jointly by two or more employers subject to the provisions of this Chapter, such employers shall contribute to such payments in proportion to their several wage liabilities to the employee; but nothing in this Section shall prevent any arrangement between the employers for different distribution, as
between themselves, of the ultimate burden of such payments. If one or more but not all
the employers are subject to this Chapter, then the liability of such of them as are so
subject shall be to pay that proportion of the entire payments which their proportionate
wage liability bears to the entire wages of the employee; but such payment by the
employers subject to this Chapter shall not bar the right of recovery against any other
joint employer.

C. In the case of any employee for whose injury or death payments are due and
who is, at the time of the injury, employed by a borrowing employer in this Section
referred to as a "special employer", and is under the control and direction of the special
employer in the performance of the work, both the special employer and the immediate
employer, referred to in this Section as a "general employer", shall be liable jointly and in
solido to pay benefits as provided under this Chapter. As between the special and general
employers, each shall have the right to seek contribution from the other for any payments
made on behalf of the employee unless there is a contract between them expressing a
different method of sharing the liability. Where compensation is claimed from, or
proceedings are taken against, the special employer, then, in the application of this
Chapter, reference to the special employer shall be substituted for reference to the
employer, except that the amount of compensation shall be calculated with reference to
the earnings of the employee under the general employer by whom he is immediately
employed. The special and the general employers shall be entitled to the exclusive
remedy protections provided in R.S. 23:1032.

D. An injury by accident shall not be considered as having arisen out of the
employment and is thereby not covered by the provisions of this Chapter if the injured
employee was engaged in horseplay at the time of the injury.

E. An injury by accident should not be considered as having arisen out of the
employment and thereby not covered by the provisions of this Chapter if the employer
can establish that the injury arose out of a dispute with another person or employee over
matters unrelated to the injured employee's employment.

**LSA-R.S. 23:1161. Insurance policies; application of provisions; approval by insurance
commissioner; admitted carriers; exceptions**

A. Every policy for the insurance of the compensation herein provided for, or
against liability therefor, shall be deemed to be made subject to the provisions of this
Chapter. No company or association shall enter into any such policy of insurance unless
its form has been approved by the insurance commissioner, and no domestic insurance
company shall be denied servicing carrier status.

B. Except as provided in R.S. 23:1195 et seq., every insurance policy or contract
to provide workers' compensation insurance shall be written in accordance with either of
the following:

(1) By an insurer organized pursuant to R.S. 22:61 through 69, or admitted
pursuant to Subpart K of Part I of Chapter 2 of Title 22 of the Louisiana Revised Statutes
of 1950, to do business in Louisiana, except policies of an industrial insured meeting one of the following qualifications, and electing to secure an insurance policy with an insurer which is not admitted to do business in Louisiana:

(a) An insured who procures the insurance policy by use of the services of a full-time employee acting as an insurance manager or buyer.
(b) An insured whose aggregate annual premium for insurance on all risks totals at least twenty-five thousand dollars.
(c) An insured having at least twenty-five full-time employees.

(2) Pursuant to and in accordance with R.S. 23:1167.

LSA-R.S. 23:1163. Premium; contribution by employees prohibited; penalty

A. It shall be unlawful for any employer, or his agent or representative, to collect from any of his employees directly or indirectly either by way of deduction from the employee's wages, salary, compensation, or otherwise, any amount whatever, or to demand, request, or accept any amount from any employee, either for the purpose of paying the premium in whole or in part on any liability or compensation insurance of any kind whatever on behalf of any employee or to reimburse such employer in whole or in part for any premium on any insurance against any liability whatever to any employee or for the purpose of the employer carrying any such insurance for the employer's own account, or to demand or request of any employee to make any payment or contribution for any such purpose to any other person.

B. Nothing herein shall be construed to prevent any employer from carrying his own insurance towards his own employees; nothing herein shall apply to an employer qualified under the laws of this state to engage in the liability insurance business. In addition, nothing herein shall be construed to prevent an independent contractor who is a sole proprietor and who has elected by written agreement not to be covered by the provisions of this Chapter in accordance with R.S. 23:1035 from entering into a contract with his principal pursuant to which the independent contractor is responsible for securing insurance or self-insurance for the benefits provided pursuant to this Chapter or to reduce payments to the independent contractor for coverage of the independent contractor or his employees pursuant to a contract, nor shall it be a violation of this Section if a principal has agreed to provide workers' compensation insurance to all contractors working under a contract with the principal and for the cost of this coverage to be a consideration in the contract between the principal and the contractors.

C. Whoever violates any provision of this Section shall be fined not more than five hundred dollars, or imprisoned with or without hard labor for not more than one year, or both.

D. In addition to the criminal penalties provided for in Subsection C of this Section, any person violating the provisions of this Section shall be assessed civil penalties by the workers' compensation judge of not less than five hundred dollars and not more than five thousand dollars payable to the employee and reasonable attorney
fees. Restitution shall be ordered up to the amount collected from the employee's wages, salary or other compensation. The award of penalties, attorney fees, and restitution shall have the same force and effect and may be satisfied as a judgment of a district court.

**LSA-R.S. 23:1221. Temporary total disability; permanent total disability; supplemental earnings benefits; permanent partial disability; schedule of payments**

Compensation shall be paid under this Chapter in accordance with the following schedule of payments:

1. **Temporary total.**
   
   (a) For any injury producing temporary total disability of an employee to engage in any self-employment or occupation for wages, whether or not the same or a similar occupation as that in which the employee was customarily engaged when injured, and whether or not an occupation for which the employee at the time of injury was particularly fitted by reason of education, training, or experience, sixty-six and two-thirds percent of wages during the period of such disability.
   
   (b) For purposes of Subparagraph (1)(a) of this Paragraph, compensation for temporary disability shall not be awarded if the employee is engaged in any employment or self-employment regardless of the nature or character of the employment or self-employment including but not limited to any and all odd-lot employment, sheltered employment, or employment while working in any pain.
   
   (c) For purposes of Subparagraph (1)(a) of this Paragraph, whenever the employee is not engaged in any employment or self-employment as described in Subparagraph (1)(b) of this Paragraph, compensation for temporary total disability shall be awarded only if the employee proves by clear and convincing evidence, unaided by any presumption of disability, that the employee is physically unable to engage in any employment or self-employment, regardless of the nature or character of the employment or self-employment, including but not limited to any and all odd-lot employment, sheltered employment, or employment while working in any pain, notwithstanding the location or availability of any such employment or self-employment.
   
   (d) An award of benefits based on temporary total disability shall cease when the physical condition of the employee has resolved itself to the point that a reasonably reliable determination of the extent of disability of the employee may be made and the employee's physical condition has improved to the point that continued, regular treatment by a physician is not required.

2. **Permanent total.**

   (a) For any injury producing permanent total disability of an employee to engage in any self-employment or occupation for wages, whether or not the same or a similar occupation as that in which the employee was customarily engaged when injured, and whether or not an occupation for which the employee at the time of injury was particularly fitted by reason of education, training, and experience, sixty-six and two-thirds percent of wages during the period of such disability.
(b) For purposes of Subparagraph (2)(a) of this Paragraph, compensation for permanent total disability shall not be awarded if the employee is engaged in any employment or self-employment regardless of the nature or character of the employment or self-employment including but not limited to any and all odd-lot employment, sheltered employment, or employment while working in any pain.

(c) For purposes of Subparagraph (2)(a) of this Paragraph, whenever the employee is not engaged in any employment or self-employment as described in Subparagraph (2)(b) of this Paragraph, compensation for permanent total disability shall be awarded only if the employee proves by clear and convincing evidence, unaided by any presumption of disability, that the employee is physically unable to engage in any employment or self-employment, regardless of the nature or character of the employment or self-employment, including, but not limited to, any and all odd-lot employment, sheltered employment, or employment while working in any pain, notwithstanding the location or availability of any such employment or self-employment.

(d) Notwithstanding any judgment or determination that an employee is permanently and totally disabled, if such employee subsequently has or receives any earnings, including, but not limited to, earnings from odd-lot employment, sheltered employment, or employment while working in any pain, such employee shall not receive benefits pursuant to this Paragraph but may receive benefits computed pursuant to Paragraph (3) of this Section, if applicable.

(e) The issue of permanent total disability provided herein shall not be adjudicated or determined while the employee is engaged in employment pursuant to R.S. 23:1226(G), but such employment shall not prevent adjudication or determination of the employee's right to any other benefits otherwise provided in this Chapter; however, the employee shall not by virtue of employment pursuant to R.S. 23:1226(G) be deprived of the right to determination or adjudication of permanent total disability herein at a time when he is not engaged in such employment.

(3) Supplemental earnings benefits.

(a)(i) For injury resulting in the employee's inability to earn wages equal to ninety percent or more of wages at time of injury, supplemental earnings benefits, payable monthly, equal to sixty-six and two-thirds percent of the difference between the average monthly wages at time of injury and average monthly wages earned or average monthly wages the employee is able to earn in any month thereafter in any employment or self-employment, whether or not the same or a similar occupation as that in which the employee was customarily engaged when injured and whether or not an occupation for which the employee at the time of the injury was particularly fitted by reason of education, training, and experience, such comparison to be made on a monthly basis. Average monthly wages shall be computed by multiplying his wages by fifty-two and then dividing the product by twelve.

(ii) When the employee is entitled to monthly supplemental earnings benefits pursuant to this Subsection, but is not receiving any income from employment or self-
employment and the employer has not established earning capacity pursuant to R.S. 23:1226, payments of supplemental earning benefits shall be made in the manner provided for in R.S. 23:1201(A)(1).

(b) For purposes of Subparagraph (3)(a), of this Paragraph, the amount determined to be the wages the employee is able to earn in any month shall in no case be less than the sums actually received by the employee, including, but not limited to, earnings from odd-lot employment, sheltered employment, and employment while working in any pain.

(c)(i) Notwithstanding the provisions of Subparagraph (b) of this Paragraph, for purposes of Subparagraph (a) of this Paragraph, if the employee is not engaged in any employment or self-employment, as described in Subparagraph (b) of this Paragraph, or is earning wages less than the employee is able to earn, the amount determined to be the wages the employee is able to earn in any month shall in no case be less than the sum the employee would have earned in any employment or self-employment, as described in Subparagraph (b) of this Paragraph, which he was physically able to perform, and (1) which he was offered or tendered by the employer or any other employer, or (2) which is proven available to the employee in the employee's or employer's community or reasonable geographic region.

(ii) For purposes of Subsubparagraph (i) of this Subparagraph, if the employee establishes by clear and convincing evidence, unaided by any presumption of disability, that solely as a consequence of substantial pain, the employee cannot perform employment offered, tendered, or otherwise proven to be available to him, the employee shall be deemed incapable of performing such employment.

(d) The right to supplemental earnings benefits pursuant to this Paragraph shall in no event exceed a maximum of five hundred twenty weeks, but shall terminate:

(i) As of the end of any two-year period commencing after termination of temporary total disability, unless during such two-year period supplemental earnings benefits have been payable during at least thirteen consecutive weeks; or

(ii) After receipt of a maximum of five hundred twenty weeks of benefits, provided that for any week during which the employee is paid any compensation under this Paragraph, the employer shall be entitled to a reduction of one full week of compensation against the maximum number of weeks for which compensation is payable under this Paragraph; however, for any week during which the employee is paid no supplemental earnings benefits, the employer shall not be entitled to a reduction against the maximum number of weeks payable under this Paragraph; or

(iii) When the employee retires; however, the period during which supplemental earnings benefits may be payable shall not be less than one hundred four weeks.

(e)(i) The fact that an employee has suffered previous disability, impairment, or disease, or received compensation therefor, shall not preclude him from receiving benefits for a subsequent injury or preclude benefits for death resulting therefrom.
(ii) If an employee receiving supplemental earnings benefits suffers a subsequent injury causing the payment of temporary total disability, permanent total disability, or supplemental earnings benefits, the combined benefits payable shall not exceed the maximum compensation rate in effect for temporary total disability at the time of the subsequent injury. Any reduction in benefits due to such limit shall be applied first to the supplemental earnings benefits payable as a result of the prior injury.

(f) Any compensable supplemental earnings benefits loss shall be reported by the employee to the insurer or self-insured employer within thirty days after the termination of the week for which such loss is claimed. The director shall provide by rule for the reporting of supplemental earnings benefits loss by the injured worker and for the reporting of supplemental earnings benefits and payment of supplemental earnings benefits by the employer or insurer to the office and may prescribe forms for such reporting. The office, upon request by the employer or insurer, shall provide verification through unemployment compensation records under the Louisiana Employment Security Law of any claimed supplemental earnings benefits loss and shall obtain such verification from other states, if applicable.

(g) When an injured employee has been released to return to work with or without restrictions, and the employer maintains an established written and promulgated substance abuse policy which requires employer-administered drug testing prior to employment or return to work, upon the employee's failure to meet the requirements of such employer's established policy and inability to qualify for the position for that reason, the obligation for all benefits pursuant to this Chapter, with the sole exception of the obligation to provide reasonable and necessary medical treatment, shall be terminated and the employee shall be subject to the terms and conditions established in the employer's promulgated drug testing policy and program. The provisions of this Subparagraph shall not apply to prescription medication prescribed for the employee in the dosages so prescribed by a physician.

(4) Permanent partial disability. In the following cases, compensation shall be solely for anatomical loss of use or amputation and shall be as follows:

(a) For the loss of a thumb, sixty-six and two-thirds percent of wages during fifty weeks.

(b) For the loss of a first finger, commonly called the index finger, sixty-six and two-thirds percent of wages during thirty weeks.

(c) For the loss of any other finger, or a big toe, sixty-six and two-thirds percent of wages during twenty weeks.

(d) For the loss of any toe, other than a big toe, sixty-six and two-thirds percent of wages during ten weeks.

(e) For the loss of a hand, sixty-six and two-thirds percent of wages during one hundred fifty weeks.

(f) For the loss of an arm, sixty-six and two-thirds percent of wages during two hundred weeks.
(g) For the loss of a foot, sixty-six and two-thirds percent of wages during one hundred twenty-five weeks.

(h) For the loss of a leg, sixty-six and two-thirds percent of wages during one hundred seventy-five weeks.

(i) For the loss of an eye, sixty-six and two-thirds percent of wages during one hundred weeks.

(j) Loss of both hands, or both arms, or both feet, or both legs, or both eyes, or one hand and one foot, or any of two thereof, or paraplegia, or quadriplegia shall, in the absence of conclusive proof of a substantial earning capacity, constitute permanent total disability.

(k) The loss of the first phalanx of the thumb or big toe, or two phalanges of any finger or toe, shall be considered to be equal to the loss of one-half of such member, and the compensation shall be one-half of the amount above specified.

(l) The loss of more than one phalanx of a thumb, or more than two phalanges of any finger or toe shall be considered as the loss of the entire member; provided, however, that in no case shall the amount received for more than one finger exceed the amount provided in this schedule for the loss of a hand, or the amount received for the loss of more than one toe exceed the amount provided in this schedule for the loss of a foot.

(m) Amputation between the elbow and the wrist shall be considered as equivalent to the loss of a hand and amputation between the knee and the ankle shall be equivalent to the loss of a foot.

(n) A permanent total anatomical loss of the use of a member is equivalent to the amputation of the member.

(o) In all cases involving a permanent partial anatomical loss of use or amputation of the members mentioned hereinabove, compensation shall bear such proportion to the number of weeks provided for herein for the total loss of such members as the percentage loss or impairment to such members bears to the total loss of the member, provided that in no case shall compensation for an injury to a member exceed the compensation payable for the loss of such member.

(p) In cases not falling within any of the provisions already made, where the employee is seriously and permanently disfigured *or suffers a permanent hearing loss solely due to a single traumatic accident, or where the usefulness of the physical function of the respiratory system, gastrointestinal system, or genito-urinary system, as contained within the thoracic or abdominal cavities, is seriously and permanently impaired, compensation not to exceed sixty-six and two-thirds percent of wages for a period not to exceed one hundred weeks may be awarded. In cases where compensation is so awarded, when the disability is susceptible to percentage determination, compensation shall be established in the proportions set forth in Subparagraph (o) of this Paragraph. In cases where compensation is so awarded, when the disability is not susceptible to percentage determination, compensation as is reasonable shall be established in proportion to the compensation hereinabove specifically provided in the cases of specific disability.
(q) No benefits shall be awarded or payable in this Paragraph unless the percentage of the anatomical loss of use or amputation, as provided in Subparagraphs (a) through (o) of this Paragraph or the percentage of the loss of physical function as provided in Subparagraph (p) or (s) of this Paragraph is as established in the most recent edition of the American Medical Association's "Guides to the Evaluation of Permanent Impairment".

(r)(i) In all claims for inguinal hernia, it must be established by a preponderance of the evidence that the hernia resulted from injury by accident arising out of and in the course and scope of employment; that the accident was reported promptly to the employer, and that the employee was attended by a licensed physician within thirty days thereafter.

(ii) If the employee submits to treatment, including surgery, recommended by a competent physician or surgeon, the employer or insurer shall pay compensation benefits as elsewhere fixed by this Chapter.

(iii) If the employee refuses to submit to such recommended treatment, including surgery, and establishes by a preponderance of the evidence that his refusal is based upon his conscientious religious objection thereto or that such recommended treatment, including surgery, involves an unusual and serious danger to him, the employer or insurer shall pay compensation benefits as elsewhere fixed by this Chapter. In all other cases of the employee's refusal to submit to such recommended treatment, including surgery, the employer shall provide all necessary first aid and medical treatment and supply the necessary truss, support, or other mechanical appliance at a total cost not in excess of six hundred dollars. In addition, the employer shall pay compensation for a period not to exceed twenty-six weeks.

(iv) Recurrence of the hernia following surgery shall be considered as a separate hernia, and the provisions and limitations of this Subparagraph shall apply.

(s)(i) In addition to any other benefits to which an injured employee may be entitled under this Chapter, any employee suffering an injury as a result of an accident arising out of and in the course and scope of his employment shall be entitled to a sum of fifty thousand dollars, payable within one year after the date of the injury. Interest on such payment shall not commence to accrue until after it becomes payable. Such payment shall not be subject to any offset for payment of any other benefit under this Chapter. Such payment shall not be subject to a claim for attorney fees; however, attorney fees may be awarded in a claim to collect such payment pursuant to R.S. 23:1201.2.

(ii) In any claim for an injury, it must be established by clear and convincing evidence that the employee suffers an injury and that such resulted from an accident arising out of and in the course and scope of his employment. Nothing herein shall limit the right of any party to obtain a second medical opinion or, in appropriate cases, the opinion of an independent medical examiner pursuant to R.S. 23:1123.

(iii) Only the following injuries shall be considered injuries for which benefits pursuant to this Subparagraph may be claimed:
(aa) Paraplegia or quadriplegia or the total anatomical loss of both hands, or both arms, or both feet, or both legs, or both eyes, or one hand and one foot, or any of two thereof; however, functional loss or loss of use shall not constitute anatomical loss.

(bb) Third degree burns of forty percent or more of the total body surface.

(iv) Notwithstanding the provisions of R.S. 23:1291.1 and 1377, any benefit paid pursuant to this Subparagraph shall be reported to the office separately from any other benefit paid pursuant to this Chapter and shall not be subject to assessment by the office or by the Louisiana Workers' Compensation Second Injury Board.


**LSA-R.S. 23:1224. Payments not recoverable for first week; exceptions**

No compensation shall be paid for the first week after the injury is received; provided, that in cases where disability from injury continues for six weeks or longer after date of the accident, compensation for the first week shall be paid after the first six weeks have elapsed.

**Public Records**

**LSA-R.S. 44:1. General definitions**

A.(1) As used in this Chapter, the phrase "public body" means any branch, department, office, agency, board, commission, district, governing authority, political subdivision, or any committee, subcommittee, advisory board, or task force thereof, or any other instrumentality of state, parish, or municipal government, including a public or quasi-public nonprofit corporation designated as an entity to perform a governmental or proprietary function.

(2)(a) All books, records, writings, accounts, letters and letter books, maps, drawings, photographs, cards, tapes, recordings, memoranda, and papers, and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment, having been used, being in use, or prepared, possessed, or retained for use in the conduct, transaction, or performance of any business, transaction, work, duty, or function which was conducted, transacted, or performed by or under the authority of the constitution or laws of this state, or by or under the authority of any ordinance, regulation, mandate, or order of any public body or concerning the receipt or payment of any money received or paid by or under the authority of the constitution or the laws of this state, are "public records", except as otherwise provided in this Chapter or the Constitution of Louisiana.

(b) Notwithstanding Subparagraph (a), any documentary material of a security feature of a public body's electronic data processing system, information technology system, telecommunications network, or electronic security system, including hardware
or software security, password, or security procedure, process, configuration, software, and code is not a "public record".

(3) As used in this Chapter, the word "custodian" means the public official or head of any public body having custody or control of a public record, or a representative specifically authorized by him to respond to requests to inspect any such public records.

B. Electrical well surveys produced from wells drilled in search of oil and gas located in established units and which are filed with the assistant secretary of the office of conservation shall be placed in the open files of the office of conservation. Any party or firm shall have the right to examine or reproduce, or both, at their own expense, copies of said survey, by photography or other means not injurious to said records. All other electric logs and other electronic surveys, other than seismic data, produced from wells drilled in search of oil and gas which are filed with the assistant secretary of the office of conservation shall remain confidential upon the request of the owner so filing for periods as follows:

For wells shallower than fifteen thousand feet a period of one year, plus one additional year when evidence is submitted to the assistant secretary of the office of conservation that the owner of the log has a leasehold interest in the general area in which the well was drilled and the log produced; for wells fifteen thousand feet deep or deeper, a period of two years, plus two additional years when evidence is submitted to the assistant secretary of the office of conservation that the owner of the log has such an interest in the general area in which the well was drilled and the log produced; and for wells drilled in the offshore area, subsequent to July 1, 1977, regardless of depth, a period of two years from the filing of the log with the office of conservation, plus two additional years where evidence is submitted to the assistant secretary of the office of conservation that the owner of the log has such an interest in the general area in which the well was drilled and the log produced and has immediate plans to develop the said general area, unless a shorter period of confidentiality is specifically provided in the existing lease.

At the expiration of time in which any log or electronic surveys, other than seismic data, shall be held as confidential by the assistant secretary of the office of conservation as provided for above, said log or logs shall be placed in the open files of the office of conservation and any party or firm shall have the right to examine or reproduce, or both, at their own expense, copies of said log or electronic survey, other than seismic data, by photography or other means not injurious to said records.

**LSA-R.S. 44:11. Confidential nature of certain personnel records**

A. Notwithstanding anything contained in this Chapter or any other law to the contrary, the following items in the personnel records of a public employee of any public body shall be confidential:

(1) The home telephone number of the public employee where such employee has chosen to have a private or unlisted home telephone number because of the nature of his occupation with such body.
(2) The home telephone number of the public employee where such employee has requested that the number be confidential.

(3) The home address of the public employee where such employee has requested that the address be confidential.

(4) The name and account number of any financial institution to which the public employee's wages or salary are directly deposited by an electronic direct deposit payroll system or other direct deposit payroll system.

B. The provisions of R.S. 44:11(A)(3) shall not apply to the personnel records of a city or parish school board to the extent that the home address of any employee of a city or parish school board shall be made available to recognized educational groups.

C. Notwithstanding any other provision of this Chapter, the social security number and financial institution direct deposit information as contained in the personnel records of a public employee of any public body shall be confidential. However, when the employee's social security number or financial institution direct deposit information is required to be disclosed pursuant to any other provision of law, including such purposes as child support enforcement, health insurance, and retirement reporting, the social security number or financial institution direct deposit information of the employee shall be disclosed pursuant to such provision of law.

D. Notwithstanding anything contained in this Chapter or any other law to the contrary, all medical records, claim forms, insurance applications, requests for the payment of benefits, and all other health records of public employees, public officials, and their dependents in the personnel records of any public body shall be confidential. However, nothing in this Chapter shall be intended to limit access to employee records under the Code of Civil Procedure or Code of Evidence.

E. The provisions of Paragraph (A)(3) of this Section shall not apply to the home address of a member of the Firefighters' Retirement System if that information is requested by a member of the Louisiana Legislature, an agency or employer reporting information to the system, or a recognized association of system members.

LSA-R.S. 44:31. Right to examine records

A. Providing access to public records is a responsibility and duty of the appointive or elective office of a custodian and his employees.

B.(1) Except as otherwise provided in this Chapter or as otherwise specifically provided by law, and in accordance with the provisions of this Chapter, any person of the age of majority may inspect, copy, or reproduce any public record.

(2) Except as otherwise provided in this Chapter or as otherwise specifically provided by law, and in accordance with the provisions of this Chapter, any person may obtain a copy or reproduction of any public record.

(3) The burden of proving that a public record is not subject to inspection, copying, or reproduction shall rest with the custodian.
LSA-R.S. 44:32. Duty to permit examination; prevention of alteration; payment for overtime; copies provided; fees

A. The custodian shall present any public record to any person of the age of majority who so requests. The custodian shall make no inquiry of any person who applies for a public record, except an inquiry as to the age and identification of the person and may require the person to sign a register and shall not review, examine or scrutinize any copy, photograph, or memoranda in the possession of any such person; and shall extend to the person all reasonable comfort and facility for the full exercise of the right granted by this Chapter; provided that nothing herein contained shall prevent the custodian from maintaining such vigilance as is required to prevent alteration of any record while it is being examined; and provided further, that examinations of records under the authority of this Section must be conducted during regular office or working hours, unless the custodian shall authorize examination of records in other than regular office or working hours. In this event the persons designated to represent the custodian during such examination shall be entitled to reasonable compensation to be paid to them by the public body having custody of such record, out of funds provided in advance by the person examining such record in other than regular office or working hours.

B. If any record contains material which is not a public record, the custodian may separate the nonpublic record and make the public record available for examination.

C.(1)(a) For all public records, except public records of state agencies, it shall be the duty of the custodian of such public records to provide copies to persons so requesting. The custodian may establish and collect reasonable fees for making copies of public records. Copies of records may be furnished without charge or at a reduced charge to indigent citizens of this state.

(b) For all public records in the custody of a clerk of court, the clerk may also establish reasonable uniform written procedures for the reproduction of any such public record. Additionally, in the parish of Orleans, the recorder of mortgages, the register of conveyances, and the custodian of notarial records may each establish reasonable uniform procedures for the reproduction of public records.

(c) The use or placement of mechanical reproduction, microphotographic reproduction, or any other such imaging, reproduction, or photocopying equipment within the offices of the clerk of court by any person described in R.S. 44:31 is prohibited unless ordered by a court of competent jurisdiction.

(d) Any person, as provided for in R.S. 44:31, may request a copy or reproduction of any public record and it shall be the duty of the custodian to provide such copy or reproduction to the person so requesting.

(2) For all public records of state agencies, it shall be the duty of the custodian of such records to provide copies to persons so requesting. Fees for such copies shall be charged according to the uniform fee schedule adopted by the commissioner of administration, as provided by R.S. 39:241.
Copies shall be provided at fees according to the schedule, except for copies of public records the fees for the reproduction of which are otherwise fixed by law. Copies of records may be furnished without charge or at a reduced charge to indigent citizens of this state or the persons whose use of such copies, as determined by the custodian, will be limited to a public purpose, including but not limited to use in a hearing before any governmental regulatory commission.

(3) No fee shall be charged to any person to examine or review any public records, except as provided in this Section, and no fee shall be charged for examination or review to determine if a record is subject to disclosure, except as may be determined by a court of competent jurisdiction.

D. In any case in which a record is requested and a question is raised by the custodian of the record as to whether it is a public record, such custodian shall within three days, exclusive of Saturdays, Sundays, and legal public holidays, of the receipt of the request, in writing for such record, notify in writing the person making such request of his determination and the reasons therefor. Such written notification shall contain a reference to the basis under law which the custodian has determined exempts a record, or any part thereof, from inspection, copying, or reproduction.

LSA-R.S. 44:33. Availability of records

A.(1) When a request is made for a public record to which the public is entitled, the official, clerks of court and the custodian of notarial records in and for the parish of Orleans excepted, who has responsibility for the record shall have the record segregated from other records under his custody so that the public can reasonably view the record.

(2) If, however, segregating the record would be unreasonably burdensome or expensive, or if the record requested is maintained in a fashion that makes it readily identifiable and renders further segregation unnecessary, the official shall so state in writing and shall state the location of the requested record.

B.(1) If the public record applied for is immediately available, because of its not being in active use at the time of the application, the public record shall be immediately presented to the authorized person applying for it. If the public record applied for is not immediately available, because of its being in active use at the time of the application, the custodian shall promptly certify this in writing to the applicant, and in his certificate shall fix a day and hour within three days, exclusive of Saturdays, Sundays, and legal public holidays, for the exercise of the right granted by this Chapter.

(2) The fact that the public records are being audited shall in no case be construed as a reason or justification for a refusal to allow inspection of the records except when the public records are in active use by the auditor.

LSA-R.S. 44:34. Absence of records

If any public record applied for by any authorized person is not in the custody or control of the person to whom the application is made, such person shall promptly certify
this in writing to the applicant, and shall in the certificate state in detail to the best of his
knowledge and belief, the reason for the absence of the record from his custody or
control, its location, what person then has custody of the record and the manner and
method in which, and the exact time at which it was taken from his custody or
control. He shall include in the certificate ample and detailed answers to inquiries of the
applicant which may facilitate the exercise of the right granted by this Chapter.

**LSA-R.S. 44:36. Preservation of records**

A. All persons and public bodies having custody or control of any public record,
other than conveyance, probate, mortgage, or other permanent records required by
existing law to be kept for all time, shall exercise diligence and care in preserving the
public record for the period or periods of time specified for such public records in formal
records retention schedules developed and approved by the state archivist and director of
the division of archives, records management, and history of the Department of
State. However, in all instances in which a formal retention schedule has not been
executed, such public records shall be preserved and maintained for a period of at least
three years from the date on which the public record was made. However, where copies
of an original record exist, the original alone shall be kept; when only duplicate copies of
a record exist, only one copy of the duplicate copies shall be required to be kept. Where
an appropriate form of the microphotographic process has been utilized to record, file,
and otherwise preserve such public records with microforms produced in compliance
with the provisions of R.S. 44:415, the microforms shall be deemed originals in
themselves, as provided by R.S. 44:39(B), and disposition of original documents which
have been microphotographically preserved and of duplicates and other copies thereof
shall proceed as provided in R.S. 44:411.

B. All existing records or records hereafter accumulated by the Department of
Revenue may be destroyed after five years from the thirty-first day of December of the
year in which the tax to which the records pertain became due; provided that these
records shall not be destroyed in any case where there is a contest relative to the payment
of taxes or where a claim has been made for a refund or where litigation with reference
thereto is pending.

C. All existing records or records hereafter accumulated by the various services of
the state or its subdivisions which participate in federal programs or receive federal
grants may be destroyed after three years from the date on which the records were made
in those cases where this provision is not superseded by guidelines for the operative
federal program or grant requiring longer retention periods for the records in question;
provided that these records shall not be destroyed in any case where litigation with
reference thereto is pending, or until the appropriate state or federal audits have been
conducted.

D. All existing records or records hereafter accumulated by the Department of
Public Safety and Corrections, corrections services, pertaining to any adult offender shall
be retained and may not be destroyed until after six years from the date the full term sentence imposed upon such offender expires, or six years from the date of death of the offender, whichever occurs first.

E.(1) The public records of a prosecuting agency, pertaining to a criminal prosecution that results in a conviction, in a manner other than a plea, shall be retained for a period of three years from the date on which a court of appeal affirms the conviction, the Louisiana Supreme Court denies writs, or the Louisiana Supreme Court makes its final ruling on the appeal, whichever occurs last.

(2) The provisions of this Subsection shall not apply to any records expunged as provided by law.

(3) Nothing in this Subsection shall be construed in any manner to affect or alter the provisions of R.S. 44:3 regarding the records of prosecuting agencies.

LSA-R.S. 44:39. Microfilm and electronic digitized records; use as evidence

A.(1) All persons and public bodies having custody or control of any public records of the state of Louisiana or any of its subdivisions may utilize any appropriate form of the microphotographic process, or an electronic digitizing process capable of reproducing an unalterable image of the original source document, for the recordation, filing, and preservation of all existing public records, forms, and documents or records, forms, and documents hereafter accumulated which pertain to their functions and operations in order to maintain efficient and economical records management programs and to conserve storage space, provided that the use of such microphotographic or electronic digitizing processes are not otherwise prohibited by law and that all microforms produced comply with standards established by the division of archives, records management, and history of the Department of State in accordance with the provisions of R.S. 44:415.

(2)(a) However, when electronic digitizing is utilized, the original source document or microfilm of such source document shall be maintained until such time as electronic digitizing is recognized as an acceptable means of records preservation.

(b) Notwithstanding the provisions of this Subsection, the agencies and entities set forth in this Subparagraph shall not be required to maintain the original source document or microfilm thereof when such document has been preserved utilizing electronic digitizing pursuant to written operating standards providing for retention and back-up schedules in accordance with recognized computer operating practices which at a minimum provide the technical equivalent of back-up copies:

(i) Public safety services within the Department of Public Safety and Corrections.
(ii) All public retirement systems, plans, and funds.
(iii) Any further exceptions to the provision to maintain original source documents or microfilm thereof under this Subsection must be approved in writing by the state archivist.
B. Any microfilm or electronically digitized copy, when satisfactorily identified, shall be deemed to be an original itself, and shall be admissible in evidence in all courts or administrative proceedings in any agency, whether the original document is in existence or not, and an enlargement or facsimile of a reproduction is likewise admissible in evidence, if the original reproduction is in existence and available for inspection under direction of the court or the administrative agency. Original records shall remain subject to subpoena.

**Purchasing**

**Basic Requirements**

**LSA-R.S. 38:2211. Definitions**

A. As used in this Chapter unless the context clearly indicates otherwise, the following terms shall mean:

1. "Bidding documents" means the bid notice, plans and specifications, bidding form, bidding instructions, addenda, special provisions, and all other written instruments prepared by or on behalf of a public entity for use by prospective bidders on a public contract.

2. "Change order" means an alteration, deviation, addition, or omission as to a preexisting public work contract.

3. "Change order outside the scope of the contract" means a change order which alters the nature of the thing to be constructed or which is not an integral part of the project objective.

4. "Change order within the scope of the contract" means a change order which does not alter the nature of the thing to be constructed and which is an integral part of the project objective.

5. "Contractor" means any person or other legal entity who enters into a public contract.

6. (a) "Emergency" means an unforeseen mischance bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury or as the result of an order from any judicial body to take any immediate action which requires construction or repairs absent compliance with the formalities of this Part, where the mischance or court order will not admit of the delay incident to advertising as provided in this Part. In regard to a municipally owned public utility, an emergency shall be deemed to exist and the public entity may negotiate as provided by R.S. 38:2212(D) for the purchase of fuel for the generation of its electric power where the public entity has first advertised for bids as provided by this Part but has failed to receive more than one bid.

(b) An "extreme public emergency" means a catastrophic event which causes the loss of ability to obtain a quorum of the members necessary to certify the emergency prior to making the expenditure to acquire materials or supplies or to make repairs necessary for the protection of life, property, or continued function of the public entity.
(7) "Licensed design professional" means the architect, landscape architect, or engineer who shall have the primary responsibility for the total design services performed in connection with a public works project. Such professional shall be licensed as appropriate and shall be registered under the laws of the state of Louisiana.

(8)(a) "Louisiana resident contractor" for the purposes of this Section, includes any person, partnership, association, corporation, or other legal entity and is defined as one that either:

(i) Is an individual who has been a resident of Louisiana for two years or more immediately prior to bidding on work,

(ii) Is any partnership, association, corporation, or other legal entity whose majority interest is owned by and controlled by residents of Louisiana, or

(iii) For two years prior to bidding has maintained a valid Louisiana contractor's license and has operated a permanent facility in the state of Louisiana and has not had a change in ownership or control throughout those two years.

(b) For the purposes of Item (7)(a)(ii), ownership percentages shall be determined on the basis of:

(i) In the case of corporations, all common and preferred stock, whether voting or nonvoting, and all bonds, debentures, warrants, or other instruments convertible into common and/or preferred stock.

(ii) In the case of partnerships, capital accounts together with any and all other capital advances, loans, bonds, debentures, whether or not convertible into capital accounts.

(9) "Negotiate" means the process of making purchases and entering into contracts without formal advertising and public bidding with the intention of obtaining the best price and terms possible under the circumstances.

(10) "Public contract" or "contract" means any contract awarded by any public entity for the making of any public works or for the purchase of any materials or supplies.

(11) "Public entity" means and includes the state of Louisiana, or any agency, board, commission, department, or public corporation of the state, created by the constitution or statute or pursuant thereto, or any political subdivision of the state, including but not limited to any political subdivision as defined in Article VI Section 44 of the Constitution of Louisiana, and any public housing authority, public school board, or any public officer whether or not an officer of a public corporation or political subdivision. "Public entity" shall not include a public body or officer where the particular transaction of the public body or officer is governed by the provisions of the model procurement code.

(12) "Public work" means the erection, construction, alteration, improvement, or repair of any public facility or immovable property owned, used, or leased by a public entity.
(13) "Written" or "in writing" means the product of any method of forming characters on paper, other materials, or viewable screen, which can be read, retrieved, and reproduced, including information that is electronically transmitted and stored.

B. Unless clearly indicated otherwise, compliance with this Part required of any public entity shall be done by the governing authority of such public entity if it has a governing authority.

LSA-R.S. 38:2212. Advertisement and letting to lowest responsible bidder; public work; electronic bidding; participation in mentor-protégé program; exemptions

A.(1)(a) All public work exceeding the contract limit as defined in this Section, including labor and materials, to be done by a public entity shall be advertised and let by contract to the lowest responsible bidder who had bid according to the contract, plans, and specifications as advertised, and no such public work shall be done except as provided in this Part.

(b)(i) The provisions and requirement of this Section, those stated in the advertisement for bids, and those required on the bid form shall not be waived by any entity.

(ii)(aa) The division of administration, office of facility planning and control, shall develop and prescribe through the promulgation of rules and regulations in accordance with the Administrative Procedure Act the bid form necessary to obtain the information and to implement the sections of the bid form provided for in this Item to be utilized for the public bid of public works projects. The bid form developed shall require only the information necessary to determine the lowest bidder and the following sections and information: Bid Security or Bid Bond, Acknowledgment of Addenda, Base Bid, Alternates, Signature of Bidder, Name, Title, and Address of Bidder, Name of Firm or Joint Venture, Corporate Resolution, and Louisiana Contractors License Number, and on public works projects where unit prices are utilized, a section on the bid form where the unit price utilized in the bid shall be set forth; however, unit prices shall not be utilized for the construction of building projects, unless the unit price is incorporated into the base bid.

(bb) Other documentation and information required including but not limited to the low bidder's attestation pursuant to R.S. 38:2212.10 and 2227 shall be furnished by the low bidder within ten days after the bid opening. The ten-day period shall not be altered or waived by any public entity except the governing authority of any publicly owned commercial aviation airport, the Sewerage and Water Board of New Orleans, and all agencies of the City of New Orleans, including but not limited to the Regional Transit Authority and the New Orleans Aviation Board, who shall require that the other documentation and information referred to in this Subitem be furnished by the two lowest bidders three days after the bid opening.

(cc) Notwithstanding any other provision of law to the contrary, all bidders shall submit all bid forms required by statute or by the Louisiana Administrative Code to the
governing authority of East Baton Rouge Parish prior to the opening of all bids relative to a contract for public works.

(iii) The provisions of this Subparagraph shall not apply to bid forms of the Department of Transportation and Development pursuant to Title 48 of the Louisiana Revised Statutes of 1950.

(c)(i) Evidence of agency, corporate, or partnership authority shall be required for submission of a bid to the division of administration or the state of Louisiana. The authority of the signature of the person submitting the bid shall be deemed sufficient and acceptable if any of the following conditions are met:

(aa) The signature on the bid is that of any corporate officer listed on the most current annual report on file with the secretary of state, or the signature on the bid is that of any member of a partnership or partnership in commendam listed in the most current partnership records on file with the secretary of state.

(bb) The signature on the bid is that of an authorized representative of the corporation, partnership, or other legal entity and the bid is accompanied by a corporate resolution, certification as to the corporate principal, or other documents indicating authority which are acceptable to the public entity.

(cc) The corporation, partnership, or other legal entity has filed in the appropriate records of the secretary of state in which the public entity is located, an affidavit, resolution, or other acknowledged or authentic document indicating the names of all parties authorized to submit bids for public contracts. Such document on file with the secretary of state shall remain in effect and shall be binding upon the principal until specifically rescinded and canceled from the records of the office.

(ii) Except as provided in Subparagraph (f) of this Paragraph, each bid shall be either hand delivered by the bidder or his agent in which instance the deliverer shall be handed a written receipt, or such bid shall be sent by registered or certified mail with a return receipt requested. However, the requirement that all bids be sent by registered or certified mail shall not apply to bids received by municipal and parochial governing authorities. No public entity shall accept or take any bids, including receiving any hand delivered bids, on days which are recognized as holidays by the United States Postal Service. The Department of Transportation and Development and facility planning and control section under the division of administration shall keep on file a list of all states which have passed a bid preference law.

(d) The term "contract limit" as used herein shall be equal to the sum of one hundred fifty thousand dollars per project, including labor, materials, and equipment as per the rates in the latest edition of the Associated Equipment Dealers Rental Rate Book and administrative overhead not to exceed fifteen percent; however:

(i) When the Department of Public Safety and Corrections intends to use inmates as labor in connection with projects which occur on the grounds or to the buildings, structures, or facilities located on the grounds of prisons or correctional institutions, the term contract limit shall be fifty thousand dollars per project, for the calendar year 1982
and for each succeeding calendar year, shall be increased by a factor equal to three percent per year for each of the next ten calendar years.


(iii) Beginning September 1, 2005, when the Bossier Parish Police Jury intends to undertake a public works project with its own employees, the term "contract limit" shall be equal to the sum of one hundred thirty thousand dollars. Additionally, the police jury may adjust the contract limit provided for in this Item each year by an amount not to exceed the annual percentage increase in the Consumer Price Index in the preceding year. If the contract limit is increased, the Bossier Parish Police Jury shall publish the new contract limit for public works contracts in its official journal in February of each year.


(v)(aa) The annual limit by a public entity for any work to restore or rehabilitate a levee that is not maintained with federal funds, including mitigation on public lands owned by the state or a political subdivision, shall not exceed the sum of one million dollars, including labor, materials, and equipment, which is not publicly bid, as per the rates in the latest edition of the Associated Equipment Distributors Rental Rate Book, and administrative overhead not to exceed fifteen percent; provided that the work is undertaken by the public entity with its own resources and employees, or with the resources and employees of another public entity through a cooperative endeavor or other agreement with such entity.

(bb) The provisions of this Item shall remain effective until December 31, 2018.

(e)(i) Each public entity advertising and letting for bid a public works contract under the provisions of this Section shall furnish all prime bidders who request bid documents and who are properly licensed by the Louisiana State Licensing Board for Contractors with at least one set of complete bid documents. The public entity may require a deposit on the bid documents; however, the total cost of the deposit, including handling fees and other costs shall not exceed twice the actual cost of reproduction. Deposits on the first set of documents furnished bona fide prime bidders will be fully refunded upon return of the documents no later than ten days after receipt of bids. On other sets of documents furnished to bidders the deposit less actual cost of reproduction will be refunded upon return of the documents no later than ten days after receipt of bids. Where the public entity, itself, prepares and distributes the contract documents, the public entity may, in lieu of a deposit, charge a fee for the documents, which shall not exceed the actual cost of reproduction.

(ii) Where the Sewerage and Water Board of New Orleans, itself, prepares and distributes electronic contract documents, the Sewerage and Water Board of New Orleans may, in lieu of a deposit, charge a fee for each paper document, which shall not exceed the actual cost of reproduction.

(f)(i) Contractors shall be provided the option to submit bids for public contracts through a uniform and secure electronic interactive system. Political subdivisions shall
follow the standards for the receipt of electronic bids adopted by the office of the
governor, division of administration, and the office of information technology as
provided for in LAC 4:XV.701, and shall make the appropriate provisions necessary for
the acceptance of electronic bids for all purchases requiring competitive bidding as
required by this Section. Any special condition or requirement for the submission shall
be specified in the advertisement for bids required by this Section.

(ii) Public entities that are currently without available high speed Internet access
will be exempt from this requirement until such time that high speed Internet access
becomes available.

(iii) Any parish with a police jury form of government and a population of less
than twenty thousand shall be exempt from the provisions of this Subparagraph.

(iv) Any city or municipality with a population of less than ten thousand shall be
exempt from the provisions of this Subparagraph.

(v) Any special service district created by a police jury form of government and
which is unable to comply with R.S. 38:2212(A)(1)(f)(i) without securing and expending
additional funding shall be exempt from its requirements. The special service district
shall be exempted from any expenditures for high-speed Internet access, software,
personnel costs, training, or other office equipment directly relating to the receipt of bids
via high-speed Internet access.

(vi) Public entities shall have the option to require that all bids be submitted
electronically for any competitive bid let out for public bid.

(vii) Public entities must include all bid documents as defined in R.S.
38:2211(A)(1), on the electronic website accepting the electronic bids.

(g) Repealed by Acts 1999, No. 768, §2.

(2) The bid specification may contemplate a fixed escalation or de-escalation in
accordance with the United States Bureau of Labor Statistic's Consumer Price Index
and/or Wholesale Price Index. Bids based on specifications which are subject to a
recognized escalation index shall be legal and valid.

(3)(a) The advertisement required by this Section for any contract for public
works shall be published once a week for three different weeks in a newspaper in the
locality, and the first advertisement shall appear at least twenty-five days before the
opening of bids. In addition to the newspaper advertisement, a public entity may also
publish an advertisement by electronic media available to the general public.

(b) The first publication of the advertisement shall not occur on a Saturday,
Sunday, or legal holiday. Plans and specifications shall be available to bidders on the day
of the first advertisement and shall be available until twenty-four hours before the bid
opening date.

(c)(i) If at the end of the contract document phase, it is determined that the
designer's estimate is more than the funds budgeted by the public entity for the project,
the project shall not be advertised for bid. The designer's estimate shall be read aloud
upon opening bids.
(ii) The bid form shall contain Bid Security or Bid Bond, Acknowledgment of Addenda, Base Bid, Alternates, Signature of Bidder, Name, Title, and Address of Bidder, Name of Firm or Joint Venture Corporate Resolution, and Louisiana Contractors License Number, and on public works projects where unit prices are utilized, their inclusion in the bid form; however, unit prices shall not be utilized for the construction of building projects, unless the unit price is incorporated into the base bid. Other documentation required shall be furnished by the low bidder within ten days after the bid opening. The governing authority of any publicly owned commercial aviation airport, the Sewerage and Water Board of New Orleans, and all agencies of the City of New Orleans, including but not limited to the Regional Transit Authority and the New Orleans Aviation Board shall require that the other documentation referred to above shall be furnished by the two lowest bidders three days after the bid opening. The division of administration, office of facility planning and control, shall develop and prescribe the necessary bid form for public works projects for public bid purposes and implement the provisions of this Section of the bid form in accordance with the Administrative Procedure Act.

(iii) The provisions of this Subparagraph shall not apply to bid forms of the Department of Transportation and Development pursuant to Title 48 of the Louisiana Revised Statutes of 1950.

(d)(i) When a design professional or public entity mandates attendance by bidders at pre-bid conferences as a prerequisite to bid, the date, place, and time of the pre-bid conference shall be stated in the first advertisement notice.

(ii) All prospective bidders in the orphan well plug and abandonment program within the Louisiana Department of Natural Resources shall be present at the beginning of the pre-bid conference and shall remain in attendance for the duration of the conference. Any prospective bidder who fails to attend the conference or remain for the duration shall be prohibited from submitting a bid for the project.

(e) Any proposal shall include no more than three alternates. An alternate bid by any name is still an alternate. Alternates, if accepted, shall be accepted in the order in which they are listed on the bid form. Determination of the low bidder shall be on the basis of the sum of the base bid and any alternates accepted. However, the public entity shall reserve the right to accept alternates in any order which does not affect determination of the low bidder.

(f) Use of allowances in proposals shall be restricted to minor items and shall be limited to hardware, face brick, landscaping, electric light fixtures, and carpeting. Allowances may not be utilized by the design professional or public entity to control the selection of a subcontractor or supplier.

(g)(i) No construction manager or any other third-party consultant employed by a public entity may manage a construction project as a general contractor or act in the role of the general contractor to oversee, direct, or coordinate individual trade contractors on behalf of the public entity, or accept bids or itself bid on the public work or components
of the public work with respect to which the manager or consultant is employed or contracted to manage or consult.

   (ii) The provisions of Item (i) of this Subparagraph shall not apply to the initial construction of a hospital, medical facility, or a combination of both, constructed by the Orleans Hospital Service District, but shall apply to the construction of any additions or modifications of a hospital, medical facility, or a combination of both, constructed by the Orleans Hospital Service District following the completion of the initial construction. The provisions of this Item shall not relieve the Orleans Hospital Service District from complying with all other applicable provisions of this Title.

   (iii) All construction contracts on public works shall be opened in a public meeting. All subcontractors bidding on the project shall be invited to the meeting and the general contractor shall list in the bid documents who the subcontractors will be on the project.

(4) All public work contracts shall contain provisions authorizing the issuance of change orders within the scope of the contract.

(5) All change orders shall be in writing.

(6) Any change order outside the scope of the contract in excess of the contract limit as defined herein shall be let out for public bid as provided by this Part.

(7) Any change order pertaining to public work, not required by this Part to be put out for public bid, shall either be negotiated in the best interest of the public entity or let out for public bid as provided by this Part. Where the change order is negotiated, the public entity shall require that said change order be fully documented and itemized as to costs, including material quantities, material costs, taxes, insurance, employee benefits, other related costs, profit and overhead. Where certain unit prices are contained in the initial contract, no deviations shall be allowed in computing negotiated change order costs.

(8)(a) Notwithstanding any other law to the contrary and in addition to any other requirements provided for in this Subsection, the Acknowledgment of Addenda of the bid form provided for in R.S. 38:2212(A)(1)(b)(ii) for the public bid of public works projects conducted by the New Orleans Sewerage and Water Board shall also include attachment of the addenda if pricing information is contained therein and the addenda specifies attachment.

(b) Notwithstanding any other law to the contrary and in addition to any other requirements provided for in this Subsection, the Acknowledgment of Addenda of the bid form for public works projects conducted by the New Orleans Sewerage and Water Board shall also include attachment of the addenda if pricing information is contained therein and the addenda specifies attachment.

B. Those contracts let by any public entity for public works estimated to cost in excess of the contract limit shall be advertised and let by contract to the lowest responsible bidder. Public works which are estimated to cost less than the contract limit may be undertaken by the public entity with its own employees.
C.(1) Except as provided by Paragraph (2) of this Subsection, the public entity may, through the issuance of an addendum, extend the bid period for up to thirty days, without the requirement of readvertising as provided by Subsection A of this Section.

(2)(a) If a public entity issues or causes to be issued on a public work exceeding the contract limit any addendum modifying plans and specifications within a period of seven days prior to the advertised time, or the time extended as provided for in this Section, for the opening of bids, excluding Saturdays, Sundays, and any other legal holidays, then the public entity shall transmit a copy of the addendum to all prime bidders who have requested bid documents pursuant to Subparagraph (A)(1)(e). This shall be completed within twenty-four hours of the issuance of the addendum and may be delivered by either facsimile transmission, e-mail, other electronic means, or by hand, provided the prime bidder has supplied the facsimile transmission number or e-mail address to the public entity. In addition to the transmission required in this Paragraph, a copy of the addendum shall be sent by regular mail to all prime bidders who have requested bid documents pursuant to Subparagraph (A)(1)(e) of this Section. If the addendum cannot be transmitted by facsimile transmission, e-mail, or other electronic means, or otherwise effected by hand delivery, the public entity shall postpone the bid opening by at least seven days.

(b) No public entity shall issue or cause to be issued any addenda modifying plans and specifications within a period of seventy-two hours prior to the advertised time for the opening of bids, excluding Saturdays, Sundays, and any other legal holidays; however, if the necessity arises to issue an addendum modifying plans and specifications within the seventy-two-hour period prior to the advertised time for the opening of bids, then the opening of bids shall be extended for at least seven but not more than twenty-one working days, without the requirement of readvertising as provided by Subsection A of this Section. The addendum shall state the revised time and date for the opening of bids.

D.(1)(a) This Section shall not apply in cases of public emergency where such emergency has been certified to by the public entity and notice of such public emergency shall, within ten days thereof, be published in the official journal of the public entity proposing or declaring such public emergency.

(b)(i) This Section shall not apply in the event that an extreme public emergency occurs.

(ii) The president of the police jury, the president of the parish council, the mayor of the municipality, or a person designated to act on behalf of the governing authority of any other political subdivision, shall declare that an extreme emergency exists and shall cause such declaration to be published in the official journal within ten days or as soon as practicable thereafter.

(c) This Section shall not apply with respect to repairs administered by the office of facility planning and control for addressing damage caused by Hurricanes Katrina and Rita. However, the office of facility planning and control shall not be allowed to negotiate such projects, but shall be required to publicly advertise such projects in the
official journal of the locality of the project and in the state's official journal. Public bids may be taken in a minimum of ten days after advertisement of such projects. However, if there are no bidders for such projects, the office of facility planning and control may enter into competitive bidding negotiations with no fewer than two contractors.

(2) Limitations. (a) Every contract negotiated by a public entity under the authority of this Subsection shall be supported by a written determination and findings by the public entity justifying use of the authority. (b) When contract action under this authority is taken pursuant to telephone or other oral offers, a written confirmation of the accepted offer shall be obtained and made a part of the contract case file. In addition, whenever contract action is taken as authorized by this Subsection, a record shall be established by the public entity which shall contain, as a minimum, the following information with respect to each offer: a description of the work to be performed, the name and address of each offeror quoting, and the performance time and terms of each offer. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded and made a part of the contract case file. Such records shall be retained for a minimum of six years following the purchase or completion of the public work.

(3) Notwithstanding any other law to the contrary, for the project to enclose approximately five hundred feet of Corporation Canal that runs adjacent to the University Laboratory School on the Baton Rouge campus, which has been funded as an emergency through appropriation of funds by the Interim Emergency Board to Louisiana State University, East Baton Rouge Parish shall be authorized to assist in the project through use of its own employees to undertake such project.

E.(1) A publicly owned utility may undertake a public works project, other than construction of a building, for the contract limit or less by either of the following methods:

(a) Entry into contracts with or without public bid.
(b) Use of the employees of the public entity owning the utility.

(2) Such public entities are herein prohibited from owning or operating manufacturing plants whereby such public entities manufacture construction materials. Any such facilities owned or operated prior to September 11, 1981, are excluded from these provisions.

(3) The provisions of this Section shall not prevent public entities from using their regular maintenance employees for labor necessary in the maintenance, construction, or extension of publicly owned and operated electric public utilities. With respect to the construction or extension of all other public utilities, the provisions of this Section shall not prevent public entities from using their regular maintenance employees when the cost of the work per project does not exceed one hundred thousand dollars, including labor and materials. All purchases of materials or supplies exceeding the sum provided for in Subsection A of this Section shall be let by public bid as provided in this Part.
F.(1) Whenever a public entity desires to purchase technical equipment, apparatus, machinery, materials, or supplies of a certain type and such purchases are clearly in the public interest, the public entity may specify a particular brand, make, or manufacturer in the specifications let out for public bid as provided by this Part. If a particular brand, make, or manufacturer is specified, the model or catalog number also shall be specified.

(2) Wherever in specifications the name of a certain brand, make, manufacturer, or definite specification is utilized, the specifications shall state clearly that they are used only to denote the quality standard of product desired and that they do not restrict bidders to the specific brand, make, manufacturer, or specification named; that they are used only to set forth and convey to prospective bidders the general style, type, character, and quality of product desired; and that equivalent products will be acceptable. It shall be the responsibility of the professionally employed architect or engineer to determine what is considered an equivalent product on any and all projects in which he has been legally employed to perform his professional services.

G. Notwithstanding the provisions of Subsection M of this Section relative to the financing of public works contracts by a contractor, public entities are hereby authorized to enter into professional maintenance contracts for the repair and maintenance of water storage tanks owned, controlled, or operated by a public entity for a fixed annual fee. Such contracts shall extend for a duration of not less than two years. Any such contract entered into by a public entity shall include a nonappropriation clause and shall not be considered a debt of the public entity. Such a professional maintenance contract shall not be considered a public works contract.

H. Under no circumstances shall there be a division or separation of any public work project into smaller projects which division or separation would have the effect of avoiding the requirement that public work be advertised and let by contract to the lowest responsible bidder as provided in this Section.

I.(1) This Section shall not apply to labor necessary for the maintenance of public works built and completed.

(2) Volunteer citizen labor used for the construction of a project which is funded by the Louisiana Community Development Block Grant Louisiana Small Town Environment Program shall not be subject to the requirements of this Section. However, the value of the donated volunteer service shall not be used as a component of any bid if the public work has to be bid or to determine which is the lowest responsible bid.

J. If the public entity letting the contract proposes to disqualify any bidder, on grounds that such bidder is not a "responsible bidder" such public entity shall:

(1) Give written notice of the proposed disqualification to such bidder and include in the written notice all reasons for the proposed disqualification; and

(2) Give such bidder, who is proposed to be disqualified the opportunity to be heard at an informal hearing at which such bidder is afforded the opportunity to refute the reasons for the disqualification.

M. No public entity shall enter into a contract for the purpose of public works with a contractor who then finances the project. Under no circumstances shall the agreement of a contractor to finance a public works project be used in any way to avoid the requirement that public work be advertised and let by contract to the lowest responsible bidder as provided in this Section.


O. Whenever evidence of agency, corporate, or partnership authority is required for submission of a bid to a public entity, such fact shall be contained in the bid documents and such proof shall be provided in accordance with the provisions of this Section. The authority of the signature of the person submitting the bid shall be deemed sufficient and acceptable if any of the following conditions are met:

1. The signature on the bid is that of any corporate officer listed on the most current annual report on file with the secretary of state, or the signature on the bid is that of any member of a partnership or partnership in commendam listed in the most current partnership records on file with the secretary of state.

2. The signature on the bid is that of an authorized representative of the corporation, partnership, or other legal entity and the bid is accompanied by a corporate resolution, certification as to the corporate principal, or other documents indicating authority which are acceptable to the public entity.

3. The corporation, partnership, or other legal entity has filed in the appropriate records of the secretary of state or the clerk of court of the parish in which the public entity is located, an affidavit, resolution, or other acknowledged or authentic document indicating the names of all parties authorized to submit bids for public contracts. Such document on file with the secretary of state or the clerk of court shall remain in effect and shall be binding upon the principal until specifically rescinded and canceled from the records of the respective offices.


R. (1) In the bid selection process for any contract for a public work or for all purchases of materials and supplies exceeding the sum of fifteen thousand dollars to be paid out of public funds under the provisions of this Chapter, any public entity may include bid selection provisions in bid documents relative to participation in a mentor-protégé program as provided by R.S. 51:1753.1.

2. In determination of compensation, the agency may provide for additional incentives for mentor-protégé participants for any contract which provides incentives for work performed or deliveries completed ahead of schedule. Incentives for mentor-protégé participants shall be not less than five percent greater than incentives awarded to persons who are not participants in the program.

3. Advertisements for bids must specify bid selection and incentive provisions for mentor-protégé participation.
(4) Political subdivisions may participate in the mentor-protégé program as provided by R.S. 51:1753.1 or may adopt a program to provide for incentives in the bid selection process or incentives for participation.

S. The provisions of this Section shall not apply to purchases of materials and supplies by contractors awarded public works contracts by a public entity; or to subcontractors of said contractors, who have been appointed or designated agents for the purchase of materials and supplies to be incorporated into a public work pursuant to a contract properly bid in accordance with this Chapter when acting pursuant to said appointment or designation.

LSA-R.S. 38:2212.1. Advertisement and letting to lowest responsible bidder; materials and supplies; exemptions

A.(1)(a) All purchases of any materials or supplies exceeding the sum of thirty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised, and no such purchase shall be made except as provided in this Part.

(b) However, purchases of ten thousand dollars or more, but less than thirty thousand dollars, shall be made by obtaining not less than three telephone or facsimile quotations. A written confirmation of the accepted offer shall be obtained and made a part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file.

(2)(a) Any purchase by a local governmental unit of a used or new motor vehicle for conversion into a law enforcement vehicle, which purchase cost does not exceed the sum of twenty thousand dollars, shall not be subject to the threshold delineated in Paragraph (1) of this Subsection. Written specifications, quotations, and confirmation of accepted offers for such purchase shall be obtained and made a part of the purchase file. However, any such purchase which sum is in excess of twenty thousand dollars shall be advertised and let for bid under the procedures outlined by the provisions of this Section.

(b) Any purchase by a local government unit of road maintenance or improvement equipment, which purchase cost does not exceed the sum of twenty-five thousand dollars, shall not be subject to the threshold delineated in Paragraph (1) of this Subsection. Written specification, quotations, and confirmation of accepted offers for such purchase shall be obtained and made a part of the purchase file. However, any such purchase which sum is in excess of twenty-five thousand dollars shall be advertised and let for bid under the procedures outlined by the provisions of this Section.

B.(1) The advertisement required by this Section for any contract for materials or supplies shall be published two times in a newspaper in the locality, the first advertisement to appear at least fifteen days before the opening of the bids. In addition to the newspaper advertisement, a public entity may also publish an advertisement by electronic media available to the general public.
(2) The first publication of the advertisement shall not occur on a Saturday, Sunday, or legal holiday. Plans and specifications shall be available to bidders on the day of the first advertisement and shall be available until twenty-four hours before the bid opening date.

(3) Any proposal shall include no more than three alternates. An alternate bid by any name is still an alternate. Alternates, if accepted, shall be accepted in the order in which they are listed on the bid form. Determination of the low bidder shall be on the basis of the sum of the base bid and any alternates accepted. However, the public entity may accept alternates in any order which does not affect determination of the low bidder.

(4)(a) Contractors shall be provided the option to submit bids for public contracts through a uniform and secure electronic interactive system. Political subdivisions shall follow the standards for the receipt of electronic bids adopted by the office of the governor, division of administration, and the office of information technology as provided for in LAC 4:XV.701, and shall make the appropriate provisions necessary for the acceptance of electronic bids for all purchases requiring competitive bidding as required by this Section. Any special condition or requirement for the submission shall be specified in the advertisement for bids required by this Section.

(b) Public entities that are currently without available high speed Internet access will be exempt from this requirement until such time that high speed Internet access becomes available.

(c) Any parish with a police jury form of government and a population of less than fifty thousand shall be exempt from the provisions of this Subparagraph.

(d) Any city or municipality with a population of less than twenty-five thousand shall be exempt from the provisions of this Subparagraph.

(e) Any special service district created by a police jury form of government and which is unable to comply with R.S. 38:2212.1(B)(4)(a) without securing and expending additional funding shall be exempt from its requirements. The special service district shall be exempted from any expenditures for high-speed Internet access, software, personnel costs, training, or other office equipment directly relating to the receipt of bids via high-speed Internet access.

C.(1) Whenever a public entity desires to purchase technical equipment, apparatus, machinery, materials, or supplies of a certain type and such purchases are clearly in the public interest, the public entity may specify a particular brand, make, or manufacturer in the specifications let out for public bid as provided by this Part. If a particular brand, make, or manufacturer is specified, the model or catalog number also shall be specified.

(2) Wherever in specifications the name of a certain brand, make, manufacturer, or definite specification is utilized, the specifications shall state clearly that they are used only to denote the quality standard of product desired and that they do not restrict bidders to the specific brand, make, manufacturer, or specification named; that they are used only
to set forth and convey to prospective bidders the general style, type, character, and quality of product desired; and that equivalent products will be acceptable.

D. The provisions of this Section shall not apply to a public entity purchasing surplus materials and supplies from another public entity or the government of the United States or when the particular transaction is governed by the procurement code.

E. Any public entity may procure materials, supplies, and equipment from federal General Services Administration supply schedules in compliance with the Federal Acquisitions Streamlining Act (Public Law 103-355) and regulations adopted pursuant to that law, and with rules and regulations which may be adopted by the central purchasing agency of the division of administration. Such purchases need not comply with the competitive bidding requirements of this Chapter. However, such materials, supplies, or equipment shall not be purchased at a price higher than the price of the same item listed on any available state purchasing contract. No use shall be made of federal General Services Administration supply schedules under the provisions of this Section without the participation of a Louisiana licensed dealer or distributor.

F. Any public entity may purchase materials, supplies, and equipment pursuant to the cooperative purchasing provisions of Part VII of Chapter 17 of Subtitle III of Title 39 of the Louisiana Revised Statutes of 1950, R.S. 39:1701 et seq.

G.(1) Notwithstanding any provision of this Part, any hospital owned or operated by a hospital service district, a municipality, the state, or any other public entity may enter into an agreement with one or more qualified group purchasing organizations for the purpose of obtaining bids for the purchase of materials and supplies. Any such agreement shall provide that the qualified group purchasing organization shall submit a price list for those materials and supplies offered by it, and shall further provide that the prices quoted on the list shall remain in effect for a stated period of time not less than three months. Any such price list shall thereafter be considered for all purposes to be a valid and binding bid by the qualified group purchasing organization during the effective period of the agreement, and no additional bid by the qualified group purchasing organization shall be necessary.

(2) Any price lists submitted by a qualified group purchasing organization shall not be a public record and shall not be available for public inspection. The agreement setting forth the existence of the price list and the effective date thereof shall, however, be a public record, and that portion of the price list setting forth the price of the materials or supplies being purchased shall become a public record at the time of opening of bids for those materials or supplies.

(3) As used in this Section, "qualified group purchasing organization" shall mean an organization, whether for profit or not for profit, which has contracts for the sale of materials or supplies with at least fifteen hospitals within the United States.

(4) A hospital owned by the state may purchase equipment from a qualified group purchasing organization if the price is less than that for the same or comparable equipment on the state bid list. For that equipment not contained on the state bid list, the
Department of Health and Hospitals shall, pursuant to the Administrative Procedure Act, promulgate rules containing a mechanism for determining that the purchase of the equipment through a qualified group without bidding is cost effective and is in the best interest of the state. Until said rules become effective, no equipment not contained on the state bid list shall be purchased from qualified group purchasing organizations without complying with all other applicable laws.

H. The commissioners, governing board, or governing authority of any hospital owned or operated by a hospital service district, a public trust, any municipality, or any other public entity may authorize by resolution, and the secretary of the Department of Health and Hospitals for any hospital owned or operated by the state, may authorize the participation in, or the purchasing from, a qualified group purchasing organization for the purchase of supplies and materials, without complying with this Section or any other applicable provision of law when it appears to any such authority or said secretary that participation would affect the economic situation or efficiency of operations of the hospital in a positive manner. A positive effect on the economic situation or efficiency of operations shall be presumed when the total price of items to be purchased from the qualified group purchasing organization is less than the total price of those items if purchased from the state bid list.

I.(1) Whenever a political subdivision enters into an estimated use or delivery contract for a perishable food item, the political subdivision shall be prohibited from awarding another estimated use contract for the same perishable food item without first having taken delivery of at least seventy-five percent of the perishable food item under the existing contract.

(2) "Perishable food items" as used in this Subsection shall mean consumable food items which have a shelf life of less than six months.

(3) Sheriffs and other political subdivisions which operate jails in the various parishes of the state shall be required to purchase food wholesale at the lowest prices quoted for quality products or at prices no greater than the wholesale rate for the same item.

J. The opening of bids shall be governed by the provisions of R.S. 38:2214.

K. The purchase of materials or supplies in the case of an extreme public emergency shall be governed by the provisions of R.S. 38:2212(D).

L. The public entity purchasing the materials or supplies may require a written contract or bond as provided in R.S. 38:2216(B).

M. Purchases made by a public safety agency following the guidelines and restrictions established pursuant to the expenditure of federal grant dollars shall be made by obtaining not less than three telephone or facsimile quotations.

LSA-R.S. 38:2214. Designation of time and place for opening bids; right to reject bids

A. The public entity desiring to let a public contract shall, in the advertisement for bids, designate the time and place that the bids will be received and shall at that time and
place publicly open the bids and read them aloud; however, no public entity shall accept
or take any bids, including receiving any hand-delivered bids, on days which are
recognized as holidays by the United States Postal Service.

B. The public entity may reject any and all bids for just cause. Just cause for the
purpose of the construction of public works is defined, but is not limited to the following
circumstances:

(1) The public entity's unavailability of funds sufficient for the construction of the
proposed public work.

(2) The failure of any bidder to submit a bid within an established threshold of the
preconstruction estimates for that public work, as part of the bid specifications.

(3) A substantial change by the public entity prior to the award in the scope or
design of the proposed public work.

(4) A determination by the public entity not to build the proposed public work
within twelve months of the date for the public opening and reading of bids.

(5) The disqualification by the public entity of all bidders.

C. Bids containing patently obvious, unintentional, and substantial mechanical,
clerical, or mathematical errors, or errors of unintentional omission of a substantial
quantity of work, labor, material, or services made directly in the compilation of the bid,
may be withdrawn by the contractor if clear and convincing sworn, written evidence of
such errors is furnished to the public entity within forty-eight hours of the bid opening
excluding Saturdays, Sundays, and legal holidays. Such errors must be clearly shown by
objective evidence drawn from inspection of the original work papers, documents, or
materials used in the preparation of the bid sought to be withdrawn. If the public entity
determines that the error is a patently obvious mechanical, clerical, or mathematical error,
or unintentional omission of a substantial quantity of work, labor, material, or services, as
opposed to a judgment error, and that the bid was submitted in good faith it shall accept
the withdrawal and return the bid security to the contractor.

D. (1) A contractor who attempts to withdraw a bid under the provisions of this
Section shall not be allowed to resubmit a bid on the project. If the bid withdrawn is the
lowest bid, the next lowest bid may be accepted. If all bids are rejected no withdrawal of
the bid which would result in the award of the contract on another bid of the same bidder,
his partner, or to a corporation or business venture owned by or in which he has an
interest shall be permitted. No bidder who is permitted to withdraw a bid shall supply
any material or labor to, or perform any subcontract work agreement for, any person to
whom a contract or subcontract is awarded in the performance of the contract for which
the withdrawn bid was submitted.

(2) Whoever violates the provisions of the foregoing sentence shall be imprisoned
for not more than six months, or fined not more than two thousand dollars, or both.

LSA-R.S. 38:2215. Time period for holding bids; issuance of work orders to commence
work; exceptions
A. The state or any state agency upon receipt of bids for the undertaking of any public works contract shall act within thirty calendar days of such receipt to award said contract to the lowest responsible bidder or reject all bids. A political subdivision upon receipt of bids for the undertaking of any public works contract shall act within forty-five calendar days of such receipt to award said contract to the lowest responsible bidder or reject all bids. However, the public entity and the lowest responsible bidder, by mutually written consent, may agree to extend the deadline for award by one or more extensions of thirty calendar days.

B. The provisions of this Section shall not be applicable when the contract is to be financed by bonds which are required to be sold after receipt of bids on the contract, or when the contract is to be financed in whole or in part by federal or other funds which will not be readily available at the time bids are received, or on contracts which require a poll of the legislature of Louisiana before funds are available to fund the contract. In the event the time limit stipulated herein is not applicable because of one of the exceptions outlined above, this fact shall be mentioned in the specifications for the project and in the official advertisement for bids required in accordance with R.S. 38:2212.

C. If the contractor has provided all necessary documents to the public entity within ten days of the opening of bids and no bid challenge has been submitted to the public entity, the contractor and public entity shall execute the contract not later than forty-five days from the public entity's acceptance of the lowest responsible bid.

D. Upon the execution of the contract, the public entity, within thirty days thereafter, shall issue to the contractor a notice to proceed with the project. However, upon mutual consent by both parties, the notice to proceed may be extended.

E. These provisions shall not be subject to waiver.

**LSA-R.S. 38:2216. Written contract and bond**

A.(1) When any bid is accepted for the construction or doing of any public works, a written contract shall be entered into by the successful bidder and the public entity letting the contract, and the party to whom the contract is awarded shall furnish good and solvent bond in an amount not less than one-half of the amount of the contract, for the faithful performance of his duties.


B. When any bid is accepted for the purchase of materials or supplies, the public entity purchasing the materials or supplies may require that a written contract be entered into between the successful bidder and the public entity and further, the public entity may require that the successful bidder shall furnish good and solvent bond in an amount not less than one-half of the amount of the contract, for the faithful performance of his duties. Any such requirements shall be incorporated in the specifications and advertisement.

C.(1) On public contracts of two hundred thousand dollars or less, small businesses, as defined by the Department of Economic Development, shall only be
required to furnish one-half the amount of bond, as called for in the bid, as provided in Subsections A and B, and by meeting the qualifications specified in Subsection D hereof.

(2)(a) For purposes of this Subsection, "responsible bidder" shall mean a contractor or subcontractor who has an established business and who has demonstrated the capability to provide goods and services in accordance with the terms of the contract, plan, and specifications without excessive delays, extensions, cost overruns, or changes for which the contractor or subcontractor was held to be responsible, and who does not have a documented record of past projects resulting in arbitration or litigation in which such contractor or subcontractor was found to be at fault.

(b) A responsible bidder shall have a negotiable net worth, or shall be underwritten by an entity with a negotiable net worth, which is equal to or exceeds in value the total cost amount of the public contract as provided in the bid submitted by such bidder. All property comprising the negotiable net worth shall be pledged and otherwise unencumbered throughout the duration of the contract period.

D. In order to qualify for the one-half bond requirements set forth in Paragraph (C)(1) hereof, a bidder shall have the following characteristics:

(1) Qualifies as a small business, as certified by the Department of Economic Development.

(2) Is a responsible bidder in accordance with Paragraph (C)(2) hereof.

(3) Has been certified by the director of the Department of Economic Development to be in compliance with the criteria set forth by the Department of Economic Development.

(4) Has been operating as the same business for a continuous period of at least three years.

(5) Has been denied guaranteed bond by the Small Business Administration or denied a performance bond by an established security firm as required under the provisions of Subsections A(1) and B of this Section, for reasons other than the applicant has a previous history of performance default.

E. In the event the responsible bidder, though meeting the requirements of Subsection D of this Section, is unable to secure the performance bond required under Paragraph (C)(1) of this Section, the responsible bidder shall pay a fee equal to the cost of a Small Business Administration guaranteed bond, as provided for under the provisions of Paragraph (C)(1) of this Section. All such fees shall be paid into the state treasury by the commissioner of administration and shall be credited to the Bond Security and Redemption Fund.

F. The provisions of Subsections C, D, and E of this Section shall be administered by the Department of Economic Development which shall promulgate all rules and regulations necessary for their effectuation.

G. It is hereby declared that any provision contained in a public contract, other than a contract of insurance, providing for a hold harmless or indemnity agreement, or both,
(1) From the contractor to the public body for damages arising out of injuries or property damage to third parties caused by the negligence of the public body, its employees, or agents, or,

(2) From the contractor to any architect, landscape architect, engineer, or land surveyor engaged by the public body for such damages caused by the negligence of such architect, landscape architect, engineer, or land surveyor is contrary to the public policy of the state, and any and all such provisions in any and all contracts are null and void.

H. Any provision contained in a public contract which purports to waive, release, or extinguish the rights of a contractor to recover cost of damages, or obtain equitable adjustment, for delays in performing such contract, if such delay is caused in whole, or in part, by acts or omissions within the control of the contracting public entity or persons acting on behalf thereof, is against public policy and is void or unenforceable. When a contract contains a provision which is void and unenforceable under this Subsection, that provision shall be severed from the other provisions of the contract and the fact that the provision is void and unenforceable shall not affect the other provisions of the contract.

I.(1) On public contracts of fifty thousand dollars or less, a performance bond as required by this Section may be waived by the public entity for a contractor or subcontractor who:

(a) Meets the definition and requirements of a "responsible bidder" as set forth in Paragraph C(2) of this Section.

(b) Has been operating as the same business for a continuous period of at least three years.

(c) Has been denied a performance bond by an established security firm, for reasons other than that the applicant has a previous history of performance default.

(d) Provides an irrevocable letter of credit, property bond, or other authorized form of security that is acceptable to the public entity and is in an amount of not less than the amount of the contract, for the faithful performance of his duties.

(2) The public entity may adopt rules and regulations in accordance with law to effectuate the provisions of this Subsection.

J. The provisions of this Section shall not be subject to waiver by contract.

K. The performance bond described by this Section shall inure solely to the benefit of the obligee named therein and his successors or assigns, and no other person shall have any right of action based thereon.

L.(1) There shall be no provision contained in a contract for public works which requires a contractor to reimburse a design professional for additional costs incurred by any design professional for inspections of the contracted project which occur outside of normal working hours.

(2) Notwithstanding the provisions of Paragraph (1) of this Subsection, in Jefferson Parish and in the city of New Orleans, the parish or municipality may require a contractor to pay for the additional costs incurred by a parish or municipality with respect to inspections of the contracted project provided the additional costs for inspections are
above the budgeted amount for the contracted project, and further provided that the specifications or bidding documents include the average hourly rate to be charged for inspection and specify a reasonable budget for such inspections.

M. Any term, provision, or condition of any contract for public works which is contrary to or in violation of the provisions of the Public Bid Law, Chapter 10 of this Title, is against public policy and shall be invalid and unenforceable. When a contract contains a provision which is invalid and unenforceable under this Subsection, that provision shall be severed from the other provisions of the contract and the fact that the provision is void and unenforceable shall not affect the other provisions of the contract.

LSA-R.S. 38:2218. Evidence of good faith; countersigning

A. The public entity advertising for bids for work shall require the bidders to attach a certified check, cashier's check, or bid bond for not more than five percent of the contract price of work to be done, as an evidence of good faith of the bidder. The public entity advertising for bids for work may require the bidders to attach a certified check, cashier's check, or bid bond for not more than five percent of the estimated price of supplies or materials, as evidence of good faith of the bidder.


C. If bid bond is used, it shall be written by a surety or insurance company currently on the U.S. Department of the Treasury Financial Management Service list of approved bonding companies which is published annually in the Federal Register, or by a Louisiana domiciled insurance company with at least an A- rating in the latest printing of the A.M. Best's Key Rating Guide to write individual bonds up to ten percent of policyholders' surplus as shown in the A.M. Best's Key Rating Guide or by an insurance company in good standing licensed to write bid bonds which is either domiciled in Louisiana or owned by Louisiana residents.

LSA-R.S. 38:2254. Delivery tickets and itemized invoices

All persons or companies selling to the state or any of its agencies, boards, districts or commissions shall comply with the following provisions:

(1) A delivery ticket must accompany the things sold when delivered and
(2) A complete itemized invoice must be sent to the proper place immediately.

Purchasing
Cooperative Purchasing

LSA-R.S. 33:1324. Grant of authority to parishes, municipalities, police juries, harbor districts and terminal districts to act jointly

Any parish, municipality or political subdivision of the state, or any combination thereof, may make agreements between or among themselves to engage jointly in the construction, acquisition or improvement of any public project or improvement, the
promotion and maintenance of any undertaking or the exercise of any power, provided that at least one of the participants to the agreement is authorized under a provision of general or special law to perform such activity or exercise such power as may be necessary for completion of the undertaking. Such arrangements may provide for the joint use of funds, facilities, personnel or property or any combination thereof necessary to accomplish the purposes of the agreement, and such agreements may include but are not limited to activities concerning:

1. Police, fire and health protection.
2. Public utility services, such as water, electricity, gas, roads, bridges, causeways, tunnels, ferries and other highway facilities, and public transportation.
3. Sewers, drains and garbage and other refuse collection and disposal.
4. The construction or acquisition or improvement, and operation, repair and maintenance of public projects or improvements, whether or not rentals or other charges are fixed and collected for the use thereof, including but not being limited to roads, bridges, tunnels, causeways, ferries and other highway facilities, water systems, electric systems, sewer systems, drainage systems, incinerators and garbage collections and disposal systems, and public transportation systems.
5. Recreational and educational facilities, such as playgrounds, recreation centers, parks and libraries.
6. Flood control, drainage, and reclamation projects.
7. Purchase of materials, supplies and equipment for use in the maintenance of governmental services authorized under this part or under any other general or special law.
8. The construction, operation and maintenance of canals, ship channels, or portions of canals or ship channels, or a branch of a canal or ship channel, to be constructed, widened, deepened or improved by or under the authority of the United States for the purpose of transportation, including the giving of assurances by the said agencies to the United States of America to hold and save the United States of America free from any and all damages or claims of whatever nature or kind due to the construction, maintenance and operation of said canals or ship channels by the United States of America.
9. The reassessment or reappraisal of property subject to ad valorem taxation in a parish with a population in excess of four hundred thousand, in which event each party to said agreement is hereby authorized to contribute any portion of its funds as are deemed necessary to accomplish said activity, notwithstanding any previous law or parts of law in conflict herewith.

**Purchasing**

**Lease Purchases**

**LSA-R.S. 38:2319.10. Approval by State Bond Commission**
No equipment-lease-purchase contract may be effected under the provisions of this Part unless the prior written approval of the form of the lease is obtained from the State Bond Commission.

Purchasing

Performance Based Energy Contracts

**LSA-R.S. 33:4547.1. Authorization; performance-based energy efficiency contracts**

**A.** Any political subdivision may enter into a performance-based energy efficiency contract for services and equipment. Such a contract shall be considered a contract for services and shall be exempt from the provisions of R.S. 38:2212 but shall be subject to the provisions of this Chapter.

**B.(1) For the purposes of this Chapter, a performance-based energy efficiency contract shall be defined as a contract for energy efficiency services and equipment in which the payment obligation for each year of the contract is:**

(a) Set as a percentage of the annual energy cost savings attributable to the services or equipment under the contract; or

(b) Guaranteed by the person under contract to be less than the annual energy cost savings attributable to the services or equipment under the contract.

(2) Energy efficiency contracts shall be contracts that are utilized for purposes that include but are not limited to the following:

(a) Insulation and reduced air infiltration of the building structure, including walls, ceilings, and roofs or systems within the building.

(b) Storm windows or doors, caulking or weather-stripping, multi-glazed windows or doors, heat absorbing or heat reflective glazed and coated window or door systems, additional glazing, reductions in glass area, or other window and door system modifications that reduce energy consumption.

(c) Automated or computerized energy control systems, including computer software and technical data licenses.

(d) Heating, ventilating, or air conditioning system modifications or replacements.

(e) Replacement or modification of lighting fixtures to increase the energy efficiency of the lighting system without increasing the overall illumination of a facility, unless an increase in illumination is necessary to conform to the applicable state or local building code for the lighting system after the proposed modifications are made.

(f) Indoor air quality improvements.

(g) Energy recovery systems.

(h) Electric system improvements.

(i) Building operation programs that reduce operating costs.

(j) Other energy conservation-related improvements or equipment, including improvements or equipment related to renewable energy.
(k) Water and other natural resource conservation, including accuracy and measurement of water distribution and consumption.

(l) An alteration or measure identified through a comprehensive audit or assessment of new or existing facilities.

(3) For the purposes of this Section, the following terms shall be defined as follows:

(a) "Energy efficiency" shall mean an alteration to an existing facility that is designed for the reduction of the consumption of energy or natural resources or the reduction of operating costs as a result of changes that meet the following criteria:

(i) They do not degrade the level of service or working conditions below recognized acceptable standards.

(ii) They are measurable and verifiable under the International Performance Measurement and Verification Protocol as it existed on January 1, 2006, or subsequently amended verification protocols or alternative protocols and verification standards and methodologies acceptable to political subdivisions.

(b) "Reduction of operating costs" shall mean the elimination of operating expenses or the avoidance of future capital replacement expenditures as a result of new equipment installed or services performed by the performance contractor. A contract which otherwise satisfies the requirements of this Section shall satisfy the requirements allowing use of a performance-based energy efficiency contract even if the sole cost being eliminated or reduced is cost related to maintenance, or as otherwise defined as "Annual energy savings" below.

C. "Annual energy savings" shall mean, when calculating annual energy cost savings attributable to the services or equipment installed pursuant to a performance-based energy efficiency contract as defined in R.S. 39:1484(14), the savings in electricity, gas, water, propane, oil, diesel, steam or other like utility costs increased revenues obtained from upgrades or modifications to a water, wastewater, gas or electric utility infrastructure, systems or accounting and billing systems and shall include future capital expenditures avoided and maintenance savings. Capital replacement expenditures avoided and maintenance savings shall be itemized separately.

D. "Performance contracting" shall mean all programs designed to save energy that are guaranteed by a company or contractor for the political subdivision. The company or contractor guaranteeing such programs may include, but are not limited to, lighting, water conservation, water management companies, or contractors that specialize in servicing such energy savings equipment such as mechanical or electrical systems and energy services companies (hereinafter referred to ESCO).

E. (1) Prior to award of any performance-based energy efficiency contract, the political subdivision shall select an energy efficiency independent third-party evaluation consultant to review and evaluate the submitted proposals.
(2) No person, entity, or ESCO which assists the political subdivision in the development of the request for proposals shall be the respondent to the request for proposals.

(3) The energy efficiency independent third-party evaluation consultant shall submit the results of his evaluation in an open meeting to the political subdivision for its review. The political subdivision shall require that the consultant selected pursuant to this Subsection participate on its behalf in the negotiation of the contract.

(4) An energy efficiency independent third-party evaluation consultant shall have no conflict of interest as to the political subdivision, the proposals which the consultant is to evaluate, or to any proposer. Prior to the selection of such consultant, the consultant shall certify that there is no conflict of interest as to the political subdivision, the proposals which the consultant is to evaluate, or to any proposer.

(5) In order to fund the cost of the evaluation, review, approval, oversight, and performance audits as provided in this Section, the request for proposals for the award of a performance-based energy efficiency contract shall require the proposer to pay a sum not to exceed two and one-half percent of the total value of the performance-based energy efficiency contract at the time that a contract is executed by that proposer.

(6) An energy efficiency independent third-party evaluation consultant shall, at a minimum, be licensed by the state of Louisiana as a professional engineer or a professional architect with experience in energy efficiency contracting. Each political subdivision shall be responsible for verifying the credentials of the consultant to ensure that he possesses the minimum qualifications and has no conflict of interest to the political subdivision or the proposers.

F.(1) Any performance-based energy efficiency contract entered into shall be for a period equal to the lesser of twenty years or the average life of the equipment installed by the performance contractor and shall contain a guarantee of energy savings. The guarantee of energy savings shall, at a minimum, ensure a total annual savings sufficient to fully fund any financing arrangement entered into to fund the contract. In addition, any performance-based energy efficiency contract shall contain the following clause:

"The continuation of this contract is contingent upon the appropriation of funds by the political subdivision to fulfill the requirements of the contract. If the political subdivision fails to appropriate sufficient monies to provide for the continuation of the contract, the contract shall terminate on the last day of the fiscal year for which funds have been appropriated. Such termination shall be without penalty or expense to the political subdivision except for payments which have been earned prior to the termination date."

(2) Any contract entered into pursuant to this Chapter shall include the total units of energy saved, the method, device or financial arrangement to establish a firm amount for the savings, the cost per unit of energy, and, if applicable, the basis for any adjustment in the stated cost for the term of the contract, and for each energy saving measure included in the contract, shall also provide the following:
(a) Detailed scope of work.
(b) Price to be paid by the political subdivision as the initial cost.
(c) Annual energy cost savings.
(d) Annual maintenance savings including any maintenance and operational savings associated with installation, including but not limited to services, parts, materials, labor, and equipment.
(e) Annual new maintenance cost including operating expenses added as a result of new equipment installed or services performed by the contractor.
(f) Total annual savings, which shall be determined by adding annual energy cost savings to annual maintenance savings and subtracting any annual new maintenance costs.
(g) All savings shall be guaranteed and measured on an annual basis.
(h) A schedule for submission of the annual savings audit reports.
(3) Except for proprietary company financial information, the responses to a request for proposals shall be public records pursuant the Public Records Law, R.S. 44:1 et seq.

**LSA-R.S. 33:4547.3. Term; guarantee of energy savings**

A. Notwithstanding any other provision of the law to the contrary, any performance-based energy efficiency contract shall be for a period equal to the lesser of twenty years or the average life of the equipment installed by the performance contractor and shall contain a guarantee of energy savings, for at least the term of the bonds sold or financing arrangement of the political subdivision to support the terms of the energy performance contract.

B. When calculating "annual energy cost savings attributable to the services or equipment" installed pursuant to a performance-based energy efficiency contract as defined in R.S. 39:1484(14), maintenance savings shall be included. "Maintenance savings" means operating expenses eliminated and future capital replacement expenditures avoided as a result of new equipment installed or services performed by the performance contractor.

**Purchasing Preferences**

**LSA-R.S 38:2184. Preference given to supplies, material, or equipment produced or offered by Louisiana citizens**

All public entities shall, in making purchase of supplies, material, or equipment, give preference to supplies, material, or equipment produced or offered by Louisiana citizens, the cost to the public entity and the quality being equal.
LSA-R.S. 38:2251. Preference for products produced or manufactured in Louisiana;
exceptions

A. As used in this Section, the following terms shall have the following meanings ascribed to them:

(1) "Assembled" means the process of putting together all component parts of an item of equipment by the manufacturer when the assembly plant is located within the territorial borders of the state of Louisiana. "Assembled" also means the assembly of computers and related equipment when such assembly takes place in Louisiana. "Assembled" shall not mean the process of reassembling parts packed for shipping purposes.

(2) "Louisiana products" means products which are manufactured, processed, produced, or assembled in Louisiana.

(3) "Manufactured" means the process of making a product suitable for use from raw materials by hand or by machinery. "Manufactured" shall not mean the process of assembling component parts.

(4) "Meat" and "meat product" means beef, veal, pork, mutton, poultry, and other meats, and products made from those meats.

(5) "Other products" includes "other meat", "other meat products", "other seafood", and "other seafood products" and means products which are produced, manufactured, grown, processed, and harvested outside the state.

(6) "Processed" means the alteration of any raw product altered from its original state to enhance its value or render it suitable for further refinement or marketing.

(7) "Produced" means the process of manufacturing, planting, cultivating, growing, or harvesting.

(8) "Seafood" means crawfish, catfish, other fish, shrimp, oysters, crabs, underutilized species, and other seafood and freshwater food.

B. Notwithstanding any other provision of this Section to the contrary, each procurement officer, purchasing agent, or similar official who procures or purchases agricultural or forestry products, including meat, seafood, produce, eggs, paper and paper products under the provisions of this Chapter shall procure or purchase Louisiana products provided all of the following conditions are met:

(1) The bidder certifies in the bid submitted that the product meets the criteria of a Louisiana product.

(2) The product is equal or better than equal in quality to other products.

(3) The cost of the Louisiana product shall not exceed the cost of other products by more than ten percent except as otherwise provided in this Chapter as a specific exception.

C. In addition to the requirements listed in Subsection B of this Section, the following products shall meet the following specific requirements:

(1) Produce shall be produced in Louisiana and produce products shall be produced and processed in Louisiana.
(2) Eggs shall be laid in Louisiana and egg products shall be processed from eggs laid in Louisiana.

(3) Meat and meat products shall be processed in Louisiana from animals which are alive at the time they enter the processing plant.

(4)(a) Seafood shall be:
   (i) Harvested in Louisiana seas or other Louisiana waters; or
   (ii) Harvested by a person who holds a valid appropriate commercial fishing license issued under R.S. 56:1 et seq.

   (b) Products produced from such seafood shall be processed in Louisiana.

(5) Domesticated catfish shall be processed in Louisiana from animals which were grown in Louisiana.

(6) Paper and paper products shall be manufactured or converted in Louisiana. For the purposes of this Paragraph, "manufactured" shall mean the process of making a product suitable for use from raw materials by hand or by machinery, and "converted" shall mean the process of converting roll stock into a sheeted and fully packaged product in a full-time converting operation. For paper supplied in wrapped reams, each carton and each individual ream shall be clearly labeled with the name of the manufacturer or converter and the location within Louisiana where such paper is manufactured or converted. For paper and paper products supplied in bulk or in other forms, the smallest unit of packaging shall be clearly labeled with the name of the manufacturer or converter and the location within Louisiana where such paper or paper product is manufactured or converted.

(7) All other agricultural or forestry products shall be produced, manufactured, or processed in Louisiana.

D. Notwithstanding any other provision of this Section to the contrary, each procurement officer, purchasing agent, or similar official who procures or purchases products under the provisions of this Part shall procure or purchase meat and meat products which are further processed in Louisiana under the grading and certification service of the Louisiana Department of Agriculture and Forestry and which are equal in quality to other meat and meat products, provided the cost of the further processed meat and meat products does not exceed the cost of other meat or meat products by more than seven percent.

E. Notwithstanding any other provision of this Section to the contrary, each procurement officer, purchasing agent, or similar official who procures or purchases products under the provisions of this Part shall procure or purchase domesticated or wild catfish which are processed in Louisiana but grown outside of Louisiana and which are equal in quality to domesticated or wild catfish which are processed outside of Louisiana provided the cost of the domesticated or wild catfish which are processed in Louisiana does not exceed the cost of the domesticated or wild catfish which are processed outside of Louisiana by more than seven percent.
F. The provisions of this Section shall not apply to a drainage district or sewerage and water board located in a municipality with a population in excess of 500,000 wherein the cost of products produced or manufactured in the state of Louisiana does not exceed by more than five percent the cost of products which are equal in quality to products produced or manufactured outside of the state in purchases of one million dollars or more, as provided by Acts 880 and 693 of the 1985 Regular Session of the Louisiana Legislature.

G. Notwithstanding any other provision of this Section to the contrary, each procurement officer, purchasing agent, or similar official who procures or purchases products under the provisions of this Part shall procure or purchase produce processed in Louisiana but grown outside of Louisiana and which is equal in quality to produce processed and grown outside of Louisiana provided the cost of the produce processed in Louisiana does not exceed the cost of the produce processed outside of Louisiana by more than seven percent.

H. Except as otherwise provided in this Section, each procurement officer, purchasing agent, or similar official who procures or purchases materials, supplies, or equipment under the provisions of this Chapter may purchase materials, supplies, or equipment which are Louisiana products, as defined in Paragraph (A)(2) of this Section, and which are equal in quality to other materials, supplies, or equipment, provided that all of the following conditions are met:


(1) The cost of the Louisiana products does not exceed the cost of other materials, supplies, or equipment which are manufactured, processed, produced, or assembled outside the state by more than ten percent.

NOTE: Paragraph (1) effective if Acts 2000, 1st Ex. Sess., No. 123, is held invalid.

(1) The cost of the Louisiana products does not exceed the cost of other materials, supplies, or equipment which are manufactured, processed, produced, or assembled outside the state by more than seven percent.

(2) The vendor of Louisiana products agrees to sell the products at the same price as the lowest bid offered on such products.


(3) In cases where more than one bidder offers Louisiana products which are within ten percent of the lowest bid, the bidder offering the lowest bid on Louisiana products is entitled to accept the price of the lowest bid made on such products.

NOTE: Paragraph (3) effective if Acts 2000, 1st Ex. Sess., No. 123, is held invalid.

(3) In cases where more than one bidder offers Louisiana products which are within seven percent of the lowest bid, the bidder offering the lowest bid on Louisiana products is entitled to accept the price of the lowest bid made on such products.
I. The provisions of this Section shall not apply to the procurement or purchase of fire fighting or rescue equipment.

J. Notwithstanding any other provision of this Section to the contrary, such preferences shall only apply to bidders whose Louisiana business workforce is comprised of a minimum of fifty percent Louisiana residents.

K. Notwithstanding any other provision of this Section to the contrary, such preference shall not apply to Louisiana products whose source is a clay which is mined or originates in Louisiana, and which is manufactured, processed, or refined in Louisiana for sale as an expanded clay aggregate form different than its original state. No provision of this Subsection shall affect the preferences applicable to brick manufacturers.

L. The provisions of this Section shall not apply to treated wood poles and piling.

**LSA-R.S 38:2252. Requests for bids and proposals to contain reference to preference**

All requests for bids and proposals for any purchase shall contain the words: "Preference is hereby given to materials, supplies and provisions, produced, manufactured or grown in Louisiana, quality being equal to articles offered by competitors outside of the state".

**LSA-R.S 38:2253. Preference to firms doing business in state**

In making any purchase it shall be the duty of the officer, purchasing agent, board, district or commission, all things being equal, to give preference to firms doing business in the State of Louisiana. However, this preference shall be inferior to and superseded in instances of conflict with that preference granted by R.S. 38:2251.

**LSA-R.S 38:2241. Written contract and bond**

A.(1) Whenever a public entity enters into a contract in excess of five thousand dollars for the construction, alteration, or repair of any public works, the official representative of the public entity shall reduce the contract to writing and have it signed by the parties. When an emergency as provided in R.S. 38:2212(D) is deemed to exist for the construction, alteration, or repair of any public works and the contract for such emergency work is less than fifty thousand dollars, there shall be no requirement to reduce the contract to writing.

(2) For each contract in excess of twenty-five thousand dollars per project, the public entity shall require of the contractor a bond with good, solvent, and sufficient surety in a sum of not less than fifty percent of the contract price for the payment by the contractor or subcontractor to claimants as defined in R.S. 38:2242. The bond furnished shall be a statutory bond and no modification, omissions, additions in or to the terms of the contract, in the plans or specifications, or in the manner and mode of payment shall in
any manner diminish, enlarge, or otherwise modify the obligations of the bond. The bond shall be executed by the contractor with surety or sureties approved by the public entity and shall be recorded with the contract in the office of the recorder of mortgages in the parish where the work is to be done not later than thirty days after the work has begun.

B. All requirements and obligations of this Section, except the requirement to furnish a bond, shall be applicable to any contractor or subcontractor for whom bond requirements are waived under the provisions of R.S. 38:2216(C) or (D).

C. The payment provisions of all bonds furnished for public work contracts described in this Part, regardless of form or content, shall be construed as and deemed statutory bond provisions. Any such bond which fails to contain any of the requirements set forth in this Part shall be deemed to incorporate all of the requirements set forth in this Section. Language in any such bond containing any obligations beyond the requirements set forth in this Part shall be deemed surplusage and read out of such bond. Sureties and contractors executing payment bonds for public works contracts under this Part shall be immune from liability for or payment of any claims not required by this Part.

D. A bond issued pursuant to this Section shall not create, nor shall such bond be construed to create, any cause of action in favor of the public entity, or any third party, for personal injury or property damages sustained by any third party during the effective period of the bond. Nothing contained herein shall in any way limit the liability on the bond for the performance of the work pursuant to the contract in question; however, to the extent that the public contract in question should contain any provisions for a hold harmless or indemnity agreement, or both, by the contractor, in favor of the public entity, for personal injury or property damages sustained by third parties, the hold harmless or indemnity agreement, or both, shall not be deemed or construed to be secured by the bond, conditioned upon the concurrence of the contractor and the surety.

E. Any provisions of a bond issued pursuant to this Section which are contrary to Subsection D hereof are hereby declared to be contrary to the public policy of the state of Louisiana and are null and void.

F. The provisions of this Section shall not be subject to waiver by contract.

**LSA-R.S. 38:2242. Claimant defined; filing of sworn statements of amounts due; payment by contracting authority**

A. "Claimant", as used in this Chapter, means any person to whom money is due pursuant to a contract with the owner or a contractor or subcontractor for doing work, performing labor, or furnishing materials or supplies for the construction, alteration, or repair of any public works, or for transporting and delivering such materials or supplies to the site of the job by a for-hire carrier, or for furnishing oil, gas, electricity, or other materials or supplies for use in machines used in the construction, alteration, or repair of any public works, including persons to whom money is due for the lease or rental of movable property used at the site of the immovable and leased to the owner, contractor,
or subcontractor by written contract, and including registered or certified surveyors or engineers or consulting engineers, or licensed architects, or their professional subconsultants employed by the owner or by the contractor or subcontractor in connection with the building of any public work.

B. Any claimant may after the maturity of his claim and within forty-five days after the recordation of acceptance of the work by the governing authority or of notice of default of the contractor or subcontractor, file a sworn statement of the amount due him with the governing authority having the work done and record it in the office of the recorder of mortgages for the parish in which the work is done.

C. (1) To be entitled to assert the claim given by Subsection B of this Section the lessor of the movables shall deliver a copy of the lease to the owner not more than ten days after the movables are first placed at the site of the immovable for use in the work.

(2) The claim or privilege granted the lessor of the movables by Subsection B of this Section is limited to and secures only the part of the rentals accruing during the time the movable is located at the site of the immovable for use in a work. A movable shall be deemed not located at the site of the immovable for use in a work after:

(a) The work is substantially completed or abandoned; or

(b) The notice of termination of the work is filed; or

(c) The lessee has abandoned the movable, or use of the movable in a work is completed or no longer necessary, and the owner or contractor gives written notice to the lessor of abandonment or completion of use.

D. When an awarding authority makes final payment to the contractor without deducting the total amount of all outstanding claims so served on it or without obtaining a bond from the contractor to cover the total amount of all outstanding claims, the awarding authority shall become liable for the amount of these claims.

E. If an architect or engineer has not been employed by the contractor or subcontractor, he shall have no claim to or privilege on the funds due the contractor or subcontractor, nor shall such architect or engineer be within the coverage of the payment and performance bond required of the contractor by R.S. 38:2241.

F. In addition to the other provisions of this Section, if the materialman has not been paid by the subcontractor and has not sent notice of nonpayment to the general contractor and the owner, then the materialman shall lose his right to file a privilege or lien on the immovable property. The return receipt indicating that certified mail was properly addressed to the last known address of the general contractor and the owner and deposited in the U.S. mail on or before seventy-five days from the last day of the month in which the material was delivered, regardless of whether the certified mail was actually delivered, refused, or unclaimed satisfies the notice provision hereof or no later than the statutory lien period, whichever comes first. The provisions of this Subsection shall apply only to disputes arising out of recorded contracts.

LSA-R.S 38:2290. Closed specification prohibited; exception
A. No architect or engineer, either directly or indirectly, shall submit a closed specification of a product to be used in the construction of a public building or project, unless all products other than the one specified would detract from the utility of the building or except in those cases where a particular material is required to preserve the historical integrity of the building or the uniform appearance of an existing structure.

B. A closed specification shall not be submitted or authorized when any person or group of persons possess the right to exclusive distribution of the specified product, unless the product is required to expand or extend an existing system presently operating at the facility or site. However, no such closed specifications shall be allowed until rules have been promulgated by the division of administration after oversight by the Senate and House Committees on Transportation, Highways and Public Works and other appropriate legislative committees.

Purchasing
Set Asides

LSA-R.S. 38:2233. Authority of parishes, municipalities, and school boards for procurement from small businesses; set aside; preference to disadvantaged; preference to women

A. Every parish, municipality, or school board in the state, through its respective fiscal officer or director of finance, is hereby authorized and empowered for each fiscal year designated and to set aside for awarding to small businesses, minority-owned businesses, or women-owned businesses, as defined in R.S. 39:1732 and R.S. 39:1952, an amount up to ten percent of the value of anticipated local procurement of goods and services.

B.(1) Such parishes, municipalities, and school boards may for each fiscal year designate and set aside for awarding to small businesses, minority-owned businesses, and women-owned businesses an amount up to ten percent of the value of anticipated total procurement of goods and services by said entity. The procurements so designated shall be divided into contract award units of economically feasible production runs in order to facilitate offers or bids from small businesses, minority-owned businesses, and women-owned businesses. In making the annual designation of set-aside procurements, an attempt shall be made to vary the included procurements so that a variety of goods and services produced by different small businesses, minority-owned businesses, or women-owned businesses, may be set aside each year. The failure to set aside particular procurements shall not be considered to prohibit or discourage smaller businesses, minority-owned businesses, or women-owned businesses from seeking the procurement award through the normal solicitation and bidding processes.

(2) To implement the foregoing there shall be established a contract procedure in accordance with law for the awarding of a procurement contract under the set aside program established hereby.
(3) Before making a set aside award, an evaluation shall be made to determine whether the small business scheduled to receive the award is able to perform the set aside contract. This determination shall include consideration of production and financial capacity and technical competence.

(4) At least ten percent of the value of the procurements designated for set aside awards shall be awarded, if possible, to businesses owned and operated by socially or economically disadvantaged persons. In the event small businesses owned and operated by socially or economically disadvantaged persons are unable to perform at least ten percent of the set aside awards, then the balance of the set aside contracts shall be awarded to other small businesses.

(5) At least ten percent of the value of the procurement contracts designated for set aside awards shall be awarded, if possible, to businesses owned and operated by women. In the event small businesses owned and operated by women are unable to perform at least ten percent of the set aside award contracts, then the balance of the set aside contracts shall be awarded to other small businesses.

(6) In the event that the provisions of this Section do not operate to extend a contract award to small business, the award shall be placed pursuant to the existing solicitation and award provisions established by law, whereupon additional procurements corresponding in approximate value to the contract unable to be awarded pursuant to the provisions of this Section shall be designated and set aside for small businesses.

(7) All laws and rules pertaining to solicitations, bid evaluations, contract awards, and other procurement matters shall apply as consistent to procurements set aside for small businesses. In the event of conflict with other rules, the provisions of this Section shall govern.

C. In order to implement the provisions hereof, the governing body of such parish or municipality or the school board shall adopt, by resolution or ordinance, rules, standards, and procedures for certifying that small businesses, small businesses owned and operated by socially economically disadvantaged persons, and small businesses owned and operated by women are eligible to participate under the requirements of this Section. The procedure for determination of eligibility may include self-certification by a business, provided that the governing body retains the ability to verify a self-certification. Other rules as may be necessary to carry out the duties set aside in this Section may also be adopted.

**Purchasing**

**Sole Sources**

**LSA-R.S. 39:1597. Sole source procurements**

A contract may be awarded for a required supply, service, or major repair without competition when, under regulations, the chief procurement officer or his designee above
the level of procurement officer determines in writing that there is only one source for the required supply, service, or major repair item.

### LSA-R.S. 38:2236. Definitions

A. For the purposes of this Part, relative to telecommunications, the following words and phrases shall be defined as follows:

1. "Telecommunications equipment, systems, related services" are limited to the equipment and means to provide:
   - Electronic transmission facilities.
   - Data transmission systems.
   - Voice transmission systems.
   - Telephone systems.
   - Facsimile systems.
   - Radio paging services.
   - Mobile telephone services.
   - Intercom and electro-mechanical paging systems.
   - Any and all systems based on emerging and future telecommunication technologies relative to (a) through (h) above.

2. "Procurement" or "procure" means the selling, buying, purchasing, renting, leasing, or otherwise obtaining telecommunications equipment, systems, or related services, as well as all activities engaged in, resulting in, or expected to result in the selling, buying, purchasing, renting, leasing, or otherwise obtaining telecommunications equipment, systems, or related services by a political subdivision.

3. "Electronic transmission facility" means any transmission medium, switch, instrument, wiring system, or other facility which is used, in whole or in part, to provide any transmission including two-way radio, terminal equipment, modems, front end processors, acoustic couplers, and remote job entry equipment.

4. "Wiring system" means any wiring which directly or indirectly interconnects any terminal equipment with any other terminal equipment or with any regulated facility or common carrier service.

B. For the purposes of this Part, relative to data processing, the following words and phrases shall be defined as follows:

1. "Data" means recorded information, regardless of form or characteristic.

2. "Procurement" means and includes the selling, buying, purchasing, renting, leasing, or otherwise obtaining of data processing equipment, related services, or software, as well as all activities engaged in, resulting in, or expected to result in the selling, buying, purchasing, renting, leasing, or otherwise obtaining of data processing equipment, related services, or software by political subdivisions.
(3) "Related services" means and is limited to service activities affecting the maintenance of data processing equipment or software.

(4) "Software" means computer programs and documentation essential to and necessary for a computer to perform productive operations.

LSA-R.S. 38:2237. Methods of procurement

A. A political subdivision may lease, rent, or purchase telecommunications or data processing systems, including equipment, and related services, through a request for proposals which shall conform to the following requirements:

(1) Specifications for the telecommunications or data processing systems equipment and related services shall be prepared in advance and shall designate the specific class or classes of equipment desired and may include all features associated with such class or classes of equipment. The specifications may also include requirements for the maintenance of the equipment if desired.

(2) If a lease-purchase contract for a telecommunications or data processing system is contemplated, the specifications shall require that the proposal contain the following:

(a) The principal amount of any proposed lease.
(b) The interest rate factor to be computed in the lease payments.
(c) The right of the lessee to purchase the equipment at the termination of payments for such equipment as set forth in the lease-purchase contract for a sum not to exceed one dollar.

(3) Any equipment lease-purchase contract entered into pursuant to this Part shall contain an annual appropriation dependence requirement to the effect that the renewal and continuation of such contract is contingent on the appropriation of funds to fulfill the requirements of the contract. If the political subdivision, after a diligent and good-faith effort, fails to appropriate sufficient monies to provide for payments under the contract, the obligation to make payments under the contract shall terminate in accordance with the terms of the contract on the last day of the last fiscal year for which funds were appropriated, provided the equipment is returned to the lessor or his agent as provided in the equipment lease-purchase contract, and such contract shall not be a long-term debt of the local political subdivision. In addition, in the equipment lease-purchase contract, the lessor shall covenant and agree to indemnify and hold the lessee harmless against any loss, damage, liability, cost, penalty or expense, including attorneys' fees, which is not otherwise agreed to by lessee in the equipment lease-purchase contract and which is incurred and arises upon a failure of the political subdivision to appropriate funds in the manner described herein for a continuation of the contract or exercise of the option to purchase the equipment.

(4) Any telecommunications or data processing equipment lease-purchase contract entered into pursuant to this Part shall be treated as a lease for all legal purposes without regard to the rights and obligations of the lessee at lease termination or to any
interest factor payment, and without necessity of filing a chattel mortgage. The lessor shall be deemed owner of the equipment during the term of the lease. In addition, the equipment shall be deemed to be movable property for all purposes and shall not become a component part of any immovable property, notwithstanding any provisions of law to the contrary, including but not limited to Civil Code Articles 465, 466, 467, 493.1, or 495.

(5) All lease-purchase contracts entered into pursuant to this Part shall provide that whatever interests, claims and rights, including warranties of the equipment, which the lessor may have against the selected vendor of the equipment which is the subject of such lease-purchase contract, shall be assigned to the lessee, and the lessee shall have full right to pursue any and all remedies available to the lessor for breach of any warranty against the vendor. In addition, the lease-purchase contract shall provide that the lessor shall join the lessee as a party plaintiff in any cause, if required under state law, for successful pursuit of such action. Upon termination of the lease-purchase contract, unless the option to purchase is exercised, all such interests, claims, and rights assigned to the lessee under this Section shall revert to the lessor. In addition, the lease-purchase contract shall provide that lessee has no right to alienate or encumber the equipment during the term of the lease.

(6) Public notice of the request for proposals shall be given at least thirty days prior to the date scheduled for opening the request for proposals. In addition, written notice of the request for proposals shall be mailed to persons, firms, or corporations who are known to be in a position to furnish such equipment, systems, and related services. This public notice may also be given by electronic media available to the general public.

(7) The request for proposals will indicate the relative importance of price and other evaluation factors, shall clearly define the tasks to be performed under the contract, the functional specifications, the criteria to be used in evaluating the proposals and the time frames within which the work must be completed.

(8) An award shall be made to the responsible offerer whose proposal is determined in writing by the governing authority of the political subdivision to be the most advantageous, taking into consideration price and other evaluation factors set forth in the request for proposals. No other basis of evaluation shall be used except those set out in the request for proposals.

(9) The governing authority of the political subdivision may reject all proposals when it is deemed that such action is in the best interest of such political subdivision.

(10) Where written proposals are submitted by vendors, the proposals of the successful vendor shall be incorporated into the final contract consummated with that vendor.

B. Political subdivisions may, at their option, procure telecommunications and data processing equipment, systems, or related services in accordance with the provisions of any other applicable law which governs such acquisitions or purchases by political
subdivisions of the state, including but not limited to R.S. 38:2211 et seq., with respect to awarding of public contracts. However, in the event an invitation for bids is used in lieu of a request for proposals, written notice of that fact shall be given to all bidders and such notice shall also state that the request for proposals procedure will not be applicable.

Retirement Systems

General Laws

**LSA-Constitution Article 8, Section 29.1. Part-time Public Officials**

Section 29.1.(A) Except as provided in Paragraph (B), the following elected or appointed officials are hereby deemed to be part-time public servants who, based on such part-time service, shall not participate in, or receive credit for service in, any public retirement system, fund, or plan sponsored by the state of Louisiana or any instrumentality or political subdivision thereof:

1. Any legislator or any member of a school board, levee board, police jury, or parish council.
2. Any member of a city council, city-parish council, or town council or any alderman or any constable.
3. Any member of a board or commission established by the state of Louisiana or any instrumentality or political subdivision thereof unless authorized by law enacted by two-thirds of the elected members of each house.
4. Any person holding or serving in any other elected or appointed position or office defined to be part-time public service by law enacted by two-thirds of the elected members of each house.

(B) The provisions of Paragraph (A) shall not apply to any person who is serving on January 1, 1997, in any elected or appointed position set forth in Paragraph (A) and who is also a member on January 1, 1997 of a retirement system covering that position.

(C) The provisions of this Section shall not apply to participation in the Louisiana Public Employees Deferred Compensation Plan, or its successor.

(D) This Section shall become effective on January 1, 1997.

**LSA-Constitution Article 10, Section 29. Retirement and Survivor's Benefits**

(A) Public School Employees. The legislature shall provide for retirement of teachers and other employees of the public educational system through establishment of one or more retirement systems. Membership in such a retirement system shall be a contractual relationship between employee and employer, and the state shall guarantee benefits payable to a member or retiree or to his lawful beneficiary upon his death.

(B) Other Officials and Employees. The legislature shall enact laws providing for retirement of officials and employees of the state, its agencies, and its political subdivisions, including persons employed jointly by state and federal agencies other than those in military service, through the establishment of one or more retirement systems.
Membership in any retirement system of the state or of a political subdivision thereof shall be a contractual relationship between employee and employer, and the state shall guarantee benefits payable to a member of a state retirement system or retiree or to his lawful beneficiary upon his death.

(C) Retirement Systems; Change; Notice. No proposal to effect any change in existing laws or constitutional provisions relating to any retirement system for public employees shall be introduced in the legislature unless notice of intention to introduce the proposal has been published, without cost to the state, in the official state journal on two separate days. The last day of publication shall be at least sixty days before introduction of the bill. The notice shall state the substance of the contemplated law or proposal, and the bill shall contain a recital that the notice has been given.

(D) Compensation for Survivors of Law Enforcement Officers and Firemen. The legislature shall establish a system, including the expenditure of public funds, for compensating the surviving spouses and dependent children of law enforcement officers, firemen, and personnel, as defined by law, who die, or who died after June 30, 1972, as a result of injury sustained in the performance of official duties or in the protection of life or property while on or off duty.

(E) Actuarial Soundness.

(1) The actuarial soundness of state and statewide retirement systems shall be attained and maintained and the legislature shall establish, by law, for each state or statewide retirement system, the particular method of actuarial valuation to be employed for purposes of this Section.

(2) For public retirement systems whose benefits are guaranteed by this constitution as is specified in Paragraphs (A) and (B) of this Section:

(a) The legislature shall, by law, determine and set all required contributions to be made by members. However, until the unfunded accrued liability referenced in (c) below is eliminated, this determination and setting shall not cause the ratio of employee contributions to total contributions, on the basis of each particular plan or classification within each particular retirement system, to exceed such ratio as it existed on January 1, 1987. Upon elimination of the unfunded accrued liability referenced in (c) below, this determination and setting shall not cause a member's contribution to exceed an amount contributed on his behalf as an employer contribution.

(b) The legislature shall, in each fiscal year, by law, provide an amount necessary to fund the employer portion of the normal cost, which shall be determined in accordance with the method of valuation established under (1) above.

(c) The legislature shall, in each fiscal year, by law, provide for the amortization of the unfunded accrued liability existing as of June 30, 1988, which shall be determined in accordance with the method of valuation selected in (1) above, by the year 2029, commencing with Fiscal Year 1989-1990.

(d) Amounts provided for under (b) and (c) above are hereby guaranteed payable, each fiscal year, to each retirement system covered herein. If, for any fiscal year, the
legislature fails to provide these guaranteed payments, upon warrant of the governing authority of the retirement system, following the close of said fiscal year, the state treasurer shall pay the amount guaranteed directly from the state general fund.

(3) For statewide public retirement systems not covered by Paragraphs (A) and (B) of this Section, the legislature shall determine all required contributions to be made by members, contributions to be made by employers, and dedicated taxes required for the sound actuarial maintenance of the systems, including the elimination of the unfunded accrued liability as of the end of the 1988-1989 Fiscal Year, under the method of valuation selected under (1) above, by the year 2029, commencing with Fiscal Year 1989-1990.

(4) For all state and statewide public retirement systems, neither the state nor the governing authority of such system shall take any action that shall cause the actuarial present value of expected future expenditures of the retirement system to exceed or further exceed the sum of the current actuarial value of assets and the actuarial present value of expected future receipts of the retirement system, except with respect to the following:

(a) Normal business operating expenses of the retirement system.
(b) Capital outlay expenditures of the retirement system.
(c) Management of investments of the retirement system.
(d) Cost-of-living increases to retirees, as provided by law, provided the retirement system is approaching actuarial soundness as provided by law, and the granting of such increase does not cause an increase in the actuarially required contribution rate.

(5) All assets, proceeds, or income of the state and statewide public retirement systems, and all contributions and payments made to the system to provide for retirement and related benefits shall be held, invested as authorized by law, or disbursed as in trust for the exclusive purpose of providing such benefits, refunds, and administrative expenses under the management of the boards of trustees and shall not be encumbered for or diverted to any other purpose. The accrued benefits of members of any state or statewide public retirement system shall not be diminished or impaired.

(F) Benefit Provisions; Legislative Enactment. Benefit provisions for members of any public retirement system, plan, or fund that is subject to legislative authority shall be altered only by legislative enactment. No such benefit provisions having an actuarial cost shall be enacted unless approved by two-thirds of the elected members of each house of the legislature. Furthermore, no such benefit provision for any member of a state retirement system having an actuarial cost shall be approved by the legislature unless a funding source providing new or additional funds sufficient to pay all such actuarial cost within ten years of the effective date of the benefit provision is identified in such enactment. This Paragraph shall be implemented as provided by law.

(G) Forfeiture of Retirement Benefits; Felony Convictions. The receipt of a public retirement benefit shall be expressly conditioned upon the rendition of honorable service by the public official or employee. Notwithstanding any provision of this constitution or
of any home rule charter to the contrary, the legislature may provide for the forfeiture of all or part of the benefits from a public retirement system, plan, or fund in this state by any person who holds or held any public office or employment and who is convicted of a felony associated with and committed during his service in such public office or employment. The legislature may provide for the application of all or part of any forfeited benefits to the unfunded accrued liability of the system, plan, or fund. The provisions of this Paragraph shall be applied only to persons employed, re-employed, or elected on or after January 1, 2013. The provisions of this Paragraph shall be applied only to benefits earned on or after January 1, 2013.

**LSA-R.S. 11:4. Classifications of public retirement systems; state systems; statewide systems**

As used in this Title, unless the context clearly indicates otherwise, the following terms shall have the meanings ascribed to them:

A. (1) The term "state retirement system", "state system", or "state pension or retirement system, plan, or fund" shall mean one of the following:

(a) Louisiana State Employees' Retirement System.
(b) Teachers' Retirement System of Louisiana.
(c) Louisiana School Employees' Retirement System.
(d) Louisiana State Police Retirement System.

(2) The term "state retirement systems", "state systems", or "state pension or retirement systems, plans, or funds" shall mean the four state systems listed in Paragraph (1) of this Subsection and no other system or systems.

B. (1) The term "statewide retirement system", "statewide system", or "statewide pension or retirement system, plan, or fund" shall mean one of the following:

(a) Assessors' Retirement Fund.
(b) Clerks' of Court Retirement and Relief Fund.
(c) District Attorneys' Retirement System.
(d) Firefighters' Retirement System.
(e) Municipal Employees' Retirement System of Louisiana.
(f) Municipal Police Employees' Retirement System of Louisiana.
(g) Parochial Employees' Retirement System of Louisiana.
(h) Registrars of Voters Employees' Retirement System.
(i) Sheriffs' Pension and Relief Fund.

(2) The term "statewide retirement systems", "statewide systems", or "statewide pension or retirement systems, plans, or funds" shall mean the nine statewide systems listed in Paragraph (1) of this Subsection and no other system or systems.

C. Any public pension or retirement system, plan, or fund not listed in Subsection A or B of this Section shall not be considered a state or statewide retirement system.

**LSA-R.S. 11:42. Unfunded accrued liabilities; amortization**
A. The provisions of this Section govern the amortization of unfunded accrued liabilities of the state and statewide public retirement systems referenced in Subsection B hereof, as provided by said Subsection B.

B. The provisions of this Subsection shall be implemented and accomplished by the governing authorities of the state and statewide public retirement systems as set forth herein.

(1) Assessors' Retirement Fund. The unfunded accrued liability, as of September 30, 1989, determined under the funding method specified in R.S. 11:22(B)(1), shall be amortized over a forty-year period, commencing with fiscal year 1989-1990, with payments forming an annuity increasing at three and one-half percent annually.

(2) Clerks' of Court Retirement and Relief Fund. The unfunded accrued liability, as of June 30, 1989, determined under the funding method specified in R.S. 11:22(B)(2), shall be amortized over a forty-year period, commencing with fiscal year 1989-1990, with payments forming an annuity increasing at four and three-quarters percent annually.

(3) Firefighters' Retirement System. The unfunded accrued liability, as of June 30, 1989, determined under the funding method specified in R.S. 11:22(B)(4), shall be amortized over a thirty-year period, commencing with fiscal year 1989-1990, with level dollar payments annually.

(4) Louisiana School Employees' Retirement System. The unfunded accrued liability or surplus, as of June 30, 1988, determined under the funding method specified in R.S. 11:22(B)(5), shall be amortized over a forty-year period, commencing with Fiscal Year 1989-1990, with level dollar payments annually.

(5)(a) Louisiana State Employees' Retirement System. The unfunded accrued liability, as of June 30, 1988, determined under the funding method specified in R.S. 11:22(B)(6), shall be amortized over a forty-year period, commencing with Fiscal Year 1989-1990. The outstanding balance of the unfunded accrued liability as of July 1, 1992, shall be amortized over the remaining thirty-seven-year period with payments forming an annuity increasing at four and one-half percent annually.

(b) Effective for the June 30, 2009, valuation and beginning July 1, 2010, the outstanding balance of this unfunded accrued liability shall be consolidated with other amortization bases and credits as provided in R.S. 11:102.1, and that consolidated total shall be amortized over the remaining constitutionally-mandated period with annual payments beginning in Fiscal Year 2010-2011. The final payment shall be made in Fiscal Year 2028-2029.

(6) Municipal Police Employees' Retirement System. The unfunded accrued liability or surplus, as of June 30, 1989, determined under the funding method specified in R.S. 11:22(B)(7), shall be amortized over a forty-year period, commencing with fiscal year 1989-1990, with level dollar payments annually.

(7) Municipal Employees' Retirement System of Louisiana.

(a) Plan A. The unfunded accrued liability, as of June 30, 1989, determined under the funding method specified in R.S. 11:22(B)(8)(a), shall be amortized over a forty-year
period, commencing with fiscal year 1989-1990, with payments forming an annuity increasing at four and one-quarter percent annually.

(b) Plan B. The unfunded accrued liability, as of June 30, 1989, determined under the funding method specified in R.S. 11:22(B)(8)(b), shall be amortized over a forty-year period, commencing with fiscal year 1989-1990, with payments forming an annuity decreasing at two percent annually.

(8) Parochial Employees' Retirement System of Louisiana.

(a) Plan A. The unfunded accrued liability, as of December 31, 1989, determined under the funding method specified in R.S. 11:22(B)(9)(a), shall be amortized over a forty-year period, commencing with fiscal year 1989-1990, with payments forming an annuity increasing at four percent annually.

(b) Plan C. The unfunded accrued liability as of December 31, 1998, shall be amortized over a fifteen-year period with level dollar payments annually.

(9) Sheriffs' Pension and Relief Fund. The unfunded accrued liability, as of June 30, 1989, determined under the funding method specified in R.S. 11:22(B)(11), shall be amortized over a forty-year period, commencing with fiscal year 1989-1990, with payments forming an annuity increasing at three and one-half percent annually.

(10) Louisiana State Police Retirement System. The unfunded accrued liability, as of June 30, 1988, determined under the funding method specified in R.S. 11:22(B)(12), shall be amortized over a twenty year period, commencing with the fiscal year 1989-1990, with level dollar payments annually.

(11)(a) Teachers' Retirement System of Louisiana. The unfunded accrued liability, as of June 30, 1988, determined under the funding method specified in R.S. 11:22(B)(13), shall be amortized over a forty-year period, commencing with the Fiscal Year 1989-1990. The outstanding balance of the unfunded accrued liability as of July 1, 1992, shall be amortized over the remaining thirty-seven-year period with payments forming an annuity increasing at four and one-half percent annually.

(b) Effective for the June 30, 2009, valuation and beginning July 1, 2010, the outstanding balance of this unfunded accrued liability shall be consolidated with other amortization bases and credits as provided in R.S. 11:102.2, and that consolidated total shall be amortized over the remaining constitutionally-mandated period with annual payments beginning in Fiscal Year 2010-2011. The final payment shall be made in Fiscal Year 2028-2029.

**LSA-R.S. 11:62. Employee contribution rates established**

Employee contributions to state and statewide public retirement systems shall be paid at the following rates, except as otherwise provided by law:

1. Assessors' Retirement Fund - 8%.
2. Clerks' of Court Retirement and Relief Fund - 8.25%.
3. Firefighters' Retirement System:
(a) Any member whose earnable compensation is less than or equal to the most recently issued poverty guidelines issued by the United States Department of Health and Human Services according to the size of the member's family unit - 8%.

(b) For employee contributions due and payable July 1, 2011, or thereafter, any member whose earnable compensation is more than the most recently issued poverty guidelines issued by the United States Department of Health and Human Services according to the size of the member's family unit:

If the total contribution for the fiscal year expressed as a percentage of payroll after applying all required tax

<table>
<thead>
<tr>
<th>Earnable Compensation Percentage</th>
<th>Employee Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.0% or below</td>
<td>8.0%</td>
</tr>
<tr>
<td>25.01% to 25.75%</td>
<td>8.25%</td>
</tr>
<tr>
<td>25.76% to 26.5%</td>
<td>8.5%</td>
</tr>
<tr>
<td>26.51% to 27.25%</td>
<td>8.75%</td>
</tr>
<tr>
<td>27.26% to 28.0%</td>
<td>9.0%</td>
</tr>
<tr>
<td>28.01% to 28.75%</td>
<td>9.25%</td>
</tr>
<tr>
<td>28.76% to 29.5%</td>
<td>9.5%</td>
</tr>
<tr>
<td>29.51% to 30.25%</td>
<td>9.75%</td>
</tr>
<tr>
<td>30.26% or above</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

(4) Louisiana School Employees' Retirement System:

(a) Employees whose first employment making them eligible for membership in one of the state systems occurred on or before June 30, 2010 - 7.5%.

(b) Employees whose first employment making them eligible for membership in one of the state systems occurred on or after July 1, 2010 - 8%.

(5) Louisiana State Employees' Retirement System:

(a) Judges, court officers, the governor, lieutenant governor and legislators:

(i) Employees whose first employment making them eligible for membership in one of the state systems occurred on or before December 31, 2010 - 11.5%.

(ii) Employees, other than judges in Item (iii) of this Subparagraph, whose first employment making them eligible for membership in one of the state systems occurred on or after January 1, 2011 - 8%.

(iii) Judges holding positions specified in R.S. 11:553(1), (3) through (5), (7), and (10) through (15) whose first employment making them eligible for membership in one of the state systems occurred on or after January 1, 2011 - 13%.

(b) Public safety service employees referred to as "member" or "members" in R.S. 11:601(B); peace officers employed by the Department of Public Safety and Corrections, office of state police, other than state troopers, as provided in R.S. 11:444(A)(2)(b); and
personnel employed by the Department of Revenue, office of alcohol and tobacco control, as provided in R.S. 11:444(A)(2)(c) - 9%.

(c) Clerk and sergeant at arms of the House of Representatives and Secretary and sergeant at arms of the Senate:
   (i) Employees whose first employment making them eligible for membership in one of the state systems occurred on or before December 31, 2010 - 9.5%.
   (ii) Employees whose first employment making them eligible for membership in one of the state systems occurred on or after January 1, 2011 - 8%.

(d) Wildlife Agents - 9.5%.

(e) All others:
   (i) Employed on or before June 30, 2006 - 7.5% 
   (ii) Employed on or after July 1, 2006 - 8%

(f) Bridge Police - 8.5% for those employees eligible for the benefit provided by R.S. 11:441(F).

(g) "Members" of the Hazardous Duty Services Plan, as defined in R.S. 11:612 - 9.5%.


(6) Municipal Police Employees' Retirement System:
   (a) For members hired prior to January 1, 2013, and for members of the Hazardous Duty Subplan:
      (i) Any member whose earnable compensation is less than or equal to the most recently issued poverty guidelines issued by the United States Department of Health and Human Services according to the size of the member's family unit - 7.5%.
      (ii) For employee contributions due and payable July 1, 2011, or thereafter, any member whose earnable compensation is more than the most recently issued poverty guidelines issued by the United States Department of Health and Human Services according to the size of the member's family unit:

If the total contribution for the fiscal year expressed as a percentage of payroll after applying all required tax:

<table>
<thead>
<tr>
<th>Rate of Pay</th>
<th>Employee Contribution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.0% or below</td>
<td>7.5%</td>
</tr>
<tr>
<td>25.01% to 25.75%</td>
<td>7.75%</td>
</tr>
<tr>
<td>25.76% to 26.5%</td>
<td>8.0%</td>
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<tr>
<td>27.26% to 28.0%</td>
<td>8.5%</td>
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<td>28.01% to 28.75%</td>
<td>8.75%</td>
</tr>
<tr>
<td>28.76% to 29.5%</td>
<td>9.25%</td>
</tr>
<tr>
<td>29.51% to 30.25%</td>
<td>9.5%</td>
</tr>
</tbody>
</table>
(b) For members of the Non-Hazardous Duty Subplan - 8%, or equal to the rate established in Item (a)(ii) of this Paragraph if less than 8%.

(7) Municipal Employees' Retirement System of Louisiana:
   (a) Plan A - Not less than 9.25% nor more than 10% as determined by the board of trustees.
   (b) Plan B - Not less than 5% nor more than 6% as determined by the board of trustees.

(8) Parochial Employees' Retirement System of Louisiana:
   (a) Plan A - Not less than 8% nor more than 11%, as determined by the board of trustees in consultation with the actuary for the system.
   (b) Plan B - Not less than 3% nor more than 5%, as determined by the board of trustees in consultation with the actuary for the system.
   (c) Plan C - 5%.

(9) Sheriffs' Pension and Relief Fund - Not less than 9.8% nor more than 10.25%, as determined by the board of trustees in consultation with the actuary for the fund.

(10) Louisiana State Police Retirement System:
   (a) Employees whose first employment making them eligible for membership in one of the state systems occurred on or before December 31, 2010 - 8.5%.
   (b) Employees whose first employment making them eligible for membership in one of the state systems occurred on or after January 1, 2011 - 9.5%.

(11) Teachers' Retirement System of Louisiana:
   (a) School lunch Plan A - 9.1%.
   (b) School lunch Plan B - 5%.
   (c) All others - 8%.

(12) District Attorneys' Retirement System - 8%.

(13) Registrars of Voters Employees' Retirement System - not less than 7% nor more than 9% as determined by the board in consultation with the actuary for the system.

**LSA-R.S. 11:82. Ad valorem tax contributions established**

A. Ad valorem tax contributions to state and statewide public retirement systems shall be as follows:

(1) Assessors' Retirement Fund. Dedicated funds are .25% (1% for Orleans Parish) of aggregate taxes shown to be collectible by the tax rolls of each parish.

(2) Clerks' of Court Retirement and Relief Fund. Dedicated funds are .25% (.5% for Orleans Parish) of aggregate taxes shown to be collectible by the rolls of each parish.

(3) Municipal Employees' Retirement System of Louisiana. Dedicated funds are .25% of aggregate taxes shown to be collectible by the tax rolls of each parish except Orleans; funds collected from the parish of East Baton Rouge are to be distributed
pursuant to R.S. 11:1862. These amounts are split between Plan A and Plan B based on active member payroll.

(4) Parochial Employees' Retirement System of Louisiana. Dedicated funds are .25% of aggregate taxes shown to be collectible by the tax rolls of each parish except Orleans and East Baton Rouge. These amounts are split between Plan A and Plan B based on active member payroll.

(5) Sheriffs' Pension and Relief Fund. Dedicated funds are .5% of aggregate taxes shown to be collectible by the tax rolls of each parish.

(6) District Attorneys' Retirement System. Dedicated funds are .2% of aggregate taxes shown to be collectible by the tax rolls of each parish.

(7) Registrars' of Voters Employees' Retirement System. Dedicated funds are .0625% of aggregate taxes shown to be collectible by the tax rolls of each parish.

(8)(a) Teachers' Retirement System of Louisiana. Dedicated funds are one percent of aggregate taxes shown to be collectible by the tax rolls of each parish except Orleans.

(b) Effective with the 2004 tax roll payment, the Teachers' Retirement System of Louisiana shall credit each city, parish, or other local public school system located completely within East Baton Rouge Parish with an amount equal to one percent of the aggregate taxes shown to be collectible by the tax rolls for any millage levied by that school system plus an amount equal to the percentage of the total aggregate taxes collected by that school system of all aggregate taxes collected by all school systems within the parish of one percent of the aggregate taxes shown to be collectible by the tax rolls for any millage levied by an entity other than a school board remitted to the system from East Baton Rouge Parish.

(c) Within thirty days after the effective date of Subparagraph (b) of this Paragraph, the East Baton Rouge Parish School Board, the Baker City School Board, and the Zachary Community School Board shall file with the Teachers' Retirement System of Louisiana and the assessor for East Baton Rouge Parish a formula to be used to calculate the amount to be credited to each school board.

B. Provided, however, in the event the employer contributions become zero and employee contributions and dedicated taxes prescribed in this Section provide more than the total actuarially required contribution to any system, then the Public Retirement Systems' Actuarial Committee shall determine the amount of the aggregate taxes shown on the tax rolls of each parish that shall be remitted to such retirement system.

LSA-R.S. 11:102. Employer contributions; determination; state systems

A. The provisions of this Section are applicable with respect to the state public retirement systems, whose benefits are guaranteed by Article X, Section 29(A) and (B) of the Louisiana Constitution.

B.(1) Except as provided in Subsection C of this Section for the Louisiana State Employees' Retirement System and Subsection D of this Section for the Teachers'
Retirement System of Louisiana and except as provided in R.S. 11:102.1, 102.2, and in Paragraph (5) of this Subsection, for each fiscal year, commencing with Fiscal Year 1989-1990, for each of the public retirement systems referenced in Subsection A of this Section, the legislature shall set the required employer contribution rate equal to the actuarially required employer contribution, as determined under Paragraph (3) of this Subsection, divided by the total projected payroll of all active members of each particular system for the fiscal year. Each entity funding a portion of a member's salary shall also fund the employer's contribution on that portion of the member's salary at the employer contribution rate specified in this Subsection.

(2)(a) At the end of each fiscal year, the difference between the actuarially required employer contribution for the fiscal year, as determined under Paragraph (3) of this Subsection or pursuant to Subsection C of this Section for the Louisiana State Employees' Retirement System or Subsection D of this Section for the Teachers' Retirement System of Louisiana, and the amount of employer contributions actually received for the fiscal year, excluding any amounts received for the extraordinary purchase of additional benefits or service, shall be determined.

(b) If the amount of employer contributions received for the fiscal year is less than the actuarially required employer contribution for the fiscal year, due to the failure of the legislature to appropriate funds at the required employer contribution rate, the difference shall be paid by the state treasurer from the state general fund upon warrant from the governing authority of the retirement system.

(c) At the end of each fiscal year, the difference between the minimum employer contribution, as required by the Constitution of Louisiana, and the actuarially required employer contribution for the fiscal year, as determined under Paragraph (3) of this Subsection or pursuant to Subsection C of this Section for the Louisiana State Employees' Retirement System or Subsection D of this Section for the Teachers' Retirement System of Louisiana, shall be determined and applied in accordance with the following provisions:

(i) The amount, if any, by which the actuarially required contribution for a system exceeds the constitutionally required minimum contribution for that system shall be accumulated in an employer credit account which shall be adjusted annually to reflect any gain or loss attributable to the balance in the account at the actuarial rate of return earned by the system.

(ii) Except as provided in Paragraph (5) of this Subsection, annual contributions required in accordance with this Subsection, or the constitutional minimum if greater, may be funded in whole or in part from the employer credit account, provided the employee contribution rate or rates for the system as set forth in R.S. 11:62 has or have been reduced to an amount equal to or less than fifty percent of the annual normal cost for the system or the plan as provided in Subsection C or D of this Section, rounded to the nearest one-quarter percent.
(iii) For purposes of implementing Act No. 1331 of the 1999 Regular Session of
the Legislature, the balance of the Employer Credit Account applicable to the Louisiana
School Employees' Retirement System as of June 30, 1999, shall be fifty-six million
seven hundred fifty-four thousand four hundred five dollars.

(d) Except as provided in R.S. 11:102.1 and 102.2, differences occurring for any
other reason shall be added to or subtracted from the following fiscal year's actuarially
required employer contribution in accordance with Subparagraph (3)(c) of this
Subsection or with Subsection C of this Section for the Louisiana State Employees'
Retirement System or Subsection D of this Section for the Teachers' Retirement System
of Louisiana.

(3) With respect to each state public retirement system, the actuarially required
employer contribution for each fiscal year, commencing with Fiscal Year 1989-1990,
shall be that dollar amount equal to the sum of:

(a) The employer's normal cost for that fiscal year, computed as of the first of the
fiscal year using the system's actuarial funding method as specified in R.S. 11:22 and
taking into account the value of future accumulated employee contributions and interest
thereon, such employer's normal cost rate multiplied by the total projected payroll for all
active members to the middle of that fiscal year. For the Louisiana State Employees'
Retirement System, effective for the June 30, 2010, system valuation and beginning with
Fiscal Year 2011-2012, the normal cost shall be determined in accordance with
Subsection C of this Section. For the Teachers' Retirement System of Louisiana,
effective for the June 30, 2011, system valuation and beginning with Fiscal Year 2012-
2013, the normal cost shall be determined in accordance with Subsection D of this
Section.

(b) That fiscal year's payment, computed as of the first of that fiscal year and
projected to the middle of that fiscal year at the actuarially-assumed interest rate, taking
into account consolidation with other amortization bases, if any, as provided in R.S.
11:42, 102.1, and 102.2, and using the system's amortization method specified in R.S.
11:42, necessary to amortize the unfunded accrued liability as of June 30, 1988, such
unfunded accrued liability computed using the system's actuarial funding method as
specified in R.S. 11:22.

(c) Except as provided in R.S. 11:102.1 and 102.2, that fiscal year's payment,
computed as of the first of that fiscal year and projected to the middle of that fiscal year
at the actuarially-assumed interest rate, necessary to amortize the prior year's over or
underpayment as a level dollar amount over a period of five years.

(d) That fiscal year's payment, computed as of the first of that fiscal year and
projected to the middle of that fiscal year at the actuarially assumed interest rate,
necessary to amortize changes in actuarial liability due to:

(i) Except as provided in Items (v), (vi), (vii), and (viii) of this Subparagraph,
actuarial gains and losses, if appropriate for the funding method used by the system as
specified in R.S. 11:22, for each fiscal year beginning after June 30, 1988, such payments
to be computed as an amount forming an annuity increasing at four and one-half percent annually over the later of a period of fifteen years from the year of occurrence or by the year 2029, such gains and losses to include any increases in actuarial liability due to governing authority granted cost-of-living increases.

(ii) Except as provided in Items (v), (vi), (vii), and (viii) of this Subparagraph, changes in the method of valuing of assets, such payments to be computed as an amount forming an annuity increasing at four and one-half percent annually over the later of a period of fifteen years from the year of occurrence of the change or by the year 2029.

(iii) Except as provided in Items (v), (vi), (vii), and (viii) of this Subparagraph, changes in actuarial assumptions or actuarial funding methods, excluding changes in methods of valuing of assets, such payments to be computed as an amount forming an annuity increasing at four and one-half percent annually over the later of a period of thirty years from the year of occurrence of the change or by the year 2029.

(iv) Except as provided in Items (v), (vi), (vii), and (viii) of this Subparagraph, changes in actuarial accrued liability, computed using the actuarial funding method as specified in R.S. 11:22, due to legislation changing plan provisions, such payments to be computed in the manner and over the time period specified in the legislation creating the change or, if not specified in such legislation, as an amount forming an annuity increasing at four and one-half percent annually over the later of a period of fifteen years from the year of occurrence of the change or by the year 2029.

(v) Effective July 1, 2004, and beginning with Fiscal Year 1998-1999, the amortization period for the changes, gains, or losses of the Louisiana State Employees' Retirement System provided in Items (i) through (iv) of this Subparagraph shall be thirty years, or in accordance with standards promulgated by the Governmental Accounting Standards Board, from the year in which the change, gain, or loss occurred. The outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph before Fiscal Year 1998-1999, shall be amortized as a level dollar amount from July 1, 2004, through June 30, 2029. Beginning with Fiscal Year 2003-2004, and for each fiscal year thereafter, the outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph shall be amortized as a level dollar amount. For the Louisiana State Employees' Retirement System, effective for the June 30, 2010, system valuation and beginning with Fiscal Year 2011-2012, amortization payments for changes in actuarial liability shall be determined in accordance with Subsection C of this Section.

(vi) Effective July 1, 2004, and beginning with Fiscal Year 2000-2001, the amortization period for the changes, gains, or losses of the Louisiana School Employees' Retirement System provided in Items (i) through (iv) of this Subparagraph shall be thirty years, or in accordance with standards promulgated by the Governmental Accounting Standards Board, from the year in which the change, gain, or loss occurred. The outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph before Fiscal Year 2000-2001, shall be amortized as a level dollar amount.
amount from July 1, 2004, through June 30, 2029. Beginning with Fiscal Year 2003-2004, and for each fiscal year thereafter, the outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph shall be amortized as a level dollar amount.

(vii) Effective July 1, 2004, and beginning with Fiscal Year 2000-2001, the amortization period for the changes, gains, or losses of the Teachers' Retirement System of Louisiana provided in Items (i) through (iv) of this Subparagraph shall be thirty years, or in accordance with standards promulgated by the Governmental Accounting Standards Board, from the year in which the change, gain, or loss occurred. The outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph before Fiscal Year 2000-2001, shall be amortized as a level dollar amount from July 1, 2004, through June 30, 2029. Beginning with Fiscal Year 2003-2004, and for each fiscal year thereafter, the outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph shall be amortized as a level dollar amount. For the Teachers' Retirement System of Louisiana, effective for the June 30, 2011, system valuation and beginning with Fiscal Year 2012-2013, amortization payments for changes in actuarial liability shall be determined in accordance with Subsection D of this Section.

(viii) Effective July 1, 2009, and beginning with Fiscal Year 1992-1993, the amortization period for the changes, gains, or losses of the Louisiana State Police Retirement System provided in Items (i) through (iv) of this Subparagraph shall be thirty years, or in accordance with standards promulgated by the Governmental Accounting Standards Board, from the year in which the change, gain, or loss occurred. The outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph before Fiscal Year 2008-2009, shall be amortized as a level dollar amount from July 1, 2009, through June 30, 2029. Beginning with Fiscal Year 2008-2009, and for each fiscal year thereafter, the outstanding balances of amortization bases established pursuant to Items (i) through (iv) of this Subparagraph shall be amortized as a level dollar amount.

(4) At the end of the fiscal year during which the assets of a system, excluding the outstanding balance due to Subparagraph (B)(3)(c) of this Section, exceed the actuarial accrued liability of that system, the amortization schedules contained in Subparagraphs (B)(3)(b) and (d) or in Subsection C of this Section for the Louisiana State Employees' Retirement System or Subsection D of this Section for the Teachers' Retirement System of Louisiana shall be fully liquidated and assets in excess of the actuarial accrued liability shall be amortized as a credit in accordance with the provisions of Subparagraph (B)(3)(d) of this Section.

(5)(a) Notwithstanding the provisions of this Section, the gross employer contribution rate for the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana shall not be less than fifteen and one-half percent per
(b) At the end of each fiscal year, the difference, if any, by which the amount of contributions received from payment of all employer contributions at the fixed minimum employer contribution rate established pursuant to this Paragraph exceeds the greater of the minimum employer contribution required by Article X, Section 29 of the Constitution of Louisiana or the statutory minimum employer contribution calculated according to the methodology provided for in Items (3)(d)(i) through (iv) of this Subsection or in Paragraph (C)(4) of this Section for the Louisiana State Employees' Retirement System or Paragraph (D)(4) of this Section for the Teachers' Retirement System of Louisiana shall be accumulated in an employer credit account for the respective system.

(c) The employer credit account shall be adjusted annually to reflect any gain or loss attributable to the balance in the account at the actuarial rate of return earned by the system.

(d)(i) Except as provided in R.S. 11:102.1 and 102.2, the employer credit account of a system shall be used exclusively to reduce any unfunded accrued liability of that system created before July 1, 2004, and shall not be debited for any other purpose.

(ii) Effective for the June 30, 2009 system valuation and beginning July 1, 2010, any funds in the system's employer credit account shall be applied to the remaining balance of the original amortization base or the experience account amortization base established in accordance with and as further provided by R.S. 11:102.1 or 102.2.

C.(1) This Subsection shall be applicable to the Louisiana State Employees' Retirement System effective for the June 30, 2010, system valuation and beginning Fiscal Year 2011-2012. For purposes of this Subsection, "plan" or "plans" shall mean a subgroup within the system characterized by the following employee classifications:

(a) Rank-and-file members of the system.

(b) Full-time law enforcement personnel, supervisors, or administrators who are employed with the Department of Revenue or office of alcohol and tobacco control and who are P.O.S.T. certified, have the power to arrest, and hold a commission from such office.

(c) Peace officers, as defined by R.S. 40:2402(3)(a), employed by the Department of Public Safety and Corrections, office of state police, other than state troopers.

(d) Judges and court officers to whom Subpart A of Part VII of Chapter 1 of Subtitle II of this Title is applicable.

(e) Wildlife agents to whom Subpart B of Part VII of Chapter 1 of Subtitle II of this Title is applicable.

(f) Wardens, correctional officers, probation and parole officers, and security personnel employed by the Department of Public Safety and Corrections who are members of the secondary component pursuant to Subpart C of Part VII of Chapter 1 of Subtitle II of this Title.
(g) Correctional officers, probation and parole officers, and security personnel employed by the Department of Public Safety and Corrections who are members of the primary component.

(h) Legislators, the governor, and the lieutenant governor.

(i) Employees of the bridge police section of the Crescent City Connection Division of the Department of Transportation and Development.

(j) Hazardous duty plan members as provided pursuant to R.S. 11:611 et seq.

(k) Judges as provided pursuant to R.S. 11:62(5)(a)(iii) and 444(A)(1)(a)(ii).

(l) Any other specialty retirement plan provided for a subgroup of system members. If the legislation enacting such a plan is silent as to the application of this Subsection, the Public Retirement Systems' Actuarial Committee shall provide for the application to such plan.

(2) For the Louisiana State Employees' Retirement System, effective for the June 30, 2010, system valuation and beginning with Fiscal Year 2011-2012, the normal cost calculated pursuant to Subparagraph (B)(3)(a) of this Section, shall be calculated separately for each particular plan within the system. An employer shall pay employer contributions for each employee at the rate applicable to the plan of which that employee is a member.

(3) For the Louisiana State Employees' Retirement System, effective for the June 30, 2010, system valuation and beginning with Fiscal Year 2011-2012, changes in actuarial liability due to legislation, changes in governmental organization, or reclassification of employees or positions shall be calculated individually for each particular plan within the system based on each plan's actuarial experience as further provided in Subparagraph (4)(c) of this Subsection.

(4) For each plan referenced in Paragraph (1) of this Subsection, the legislature shall set the required employer contribution rate equal to the sum of the following:

(a) The particularized normal cost rate. The normal cost rate for each fiscal year shall be the employer's normal cost for the plan computed by applying the method specified in R.S. 11:102(B)(1) and (3)(a) to the plan.

(b) The shared unfunded accrued liability rate. A single rate shall be computed for each fiscal year, applicable to all plans for actuarial changes, gains, and losses existing on June 30, 2010, or occurring thereafter, including experience and investment gains and losses, which are independent of the existence of the plans listed in Paragraph (1) of this Subsection, the payment and rate therefor shall be calculated as provided in Paragraphs (B)(1) and (3) of this Section.

(c) The particularized unfunded accrued liability rate. For actuarial changes, gains, and losses, excluding experience and investment gains and losses, first recognized in the June 30, 2010, valuation or in any later valuation, attributable to one or more, but not all, plans listed in Paragraph (1) of this Subsection or to some new plan or plans, created, implemented, or enacted after July 1, 2010, a particularized contribution rate shall be calculated as provided in Paragraphs (B)(1) and (3) of this Section.
(d) The shared gross employer contribution rate difference. The gross employer contribution rate difference shall be the difference between the minimum gross employer contribution rate provided in Paragraph (B)(5) of this Section and the aggregate employer contribution rate calculated pursuant to the provisions of Subsection B of this Section.

(5) Each entity funding a portion of the member's salary shall also fund the employer's contribution on that portion of the member's salary at the employer contribution rate specified in this Subsection.

(6) For purposes of Paragraph (B)(2) of this Section the actuarially required employer contributions and the employer contributions actually received for all plans shall be totaled and treated as a single contribution.

(7) If provisions of this Section cover matters not specifically addressed by the provisions of this Subsection, then those provisions shall be applicable.

D.(1) This Subsection shall be applicable to the Teachers' Retirement System of Louisiana effective for the June 30, 2011, system valuation and beginning Fiscal Year 2012-2013. For purposes of this Subsection, "plan" or "plans" shall mean a subgroup within the system characterized by the following employee classifications:

(a) School lunch Plan A.

(b) School lunch Plan B.

(c) Employees of an institution of postsecondary education, the Board of Regents, or a postsecondary education management board who are not employed for the sole purpose of providing instruction or administrative services at the primary or secondary level, including at any lab school and the Louisiana School for Math, Science, and the Arts.

(d) Any other specialty retirement plan provided for a subgroup of system members. If the legislation enacting such a plan is silent as to the application of this Subsection, the Public Retirement Systems' Actuarial Committee shall provide for the application to such plan.

(e) All other teachers, as defined in R.S. 11:701(33).

(2) For the Teachers' Retirement System of Louisiana, effective for the June 30, 2011, system valuation and beginning with Fiscal Year 2012-2013, the normal cost calculated pursuant to Subparagraph (B)(3)(a) of this Section, shall be calculated separately for each particular plan within the system. An employer shall pay employer contributions for each employee at the rate applicable to the plan of which that employee is a member.

(3) For the Teachers' Retirement System of Louisiana, effective for the June 30, 2011, system valuation and beginning with Fiscal Year 2012-2013, changes in actuarial liability due to legislation, changes in governmental organization, or reclassification of employees or positions shall be calculated individually for each particular plan within the system based on each plan's actuarial experience as further provided in Subparagraph (4)(c) of this Subsection.
(4) For each plan referenced in Paragraph (1) of this Subsection, the legislature shall set the required employer contribution rate equal to the sum of the following:

(a) The particularized normal cost rate. The normal cost rate for each fiscal year shall be the employer's normal cost for employees in the plan computed by applying the method specified in Paragraph (B)(1) and Subparagraph (B)(3)(a) of this Section to the plan.

(b) The shared unfunded accrued liability rate. A single rate shall be computed for each fiscal year, applicable to all plans for actuarial changes, gains, and losses existing on June 30, 2011, or occurring thereafter, including experience and investment gains and losses, which are independent of the existence of the plans listed in Paragraph (1) of this Subsection, the payment and rate therefor shall be calculated as provided in Paragraphs (B)(1) and (3) of this Section.

(c) The particularized unfunded accrued liability rate. For actuarial changes, gains, and losses, excluding experience and investment gains and losses, first recognized in the June 30, 2011, valuation or in any later valuation, attributable to one or more, but not all, plans listed in Paragraph (1) of this Subsection or to some new plan or plans, created, implemented, or enacted after July 1, 2011, a particularized contribution rate shall be calculated as provided in Paragraphs (B)(1) and (3) of this Section.

(d) The shared gross employer contribution rate difference. The gross employer contribution rate difference shall be the difference between the minimum gross employer contribution rate provided in Paragraph (B)(5) of this Section and the aggregate employer contribution rate calculated pursuant to the provisions of Subsection B of this Section.

(5) Each entity funding a portion of the member's salary shall also fund the employer's contribution on that portion of the member's salary at the employer contribution rate specified in this Subsection.

(6) For purposes of Paragraph (B)(2) of this Section the actuarially required employer contributions and the employer contributions actually received for all plans shall be totaled and treated as a single contribution.

(7) If provisions of this Section cover matters not specifically addressed by the provisions of this Subsection, then those provisions shall be applicable.

**LSA-R.S. 11:151. Worker's compensation benefits; employee and employer contributions to continue**

A. Beginning September 1, 1989, whenever any member of the Louisiana State Employees' Retirement System is receiving worker's compensation benefits while an employee and is not receiving normal service credit in the system, that member shall receive service credit for eligibility determination purposes, however this service shall not be used for computation of the retirement benefit.

B. Whenever any member of the Teachers' Retirement System of Louisiana, or the Louisiana School Employees' Retirement System is receiving worker's compensation benefits, but has not retired for disability the employee may pay contributions based on a
salary not to exceed the greater of his worker's compensation benefit received from his employer or his salary at the time of qualification for worker's compensation benefits. He shall only receive pro rata service credit during any period in which the employee contributions are less than that which would have been contributed if based on the salary at the time of qualification for worker's compensation benefits. The employer shall pay the employer's contribution based on the amount on which the employee's contributions are based.

**LSA-R.S. 11:154. Tax sheltering of employee contributions to retirement**

A. The provisions of this Section shall be applicable to the following public retirement systems and pension funds:
   1. Louisiana State Employees' Retirement System.
   2. Louisiana State Police Retirement System.
   3. Louisiana School Employees' Retirement System.
   4. Louisiana School Lunch Employees' Retirement System.
   5. Louisiana Teachers' Retirement System.
   6. Assessors' Retirement Fund.
   7. Clerks' of Court Retirement and Relief Fund.
   8. District Attorneys' Retirement System.
   11. Registrar of Voters Employees' Retirement System.
   12. Sheriffs' Pension and Relief Fund.
   14. Firefighters' Retirement System.

B. Each board may adopt a plan whereby the employee's contributions to the retirement system shall not be included in the employee's gross income for computation of the taxes under the provisions of the United States Internal Revenue Code. The plan shall provide that the employer pay the employee's share of the contributions directly to the retirement system. The contributions shall be treated as employer contributions only for the purposes of the Internal Revenue Code.

C. After the adoption of the plan by the board, the employer shall pay the amount of the contribution by a reduction in the salary of the employee or an offset against future salary or a combination of both. These funds shall be paid from the same source of funds which is used in paying earnings to the employee. The employee's participation in the plan shall not be optional.


E. Any deductions from an employee's gross income, during the highest thirty-six consecutive months of employment prior to retirement, for purposes of tax sheltering said deductions under the provisions of this Section shall be included in the base from which
retirement benefits are to be computed for the purposes of ascertaining an employee's average compensation.

**LSA-R.S. 11:162. Classes of employees not eligible for membership**

A. The provisions of this Section shall apply to the Louisiana State Employees' Retirement System, the Teachers' Retirement System of Louisiana, the Louisiana State Police Retirement System, and the Louisiana School Employees' Retirement System.

B. Any other provision of law notwithstanding, as of July 1, 1991, any employee who is a part-time, seasonal, or temporary employee as defined in 26 CFR 31:3121(b)(7)-2, or in any successor regulation, shall not be or become a member of any system to which this Section applies, except as provided for in Subsection C of this Section.

C.(1) Except as provided in this Subsection, membership shall be required for a part-time, seasonal, or temporary employee as defined in 26 CFR 31:3121(b)(7)-2, or in any successor regulation, who on July 1, 1991, or thereafter, has or earns ten or more years of creditable service in his current system.

(2)(a) For purposes of this Paragraph, the Board of Elementary and Secondary Education shall promulgate rules in conformity with the Administrative Procedure Act, R.S. 49:950 et seq., to be reviewed by the House and Senate Committees on Retirement, defining "classroom teacher".

(b) Membership shall be required for a part-time, seasonal, or temporary classroom teacher who has or earns five or more years of creditable service in the Teachers' Retirement System of Louisiana.

NOTE: SUBSECTION D AS ENACTED BY ACTS 1992, NOS. 91 AND 267, §1, EFFECTIVE IF, AS, AND WHEN THE CONGRESS OF THE UNITED STATES PROVIDES AN EXEMPTION TO THE DEFINITION OF PART-TIME, SEASONAL, OR TEMPORARY EMPLOYEES CONTAINED IN 26 CFR 31:3121(b)(7)-2 OR FOR SUCH EMPLOYEES IN SUBPARAGRAPH (F) OF SECTION 210(a)(7) OF THE SOCIAL SECURITY ACT (42 U.S.C. 410(a)(7)) OR IN ANY OTHER APPLICABLE PROVISION OF FEDERAL LAW.

D. Notwithstanding any other provision of this Section or of any other law to the contrary, any employee of the Louisiana School Employees' Retirement System who is classified or characterized as a part-time, seasonal, or temporary employee shall be exempt from the provisions of this Section.

E.(1) Notwithstanding any provision of law to the contrary, no person employed in a position in an unclassified health care professional employee pool established pursuant to R.S. 17:1519.16 shall be or become a member of any system to which this Section applies.

(2) The employer shall notify each person being employed in a position in an unclassified health care professional employee pool of his ineligibility for membership in
any system to which this Section applies. Each person employed in a position in an unclassified health care professional employee pool shall sign an affidavit acknowledging his ineligibility for membership in any such system and stating that he has full knowledge that he is never to receive any retirement service credit for time worked in a position in an unclassified health care professional employee pool.

**LSA-R.S. 11:281. Failure to timely remit contributions; effect**

A. Notwithstanding any other provisions of law to the contrary, the provisions of this Section shall be applicable to all members of the following public retirement systems:

1. Louisiana State Employees' Retirement System.
2. Louisiana School Employees' Retirement System.
3. Teachers' Retirement System of Louisiana.
5. Clerks' of Court Retirement and Relief Fund.
6. District Attorneys' Retirement System.
7. Firefighters' Retirement System.
8. Municipal Employees' Retirement System of Louisiana.
11. Registrars of Voters Employees' Retirement System.
12. Sheriffs' Pension and Relief Fund.

B. (1) Except as provided in Paragraph (2) of this Subsection, all payments of employers' contributions and employees' contributions, including any payments due from the state of Louisiana which are paid after becoming delinquent, shall include interest to be paid to the retirement system at the rate of legal interest computed from the date the payment became delinquent.

(2) For any employer who is unable to make the required contributions on a timely basis as a consequence of Hurricane Katrina or Rita, or both, no interest shall be assessed or payable on contributions which were due for August or September 2005, for the first two months of delinquency.

**LSA-R.S.11:1141. Retirement benefits; application; eligibility requirements; effective date; cancellation**

A. Any member whose first employment making him eligible for membership in one of the state systems occurred on or before June 30, 2010, may retire upon written application to the board of trustees, if the member at the time of application has attained the age of sixty years and has credit for ten years of accredited service or has attained the age of fifty-five years and has credit for twenty-five or more years of accredited service or at any age with thirty or more years of accredited service. Any member whose first employment making him eligible for membership in one of the state systems occurred on
or after July 1, 2010, may retire upon written application to the board of trustees, if the member at the time of application has attained the age of sixty years and has credit for five years of accredited service. An application for retirement shall be officially filed with the board when received in the office of the director. Retirement benefits shall become effective as of the date an application for retirement is filed in the office of the director or the day after the member terminates from service, whichever is later. A member may cancel his application for retirement only prior to negotiating, cashing, or depositing any benefit check including an estimated benefit check.

B. Notwithstanding the provisions of Subsection A of this Section, in the event a member of this system files an application for regular retirement, or disability retirement with his employer which is a reporting agency and thereafter terminates his employment, or files an application for retirement to participate in the Deferred Retirement Option Plan with his employer which is a reporting agency and thereafter continues his employment while participating in the Deferred Retirement Option Plan with said employer and through error the application is not promptly sent to this retirement system, upon receipt of the application by this system, the board of trustees is hereby authorized upon satisfactory proof to it, to pay the retirement benefit, to pay the disability retirement benefit, or to begin making payments on behalf of the member into the Deferred Retirement Option Plan Account based on an effective date of retirement not more than ninety days prior to the actual receipt of the application for retirement in the office of the system, but in no event prior to the date of termination of employment.

C.(1)(a) Notwithstanding the provisions of Subsection A of this Section, any member shall be eligible for retirement if he has twenty years of service credit at any age, exclusive of military service and unused annual and sick leave, but any person retiring under this Subsection shall have his benefit inclusive of military service credit and allowable unused annual and sick leave actuarially reduced from the earliest age that he would normally become eligible for a regular retirement benefit pursuant to Subsection A of this Section if he had continued in service to that age.

(b) Any member who retires under the provisions of this Section shall not be eligible for reemployment by the agency from which he retired, the Louisiana School Employees' Retirement System, any public school system, or any special education district for a period of five years.

(2) Any person who elects to retire under the provisions of this Section shall have included in the actuarial reduction of his benefits such an amount, subject to any change in premium amounts or classifications that are applicable to other retirees, which shall be proportionate to the cost to the Louisiana School Employees' Retirement System resulting from retirement under this Section, and that amount shall be transferred to the Louisiana School Employees' Retirement System to offset such cost, until he attains the earliest eligibility for regular retirement, at which time his benefits shall be the same as a person who retired under the provisions of regular retirement.

LSA-R.S. 11:1001. Name and establishment of retirement system; domicile; nominee name; partnership

A. A retirement system is established and placed under the management of a board of trustees for the purpose of providing retirement allowances and other benefits for school bus drivers, school janitors, school custodians, school maintenance employees and other school employees employed in the state public school system. The retirement system is created as of July 31, 1946, but shall begin full operation as of July 1, 1947.

B. It shall be a state agency domiciled in East Baton Rouge Parish and shall have the powers and privileges of a corporation and shall be known as the Louisiana School Employees' Retirement System and by such name, or its nominee name which is hereby established as "LSERS," all of its business shall be transacted, all of its funds invested, and all of its cash and securities and other property held, except as provided in Subsection C hereof. The secretary-treasurer of the system shall be the agent for service of legal process.

C. The board of trustees may form a partnership for the purpose of trading in its nominee name. The state treasurer, the secretary-treasurer of the system and the assistant secretary-treasurer of the system shall be members of any such partnership. Other members of the partnership may be appointed by the board of trustees from among its membership. Each member of such partnership shall have the same fiduciary responsibility as do the trustees of the system.

LSA-R.S. 11:1002. Definitions

As used in this Chapter, the following words and phrases shall have the meanings ascribed to them in this Section unless a different meaning is plainly required by the context:

1. "Accumulated contributions" means the sum of all the amounts deducted from the compensation of a member and credited to his individual account in the annuity savings fund, together with regular interest thereon.

2. "Actuarial equivalent" means a benefit of equivalent value to the accumulated contributions, annuity, or benefits, as the case may be, computed upon the basis of such interest and mortality assumptions as are adopted in accordance with the provisions of R.S. 11:1171.

3. "Agency" means any governing body employing persons in the public school system.

4. "Annuity" means payments for life derived from the accumulated contributions of a member. All annuities shall be payable in equal monthly installments.
(5) "Annuity reserve" means the present value of all payments to be made on account of any annuity or benefit in lieu of any annuity computed upon the basis of such mortality tables as shall be adopted by the board of trustees, and regular interest.

(6)(a) "Average compensation", for a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, shall be based on the thirty-six highest successive months of employment, or on the highest thirty-six successive joined months of employment where interruption of service occurred; however, the average compensation amount to be considered for the first through the twelfth month shall not exceed the compensation for the immediately preceding twelve months by more than ten percent. The amount for the thirteenth through the twenty-fourth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the first through the twelfth month by more than ten percent. The amount for the twenty-fifth through the thirty-sixth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirteenth through the twenty-fourth month by more than ten percent. The limitations on the computation of average compensation in this Paragraph shall not apply to any of the twelve-month periods where compensation increased by more than one hundred ten percent over the previous twelve-month period solely because of an increase in compensation by legislative act or by a city/parish system-wide salary increase.

(b) "Average compensation", for a member whose first employment making him eligible for membership in the system began on or after July 1, 2006, whose first employment making him eligible for membership in one of the state systems occurred on or before June 30, 2010, shall be based on the sixty highest successive months of employment, or on the highest sixty successive joined months of employment where interruption of service occurred; however, the average compensation amount for the thirteenth through the twenty-fourth month shall not exceed the actual compensation amount for the first through the twelfth month by more than ten percent. The amount for the twenty-fifth through the thirty-sixth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirteenth through the twenty-fourth month by more than ten percent. The amount for the thirty-seventh through the forty-eighth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the twenty-fifth through the thirty-sixth month by more than ten percent. The amount for the forty-ninth through the sixtieth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirty-seventh through the forty-eighth month by more than ten percent. The limitations on the computation of average compensation contained in this Paragraph shall not apply to any twelve-month period during which compensation increased by more than one hundred ten percent over the previous twelve-month period solely because of an increase in compensation by legislative act or by a city/parish system-wide salary increase.
(c) "Average compensation", for a member whose first employment making him eligible for membership in one of the state systems occurred on or after July 1, 2010, shall be based on the sixty highest successive months of employment, or on the highest sixty successive joined months of employment where interruption of service occurred; however, the average compensation amount for the thirteenth through the twenty-fourth month shall not exceed the actual compensation amount for the first through the twelfth month by more than fifteen percent. The amount for the twenty-fifth through the thirty-sixth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirteenth through the twenty-fourth month by more than fifteen percent. The amount for the thirty-seventh through the forty-eighth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the twenty-fifth through the thirty-sixth month by more than fifteen percent. The amount for the forty-ninth through the sixtieth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirty-seventh through the forty-eighth month by more than fifteen percent. The limitations on the computation of average compensation contained in this Subparagraph shall not apply to any twelve-month period during which compensation increased by more than one hundred fifteen percent over the previous twelve-month period solely because of an increase in compensation by legislative act or by a city/parish system-wide salary increase.

(d) Notwithstanding any other provision of law to the contrary, "average compensation" shall not include any amount in excess of the limitation provided in R.S. 11:1141.3.

(7) "Beneficiary" means any person in receipt of a pension, an annuity, a retirement allowance or other benefit provided by this Chapter.

(8) "Board of Trustees" means the board provided to administer the retirement system.

(9) "Creditable service" means "prior service" plus "in service" plus "membership service" for which credit is allowable as provided in Part III of this Chapter.

(10) "Defined benefit plan" shall mean a pension plan established and maintained by an employer primarily to provide systematically for the payment of definitely determinable benefits to employees over a period of years after retirement based upon such factors as years of service and compensation received by such employees.

(11) "Defined contribution plan" shall mean a pension plan established and maintained by an employer which provides benefits based upon amounts contributed to an employee's individual account, plus any earnings allocated to the account, for distribution to the employee or his beneficiary either at retirement, after a fixed number of years, or upon the occurrence of some specified event.

(12) "Earnable compensation" means the full amount earned by an employee for a given pay period. Earnable compensation shall not include operating expenses, the cost of any insurance paid by the employer, or any allowance for expenses authorized and
incurred as an incident of employment, nor payments in lieu of unused sick or annual leave. Earnable compensation shall include pay received by school bus drivers for school-related extracurricular activities. Contributions made by the employer under the provisions of this Chapter shall not be considered as a part of the employee's rate of pay or compensation notwithstanding the provisions of any other law.

(13) "Employee" means any person legally occupying a position as a school bus driver who actually renders a service by driving a school bus during the full time of his employment, a school janitor, a school custodian, a school maintenance employee, school bus aide, monitor or attendant, or other regular school employee who actually works on a school bus helping with the transportation of school children, and who is a legal employee of a parish or city school board of the state of Louisiana, and shall include the employees of this system.

(14) "Employer" means the state of Louisiana or any parish or city school board from which any employee receives his compensation.

(15) "In service" means service rendered after June 30, 1947, for which retirement credit has not been received and for which credit is allowable under Part III of this Chapter.

(16) "Medical board" shall mean the State Medical Disability Board.

(17) "Member" means any school employee, as defined in Paragraph (13) of this Section, as provided in Part II of this Chapter. In all cases of doubt, the board of trustees, as hereinafter defined, shall determine whether any person is eligible to be a member.

(18) "Membership service" means service as an employee rendered while a member of the retirement system.

(19) "Minor child" means an unmarried child under the age of eighteen years or an unmarried student under the age of twenty-three years who is the issue of a marriage of a member of this system, the legally adopted child of a member of this system, the natural child of a female member of this system, or the child of a male member of this system if a court of competent jurisdiction has made an order of filiation declaring the paternity of such a member for the child or if the name of the father appears on the birth certificate or if the father has formally acknowledged the child.

(20) "Pension reserve" means the present value of all payments to be made on account of any pension or benefit in lieu of any pension computed upon the basis of such mortality tables as shall be adopted by the board of trustees, and regular interest.

(21) "Pensions" means payments for life derived from money provided by the state or the employing agency. All pensions shall be payable in equal monthly installments.

(22) "Prior service" means service rendered prior to July 1, 1947, for which credit is allowable under Part III of this Chapter.

(23) "Regular interest" means interest compounded annually at such a rate as shall be determined by the board of trustees in accordance with R.S. 11:1181.
(24) "Retirement" means withdrawal from active service with a retirement allowance granted under the provisions of this Chapter.
(25) "Retirement allowance" means the sum of annuity and the pensions or any optional benefit payable in lieu thereof.
(26) "Retirement system" means the Louisiana School Employees Retirement System established and described in R.S. 11:1001.
(27) "Spouse" means a person who is legally married to a member of this system and shall not include a person who is legally separated from a member of this system by a judgment of separation.

LSA:R.S. 11:1006. Reemployment of retirees

A.(1) Any service retiree of the Louisiana School Employees' Retirement System may be reemployed in any position covered by the system as a full-time, part-time, temporary, or substitute employee subject to the provisions of this Section.

(2) The employing agency shall transmit monthly, by the fifteenth day after the end of the month, a report with the name, social security number, and the amount of earnings of the retiree during the previous month.

(3) For the purposes of this Section, there shall be an annual cost-of-living adjustment to the average compensation figure used in these computations. This cost-of-living adjustment shall be based upon and directly reflect the annual percentage increase or decrease in the Consumer Price Index for the preceding year.

B. If the earnings of the reemployed retiree in any fiscal year are in excess of fifty percent of average compensation, an amount equal to the amount of the earnings in excess of fifty percent of average compensation for the fiscal year shall be repaid to the retirement system, either through direct reimbursement to the system or by suspension of benefits; however, the repayment amount shall not exceed the amount of retirement benefits received by the retiree for the fiscal year.

C. Should any employing agency fail to submit the report required by Subsection A of this Section, the employing agency shall be liable to the retirement system for the repayment of any overpayments to the retiree by the system.

D. The provisions of this Section shall not apply to any retiree of this system who retired from service as a bus driver, who returns to active service in a full-time position as a bus driver covered by the provisions of this Chapter, and whose employer chooses to reemploy him pursuant to R.S. 11:1007. The full-time reemployment of such retired bus drivers shall be governed by the provisions of that Section.

LSA-R.S. 11:1007. Employment of retired bus drivers

A.(1) Subject to the provisions of Subsection F of this Section, any retiree of this system who was retired from service as a bus driver and who returns to active service in a full-time position as a bus driver covered by the provisions of this Chapter within the twelve-month period immediately following the effective date of his retirement shall
have his retirement benefit suspended for the duration of such active service or the lapse of twelve months after the effective date of his retirement, whichever occurs first, even if such service is based on employment by contract or corporate contract. After the period of suspension of benefits as provided in this Subsection, the retirement benefit of such retiree shall no longer be suspended.

(2) No member of this system who retires based on a disability shall return to service pursuant to the provisions of this Section. Disability retirees shall be governed by the provisions of this Chapter applicable to disability retirees.

B. During the period of his return to active service, the reemployed bus driver and his employer shall make contributions to the retirement system as provided by this Chapter. However, the bus driver shall receive no additional service credit and shall not accrue any additional benefits in the retirement system. After termination of active service and upon application therefor, the retiree shall be refunded the employee contributions paid during reemployment. The refund shall be without interest. The retirement system shall retain all interest and employer contributions.

C.(1) When any retired bus driver returns to active service pursuant to this Section with an employer covered by the provisions of this Chapter, the employing agency shall notify the board of trustees in writing within ten days of such employment and the date on which employment began. Upon termination, the employing agency shall also provide the board with information and notice thereof in writing. In addition to the notice required by this Subsection, the employing agency shall also report to the retirement system within forty-five days after June thirtieth of each year the names of all retired persons being paid by the employing agency, their social security numbers, and the amounts of their earnings during the previous fiscal year ending June thirtieth of the reporting year.

(2) Any employer who elects to reemploy a retired bus driver pursuant to this Section shall submit to the system before September first of each school year of reemployment a declaration stating the employer's intent to reemploy such bus driver pursuant to this Section. Such declaration shall be signed by the employer's authorized representative and the employee. If such declaration is not received by the system by such date, the reemployed bus driver shall be considered reemployed pursuant to the provisions of R.S. 11:1006.

(3) The superintendent of any employer who elects to reemploy a retired bus driver pursuant to this Section shall certify to the Board of Elementary and Secondary Education that a shortage of qualified bus drivers exists in the school district of such employer. The legislative auditor may audit or investigate as to whether there is a shortage of bus drivers in such district.

D. The status of any retired bus driver who is reemployed pursuant to the provisions of this Section shall be the same as that of a full-time active employee and shall be governed by the rules, procedures, policies, and statutes that apply to all such active employees.
E. The provisions of R.S. 11:1006 shall not be applicable to any retiree to whom this Section applies.

F. Any employer who participates in the reemployment of any retired bus driver pursuant to this Section shall pay the actuarial cost in aggregate attributable to the reemployment of such bus driver in excess of the cost that would have been incurred if the employer had reemployed the driver or drivers pursuant to R.S.11:1006 as determined by the system's actuary. The actuarial cost to the system, if any, shall be included in the annual actuarial report to the board of trustees of the system and shall be submitted to the Public Retirement Systems' Actuarial Committee. Upon approval of the system's actuarial report by the Public Retirement Systems' Actuarial Committee, the participating employers shall be notified of any cost, which shall be paid to the system not later than June thirtieth following such committee's approval of the system's actuarial report.


LSA-R.S. 11:1201. Collection of member contributions; procedure; checklists; liability for erroneous information

A. The employer shall cause to be deducted on each payroll of a member for each and every payroll period the contributions payable by such member, as provided in this Chapter. The employer shall make deductions from salaries of employees as provided in this Chapter, and shall transmit monthly, or at such time as the board of trustees shall designate, the amount specified to be deducted to the secretary-treasurer of the board of trustees.

B. Each employer shall transmit, monthly, by the fifteenth day after the end of each month, a checklist report setting forth necessary salary and deduction information as shall be required by the board of trustees. If any reporting agency submits a checklist which is in error as to the salary of any member and such error results in overpayment of benefits by the system, the agency shall be liable to the Louisiana School Employees' Retirement System for the amount of the overpayment and shall reimburse the system for the full amount of all such overpayments within thirty days after discovery of the error of overpayment.

LSA-R.S. 11:1202. Failure to timely remit contributions; effect

A.(1) Should any parish or city school board or other employer refuse to transmit either employer's contributions or members' contributions by the due date, the payment of such contributions shall be delinquent.

(2) Upon a certification to the state treasurer or the Department of Education by the board of trustees of the School Employees' Retirement System of Louisiana that a payment is delinquent, the state treasurer or the Department of Education shall deduct the amount thereof from any monies then available for distribution to or for the benefit of that parish or city school board, college or university, or vocational and technical school.
or other agency or employer and shall transmit said amount directly to the board of trustees.

(3) Upon making such deduction, the state treasurer or the Department of Education shall immediately notify the school board or other authority that the deduction has been made and that the funds available for distribution to it are reduced accordingly.

(4) In like manner the board of trustees of the system, upon receipt of said funds, shall credit such funds to the account of the members affected thereby and shall notify the school board or other authority thereof.

B. As used in this Section, "due date" means the close of the fifteenth day after the end of the month for which payment of employer and members' contributions are applicable.

C. All payments of employers' contributions and employees' contributions, including any payments due from the state of Louisiana, which are paid after becoming delinquent shall include interest to be paid to the retirement system at the system's assumed actuarial valuation rate of interest computed from the date the payment became delinquent.

Retirement Systems
Parochial Employees’ Retirement System

LSA-R.S. 11:1901. Name; date of establishment; effect of revision

A. The retirement system established as of January 1, 1953, according to Act 205 of 1952, and as subsequently amended, and placed under the management of the board for the purpose of providing retirement allowances and other benefits under the provisions of this Chapter, is hereby continued under the revised provisions of this Chapter.

B. The system shall continue to have the power and privileges of a corporation and shall continue to be known as the "Parochial Employees' Retirement System of Louisiana", and by such name all of its business shall be transacted, all of its funds invested and all of its cash and securities and other property held.

C.(1) Effective January 1, 1980, the system is hereby revised and shall be composed of two separate and distinct accounts, to be known as Plan A and Plan B, the provisions of which are outlined in this Chapter. The "regular plan" and the "supplemental plan" are hereby replaced. The reserves, funds, securities, and assets held under Plan A and Plan B shall remain separate and distinct and shall not be commingled. All agreements in effect prior to the effective date of this Act shall continue in full force and effect under the applicable plan as outlined in this Chapter.

(2) Effective July 1, 1997, the system is revised to include Plan C, as provided in Part IV-A of this Chapter, which shall be a separate and distinct account from the accounts known as Plan A and Plan B.
LSA-R.S. 11:233. Earnable compensation

A. The provisions of this Section shall apply to the following public retirement or pension systems, funds, and plans:

1. Firefighters' Retirement System.
2. Sheriffs' Pension and Relief Fund.
3. Parochial Employees' Retirement System of Louisiana.

B. (1) Except as provided in Paragraph (4) of this Subsection, and without repealing comparable provisions contained within the individual laws governing retirement or pension systems, funds, and plans referenced in Subsection A hereof but superseding any such provisions which conflict with the provisions of this Section, for purposes of calculation of the amount of contributions payable by an employer and employee and for computation of average compensation, earnings or earned or earnable compensation, or its equivalent, shall mean the full amount earned by an employee for a given pay period.

(2) Earnings or earned or earnable compensation shall not include:

(a) Overtime unless it is required to be worked in the employee's regular tour of duty;

(b) Operating expenses;

(c) Use of automobile or motor vehicles;

(d) The cost of any insurance paid by the employer;

(e) Any allowance for expenses incurred as an incident of employment;

(f) Payments made in lieu of unused annual or sick leave; and

(g) Bonuses, terminal pay, severance pay, deferred salary, or any other type of irregular or nonrecurring payment.

(3) Notwithstanding the provisions of Subparagraph (2)(g) of this Subsection amounts deducted for deferred salary shall be included to calculate the amount of contributions payable by an employer and employee and to compute average compensation with respect to the Firefighters' Retirement System, the Sheriffs' Pension and Relief Fund, and the Parochial Employees' Retirement System of Louisiana.

(4)(a) To the extent there is a conflict between the provisions of this Subsection and R.S. 11:1902 as to "earnings", the provisions of R.S. 11:1902 shall prevail.

(b) To the extent there is a conflict between the provisions of this Subsection and R.S. 11:2252 as to "earnable compensation", the provisions of R.S. 11:2252 shall prevail.

C. Contributions required to be made by the employer shall not be considered as part of the employee's rate of pay or compensation.

D. (1) In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, for plan years beginning on or after January 1, 1994, the annual compensation of each employee taken into account under the plan shall not exceed the annual compensation limit provided in Internal Revenue Code Section 401(a)(17), of one hundred fifty thousand dollars, as
adjusted by the Commissioner of Internal Revenue for increases in the cost-of-living in accordance with Internal Revenue Code Section 401(a)(17)(B). The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve months, over which compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve months, the annual compensation limit provided in Internal Revenue Code Section 401(a)(17) will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve.

(2)(a) For plan years beginning on or after January 1, 1994, any reference in this plan to the limitation under Internal Revenue Code Section 401(a)(17) shall mean the annual compensation limit of Internal Revenue Code Section 401(a)(17) as set forth in this Subsection.

(b) If the compensation for a prior determination period is taken into account in determining an employee's benefits accruing in the current plan year, the compensation for that prior determination period is subject to the annual compensation limit provided in Internal Revenue Code Section 401(a)(17) in effect for that prior determination period. For this purpose, for determination periods beginning before the first day of the first plan year beginning on or after January 1, 1994, the annual compensation limit provided in Internal Revenue Code Section 401(a)(17) is one hundred fifty thousand dollars.

(c) Effective for plan years beginning before January 1, 1997, the annual compensation limit provided in Internal Revenue Code Section 401(a)(17) shall apply in the aggregate to highly compensated employees and family members, and the allocation of compensation among such family members as spouses and children under age of nineteen years, shall be made in proportion to their compensation before the application of this Section, except that family members who are not eligible to participate in the plan, who participate but are not eligible to share in the benefit accrual because such persons are not members of the eligible class of employees or have completed fewer than the requisite number of hours of service or have terminated employment with the employer, shall not be allocated any portion of the Internal Revenue Code Section 401(a)(17) compensation limit for the year. The aggregation of compensation among family members shall not apply for plan years beginning on or after January 1, 1997.

**LSA-R.S 11:1921. Membership**

A. The membership of this system shall be composed of all employees not specifically excluded by the provisions of this Part, as follows:

1. Effective upon the revision date all employees shall become members of this system and shall be placed in the applicable plan as outlined below:

   a. Those participating in both the regular plan and the supplemental plan or only in the supplemental plan shall become members of Plan A.
(b) Membership shall be optional for those employees who are members of the supplemental plan only prior to the revision date.

(c) Those participating only in the regular plan shall become members of Plan B.

(2) All individuals who become employees after the revision date shall become members of Plan A, Plan B, or Plan C as determined by the plan in effect for each employer.

(3)(a)(i) Membership for elected officials of the parish, who are not eligible for membership in any other public retirement system in this state, shall be optional, and they shall have one year after taking the oath of office to elect to become members, provided they are otherwise eligible. No credit shall be given for any prior elected service.

(ii) A justice of the peace in Assumption Parish who did not exercise his option to become a member of the system within one year of taking his oath of office may elect to become a member on or before December 31, 2008. A justice of the peace who elects to become a system member pursuant to this Item may receive credit for past service by paying to the system on or before December 31, 2008, an amount calculated pursuant to R.S. 11:158. The payment for such service credit may be paid in whole or in part by the official's employer, as defined in R.S. 11:1902.

(b)(i) Membership for members of school boards, who are not eligible for membership in any other public retirement system in this state, shall be optional, and they shall have one year after taking the oath of office to elect to become members, provided they are otherwise eligible. No credit shall be given for any prior school board service.

(ii) From August 15, 1997, to January 15, 1998, any public school board member who is a member of this system shall have the option of terminating membership in this system. This option shall not be available after January 15, 1998. Each member who elects to terminate membership in this system shall provide thirty days written notice to the system of that election. Each person who elects to withdraw from this system shall receive a refund of the contributions paid by that member.

(iii) Each school board member who makes such an election and who remains in-service and who receives a refund of contributions upon termination of employment shall receive interest on such refunded funds for the period of time that the funds were maintained by the system after the election, equal to the overall portfolio earnings rate, reduced by one-half of one percent. Each school board member not eligible for retirement benefits who terminates employment at the time of the election shall be eligible to receive a refund of accumulated contributions, without interest.

(4) Any coroner and his assistants and employees shall be eligible for membership in this system for their entire salaries and may enter the system at any time on a current basis. No credit shall be given for any coroner's assistants' or employees' prior service; however, any coroner shall have the option of purchasing prior service credit as a coroner on an actuarial basis and subject to the provisions of R.S. 11:158.

(5) Those employees who were participating members of the system on December 31, 1979, shall be continued as members subsequent to that date, provided they are
employees as defined herein, even though they do not work the number of hours per week required by the definition of employee as set forth herein and provided that all employee and employer contributions, plus five percent interest compounded annually from date of service if such contributions are delinquent, are paid to the system for all periods of employment since December 31, 1979. This Paragraph shall not apply to those employees who on December 31, 1979, worked at least the number of hours required by the definition of employee as set forth herein.

(6)(a) Membership shall be optional for unclassified employees of the parish of Caddo. As used in this Paragraph, the term "unclassified employee" means an employee who is not a part of the classified service of Caddo Parish as provided under the home rule charter of the parish of Caddo.

(b)(i) Each unclassified employee of Caddo Parish who is otherwise eligible for membership in this system, whose initial date of employment is on or after August 15, 1999, shall be eligible to irrevocably elect not to be a member of this system, provided such election is made either within sixty days commencing from the employee's initial date of employment or from the earliest date he becomes eligible for participation in any retirement plan sponsored by Caddo Parish.

(ii) Any unclassified employee who fails to make the election provided in this Subparagraph shall be considered to have made an election to become a member of this system.

(c) The provisions of this Paragraph are interpretative and intended to clarify and confirm the law in existence prior to August 15, 1999, whereby all unclassified employees of Caddo Parish whose initial date of employment was prior to August 15, 1999, and who have previously made a valid election not to participate in the system, pursuant to the law in effect at the time the election was made, shall be considered never to have been members of this system; and, for that reason, neither the unclassified employees of Caddo Parish who previously have elected not to participate in this system nor the governing authority of Caddo Parish itself shall be liable for the payment of employee or employer contributions relating to compensation earned prior to August 15, 1999, and no credit shall be granted to those employees for service rendered prior to that date.

(d) The provisions of this Paragraph shall be deemed to have no effect if and when the United States Internal Revenue Service issues any revenue ruling to the effect that permitting employees to exercise the option that is authorized by this Paragraph will result in the revocation of the qualified plan status of the Parochial Employees' Retirement System. In such a case, all employees who exercised such option shall be enrolled in the Parochial Employees' Retirement System and shall not receive credit therein for any prior service, unless such credit is purchased pursuant to the provisions of R.S. 11:158.

B. The agreement shall be the determining factor for purposes of placing members into the appropriate plan.
C. Membership shall be optional for those persons entering employment on or after October 1, 1996, who are fifty-five years of age or older who have credit for at least forty quarters in the Social Security system. Such election shall be made within ninety days of employment or within ninety days after July 1, 1997, whichever occurs later. This shall not apply to rehired retirees.

LSA-R.S. 11:701. Definitions

As used in this Chapter, the following words and phrases have the meanings ascribed to them in this Section unless a different meaning is plainly required by the context:

(1) "Accumulated Contributions" means the sum of all the amounts deducted from the compensation of a member plus any interest which has been credited to his individual account in the annuity savings fund plus amounts credited to his account.

(2) "Actuarial equivalent" means a benefit of equivalent value to the accumulated contributions, annuity, or benefits, as the case may be, computed on the basis of interest and mortality assumptions adopted in accordance with the provisions of R.S. 11:834.

(3) "Annuity" means payments for life derived from the "accumulated contributions" of a member. All annuities shall be payable in equal monthly installments.

(4) "Annuity Reserve" means the present value of all payments to be made on account of any annuity or benefit in lieu of any annuity computed upon the basis of mortality tables adopted by the board of trustees, and regular interest.

(5)(a) "Average compensation" subject to the other provisions of this Paragraph, for any teacher whose first employment making him eligible for membership in one of the state systems occurred on or before December 31, 2010, means the average earnable compensation of a teacher for the three highest successive years of employment, or the highest three successive joined years of employment where interruption of service occurred. For any teacher whose first employment making him eligible for membership in one of the state systems occurred on or after January 1, 2011, "average compensation" means his average earnable compensation for the five highest successive years of employment, or the highest five successive joined years where interruption of service occurred. The computation of such average compensation shall be in accordance with the following guidelines:

(i) The amount for the first through the twelfth month shall not exceed the compensation for the immediately preceding twelve months by more than ten percent for a teacher whose first employment making him eligible for membership in one of the state systems occurred on or before December 31, 2010, or by more than fifteen percent for a teacher whose first employment making him eligible for membership in one of the state systems occurred on or after January 1, 2011.
(ii) The amount for the thirteenth through the twenty-fourth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the first through twelfth month by more than ten percent for a teacher whose first employment making him eligible for membership in one of the state systems occurred on or before December 31, 2010, or by more than fifteen percent for a teacher whose first employment making him eligible for membership in one of the state systems occurred on or after January 1, 2011.

(iii) The amount for the twenty-fifth through the thirty-sixth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirteenth through twenty-fourth month by more than ten percent for a teacher whose first employment making him eligible for membership in one of the state systems occurred on or before December 31, 2010, or by more than fifteen percent for a teacher whose first employment making him eligible for membership in one of the state systems occurred on or after January 1, 2011.

(iv) The amount for the thirty-seventh through the forty-eighth month shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the twenty-fifth through the thirty-sixth month by more than fifteen percent.

(v) The amount for the final twelve months shall not exceed the lesser of the maximum allowable compensation amount or the actual compensation amount for the thirty-seventh through the forty-eighth month by more than fifteen percent.

(b) The thirty-six or sixty months used for average compensation, as the case may be, cannot cover a period when the member receives more than three years or five years of service credit respectively.

(c)(i) The limitations on the computation of average compensation in this Paragraph shall not apply to any of the twelve-month periods where compensation increased by more than the amount allowable in Subparagraph (a) of this Paragraph over the previous twelve-month period solely because of an increase in compensation by legislative act, by city/parish systemwide salary increase, or by a systemwide increase at a college or university.

(ii) Any active member or retiree whose average compensation includes or would include earnable compensation received between June 30, 1995 and June 30, 1997, as the result of a legislative act, a city/parish systemwide salary increase, or a systemwide increase at a college or university shall have his average compensation calculated without regard to the limitations on the computation of average compensation imposed in this Paragraph for that period. The provisions of this Item shall only apply to any such member or retiree whose employer filed with this system on or before July 1, 1998, a written request or application for coverage under this Subparagraph.

(iii) Any retiree to whom Item (ii) of this Subparagraph applies, whose benefits are based, or by reason of Item (ii) of this Subparagraph would be based, on a calculation of average compensation which includes earnable compensation between June 30, 1995,
and June 30, 1997, shall have his benefits recalculated in accordance with this Subparagraph and, if an increase in benefits results, the retiree shall be paid such an amount to restore any prior benefits that would have been paid if the benefits had originally been calculated in accordance with this Subparagraph.

(d) Provided, however, in any case where a classroom teacher changes employment to that of a classroom teacher in another parish, the amount for the twelve months of earnings in the position of a classroom teacher in the second parish of employment shall not exceed the compensation for the immediately preceding twelve months by more than twenty-five percent.

(e) Notwithstanding any other provision of law to the contrary, "average compensation" shall not include any amount in excess of the limitation provided in R.S. 11:785.1.

(6) "Beneficiary" means the eligible recipient of a pension, annuity, retirement allowance, or other benefit provided in this Chapter. A beneficiary shall be a natural person or the succession of a natural person, except as provided in R.S. 11:762(J).

(7) "Board of Trustees" means the board provided for in Part V of this Chapter to administer the retirement system.

(8) "Conduit individual retirement account" means an account which is covered by the provisions of Section 408(a) of the United States Internal Revenue Code, provided the account only contains assets rolled over to the account as an eligible rollover distribution from a qualified plan, plus earnings on those assets, but does not contain any other assets.

(9) "Creditable Service" means "Prior Service" plus "Membership Service" for which credit is allowable as provided in Part III of this Chapter. A person may not obtain more than one year of service credit during any fiscal year.

(10) "Earnable compensation" means the compensation earned by a member during the full normal working time as a teacher. Earnable compensation shall include any differential wage payment as defined by 26 U.S.C. 3401(h)(2) that is made by an employer to any individual performing qualified military service. Earnable compensation shall not include per diem, post allowances, payment in kind, hazardous duty pay, or any other allowance for expense authorized and incurred as an incident to employment, nor payments in lieu of unused sick or annual leave, nor retroactive salary increases unless such an increase was granted by legislative Act or by a city-parish systemwide salary increase, nor payment for discontinuation of contractual services, unless the payment is made on a monthly basis. If a member is granted an official leave and he makes contributions for the period of leave, earnable compensation shall not include compensation paid for other employment which would not have been possible without the leave. The board of trustees shall determine whether or not any other payments are to be classified as earnable compensation.
(11) "Employer" means the State of Louisiana, the parish school board, the city school board, the State Board of Education, the board of supervisors of the Louisiana State University or any other agency of and within the State by which a teacher is paid.

(12) "Eligible rollover distribution" means the distribution of all or any portion of the balance to the credit of a member from a qualified plan. However, an eligible rollover distribution shall not include any of the following distributions:

(a) One that is a series of substantially equal periodic payments, made not less frequently than annually, for the life, or life expectancy of the member or the joint lives, or joint life expectancies of the member and the member's designated beneficiary.

(b) One that is for a specified period of ten years or more.

(c) One that is required by the provisions of Section 401(a)(9) of the United States Internal Revenue Code.


(13) "Excess benefit participant" means any member whose retirement benefit as determined on the basis of all qualified plans of the employer without regard to the limitations of R.S. 11:784.1 and comparable provisions of other qualified plans of the employer would exceed the maximum benefit permitted under Section 415 of the Internal Revenue Code.

(14) "Fiscal year" means the period beginning July first of any year and ending June thirtieth of the next succeeding year. Teachers employed by year-round schools shall receive a full year of service credit if they work all available days of the fiscal year.

(15) "Maximum benefit" means the retirement benefit a member is entitled to receive from the system set forth in Part IV of this Chapter in any month after giving effect to R.S. 11:784.1 and any similar provisions of any other qualified plans of the employer designed to conform to Section 415 of the Internal Revenue Code.

(16) "Medical board" shall mean the State Medical Disability Board.

(17) "Member" means any teacher included in the membership of the system as provided in Part II of this Chapter.

(18) "Membership Service" means service as a teacher rendered while a member of the retirement system.

(19) "Minor child" means an unmarried child under the age of twenty-one years or an unmarried student under the age of twenty-three years who is the issue of a marriage of a member of this system, the legally adopted child of a member of this system, a child born outside of marriage of a female member of this system, or the child of a male member of this system if a court of competent jurisdiction has, pursuant to the provisions of the Civil Code rendered a judgment of filiation declaring the paternity of such member for the child. An unmarried child who has become mentally disabled or totally and permanently disabled prior to age twenty-one, as certified by the medical board, shall be considered a "minor child" for the purposes of the benefit provisions of this Chapter and shall remain a "minor child" provided the medical board certifies he is...
mentally disabled or totally and permanently disabled and provided he remains unmarried.

(20) "Natural person" means a human being.

(21) "Pensions" means payments for life. All pensions shall be payable in equal monthly installments.

(22) "Pension Reserve" means the present value of all payments to be made on account of any pension or benefit in lieu of any pension computed upon the basis of mortality tables adopted by the board of trustees, and regular interest.

(23) "Prior Service" means service rendered prior to the date of establishment of the retirement system for which credit is allowable under Part III of this Chapter.

(24) "Public School" means any day school conducted within the state under the authority and supervision of a parish or city school board and any educational institution supported by and under the control of the state.

(25) "Qualified plan" means a trust which is covered by the provisions of Section 401(a) of the United States Internal Revenue Code.

(26) "Regular Interest" means interest compounded annually at such a rate as shall be determined by the board of trustees in accordance with R.S. 11:851.

(27) "Retirement" means withdrawal from active service with a retirement allowance granted under the provisions of this Chapter.

(28) "Retirement allowance" means the sum of the annuity and the pensions or any optional benefit payable in lieu thereof. These benefits are paid in advance on the first of the month that they are due.

(29) "Retirement System" means the Teachers' Retirement System of Louisiana as defined in R.S. 11:702.

(30) "Service" means service as a teacher within the meaning of Paragraph (33) of this Section.

(31) "Spouse" shall mean a person who is legally married to a member of this system and shall not include a person who is legally separated from a member of this system by a judgment of separation, unless such person has voluntarily reconciled with the member and which reconciliation is established by a court of competent jurisdiction.

(32) "Student" means a person who satisfies all of the provisions of this Paragraph.

(a) The student must be enrolled in a high school, vocational-technical school, or a college or university, any of which must be duly accredited or approved by the appropriate educational agency of the state in which it is located.

(b) The student must be enrolled in a sufficient number of courses and classes in such institution to be classified as a full-time regular student under the criteria used by the institution in which he is enrolled. The educational institution shall provide written notification to the retirement system that the student is in full-time status.

(33)(a) "Teacher", except as provided in Subparagraph (b) of this Paragraph, shall mean any of the following:
(i) Any employee of a city or parish school board, parish or city superintendent, or assistant superintendent of public schools.

(ii)(aa) Any president, vice president, dean, teacher, guidance counselor, or unclassified employee at any state college or university or any vocational-technical school or institution or special school under the control of the State Board of Elementary and Secondary Education, or any educational institution supported by and under the control of the state or any parish school board.

(bb) Notwithstanding the provisions of Subitem (aa) of this Item, the person who is the director for the Louisiana State University Laboratory School on the effective date of this Subitem shall not be included in this definition.

(iii) Any full-time unclassified employees of boards created by Article VIII of the Constitution of Louisiana who became employed on or after July 1, 1991, provided that such persons employed on and after July 1, 1991, who are members of the Louisiana State Employees' Retirement System shall remain members of the Louisiana State Employees' Retirement System.

(iv) The president and staff of the Louisiana Federation of Teachers who were members of the Teachers' Retirement System prior to such employment.

(v)(aa) The president or secretary and staff of the Louisiana Association of Educators.

(bb) Notwithstanding the provisions of this Item or any other provision of law to the contrary, any non-bargaining employee whose initial effective date of employment occurred on or before June 30, 2001, shall be eligible to irrevocably elect to terminate his membership in this system, provided such election to terminate membership is exercised on or before September 30, 2001. Any non-bargaining employee whose initial effective date of employment occurs on or after July 1, 2001, shall have the irrevocable option to not participate in this system, provided that such option to not participate must be made within sixty days after the effective date of his employment and any such employee who fails to exercise the option not to participate shall become a participating member of this system. For purposes of this Subitem, the phrase "non-bargaining employee" shall mean any employee of the Louisiana Association of Educators whose employment is not covered by a collective bargaining agreement.

(cc) Notwithstanding any other provision of law to the contrary, any non-bargaining employee who retires from the Teachers' Retirement System and later is reemployed in a position covered by the provisions of this Chapter shall not have his retirement benefits reduced or suspended during such reemployment.

(vi) The employees of the Teachers' Retirement System of Louisiana, provided that persons employed by the Teachers' Retirement System on and after July 1, 1991, who are members of the Louisiana State Employees' Retirement System shall remain members of the Louisiana State Employees' Retirement System.

(vii) The director and staff of the Associated Professional Educators of Louisiana.
(viii)(aa) Except as otherwise provided in this Item, the director, secretary, staff members, or any other individual employed by the Louisiana High School Athletic Association on or before June 30, 2011.

(bb) Notwithstanding the provisions of this Item or any other provision of law to the contrary, any director, secretary, staff member, or any other individual employed by the Louisiana High School Athletic Association on or after July 1, 2000, and on or before June 30, 2011, who does not have a valid Louisiana teacher's certificate shall not be required to participate in the system.

(cc) Any individual employed by the Louisiana High School Athletic Association on or before June 30, 2011, who has a valid Louisiana teacher's certificate shall be required to participate in the system provided the person satisfies all other eligibility criteria set forth in this Chapter.

(ix) For purposes hereof, staff personnel involved in the administration of a health and welfare program for the benefit of employees of a school board, which program is coordinated by the school board and a teacher association, and which staff personnel are so designated by the school board, shall be considered to be employees of the school board provided that such employees were previously members of this system.

(x) The director and staff of the Louisiana Resource Center for Educators.

(xi) An alien holding a J-1 visa who is teaching in a Louisiana public school through a J-1 exchange visitor program.

(xii) All nonclassified employees of the state who are administrators, faculty members, or other professional employees at the New Orleans Center for Creative Arts.

(xiii) In all cases of doubt, the board of trustees shall determine whether any person is a teacher within the scope of the definition set forth in this Paragraph.

(b) "Teacher" shall not include any of the following:

(i) Any employee of a city or parish school board who is employed as a school bus driver, school janitor, school custodian or a school maintenance employee, school bus aide, monitor or attendant, or anyone who actually works on a school bus helping with the transportation of school children.

(ii)(aa) Any classified state employee at any state college, university, vocational-technical school, or institution or special school under the control of the State Board of Elementary and Secondary Education, or any educational institution supported by and under the control of the state.

(bb) The person who is director for the Louisiana State University Laboratory School on July 11, 2005.

(iii) Any employees of the State Department of Education except that persons employed by the State Department of Education on and after July 1, 1991, who are members of this system shall remain members of this system.

(iv) Board members and employees of any board created by Article VIII of the Constitution of Louisiana, except as provided in Subparagraph (33)(a) of this Section.
Aliens who teach in Louisiana based on J and F visas, except as provided in Item (a)(xi) of this Paragraph.

(c) Repealed by Acts 2010, No. 861, §22.

(34) "Unrestricted benefit" means the monthly retirement benefit a member, or the spouse or child of a member, would have received under the terms of all qualified plans of the employer, except for the restrictions of R.S. 11:784.1 and any similar provisions of any other qualified plans designed to conform to Section 415 of the Internal Revenue Code.

LSA-R.S. 17:710. Employment of retirees

A. For purposes of this Section, "retired teacher" shall mean any of the following:

(1) A retired member who returns to active service covered by the provisions of this Chapter as a full-time or part-time classroom teacher who teaches any student in kindergarten through twelfth grade in a critical teacher shortage area. For purposes of this Paragraph, "critical shortage area" shall mean any subject area where a shortage of certified teachers exists in that subject area, subject to the provisions of Subsection F of this Section. For purposes of this Section, "classroom teacher" shall mean any employee, whose position of employment requires a valid Louisiana teaching certificate and who is assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept. Such classroom situations may include teaching in a school classroom or in other settings such as a home or hospital or other learning situations such as cocurricular activities, which instruction may be provided in person or through an approved medium such as television, radio, computer, Internet, multimedia telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings.

(2) A retired member who returns to active service as a full-time certified speech therapist, speech pathologist, or audiologist whose position of employment requires a valid Louisiana ancillary certificate approved and issued by the state Department of Education in a school district where a shortage exists.

(3) A retired member who returns to active service covered by the provisions of this Chapter on or before June 30, 2010.

(4) A retired member who returns to active service covered by the provisions of this Chapter who retired on or after May 1, 2009, and on or before June 30, 2010, in a position requiring a valid Louisiana teaching certificate or a valid Louisiana ancillary certificate.

(5) A retired member who returns to active service covered by the provisions of this Chapter as a substitute classroom teacher who teaches any student in pre-kindergarten through twelfth grade. For purposes of this Paragraph "substitute classroom teacher" shall mean a classroom teacher employed in a temporary capacity to fill the position of another classroom teacher who is unavailable to teach for any reason. Such substitute classroom teacher's earnings from his return to active service shall not exceed
twenty-five percent of his benefit during any fiscal year. If actual earnings exceed this amount in any fiscal year, the benefits payable to the retiree shall be reduced by the amount in excess of twenty-five percent of his benefit.

6) A retired member who holds an advanced degree in speech therapy, speech pathology, or audiology.

7) A retired member who has a valid Louisiana teaching certificate who returns to active service covered by the provisions of this Chapter who is assigned the professional activities of instructing adults through an adult education or literacy program administered through a public institution of elementary or secondary education. Such individual's earnings from his return to active service shall not exceed twenty-five percent of his benefit during any fiscal year. If actual earnings exceed this amount in any fiscal year, the benefits payable to the retiree shall be reduced by the amount in excess of twenty-five percent of his benefit.

8) A retired member who returns to active service covered by the provisions of this Chapter as an adjunct professor. For purposes of this Paragraph "adjunct professor" shall mean part-time faculty, including instructors, assistant professors, associate professors, and professors, assigned the professional activities of instructing pupils or conducting research at a public institution of postsecondary education. Such instruction may be provided in person or through an approved medium such as television, radio, computer, Internet, multimedia telephone, or correspondence and may be delivered inside or outside the classroom or in other teacher-student settings. Such an adjunct professor's earnings from his return to active service shall not exceed twenty-five percent of his benefit during any fiscal year. If actual earnings exceed this amount in any fiscal year, the benefits payable to the retiree shall be reduced by the amount in excess of twenty-five percent of his benefit.

B.(1)(a) Any retired teacher who returns to active service covered by the provisions of this Chapter within the twelve-month period immediately following the effective date of such retirement shall have his retirement benefits suspended for the duration of such active service or the lapse of twelve months from the effective date of his retirement, whichever occurs first, even if such service is based on employment by contract or corporate contract. If any retired member returns to active service in a position qualifying him as a retired teacher under more than one provision of this Section providing for earning limitations, the most restrictive earnings limitation shall apply to the total earnings of the retired teacher for all such positions in a fiscal year.

(b) If the reemployment of a retired teacher is based on an agreement between the retired teacher and his employer where such agreement was perfected prior to such teacher's effective date of retirement and where the agreement allows for such a teacher to become reemployed within twelve months immediately following the effective date of the teacher's retirement, such teacher shall not be eligible to receive retirement benefits for the twelve-month period immediately following the effective date of such
reemployment, regardless of whether such agreement is express or implied. The provisions of this Subparagraph shall be applied prospectively beginning on July 1, 2001.

(c) The twelve-month period immediately following the effective date of a retired teacher's retirement shall be known as the "waiting period".

(2) Any retired teacher who retires based on a disability shall not be authorized to return to service pursuant to the provisions of this Section. Disability retirees shall be covered by the provisions of this Chapter applicable to disability retirees.

C.(1) During the period of his return to active service, the retired teacher and his employer shall make contributions to the retirement system as provided by this Chapter, but such teacher shall receive no additional service credit nor accrue any additional retirement benefits in the retirement system. Upon termination of such active service, the retired teacher shall, upon application, be refunded the employee contributions paid since reemployment. The refund shall be without interest. The retirement system shall retain the employer contributions.

(2) Any retired member not considered a retired teacher as defined in Subsection A of this Section shall have his benefit suspended for the duration of his period of reemployment in such position even if such reemployment is based on employment by contract or corporate contract. Such member and his employer shall not make contributions to the system during such time, and he shall receive no additional service credit nor accrue any additional retirement benefits.

(3) The provisions of this Subsection shall not apply to any retiree reemployed in a part-time position with the Louisiana High School Athletic Association on June 27, 2003.

D. When any retiree returns to active service with an employer covered by the provisions of this Chapter, the employing agency shall, within thirty days thereafter, notify the board of trustees in writing of such employment, the date on which employment commenced, and a determination by the employer as to whether such person is a "retired teacher" pursuant to Subsection A of this Section. Upon termination, the agency shall provide the same notice. In addition, the employing agency shall also report to the retirement system within forty-five days after June thirtieth of each year, the name of all persons being paid by the employing agency and all persons having received a benefit pursuant to the provisions of this Section, along with such individuals' social security numbers, their positions, their designation as part-time or full-time, and the amount of their earnings during the previous fiscal year ending on June thirtieth of the reporting year. Additionally, the employing agency shall transmit a monthly contributions report pursuant to R.S. 11:888(A). Such monthly reports shall be transmitted within thirty days of the last day of each month and shall include the salary paid to all individuals identified as a "retired teacher" pursuant to Subsection A of this Section. Should failure to give notice of return to active service or failure to report any other information required by this Section result in any payment being made in violation
of this Section, the employing agency shall be liable to the system for the repayment of such amounts.

E.(1) The salary of any retired teacher who is reemployed pursuant to the provisions of this Section shall be based on the salary schedule which accounts for all prior years of teaching service and pertinent experience.

(2) The status of any retired teacher who is reemployed pursuant to the provisions of this Section shall be the same as a full-time active employee and shall be governed by the applicable rules, procedures, policies, and statutes that apply to all such full-time active employees.

F. No "retired teacher" as defined in Paragraph (A)(1) of this Section shall receive a benefit during the period of his reemployment as provided in this Section unless and until the superintendent and personnel director of his employing school have certified to the Board of Elementary and Secondary Education and the board of trustees of this system that a shortage of teachers exists in the critical shortage area in which the retired teacher was hired to teach. Prior to making such certification for any full-time teaching position, the employer shall cause to be advertised in the official journal of the employer's governing authority, on two separate occasions, notice that a shortage of certified teachers exists and the positions sought to be filled. If a certified applicant who is not a retiree applies for an advertised position, such person shall be hired before any certified retired teacher is employed, unless fewer than three teachers have applied for the position each of whom are certified in the critical shortage area being filled.

G. No "retired teacher" as defined in Paragraph (A)(2) of this Section shall receive a benefit during the period of his reemployment as provided in this Section unless and until the employing school board has certified to the Board of Elementary and Secondary Education and the board of trustees of this system that a shortage of speech therapists, speech pathologists or audiologists exists in the school district where reemployed.


LSA-R.S. 11:721. Eligibility requirement for membership

All teachers shall become members of this system as a condition of their employment.

LSA-R.S. 11:884. Collection of members' contributions; procedure

A. The collection of members' contributions shall be as follows:

(1) Each employer shall cause to be deducted on each and every payroll of a member eight percent of the earnable compensation of such member; provided, however, that in the event the employer's contribution to the retirement system as approved, funded, and appropriated by the legislature is less than eleven and eight-tenths percent of the total earnable compensation of each member, each employer shall cause to be
deducted on each and every payroll of a member seven percent of the earnable compensation of such member.

(2) The treasurer of each employer shall make the deduction provided above and shall transmit on or before the tenth day of each month to the secretary-treasurer of the board of trustees the sum of such deductions made during the preceding month.

B. Nothing in this Section shall prevent the board of trustees from modifying the method of collecting the contributions of members in the employ of employers other than parish or city school boards.

Retirement Systems

Teachers’ Retirement System – Plan B

LSA-R.S. 11:801. Eligibility
Any member of the Teachers' Retirement System who is paid from school food service funds and whose employer has not terminated its agreement with the Department of Health, Education and Welfare, or its successor, for such employees, shall be governed by the provisions of R.S. 11:802 through 808, with respect to retirement eligibility, computation of regular, survivor, and disability retirement, and employee and employer contributions.

LSA-R.S. 11:807. Employee contributions
Each member covered by R.S. 11:801 shall contribute an amount equal to five percent of his earnable compensation to the retirement system as the employee contribution.

School Activity Funds

LSA-R.S. 17:414.3. School fund; management, expenditure, and accounting; duties of school principal; accounts for certain closed schools; committees; creation and authority; policies

A. The principal of every public elementary and secondary school shall maintain a school fund as provided for in this Section for the management of any money which accrues to benefit his school. The money provided by the state or the city or parish school system for support of the regular instructional program or the school facility shall not be included in the school fund provided for in this Section; such money shall be managed as directed by the agency from which it is received.

B. (1) The monies in the school fund shall be deposited in a single bank account, preferably interest-bearing, on which checks may be drawn. The bank shall be selected
in the manner required by the policy or direction of the school board or, if there is no policy or direction, at the discretion of the principal.

(2) Separate records or ledgers shall be maintained by the principal, or his designee from among the school staff, for each of the following sources of deposits into the school fund account:

(a) Each club, organization, association, class, athletic team, or other organizational unit within the school, the existence of which complies with school and school board policy; the membership of which is either students, faculty, or employees of the school; and which generates money by collecting dues, conducting fundraisers, charging admission, or some other money generating activity for a purpose which the entity intends to control.

(b) Each donation made to the school by an entity outside the school, whether it be a parents club, community, business, or civic organization, or other donor, when such donation is made for a specific or restricted use or purpose.

(c) All donations made by any entity referred to in Subparagraphs (a) and (b) of this Paragraph as well as all monies raised by the school population generally which are unrestricted and which are intended for discretionary use to benefit the school, its students, faculty, employees, programs, or facilities.

(d) All monies raised in a school-wide effort for a specific use or purpose.

(e) Any other money source, temporary or permanent, which is identifiable, approved by the principal, and has a need to maintain a record or ledger.

(3)(a) No money shall be drawn on the school fund account without a request therefor; no withdrawal shall occur unless the check carries the signature of the principal, or the administrator who assumes his duties during his absence.

(b) No monies shall be drawn on the school fund account unless the request for withdrawal of funds carries two signatures, one of which shall always be the principal's.

(c) The other signature shall be:

(i) In the case of a request for withdrawal by an entity which has deposited pursuant to the status described in R.S. 17:414.3(B)(2)(a) and (e), an officer, member, or sponsor of the entity, designated by the entity.

(ii) In the case of a request for withdrawal for the pursuit of a restricted use or purpose as described in R.S. 17:414.3(B)(2)(b), another school administrator, faculty member, or employee who is approved by the donor and is familiar with the purpose of the donation.

(iii) In the case of a request for withdrawal of money deposited pursuant to R.S. 17:414.3(B)(2)(c) or (d), any other school administrator, faculty member, or employee.

(d) Withdrawals may be made for estimated amounts of anticipated need, but in such cases shall be accounted for with receipts, which accounting shall be reflected in the school fund records and which receipts shall be retained with the record until the report provided for in R.S. 17:414.3(C) is approved by the superintendent.
(e)(i) Money deposited in the school fund pursuant to R.S. 17:414.3(B)(2)(a), (b), (d), and (e) shall be used according to the purpose for which it was generated or for the purposes selected by the depositing entities, provided such expenditures are approved by the principal as indicated by his signature on checks for withdrawals.

(ii) Money deposited in the school fund pursuant to R.S. 17:414.3(B)(2)(c) may be expended at the discretion of the principal provided such expenditures are for the benefit of all or any of the school's students, faculty, staff, facility, or program and provided the ledger reflects the expenditure.

(4) Deposits in the school fund account shall be made by the principal, or his designee from among the school staff.

(5) Every deposit or withdrawal from the school fund account shall be entered in the separately maintained record as provided in Paragraph (2) of this Subsection.

(6) The records of the school fund shall be reconciled monthly with the school fund account statement of the bank regarding activity in the school fund account. Bank statements shall be signed by the principal, once reconciled with the records, and retained with the school fund record. The school fund records shall be reviewed annually by the principal and one other member of his administrative staff. Such review shall be reflected in the record by the signature of both reviewers.

(7)(a) Any amount of money in the school fund account in excess of that needed to permit the access described in this Section may be invested by the principal in accordance with R.S. 33:2955. However, balances in the school fund account shall include all monies deposited pursuant to R.S. 17:414.3(2)(a), (b), and (e) unless the depositing entity approves the investment of any portion of its deposits as provided in this Paragraph, which approval shall be in writing and maintained with the school fund record.

(b) Any investments made pursuant to this Paragraph shall be recorded in the records of the school fund, shall be reported as required in Subsection C of this Section, and shall be accounted for in any review or reconciliation of the school fund.

(c) Earnings on any investment made pursuant to this Paragraph shall be considered the same as, and may be expended as, provided in R.S. 17:413.2(B)(3)(e)(ii).

C. Each school principal shall report on his school's fund annually to the superintendent or a member of his staff designated by him, at a regular time designated by the superintendent. The report shall be sufficiently detailed to notify the superintendent of account balances, significant deposits, significant expenditures, and any unresolved errors or discrepancies. The superintendent shall approve such reports in writing to the school within two months of receiving the report or shall notify the principal of any further information needed or examination required. The superintendent shall be responsible for notifying the school board of the apparent need for further examination, supervision, or intervention. The school board may require and provide for an audit of the school fund of any school within its jurisdiction at any time.
D. No agency of state government, or any of its branches, shall supervise, regulate, or audit the school funds provided for in this Section, except upon request of a city or parish school board.

E. Nothing in this Section shall be construed to permit an expenditure that is otherwise prohibited by law.

F.(1) Notwithstanding any provision of this Section to the contrary, any monies deposited in a school fund account pursuant to Subsections A through E of this Section and that cannot be accessed and expended in accordance with the procedures and for the purposes as specified in such Subsections due to the school's closure for reasons of natural catastrophe or disaster as certified by the state superintendent of education shall be placed under the control of the city, parish, or other local public school board having jurisdiction over the school prior to its closure, and such funds shall be accessible for investment, withdrawal, and expenditure in accordance with the provisions of this Subsection. The school fund account of any school transferred to the jurisdiction of the Recovery School District within five months after a natural catastrophe or disaster as certified by the state superintendent of education shall be placed under the control of the superintendent of the Recovery School District or other Recovery School District employee holding the equivalent position.

(2)(a) Each city, parish, and other local public school board or the superintendent of the Recovery School District or other Recovery School District employee holding the equivalent position having control of one or more school fund accounts pursuant to the provisions of this Subsection shall create a committee composed of five members as follows:

(i) The superintendent of the school system or the Recovery School District superintendent or other Recovery School District employee holding the equivalent position, as applicable.

(ii) The chief financial officer of the school system or other school system employee holding the equivalent position or the chief financial officer of the Recovery School District or other Recovery School District employee holding the equivalent position, as applicable.

(iii) A member of the local community appointed by the school board or the Recovery School District superintendent or other Recovery School District employee holding the equivalent position, as applicable.

(iv) A member of the city, parish, or other local school board appointed by the president thereof, or the president of the State Board of Elementary and Secondary Education or his designee from among the members of that board.

(v) The state superintendent of education or his designee from among the employees of the Department of Education.

(b) The appointed members of the committee shall serve at the pleasure of the appointing authority, and a vacancy in the appointed position shall be filled in the same manner as the original appointment.
(c) The committee shall elect a chairman and such other officers as it deems necessary. An official action of the committee shall require the favorable vote of at least three members.

(d) The committee shall meet on call of the chairman and may meet at such other times as determined by the committee by formal action. The initial meeting of the committee shall be called by the superintendent of the school system or the superintendent of the Recovery School District or other Recovery School District employee holding the equivalent position, as applicable.

(e) All meetings and other activities of the committee shall be subject to applicable provisions of the Open Meetings Law (R.S. 42:11 et seq.) and the Public Records Law (R.S. 44:1 et seq.).

(f)(i) The committee shall have the authority to invest, withdraw, and expend the monies in the closed school's school fund account with first priority given to meeting the financial obligations incurred in connection with such account prior to the school's closure, if applicable. The committee shall designate two of its members to have signatory authority over the school fund account.

(ii) Committee members with designated signatory authority over the school fund account shall fulfill all requirements prescribed by the federally insured financial institution where the account is established with respect to drawing funds from the account within thirty days of such designation.

(iii) No money shall be drawn on the school fund account without a request therefor approved by the committee, and no withdrawal shall occur unless the check carries the signature of both committee members with designated signatory authority.

(g) All existing financial obligations shall be met as soon as possible after a school's closure.

(h) Any monies remaining in the account after such financial obligations have been met shall be retained by the committee for a period of four years from the date of the school's closure. Schools that reopen prior to such four-year period shall be given control over the school's school fund account immediately upon reopening. The funds in any school fund account of a school that does not reopen within four years after being closed may be expended by the committee for purposes which directly benefit students, but shall not be used for any recurring purposes. If multiple schools in a school system are closed, the school fund accounts for such schools shall be managed as a single account after the four-year period has ended. Any expenditure of funds from a school fund account in excess of the fund's outstanding obligations shall be used for purposes which directly benefit students, but shall not be used for any recurring purposes. The committee shall offer to return to the donor any restricted donations made pursuant to the provisions of Subsection B of this Section prior to the use of such donated funds by the committee for any purpose contrary to the restrictions on such donation.

(i) Notwithstanding any other provision of law to the contrary, actions for the recovery of obligations payable from the school fund account of a school closed pursuant
to this Subsection are subject to a liberative prescription of two years commencing on the date the payment is exigible. The continuity of services by the obligee shall not prevent prescription of any obligation due to that portion of such services already rendered on the date the school closed. The provisions of this Subparagraph shall apply to all obligations and accounts receivable in existence at the time of the school closing.

(j) The committee shall have the authority to invest the funds in accordance with the provisions of Paragraph (B)(7) of this Section.

(3) Each city, parish, and other local public school board and the administering agency of the Recovery School District having control of one or more school fund accounts pursuant to the provisions of this Subsection shall adopt policies necessary to implement the provisions of this Subsection. Such policies shall include but shall not be limited to procedures consistent with the provisions of this Subsection for the investment, withdrawal, expenditure, and proper accounting of the monies in the school fund account, and the minimum evidence necessary to establish an obligation.

(4) The provisions of this Subsection are subject to the provisions of R.S. 6:317 and shall not conflict with or alter the contractual provisions of any agreement entered into with any federally insured financial institution holding school funds pursuant to a deposit agreement, time certificate of deposit, investment contract, or any similar agreement.

(5) The provisions of this Subsection shall be retroactive to August 29, 2005.

LSA-R.S. 43:141. Official journal to be selected by police juries, city and parish councils, municipal corporations, and school boards

A. The police juries, city and parish councils, municipal corporations, and school boards in all the parishes, the parish of Orleans excepted, at their first meeting in June of each year, shall select a newspaper as official journal for their respective parishes, towns, or cities for a term of one year.

B. In any parish which is divided by the Mississippi River and has a population of not less than one hundred thousand the governing body shall have the authority to select two official journals for their respective parishes, one of which shall be located on one bank of the river and the other which shall be located on the opposite bank thereof and no act heretofore performed shall be considered invalid because of any such parish having heretofore designated two such official journals.

LSA-R.S. 43:142. Qualifications of newspaper

A. The newspaper:

(1) Shall have been published in an office physically located in the parish in which the body is located for a period of five years preceding the selection;
(2) Shall not have missed during that period as many as three consecutive issues unless caused by fire, flood, strike, or natural disaster;

(3) Shall have maintained a general paid circulation in the parish in which the body is located for five consecutive years prior to the selection; and

(4) Shall have been entered in a U.S. post office in that parish under a periodical permit in that parish for a period of five consecutive years prior to the selection.

B. The provisions of this Section relating to the five-year requirement shall not contravene any contract existing between any governing body and a newspaper on and prior to May 11, 1970; nor shall the five-year requirement herein be applied in assessing the qualifications of a newspaper which was in existence on May 11, 1970; nor shall any provision of this Chapter prohibit a publication from becoming an official journal in Jefferson Parish when the publication has actually published official proceedings within one year prior to June 1, 1986 of any municipal corporation, parish council, police jury, or school board within Jefferson Parish.

**LSA-R.S. 43:143. Newspaper selected to be known as official journal; duties**

The newspaper selected shall be known as the official journal of the parish, town, city or school board, and it shall publish all minutes, ordinances, resolutions, budgets and other official proceedings of the police jury, town or city councils, or the school board.

**LSA-R.S. 43:144. Penalty for failure to have proceedings published**

The official of any municipal corporation, police jury, or school board by law responsible for the preparing and recording of the official proceedings who, within twenty days from the date of any meeting at which the official proceedings were had, wilfully neglects or fails to furnish the official journal with a copy of the minutes, ordinances, resolutions, budgets, and proceedings for publication, shall be fined not less than twenty-five dollars nor more than five hundred dollars, or be imprisoned for not less than ten days nor more than six months, or both.

**LSA-R.S. 43:146. Designation of other newspaper when no newspaper published in the parish**

Where there is no newspaper published in an office physically located within the parish which meets the requirements of R.S. 43:140(3), a newspaper in an adjoining parish may be designated as the official journal.

**LSA-R.S. 43:147. Compensation for printing**

A. The police juries, municipal corporations, and school boards throughout the state, may, at their option, have their official proceedings published by contract, which contract may not provide for a cost in excess of the maximum amounts hereinafter provided for. Payment may be made monthly or quarterly at the option of the police jury,
municipal corporation, or school board, unless otherwise provided in any contract entered into for the publication of official proceedings.

B. When the publication of proceedings is not done by contract providing for a lesser amount, the cost of advertisement in all parishes which do not contain a city of over one hundred thousand population shall not exceed the rate of six dollars per square of one hundred words or a fraction thereof. When the insertion contains material to be set in tabular form, the tabulated matter shall be computed on the basis of the number of words of straight matter which would occupy identical space.

C. The agate line shall be the unit of basis of measurement and charges for all official proceedings published in parishes containing a city of more than one hundred thousand, but less than three hundred thousand population. When the publication of the proceedings is not done by contract providing for a lesser amount, the printing shall be let at not over thirty-three cents per agate line of space occupied by each insertion.

D. The agate line shall be the unit or basis of measurement and charge for all official proceedings published in parishes containing a city of more than three hundred thousand population. When the publication of the proceedings is not done by contract providing for a lesser amount, the printing shall be let at not over thirty-seven cents per agate line of space occupied by each insertion.

Board Meetings

Open Meetings

LSA-R.S. 42:12. Public policy for open meetings; liberal construction

A. It is essential to the maintenance of a democratic society that public business be performed in an open and public manner and that the citizens be advised of and aware of the performance of public officials and the deliberations and decisions that go into the making of public policy. Toward this end, the provisions of this Chapter shall be construed liberally.

B. Further, to advance this policy, all public bodies shall post a copy of this Chapter.


A. For the purposes of this Chapter:

1) "Consent agenda" means a grouping of procedural or routine agenda items that can be approved with general discussion.

2) "Meeting" means the convening of a quorum of a public body to deliberate or act on a matter over which the public body has supervision, control, jurisdiction, or advisory power. It shall also mean the convening of a quorum of a public body by the public body or by another public official to receive information regarding a matter over which the public body has supervision, control, jurisdiction, or advisory power.
(3) "Public body" means village, town, and city governing authorities; parish governing authorities; school boards and boards of levee and port commissioners; boards of publicly operated utilities; planning, zoning, and airport commissions; and any other state, parish, municipal, or special district boards, commissions, or authorities, and those of any political subdivision thereof, where such body possesses policy making, advisory, or administrative functions, including any committee or subcommittee of any of these bodies enumerated in this paragraph.

(4) "Quorum" means a simple majority of the total membership of a public body.

B. The provisions of this Chapter shall not apply to chance meetings or social gatherings of members of a public body at which there is no vote or other action taken, including formal or informal polling of the members.

LSA-R.S. 42:14. Meetings of public bodies to be open to the public

A. Every meeting of any public body shall be open to the public unless closed pursuant to R.S. 42:16, 17, or 18.

B. Each public body shall be prohibited from utilizing any manner of proxy voting procedure, secret balloting, or any other means to circumvent the intent of this Chapter.

C. All votes made by members of a public body shall be viva voce and shall be recorded in the minutes, journal, or other official, written proceedings of the body, which shall be a public document.

D. Except school boards, which shall be subject to R.S. 42:15, each public body conducting a meeting which is subject to the notice requirements of R.S. 42:19(A) shall allow a public comment period at any point in the meeting prior to action on an agenda item upon which a vote is to be taken. The governing body may adopt reasonable rules and restrictions regarding such comment period.

LSA-R.S. 42:15. School board meetings; public comment

A. Notwithstanding any other law to the contrary, each school board subject to the provisions of this Chapter, except as provided in Subsection B of this Section, shall allow public comment at any meeting of the school board prior to taking any vote. The comment period shall be for each agenda item and shall precede each agenda item.

B. The Orleans Parish School Board, at any meeting of the school board, shall provide an opportunity for public comment subject to reasonable rules, regulations, and restrictions as adopted by the school board.

C. For purposes of this Section, a comment period for all comments at the beginning of a meeting shall not suffice to meet the requirements of Subsection A or Subsection B of this Section.

LSA-R.S. 42:16. Executive Sessions
A public body may hold executive sessions upon an affirmative vote, taken at an open meeting for which notice has been given pursuant to R.S. 42:19, of two-thirds of its constituent members present. An executive session shall be limited to matters allowed to be exempted from discussion at open meetings by R.S. 42:17; however, no final or binding action shall be taken during an executive session. The vote of each member on the question of holding such an executive session and the reason for holding such an executive session shall be recorded and entered into the minutes of the meeting. Nothing in this Section or R.S. 42:17 shall be construed to require that any meeting be closed to the public, nor shall any executive session be used as a subterfuge to defeat the purposes of this Chapter.

**LSA-R.S. 42:17. Exceptions to open meetings**

A. A public body may hold an executive session pursuant to R.S. 42:16 for one or more of the following reasons:

   (1) Discussion of the character, professional competence, or physical or mental health of a person, provided that such person is notified in writing at least twenty-four hours before the meeting and that such person may require that such discussion be held at an open meeting. However, nothing in this Paragraph shall permit an executive session for discussion of the appointment of a person to a public body or, except as provided in R.S. 39:1593(C)(2)(c), for discussing the award of a public contract. In cases of extraordinary emergency, written notice to such person shall not be required; however, the public body shall give such notice as it deems appropriate and circumstances permit.

   (2) Strategy sessions or negotiations with respect to collective bargaining, prospective litigation after formal written demand, or litigation when an open meeting would have a detrimental effect on the bargaining or litigating position of the public body.

   (3) Discussion regarding the report, development, or course of action regarding security personnel, plans, or devices.

   (4) Investigative proceedings regarding allegations of misconduct.

   (5) Cases of extraordinary emergency, which shall be limited to natural disaster, threat of epidemic, civil disturbances, suppression of insurrections, the repelling of invasions, or other matters of similar magnitude.

   (6) Any meeting of the State Mineral and Energy Board at which records or matters entitled to confidential status by existing law are required to be considered or discussed by the board with its staff or with any employee or other individual, firm, or corporation to whom such records or matters are confidential in their nature, and are disclosed to and accepted by the board subject to such privilege, for the exclusive use in evaluating lease bids or development covering state-owned lands and water bottoms, which exception is proved pursuant to and consistently with the Public Records Act, being Chapter 1 of Title 44 of the Louisiana Revised Statutes of 1950, as amended, and other statutes to which the board is subject.
(7) Discussions between a city or parish school board and individual students or the parents or tutors of such students, or both, who are within the jurisdiction of the respective school system, regarding problems of such students or their parents or tutors; provided however that any such parent, tutor, or student may require that such discussions be held in an open meeting.

(8) Presentations and discussions at meetings of civil service boards of test questions, answers, and papers produced and exhibited by the office of the state examiner, municipal fire and police civil service, pursuant to R.S. 33:2492 or 2552.

(9) The portion of any meeting of the Second Injury Board during which records or matters regarding the settlement of a workers' compensation claim are required to be considered or discussed by the board with its staff in order to grant prior written approval as required by R.S. 23:1378(A)(6).

(10) Or any other matters now provided for or as may be provided for by the legislature.

B. The provisions of this Chapter shall not apply to judicial proceedings.

C. The provisions of this Chapter shall not prohibit the removal of any person or persons who willfully disrupt a meeting to the extent that orderly conduct of the meeting is seriously compromised.

D. The provisions of R.S. 42:19 and R.S. 42:20 shall not apply to any meeting of a private citizens' advisory group or a private citizens' advisory committee established by a public body, when the members of such group or committee do not receive any compensation and serve only in an advisory capacity, except textbook advisory committees of the State Department of Education or the Board of Elementary and Secondary Education. However, all other provisions contained in this Chapter shall be applicable to such group or committee and the public body which established such group or committee shall comply with the provisions of R.S. 42:19 in providing the required notice of meetings of such group or committee.


A.(1)(a) All public bodies, except the legislature and its committees and subcommittees, shall give written public notice of their regular meetings, if established by law, resolution, or ordinance, at the beginning of each calendar year. Such notice shall include the dates, times, and places of such meetings.

(b)(i) All public bodies, except the legislature and its committees and subcommittees, shall give written public notice of any regular, special, or rescheduled meeting no later than twenty-four hours before the meeting.

(ii)(aa) Such notice shall include the agenda, date, time, and place of the meeting. The agenda shall not be changed less than twenty-four hours prior to the meeting.

(bb) Each item on the agenda shall be listed separately and described with reasonable specificity. Before the public body may take any action on an item, the
presiding officer or his designee shall read aloud the description of the item except as otherwise provided in Subitem (dd) of this Item.

(cc) Upon unanimous approval of the members present at a meeting of a public body, the public body may take up a matter not on the agenda. Any such matter shall be identified in the motion to take up the matter not on the agenda with reasonable specificity, including the purpose for the addition to the agenda, and entered into the minutes of the meeting. Prior to any vote on the motion to take up a matter not on the agenda by the public body, there shall be an opportunity for public comment on any such motion in accordance with R.S. 42:14 or 15. The public body shall not use its authority to take up a matter not on the agenda as a subterfuge to defeat the purposes of this Chapter.

(dd) If an agenda of a meeting of a governing authority of a parish with a population of two hundred thousand or more according to the latest federal decennial census or municipality with a population of one hundred thousand or more according to the latest federal decennial census contains more than fifty items, the governing authority may take action on items listed on a consent agenda without reading the description of each item aloud. However, before any action is taken on items listed on a consent agenda, the governing authority shall allow a public comment period. Any item listed on a consent agenda may be removed from the consent agenda by an individual member of the governing authority if a person objects to the presence of the item on the consent agenda and provides reasons for individual discussion at the meeting. The name of the person who objects to a consent agenda item and the reasons for the objection shall be included in the minutes of the meeting.

(iii) Following the above information there shall also be attached to the written public notice of the meeting, whether or not such matters will be discussed in an executive session held pursuant to R.S. 42:17(A)(2):

(aa) A statement identifying the court, case number, and the parties relative to any pending litigation to be considered at the meeting.

(bb) A statement identifying the parties involved and reasonably identifying the subject matter of any prospective litigation for which formal written demand has been made that is to be considered at the meeting.

(iv) In cases of extraordinary emergency, such notice shall not be required; however, the public body shall give such notice of the meeting as it deems appropriate and circumstances permit.

(2) Written public notice given by all public bodies, except the legislature and its committees and subcommittees, shall include, but need not be limited to:

(a) Posting a copy of the notice at the principal office of the public body holding the meeting, or if no such office exists, at the building in which the meeting is to be held; or by publication of the notice in an official journal of the public body no less than twenty-four hours before the meeting. If the public body has a website, additionally by providing notice via the Internet on the website of the public body for no less than 305...
twenty-four hours immediately preceding the meeting. The failure to timely post notice via the Internet pursuant to this Subparagraph or the inability of the public to access the public body's website due to any type of technological failure shall not be a violation of the provisions of this Chapter.

(b) Mailing a copy of the notice to any member of the news media who requests notice of such meetings; any such member of the news media shall be given notice of all meetings in the same manner as is given to members of the public body.

B. Reasonable public notice of day to day sessions of either house of the legislature, and of all matters pertaining to such meetings, including but not necessarily restricted to the content of notices, quorums for the transaction of business, proxy voting, viva-voce votes, and recordation of votes, shall be governed by the provisions of the Louisiana Constitution, the rules of procedure of the Senate and the House of Representatives, and the Joint Rules applicable to both houses. Reasonable public notice of meetings of legislative committees and subcommittees shall be given in accordance with such rules as are adopted by the respective houses for the purpose.

**LSA-R.S. 42:20. Written minutes**

A. All public bodies shall keep written minutes of all of their open meetings. The minutes to be kept by the legislature and legislative committees and subcommittees shall be governed by the provisions of R.S. 42:21. The minutes of all other public bodies shall include but need not be limited to:

1. The date, time, and place of the meeting.
2. The members of the public body recorded as either present or absent.
3. The substance of all matters decided, and, at the request of any member, a record, by individual member, of any votes taken.
4. Any other information that the public body requests be included or reflected in the minutes.

B. The minutes shall be public records and shall be available within a reasonable time after the meeting, except where such disclosures would be inconsistent with R.S. 42:16, 17, and 18, or rules adopted under the provisions of R.S. 42:21.

**Sales Tax Bonds**

**LSA-R.S. 39:698.2. Authority to issue bonds; election necessary**

The governing authority of any local governmental subdivision or any school board may, in the manner hereinafter provided, fund sales tax revenues into negotiable bonds provided that the question of or proposition to authorize the funding of sales tax revenues into bonds shall have been submitted to the electors of the local governmental subdivision or, in the case of a school board the electors in the area under the jurisdiction of the school board, at an election called, conducted, canvassed and promulgated by the
governing authority of the local governmental subdivision or the school board, as the case may be, in accordance with the laws of Louisiana governing the conduct of elections to authorize the issuance of bonds, levying of taxes and assumption of debt by political subdivisions and a majority of those electors voting in such election shall have voted in favor of the question or proposition to fund the sales tax revenues into bonds. The question or proposition with respect to the funding of the sales tax revenues into bonds may be voted upon at the election held to authorize the imposition of the tax or may be submitted at a separate election held for such purpose.

LSA-R.S. 39:698.4. Issuing bonds; maximum duration; interest; form

The bonds shall be authorized and issued by resolution of the governing authority and shall be of such series, bear such date or dates, mature at such time or times beginning not more than three years after the date of the bonds and ending not later than twenty-five years after the date thereof, bear interest at such rate or rates payable at such times, be in such denomination, be in such form, either coupon or fully registered without coupons, carry such registration and exchangeability privileges, be payable in such medium and at such place or places within or without the state, be subject to such terms of redemption, be entitled to such priorities on the sales tax revenues and be sold upon such terms not inconsistent herewith as such resolution may provide. The bonds shall be executed in the name of the local governmental subdivision or school board by the manual or facsimile signatures of such official or officials of the local governmental subdivision or school board as designated by the governing authority in said resolution authorizing their issuance. At least one signature on each bond shall be a manual signature. The seal, or a facsimile thereof, of such local governmental subdivision or school board shall be affixed, imprinted, engraved or otherwise reproduced upon each bond. The delivery of any bonds or coupons so executed at any time thereafter shall be valid, although before the date of delivery, any person or persons signing the bonds or coupons shall cease to hold office. The maturities of the bonds shall be so arranged that the total amount of principal and interest falling due in any year, together with principal and interest falling due in such year on all bonds theretofore issued hereunder, and then outstanding, shall never exceed seventy-five percent of the amount of sales tax revenues estimated by the governing authority to be received by it in the calendar year in which the bonds are issued.

Signing Checks

LSA-R.S. 17:97. Disbursement of parish and city school funds; use of facsimile signatures on checks; bond required

A. Except as hereinafter provided, depositories of parish school boards and city school boards shall pay out the school funds entrusted to their charge only on checks
signed by the president and the treasurer of the boards or by any two officers or persons designated by the board. A parish school board or a city school board may, however, authorize its president and treasurer to sign a master payroll check to be deposited in a special payroll account, in which case the signature of the treasurer or such other officer or person as is designated by the board shall be sufficient for the payment of the individual payroll checks drawn against the special payroll account.

B. Any parish school board and any city school board may, by resolution adopted at a regular or special meeting, authorize its president and treasurer, or either of them, or such other officers or persons as it designates, to use a check signing machine or other similar mechanical device for facsimile signatures in signing any or all checks issued by the school board and requiring the signature of either or both of these officers or persons. The resolution shall state the conditions under which such facsimile signature or signatures shall be used and shall state the precautions to be exercised by the officer or officers to prevent fraud in the use of such signatures.

C. All persons authorized to sign checks or warrants drawn against the school funds shall furnish a surety bond in an amount to be determined by the school board but which shall be not less than fifteen thousand dollars, for the faithful performance of their duties.

D. The cancelled checks paid by the depository, as herein provided, shall be returned to the treasurer, be retained by him and filed in his office as vouchers.

**Taxes**

**Ad Valorem Taxes**

**LSA - Constitution Article 8, Section 13. Funding; Apportionment**

(A) **Free School Books.** The legislature shall appropriate funds to supply free school books and other materials of instruction prescribed by the State Board of Elementary and Secondary Education to the children of this state at the elementary and secondary levels.

(B) **Minimum Foundation Program.** The State Board of Elementary and Secondary Education, or its successor, shall annually develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems. Such formula shall provide for a contribution by every city and parish school system. Prior to approval of the formula by the legislature, the legislature may return the formula adopted by the board to the board and may recommend to the board an amended formula for consideration by the board and submission to the legislature for approval. The legislature shall annually appropriate funds sufficient to fully fund the current cost to the state of such a program as determined by applying the approved formula in order to insure a minimum foundation of education in all public elementary and secondary schools. Neither the governor nor the legislature may reduce
such appropriation, except that the governor may reduce such appropriation using means
provided in the act containing the appropriation provided that any such reduction is
consented to in writing by two-thirds of the elected members of each house of the
legislature. The funds appropriated shall be equitably allocated to parish and city school
systems according to the formula as adopted by the State Board of Elementary and
Secondary Education, or its successor, and approved by the legislature prior to making
the appropriation. Whenever the legislature fails to approve the formula most recently
adopted by the board, or its successor, the last formula adopted by the board, or its
successor, and approved by the legislature shall be used for the determination of the cost
of the minimum foundation program and for the allocation of funds appropriated.

(C) Local Funds. Local funds for the support of elementary and secondary
schools shall be derived from the following sources:

First: Each parish school board, Orleans Parish excepted, and each municipality
or city school board actually operating, maintaining, or supporting a separate system of
public schools, shall levy annually an ad valorem maintenance tax not to exceed five
mills on the dollar of assessed valuation on property subject to such taxation within the
parish or city, respectively.

Second: The Orleans Parish School Board shall levy annually a tax not to exceed
thirteen mills on the dollar of the assessed valuation of property within the city of New
Orleans assessed for city taxation, and shall certify the amount of the tax to the governing
authority of the city. The governing authority shall have the tax entered on city tax
rolls. The tax shall be collected in the manner, under the conditions, and with the interest
and penalties prescribed by law for city taxes. The money thus collected shall be paid
daily to the Orleans Parish School Board.

Third: For giving additional support to public elementary and secondary schools,
any parish, school district, or subschool district, or any municipality or city school board
which supports a separate city system of public schools may levy an ad valorem tax for a
specific purpose, when authorized by a majority of the electors voting in the parish,
municipality, district, or subdistrict in an election held for that purpose. The amount,
duration, and purpose of the tax shall be in accord with any limitation imposed by the
legislature.

(D)(1) Municipal and Other School Systems. For the effects and purposes of this
Section, the Central community school system and the Zachary community school system
in East Baton Rouge Parish, and the municipalities of Baker in East Baton Rouge Parish,
Monroe in Ouachita Parish, and Bogalusa in Washington Parish, and no others, shall be
regarded and treated as parishes and shall have the authority granted parishes. Consistent
with Article VIII of this constitution, relevant to equal educational opportunities, no state
dollars shall be used to discriminate or to have the effect of discriminating in providing
equal educational opportunity for all students.

(2) Notwithstanding Article III, Sections 12 and 13 and any other provision of this
Constitution, in any session of the legislature in which a school system is proposed to be
removed from the provisions of this Paragraph including any such proposal effective at
the same time as this Subparagraph, the legislature may by law, the effectiveness of
which depends on the passage and adoption by the people of such proposition, eliminate
any or all relevant statutory provisions without regard to the requirements of such
Sections.

LSA - Constitution Article 7, Section 18. Ad Valorem Taxes

(A) Assessments. Property subject to ad valorem taxation shall be listed on the
assessment rolls at its assessed valuation, which, except as provided in Paragraphs (C)
and (G), shall be a percentage of its fair market value. The percentage of fair market
value shall be uniform throughout the state upon the same class of property.

(B) Classification. The classifications of property subject to ad valorem taxation
and the percentage of fair market value applicable to each classification for the purpose
of determining assessed valuation are as follows:

<table>
<thead>
<tr>
<th>Classifications</th>
<th>Percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>10%</td>
</tr>
<tr>
<td>Improvements for residential purposes</td>
<td>10%</td>
</tr>
<tr>
<td>Electric cooperative properties, excluding land</td>
<td>15%</td>
</tr>
<tr>
<td>Public service properties; excluding land</td>
<td>25%</td>
</tr>
<tr>
<td>Other property</td>
<td>15%</td>
</tr>
</tbody>
</table>

The legislature may enact laws defining electric cooperative properties and public
service properties.

(C) Use Value. Bona fide agricultural, horticultural, marsh, and timber lands, as
defined by general law, shall be assessed for tax purposes at ten percent of use value
rather than fair market value. The legislature may provide by law similarly for buildings
of historic architectural importance.

(D) Valuation. Each assessor shall determine the fair market value of all property
subject to taxation within his respective parish or district except public service properties,
which shall be valued at fair market value by the Louisiana Tax Commission or its
successor. Each assessor shall determine the use value of property which is to be so
assessed under the provisions of Paragraph (C). Fair market value and use value of
property shall be determined in accordance with criteria which shall be established by
law and which shall apply uniformly throughout the state.

(E) Review. The correctness of assessments by the assessor shall be subject to
review first by the parish governing authority, then by the Louisiana Tax Commission or
its successor, and finally by the courts, all in accordance with procedures established by
law.

(F) Reappraisal. All property subject to taxation shall be reappraised and valued
in accordance with this Section, at intervals of not more than four years.
(G) Special Assessment Level.

(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements of this Section shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level:

(aa) People who are sixty-five years of age or older.

(bb) People who have a service-connected disability rating of fifty percent or more by the United States Department of Veterans Affairs.

(cc) Members of the armed forces of the United States or the Louisiana National Guard who owned and last occupied such property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding ninety days.

(dd) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds fifty thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year 2001, and for each tax year thereafter, the fifty thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government.

(iii) An eligible owner or the owner's spouse or other legally qualified representative shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.

NOTE: Subsubparagraph (a)(iv) eff. until Nov., 2014, if the const. amend. proposed by Acts 2013, No. 432, §1, is adopted by the electorate in Nov., 2014.

(iv) An owner who is below the age of sixty-five and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish, or in the parish of Orleans, the assessor of the district where the property is located, that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Subsubparagraph (a)(iv) shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five
years of age or older or to such owner's surviving spouse as described in Subsubparagraph (a)(i) of this Subparagraph.

NOTE: Subsubparagraph (a)(iv) as amended by Acts 2013, No. 432, §1, eff. in Nov., 2014, if the const. amend. proposed by the Act is adopted by the electorate in Nov., 2014.

(iv) An owner who is below the age of sixty-five or who is not permanently totally disabled as provided for in Subsubparagraph (a)(i)(dd) of this Paragraph and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish, or in the parish of Orleans, the assessor of the district where the property is located, that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Subsubparagraph (a)(iv) shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five years of age or older or to such owner's surviving spouse as described in Subsubparagraph (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled as provided for in Subsubparagraph (a)(i)(dd) of this Paragraph.

(b) Any millage rate applied to the special assessment level shall not be subject to a limitation.

(2) Provided such owner is qualified for and receives the special assessment level, the special assessment level shall remain on the property as long as:

(a)(i) The owner who is sixty-five years of age or older, or that owner's surviving spouse who is fifty-five years of age or older or who has minor children, remains the owner of the property.

(ii) The owner who has a service-connected disability of fifty percent or more, or that owner's surviving spouse who is forty-five years of age or older or who has minor children, remains the owner of the property.

(iii) The spouse of the owner who is killed in action remains the owner of the property.

(iv) The first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding ninety days is no longer missing in action or a prisoner of war.

(v) Even if the ownership interest of any surviving spouse or spouse of an owner who is missing in action as provided for in this Subparagraph is an interest in usufruct.

(b) The value of the property does not increase more than twenty-five percent because of construction or reconstruction.

(3) A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.
(4)(a) The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold at the assessment level provided for in Article VII, Section 18 of the Constitution of Louisiana.

(b) This new assessment level shall remain in effect until changed as provided by this Section or this Constitution.

(5)(a) Any owner entitled to the special assessment level set forth in this Paragraph who is unable to occupy the homestead on or before December thirty-first of a future calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor shall be entitled to keep the special assessment level of the homestead prior to its damage or destruction on the repaired or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the owner within five years from December thirty-first of the year following the disaster. The assessed value of the land and buildings on which the homestead was located prior to its damage shall not be increased above its assessed value immediately prior to the damage or destruction described in this Subsubparagraph. If the property owner receives a homestead exemption on another homestead during the same five-year period, the damaged or destroyed property shall not be entitled to keep the special assessment level, and the land and buildings shall be assessed in that year at the percentage of fair market value set forth in this constitution. In addition, the owner shall also maintain the homestead exemption set forth in Article VII, Section 20(A)(10) to qualify for the special assessment level in this Subsubparagraph.

(b) Any owner entitled to the special assessment level set forth in Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his homestead within five years from December thirty-first of the year following the disaster shall be eligible for an extension of the special assessment level on the homestead for a period not to exceed two years. A homeowner shall be eligible for this extension only if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The homeowner shall apply for this extension of the special assessment level with the assessor of the parish in which the homestead is located. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the homeowner has a damage claim filed and pending against the insurer of the damaged property, as provided by law.

(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the special assessment level as prescribed by law.
**LSA - Constitution Article 7, Section 23. Adjustment of Ad Valorem Tax Millages**

(A) **First Adjustment.** Prior to the end of the third year after the effective date of this constitution, the assessors and the Louisiana Tax Commission or its successor shall complete determination of the fair market value or the use value of all property subject to taxation within each parish for use in implementing this Article. Except as provided in this Section, the total amount of ad valorem taxes collected by any taxing authority in the year in which Sections 18 and 20 of this Article are implemented shall not be increased or decreased, because of their provisions, above or below ad valorem taxes collected by that taxing authority in the year preceding implementation. To accomplish this result, it shall be mandatory for each affected taxing authority, in the year in which Sections 18 and 20 of this Article are implemented, to adjust millages upwards or downwards without regard to millage limitations contained in this constitution, and the maximum authorized millages shall be increased or decreased, without further voter approval, in proportion to the amount of the adjustment upward or downward. Thereafter, such millages shall remain in effect unless changed as permitted by this constitution.

(B) **Subsequent Adjustments.** Except as otherwise permitted in this Section, the total amount of ad valorem taxes collected by any taxing authority in the year in which the reappraisal and valuation provisions of Section 18, Paragraph (F) of this Article are implemented shall not be increased or decreased because of a reappraisal or valuation or increases or decreases in the homestead exemption above or below the total amount of ad valorem taxes collected by that taxing authority in the year preceding implementation of the reappraisal and valuation. To accomplish this result, the provisions of millage adjustments relative to implementation of Section 18 and Section 20 of this Article, as set forth in Paragraph (A) of this Section shall be mandatory. Thereafter, following implementation of each subsequent reappraisal and valuation required by Paragraph (F) of Section 18 of this Article, the millages as fixed in each such implementation shall remain in effect unless changed as permitted by Paragraph (C) of this Section.

(C) **Increases Permitted.** Nothing herein shall prohibit a taxing authority from collecting, in the year in which Sections 18 and 20 of this Article are implemented or in any subsequent year, a larger dollar amount of ad valorem taxes by (1) levying additional or increased millages as provided by law or (2) placing additional property on the tax rolls. Increases in the millage rate in excess of the rates established as provided by Paragraph (B) above but not in excess of the prior year's maximum authorized millage rate may be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law; however, in addition to any other requirements of the open meetings law, public notice of the time, place, and subject matter of such hearing shall be published on two separate days no less than thirty days before the public hearing. Such public notice shall be published in the official journal of the taxing authority, and another
newspaper with a larger circulation within the taxing authority, if there is one.

(D) Application. This Section shall not apply to millages required to be levied for the payment of general obligation bonds.

**LSA-R.S. 42:19.1. Procedure for the levy, increase, renewal, or continuation of a tax or for calling an election for such purposes by political subdivisions**

A.(1) In addition to any other requirements provided for in R.S. 42:19 or other provisions of law, public notice of the date, time, and place of any meeting at which a political subdivision as defined in Article VI, Section 44(2) of the Constitution of Louisiana intends to levy, increase, renew, or continue any ad valorem property tax or sales and use tax or authorize the calling of an election for submittal of such question to the voters of the political subdivision shall be both published in the official journal of the political subdivision no more than sixty days nor less than thirty days before such public meeting and shall be announced to the public during the course of a public meeting of such political subdivision no more than sixty days nor less than thirty days before such public meeting.

(2)(a) In the event of cancellation or postponement of a meeting at which consideration of or action upon a proposal to levy, increase, renew, or continue any ad valorem or sales and use tax or authorize the calling of an election for submittal of such questions to the voters of the political subdivision was scheduled, notice of the date, time, and place of any subsequent meeting to consider such proposal shall be published in the official journal of the political subdivision no less than ten days before such subsequent meeting.

(b) However, in the event that consideration of or action upon any such proposal was postponed at the scheduled meeting, or any such proposal was considered at the scheduled meeting without action or vote, then any subsequent meeting to consider such proposal shall be subject to the requirements of Subparagraph (a) of this Paragraph unless the date, time, and place of a subsequent meeting for consideration of such proposal is announced to the public during the course of such meeting.

B. The provisions of this Section shall not apply to any consideration of or action upon a proposal to levy additional or increased ad valorem property tax millages on property without voter approval to which the provisions of R.S. 47:1705(B)(2)(c) and (d) apply.

**LSA-R.S. 47:1705. Information supplied to assessor and legislative auditor by tax recipient agencies; additional notices**

A. All tax recipient agencies of ad valorem taxes of each and every parish of the state of Louisiana, the parish of Orleans excepted, including the police jury, school board, levee district, special districts, municipalities, and all tax recipients of any nature whatsoever of ad valorem taxes, except municipalities which prepare their own tax rolls,
are hereby required to furnish the assessor and the legislative auditor the authorizing ordinances or resolutions and the tax rate to be applied to the assessed values for ad valorem tax purposes not later than June 1 of each year.

B. (1) (a) For any taxing authority with a governing authority membership which is elected by the voters, increases in the millage rate in excess of the rates established as provided by Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of the prior year's maximum authorized millage rate may be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law.

(b)(i) Any taxing authority with a governing authority membership which is not elected by the voters may increase a millage rate in excess of the rates established as provided in Article VII, Section 23(B) of the Constitution of Louisiana, but not in excess of the prior year's maximum authorized millage rate. Such increased millage shall also be limited to an amount which would increase the ad valorem taxes collected by the taxing authority by no more than two and one-half percent of the collections for the calendar year immediately preceding the year for which the increased millage rate is effective.

(ii) The provisions of this Subparagraph shall not apply to taxing authorities which are special fire protection or fire department districts nor shall they affect the provisions of Article VI, Section 39(A) of the Constitution of Louisiana.

(2) In order to accomplish this result, the following shall be mandatory:

(a) Each tax recipient body shall adopt an ordinance or resolution which shall set forth and designate the adjusted millage rate as required by Article VII, Section 23(B) of the Constitution of Louisiana.

(b) Each tax recipient body shall adopt another separate ordinance or resolution which shall provide for such millage rate increases by two-thirds vote and shall set forth and designate not only the increased millage rate but also the adjusted millage rate as required in Subparagraph (a) above and by Article VII, Section 23(B) of the Constitution of Louisiana.

(c)(i) In addition to any notice requirements provided for in Article VII, Section 23(C) of the Constitution of Louisiana and this Section, any tax recipient body which proposes to hold a public hearing in any tax year for the purpose of levying additional or increased millages on property without further voter approval shall publish, by the date provided for in Item (ii) of this Subparagraph, public notice of the date, time, and place of the hearing. The notice shall contain a statement that the tax recipient body intends to consider at the hearing levying additional or increased millage rates without further voter approval. It shall also contain the following information relating to the proposal for the increased millage sought under the provisions of Paragraph (1) of this Subsection.

(aa) An estimate of the amount of tax revenues to be collected in the next tax year from the increased millage as compared to the amount of tax revenue for the current year, and the amount of increase in taxes attributable to the millage increase.
For purposes of the Internet publication only, the notice shall contain a recitation of the current budget of the taxing authority.

The notice shall be published, by July fifteenth, on two separate days, occurring no less than thirty days before the hearing date, in the official journal of the taxing authority, and in another newspaper with a larger circulation within the taxing authority than the official journal of the taxing authority, if there is one. On the first day of publication, the notice shall also be posted on the Internet website of the taxing authority, if such taxing authority maintains an Internet website. The Internet posting shall remain active until such time as the taxing authority has taken action to approve or disapprove, or has abandoned action on, the proposed millage increase.

However, in the event that a taxing authority has submitted a notice to the official journal in conformity with the date required for the submission of advertisements for publication by July fifteenth, and the official journal fails to publish the notice by July fifteenth, the publication of the notice shall be deemed to be in accordance with the publication requirements provided in this Subparagraph if, and only if, the notice is published by July twenty-fifth.

Requirements for the notice required in this Subparagraph shall be prescribed by the Louisiana Tax Commission which requirements shall include:

- Prominent placement in the newspaper in a section other than the classified advertisement or public notice section.
- Formatting in a box with a bolded outline.
- A size of not less than two columns by four inches.
- Print in bold face type.

The additional publications in the official journal as required by this Subparagraph shall be provided by the official journal at a charge not in excess of the rates assessed and charged for regular commercial advertising.

Failure to timely accomplish such publication shall make the adoption at such a hearing of any resolution or ordinance providing for the adoption of additional or increased millage null, void, and of no effect.

Each tax recipient body required to publish public notice pursuant to this Subparagraph shall also provide to the assessor in its parish or district as the case may be, the date, time and place of its pending hearing. Each assessor shall maintain a list of each of the pending hearing dates in his parish or district as the case may be and may publish such hearing dates on his website.

In addition to the requirements for publication provided for in this Subparagraph, the tax recipient body shall issue a press release to newspapers with substantial distribution within the parish of the tax recipient's jurisdiction and to area broadcast media.

The provisions of Subparagraphs (B)(2)(c) and (d) of this Section shall not apply in the parish of Rapides.
(f) In the event of cancellation or postponement of a public hearing which was
scheduled for the consideration of a proposal to levy additional or increased millages on
property as provided in this Subsection, or in the event that such a proposal was
considered at the public hearing without action or vote, then any future public hearing to
cancel such proposal shall be advertised and publicized as required in this Subsection,
except that no newspaper advertisement shall be required.

C. In order for the taxing bodies to comply with the requirements hereof, each
assessor shall furnish to the taxing authorities in his parish by May 1 of each year that
reassessment occurs a statement showing the assessed value of taxable property that
appeared on the tax roll of the prior year before and after reassessment and application of
changes in the homestead exemption.

D. In order to carry out the mandate of Paragraph B of Section 23 of Article VII
of the Constitution of Louisiana, the legislative auditor is hereby authorized and required
to review the millages levied by each tax recipient body in each year that reassessment
occurs to determine whether the millages levied are in compliance with the provisions of
this Section and the constitution. The legislative auditor is also authorized and required
to review the millages levied by each tax recipient body in each year in which an increase
in millage is made by a two-thirds vote of the total membership of the taxing authority
under the provisions of Paragraph C of Section 23 of Article VII of the Constitution of
Louisiana, to determine whether the millage levied is in compliance with the provisions
of this Section and the Constitution. The auditor shall order changes in the amount of
millage levied if the auditor determines thereafter that a mathematical error or
mathematical errors have been made in the calculation of the adjustment of millages as
required by this Section and the Constitution of Louisiana.

LSA-R.S. 39:811. Local funds for support of elementary and secondary schools

Under the authority of Article VIII, Section 13(C) (Third) of the Constitution of
1974, for the purpose of giving additional support to public elementary and secondary
schools in addition to the ad valorem maintenance tax authorized by Article VIII, Section
13(C) (First) and (Second) of the Constitution of 1974, any parish, school district, or
subschool district, or any municipality or city school board which supports a separate city
system of public schools may levy an ad valorem tax for a specific purpose when
authorized by a majority of electors voting in the parish, municipality, district or
subdistrict in an election held for that purpose.

Taxes
Debt Services Taxes

LSA-R.S. 39:554. School district purposes

The governing authorities of school districts may incur debt and issue bonds of the
districts for the following purposes and none other: acquiring and/or improving lands for
building sites and playgrounds, including construction of necessary sidewalks and streets adjacent thereto; purchasing, erecting and/or improving school buildings, teachers' homes and other school related facilities, and acquiring the necessary equipment and furnishings therefor. The title to all the lands, buildings and improvements shall be in the public.

**LSA-R.S. 39:562. Limit of indebtedness**

A. For the purposes of this Section, "general obligation bonds" and "bonded debt" mean bonds or bonded debt, as the case may be, payable solely from ad valorem taxation imposed pursuant to R.S. 39:569.

B. No debt shall be incurred and general obligation bonds issued therefor by any subdivision hereunder for any one of the purposes herein provided which, including the existing bonded debt of such subdivision for such purpose, but excepting bonds issued and secured by an acreage tax, bonds issued under Section 2 of Article IV of the Constitution of 1921 as amended by Act 212 of 1952, bonds issued under Paragraph (b.2) of Section 14 of Article XIV of the Constitution of 1921, bonds issued under Section 24 of Article XIV of the Louisiana Constitution of 1921 as amended by Act 420 of 1978, bonds issued under Paragraph (e) of Section 14 of Article XIV of the Louisiana Constitution of 1921 and refunding bonds issued under Paragraph (g) of said Section 14, or their successor laws, shall exceed in the aggregate ten percent of the assessed valuation of the taxable property of such subdivision, including both (1) homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation and (2) nonexempt property, as ascertained by the last assessment for parish, municipal, or local purposes prior to delivery of the bonds representing such indebtedness, regardless of the date of the election at which said bonds were approved. However, the governing authority of any municipality may incur debt and issue bonds therefor as provided in this Subsection, for the purposes set forth in Louisiana R.S. 39:553, which may exceed ten percent for any one of such purposes, provided that the aggregate for all of such purposes determined at the time of issuance of the bonds does not exceed thirty-five percent of the assessed valuation of the taxable property of the municipality, calculated as set forth in this Subsection.

C. Notwithstanding any contrary provision of this Section or of any other law, the governing authority of parishwide school districts and of special school districts, including the city school boards of the cities of Bogalusa and Monroe, which cities shall be treated as special school districts, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of the subdivision for such purposes, may exceed ten percentum but shall not exceed twenty-five percentum of the assessed valuation of the taxable property of such subdivision, including both (1) homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and (2) nonexempt property, as ascertained by the last assessment for the parish or local purposes prior to delivery of the bonds.
bonds representing such debt, regardless of the date of the election at which said bonds were approved.

D. Notwithstanding any contrary provision of this Section or of any other law, the governing authority of the parishwide school districts and of special school districts in the parishes of DeSoto, Livingston, and Sabine may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but shall not exceed thirty-five percent of the assessed valuation of the taxable property of such subdivision, including both (1) homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and (2) nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

E. The governing authority of Recreation District No. 3 of Livingston Parish may incur debts and issue bonds therefor for the purposes set out in R.S. 33:4563 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten per centum but shall not exceed twenty-five per centum of the assessed valuation of the taxable property of such subdivision, including both (1) homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and (2) nonexempt property, as ascertained by the last assessment for parish, municipal or local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

F. The governing authority of the parishwide school districts and of special school districts in the parishes of DeSoto and Sabine and of School District 27 of Calcasieu Parish may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but shall not exceed thirty-five percent of the assessed valuation of the taxable property of such subdivision, including both (1) homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and (2) nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

G. The governing authority of the parishwide school district and of special school districts in the Parish of Lincoln, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but shall not exceed thirty-three percentum of the assessed valuation of the taxable property of such subdivision, including both:

(1) Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and
(2) Nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

H. The governing authority of Waterworks District No. Twelve of Ward Three of Calcasieu Parish, Louisiana, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:557 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent, but shall not exceed twenty percent of the assessed valuation of the taxable property of such subdivision including both:

(1) Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and

(2) Nonexempt property, as ascertained by the last assessment for parish, municipal or local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

I. The governing authority of the parishwide school district and of special school districts in the parish of Natchitoches, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but shall not exceed fifty percent of the assessed valuation of the taxable property of such subdivision, including both (1) homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and (2) nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

J. The governing authority of any parishwide school district and of special school districts in the parish of Richland, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but shall not exceed fifty percent of the assessed valuation of the taxable property of such subdivision, including both:

(1) Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and

(2) Nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

K. The governing authority of any parishwide school district and of special school districts in any parish having a population of more than fifteen thousand people and less than twenty-five thousand people according to the latest federal decennial census of record at the time such bonds are issued, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt
of such subdivision for such purposes, may exceed ten percent but **shall not exceed fifty percent** of the assessed valuation of the taxable property of such subdivision, including both:

1. Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and
2. Nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

**L.** The governing authority of any parishwide school district and of special school districts in any parish having a population of more than thirty thousand people and less than fifty thousand people according to the latest federal decennial census of record at the time such bonds are issued, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but **shall not exceed fifty percent** of the assessed valuation of the taxable property of such subdivision, including both:

1. Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and
2. Nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

**M.** The governing authority of any parishwide school district and of special school districts in any parish having a population of more than ninety-one thousand persons and less than ninety-eight thousand persons according to the latest federal decennial census of record at the time such bonds are issued, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent but **shall not exceed fifty percent** of the assessed valuation of the taxable property of such subdivision, including both homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation, and nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

**N.** Notwithstanding any contrary provisions of this Section, in any parish where the construction of pump and levee drainage systems are required in order to drain its territory, and the need for such construction has been verified by the Department of Transportation and Development, the governing authority of such parish or any parishwide hurricane flood protection and drainage district ("district"), which district is hereby authorized to be created by and governed by such governing authority, may incur debt and issue bonds for the purposes of constructing and improving levees and gravity and
forced drainage works which, including the existing bonded debt of the parish or the district for such purposes, may exceed ten percent but shall not exceed twenty percent of the assessed valuation of the taxable property of such parish, including both:

1. Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation; and

2. Nonexempt property as ascertained by the last assessment for any parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which such bonds were approved.

O. Notwithstanding any contrary provision of this Section or of any other law, the governing authority of any parishwide school district and of special school districts in any parish having a population of more than fifteen thousand people and less than fifty-five thousand people according to the latest federal decennial census of record at the time such bonds are issued, with the approval of a majority of the voters voting therein at an election held for that purpose, may incur debt and issue bonds therefor for the purposes set out in R.S. 39:554 which, including the existing bonded debt of such subdivision for such purposes, may exceed ten percent, but shall not exceed fifty percent of the assessed valuation of the taxable property of such subdivision, including both of the following:

1. Homestead exempt property, which shall be included on the assessment roll for the purposes of calculating debt limitation.

2. Nonexempt property, as ascertained by the last assessment for the parish for local purposes prior to delivery of the bonds representing such debt, regardless of the date of the election at which said bonds were approved.

P. Notwithstanding any provision of this Section or any other law to the contrary, the governing authority of any school system created by the legislature after January 1, 1999, in any parish having a population of at least three hundred thousand persons and fewer than four hundred fifty thousand persons according to the most recent federal decennial census at the time any bonds authorized by this Subsection are issued, with the approval of a majority of the voters voting thereon at an election held for that purpose, may incur debt and issue bonds for the purposes specified in R.S. 39:554 which, including the existing bonded debt of the school board for such purposes, may exceed ten percent but shall not exceed fifty percent of the assessed valuation of the taxable property within the geographic boundaries of the school system, including both of the following:

1. Homestead exempt property, which shall be included on the assessment roll for the purpose of calculating debt limitation.

2. Nonexempt property, as ascertained for local purposes by the last assessment of property within the geographic boundaries of the school system prior to the delivery of the bonds representing the debt, regardless of the date of the election at which said bonds were approved.

LSA-R.S. 39:563. Maximum duration; interest
No bonds issued by any subdivision shall run for a longer period than forty years from the date thereof, or bear a greater rate of interest than the maximum authorized by Act No. 19 of the First Extraordinary Session of the Legislature of Louisiana for the year 1975, [R.S. 39:1421 to 39:1426], as the same now exists or may be hereafter amended, payable annually or semiannually, or be sold for less than par. Such bonds shall become due and payable in annual installments beginning not more than three years after the date of issuance.

LSA-R.S. 39:569. Levy of taxes

A. The governing authority of any subdivision issuing bonds hereunder shall impose and collect annually, in excess of all other taxes, a tax on all property subject to taxation by the subdivision sufficient in amount to pay the interest annually or semiannually and the principal falling due each year, or such amount as may be required, for any sinking fund necessary to retire said bonds at maturity. However, the governing authority of any municipality which has established and is maintaining and supporting its own public schools shall not be required to impose and collect such tax upon property included within any territory annexed to the municipality for the retirement of bonded indebtedness incurred by the municipality for school purposes prior to the annexation of such territory. The tax shall be levied and collected by the same officers, at the same time, and in the same manner as the general taxes of the subdivision.

B. Should any subdivision neglect or fail for any reason to impose or collect sufficient taxes for the payment of the principal or interest of any bonded indebtedness incurred hereunder, any person in interest may enforce imposition and collection thereof in any court having jurisdiction of the subject matter, and any suit, action or proceeding brought by such person in interest shall be a preferred cause, and shall be heard and disposed of without delay.

C. In the event of any default in the imposition and collection of any taxes required for the payment of the principal and interest of any bonded debt of any political subdivision, the taxing officers of the state are authorized and directed to impose and collect the taxes, and shall certify the same, and cause the same to be imposed and collected at the same time and in the same manner as the taxes for state purposes are imposed and collected in the subdivision incurring the debt.

D. If there is any default in the imposition and collection of any tax required for the payment of the principal or interest of any bonded debt of any school district, road, subroad, sewerage or gravity drainage, or sub-drainage district, the governing body and taxing officers of the parishes in which the district is situated shall at the same time and in the same manner as taxes for parish purposes are imposed and collected, impose and collect such tax on the taxable property of the district as shall be necessary for the payment of the defaulted principal and interest on the bonded debt.

E. All the articles and provisions of the constitution, and all the laws in force or that may be hereafter enacted regulating and relating to the collection of state taxes and
tax sales shall also apply to and regulate the collection of the special taxes imposed under the provisions of this Chapter, through the officer whose duty it is to collect the taxes and moneys due the subdivision imposing the special taxes.

**Taxes**

**Sales & Use Taxes**

**LSA - Constitution Article 6, Section 29. Local Governmental Subdivisions and School Boards; Sales Tax**

(A) **Sales Tax Authorized.** Except as otherwise authorized in a home rule charter as provided for in Section 4 of this Article, the governing authority of any local governmental subdivision or school board may levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, shall not exceed three percent.

(B) **Additional Sales Tax Authorized.** However, the legislature, by general or by local or special law, may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, if approved by a majority of the electors voting thereon in an election held for that purpose.

(C) **Bonds; Security.** Nothing in this Section shall affect any sales or use tax authorized or imposed on the effective date of this constitution or affect or impair the security of any bonds payable from the proceeds of the tax.

(D) **Exemptions; Protection of Bonds.** Except when bonds secured thereby have been authorized, the legislature may provide for the exemption or exclusion of any goods, tangible personal property, or services from sales or use taxes only pursuant to one of the following:

1. Exemptions or exclusions uniformly applicable to the taxes of all local governmental subdivisions, school boards, and other political subdivisions whose boundaries are not coterminous with those of the state.

2. Exemptions or exclusions applicable to the taxes of the state or applicable to political subdivisions whose boundaries are coterminous with those of the state, or both.

3. Exemptions or exclusions uniformly applicable to the taxes of all the tax authorities in the state.

**LSA-R.S. 47:338.54. Additional sales and use tax authorized**

A.(1) In addition to any other authority granted by a home rule charter or otherwise, the governing authority of any parish or school board may levy and collect an additional tax upon the sale at retail, the use, the lease or rental, the consumption, and the
storage for use or consumption of tangible personal property and on sales of services as defined by law if approved by a majority of electors voting therein in an election held for that purpose.

(2) The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes and law enforcement district sales and use taxes levied and collected within any parish or municipality, shall not exceed five percent. Any parish or school board levying or presently authorized to levy an additional sales and use tax which exceeds the five percent level described above shall not be authorized by this Section to levy an additional sales and use tax which equals or exceeds the five percent level described above.

B. In accordance with the provisions of Section 29(B) of Article VI of the Constitution of Louisiana, the additional sales and use tax may exceed the limitation found in Section 29(A) of Article VI of the Constitution of Louisiana by the amount authorized herein.

C.(1) The governing authority of any parish or any school board is authorized to create a special district or districts to utilize the additional tax authorized herein. Any special district or districts so created may contain all or any portion of the territory contained within the boundaries of the parish or the school board which created it.

(2) Any such district shall be created by ordinance of the police jury or school board which shall set forth therein the boundaries of the area or areas to be included in the district.

(3) The governing authority of any such district created by a police jury shall be the police jury of said parish, its domicile shall be the regular meeting place of said police jury and the officers of such police jury shall be officers of the district.

(4) The governing authority of any such district created by a school board shall be the school board of said parish, its domicile shall be the regular meeting place of said school board and the officers of such school board shall be the officers of the district.

D.(1) The additional tax shall be imposed by ordinance of the police jury or school board and shall be levied upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption of tangible personal property and upon the sale of services within the parish or special district herein authorized, all as presently or hereafter defined in R.S. 47:301 through 317.

(2) Except wherein inapplicable, the procedure established by R.S. 47:301 through 317, inclusive, shall be followed in the imposition, collection, and enforcement of the tax, and procedural details necessary to be established to supplement the provisions of those sections and to make said provisions applicable to the tax herein authorized shall be fixed in the ordinance of the police jury or school board imposing the tax.

(3) The ordinance may provide for a contract with the sheriff or with the Department of Revenue of the state of Louisiana or any other agency or political subdivision for the collection of the tax.
(4) The tax shall be imposed and collected uniformly throughout the parish or throughout the area of the district herein authorized to be created.

(5) The proceeds of the tax shall be dedicated solely for the purposes approved by the electorate, including the funding of the proceeds of such tax into bonds in the manner provided by Subpart F of Part III of Chapter 4 of Title 39 of the Louisiana Revised Statutes of 1950, as amended, which funding may be submitted to the voters in the same proposition in which the tax was submitted.

E. The ordinance imposing the tax herein authorized shall be adopted by a police jury or school board only after the question of the imposition of the tax shall have been submitted to the qualified electors of the parish or special district at an election called, conducted, canvassed, and promulgated in accordance with the general election laws of the state of Louisiana and the majority of those voting in the election shall have voted in favor of the adoption of the ordinance. Voting machines shall be used in the election and all expenses of the election shall be borne by the parish or school board calling such election.

F. The authority granted by this Section shall not limit in any respect any prior taxing authority granted by any other provision of law.

G. Notwithstanding any other statutory provisions to the contrary, including but not limited to provisions providing for the equal collection and levy of sales taxes and in order to prevent the duplicate collection of sales taxes in areas annexed into a municipality, school boards, parishes, municipalities, and special taxing districts are hereby authorized to enter into intergovernmental agreements providing for the collection, sharing, and levy of, and exemptions from any taxes authorized by this Section.

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### Taxes

**State Revenue Sharing & Homestead Exemption**

**LSA - Constitution Article 7, Section 26. Revenue Sharing Fund**

(A) Creation of Fund. The Revenue Sharing Fund is created as a special fund in the state treasury.

(B) Annual Allocation. The sum of ninety million dollars is allocated annually from the state general fund to the revenue sharing fund. The legislature may appropriate additional sums to the fund.

(C) Distribution Formula. The revenue sharing fund shall be distributed annually as provided by law solely on the basis of population and number of homesteads in each parish in proportion to population and the number of homesteads throughout the state. Unless otherwise provided by law, population statistics of the last federal decennial census shall be utilized for this purpose. After deductions in each parish for retirement systems and commissions as authorized by law, the remaining funds, to the extent available, shall be distributed by first priority to the tax recipient bodies within the parish,
as defined by law, to offset current losses because of homestead exemptions granted in this Article. Any balance remaining in a parish distribution shall be allocated to the municipalities and tax recipient bodies within each parish as provided by law.

(D) Distributing Officer. The funds distributed to each parish as provided in Paragraph (C) shall be distributed in Orleans Parish by the city treasurer of New Orleans and in all other parishes by the parish tax collector. The funds allocated to the Monroe City School Board or its successor shall be distributed to and by the city treasurer of Monroe.

(E) Bonded Debt. A political subdivision, as defined by Article VI of this constitution, may incur debt by issuing negotiable bonds and may pledge for the payment of all or part of the principal and interest of such bonds the proceeds derived or to be derived from that portion of the funds received by it from the revenue sharing fund, to offset current losses caused by homestead exemptions granted by this Article. Unless otherwise provided by law, no moneys allocated within any parish from the balance remaining in its distribution may be pledged to the payment of the principal or interest of any bonds. Bonds issued under this Paragraph shall be issued and sold as provided by law, and shall require approval of the State Bond Commission or its successor prior to issuance and sale.

LSA - Constitution Article 7, Section 20. Homestead Exemption

(A) Homeowners.

(1) The bona fide homestead, consisting of a tract of land or two or more tracts of land even if the land is classified and assessed at use value pursuant to Article VII, Section 18(C) of this constitution, with a residence on one tract and a field with or without timber on it, pasture, or garden on the other tract or tracts, not exceeding one hundred sixty acres, buildings and appurtenances, whether rural or urban, owned and occupied by any person or persons owning the property in indivision, shall be exempt from state, parish, and special ad valorem taxes to the extent of seven thousand five hundred dollars of the assessed valuation. The same homestead exemption shall also fully apply to the primary residence, including a mobile home, which serves as a bona fide home and which is owned and occupied by any person or persons owning the property in indivision, regardless of whether the homeowner owns the land upon which the home or mobile home is sited; however, this homestead exemption shall not apply to the land upon which such primary residence is sited if the homeowner does not own the land.

(2) The homestead exemption shall extend and apply fully to the surviving spouse or a former spouse when the homestead is occupied by the surviving spouse or a former spouse and title to it is in the name of (a) the surviving spouse as owner of any interest or either or both of the former spouses, (b) the surviving spouse as usufructuary, or (c) a testamentary trust established for the benefit of the surviving spouse and the descendants.
of the deceased spouse or surviving spouse, but not to more than one homestead owned by either the husband or wife, or both.

(3) The homestead exemption shall extend to property owned by a trust when the principal beneficiary or beneficiaries of the trust are the settlor or settlors of the trust and were the immediate prior owners of the homestead, and the homestead is occupied as such by a principal beneficiary. The provisions of this Subparagraph shall apply only to property which qualified for the homestead exemption immediately prior to transfer, conveyance, or donation in trust or which would have qualified for the homestead exemption if such property were not owned in trust.

(4) The homestead exemption shall extend to property where the usufruct of the property has been granted to no more than two usufructuaries who were the immediate prior owners of the homestead and the homestead is occupied as such by a usufructuary. The provisions of this Subparagraph shall apply only to property which qualified for the homestead exemption immediately prior to the granting of such usufruct, or which would have qualified for the homestead exemption if such usufruct had not been granted.

(5) The homestead exemption shall extend only to a natural person or persons and to a trust created by a natural person or persons, in which the beneficiaries of the trust are a natural person or persons provided that the provisions of this Paragraph are otherwise satisfied.

(6) Except as otherwise provided for in this Paragraph, the homestead exemption shall apply to property owned in indivision, but shall be limited to the pro rata ownership interest of that person or persons occupying the homestead.

(7) No homestead exemption shall be granted on bond for deed property. However, any homestead exemption granted prior to June 20, 2003 on any property occupied upon the effective date of this Paragraph* by a buyer under a bond for deed contract shall remain valid as long as the circumstances giving rise to the exemption at the time the exemption was granted remain applicable.

(8) Notwithstanding any provision of this Paragraph to the contrary, in no event shall more than one homestead exemption extend or apply to any person in this state.

(9) This exemption shall not extend to municipal taxes. However, the exemptions shall apply (a) in Orleans Parish, to state, general city, school, levee, and levee district taxes and (b) to any municipal taxes levied for school purposes.

(10)(a) Any homestead receiving the homestead exemption that is damaged or destroyed during a disaster or emergency declared by the governor whose owner is unable to occupy the homestead on or before December thirty-first of a calendar year due to such damage or destruction shall be entitled to claim and keep the exemption by filing an annual affidavit of intent to return and reoccupy the homestead within five years from December thirty-first of the year following the disaster with the assessor within the parish or district where such homestead is situated prior to December thirty-first of the year in
which the exemption is claimed. In no event shall more than one homestead exemption extend or apply to any person in this state.

(b) For homesteads qualifying for the homestead exemption under the provisions of Subsubparagraph (a) of this Subparagraph, after expiration of the five-year period, the owner of a homestead shall be entitled to claim and keep the exemption for a period not to exceed two additional years by filing an annual affidavit of intent to return and reoccupy the homestead with the assessor within the parish where the homestead is located prior to December thirty-first of the year in which the exemption is claimed. A homeowner shall be eligible for this extension only if the homeowner's damage claim to repair or rebuild the damaged or destroyed homestead is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the homeowner's has a damage claim filed and pending against the insurer of the property as provided by law.

(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the homestead exemption as prescribed by law.

(B) Residential Lessees. Notwithstanding any contrary provision in this constitution, the legislature may provide for tax relief to residential lessees in the form of credits or rebates in order to provide equitable tax relief similar to that granted to homeowners through homestead exemptions.

**Taxes**

**Tax Election Requirements**

**LSA-R.S. 18:1284. Resolution calling election; proposition**

A. The election shall be ordered by a resolution of the governing authority of the political subdivision which shall state the purpose for which it is called.

B. If the purpose of the election is to authorize the issuance of bonds, the resolution and the proposition submitted to the voters shall state the purpose for which the bonds are to be issued and, if required by the law pursuant to which the bonds are issued, the estimated millage rate to be levied in the first year of issue, the maximum amount of the bonds to be issued, the number of years for which the bonds are to run, and the maximum rate of interest on the bonds.

C. If the purpose of the election is to authorize the levy or increase of a special tax, the resolution and the proposition submitted to the voters shall state the rate, object, and purpose for which the tax is to be levied or increased; the estimated amount
reasonably expected to be collected from the levy or increase of the tax for one entire
year at the time it is proposed; and, if it is to be limited as to duration, the number of
years it is to run. If the purpose of the election is to authorize an increase of a tax, the
resolution and the proposition shall also state the rate increase. The contents of any
proposition or resolution relative to the issuance of general obligation bonds shall be as
provided in Subsection B of this Section.

D. If the purpose of the election is to authorize the assumption of indebtedness,
the resolution and the proposition submitted to the voters shall state the amount and
nature of the debt to be assumed.

E. In each election ordered by a governing authority of a political subdivision for
the purpose of authorizing the issuance of bonds, the proposition on the ballot submitted
to the voters shall state the kind and source of revenues which are pledged to retire the
bonds.

F.(1) The preparation of the proposition to be submitted to the voters at an
election shall be the responsibility of the governing authority of the political subdivision
ordering the election. The proposition shall include the information required by this
Section in simple, unbiased, concise, and easily understood language and be in the form
of a question. The proposition shall not exceed two hundred words in length.

(2) The secretary of state shall be responsible for ensuring that the proposition
complies with the requirements of this Section.

LSA-R.S. 18:1285. Notice of election

A.(1)(a)(i) Notice of the election shall be given and shall embrace substantially all
matters required to be set forth in the resolution ordering the election, including a list of
precincts where the proposition will be voted on and an indication for each precinct as to
whether or not all registered voters in the precinct will be eligible to vote on the
proposition, unless the proposition is to be voted on parishwide.

(ii) If the notice is relative to the increase of a special tax, the notice shall also
state the proposed increase in the millage rate of a property tax or percentage rate of sales
tax.

(iii) If the notice is relative to an election which affects ad valorem taxation, the
notice shall also state that a portion of the monies collected shall be remitted to certain
state and statewide retirement systems in the manner required by law.

(iv) The notice shall also state that the governing authority of the political
subdivision ordering the election will, in open session, at the hour and place named,
proceed to canvass the returns and declare the result of the election.

(b) The list of commissioners for an election called in accordance with R.S.
18:1286(A) is not required to be set forth in the notice of election.

(2) The notice shall be published once a week for four consecutive weeks in the
official journal of the political subdivision, or, if there is none, then in a newspaper of
general circulation in the parish or, if there is no newspaper of general circulation in the
parish, then in a newspaper of general circulation in an adjoining parish. Not less than forty-five days nor more than ninety days shall intervene between the date of the first publication and the date of the election.

B.(1)(a) Written notice of the election and the certificate required by Subparagraph (b) of this Paragraph shall be transmitted to the secretary of state and each clerk of court and registrar of voters in the area affected by the election. If the election is to be held on a primary election date, then such notice and certificate shall be received by the secretary of state at least four weeks prior to the opening of the qualifying period for the primary election. If the election is not to be held on a primary election date, then the notice and certificate shall be received by the secretary of state on or before the forty-sixth day prior to the election. The secretary of state shall not accept any revisions to propositions, including but not limited to changes in title, text, or numerical designations, after the last day for submission of the notice and certificate to the secretary of state.

(b) The secretary of state shall not prepare or certify the ballot with respect to any election for bond, debt, or tax propositions, conducted pursuant to this Chapter, or in respect to any other election where the proposition is subject to approval by the Louisiana State Bond Commission, including but not limited to any proposition to adopt, amend, or repeal a home rule charter which is subject to such approval, until he receives certification in writing from the chairman of that commission that the commission has considered and approved the proposition.

(2) The secretary of state shall not include any proposition on any ballot of any election if such notice and certificate required by Subparagraph (1)(b) of this Subsection are not timely received by the secretary of state. The failure of the clerk of court or registrar of voters to timely receive notice and the certificate, as provided for herein, shall not prevent the secretary of state from including the proposition on the ballot. Any elector who is eligible to vote in the election may apply for injunctive relief to prohibit the placing of a proposition on the ballot if notice and the certificate are not timely received by the secretary of state. Venue for such application shall be in any parish in which the election is called, and the secretary of state shall be a proper party defendant.

**LSA-R.S 18:1400.3. Election expenses incurred by clerks of court and registrars of voters; payment by secretary of state; payment by governing authorities**

A. Election expenses incurred by clerks of court and registrars of voters for gubernatorial and congressional elections, whether or not a gubernatorial or congressional candidate appears on the ballot, shall be paid by the state from funds appropriated to the secretary of state for that purpose, except that when a local or municipal candidate or a local bond, debt, tax, proposition, or question also appears on the ballot, the state shall be required to pay one-half of such costs. The remaining one-half shall be prorated between the state and all local or municipal entities participating in such election. In the case of the offices of justice of the peace and constable of a justice of the peace court, the costs shall be prorated to the parish governing authority. The pro
rata share of a local or municipal entity shall be determined by dividing the number of that entity's offices, propositions, or questions on the ballot by the total number of all offices, propositions, or questions on the ballot within that local jurisdiction.

B.(1) Election expenses incurred by clerks of court and registrars of voters for any special election when any of the following appear on the ballot shall be paid by the state from funds appropriated to the secretary of state for that purpose:
   (a) A state candidate, as defined in R.S. 18:452(1).
   (b) A candidate for the state legislature.
   (c) A candidate for judge of a judicial district court or juvenile court or a candidate for judge of the criminal district or civil district court for Orleans Parish.
   (d) A candidate for the office of district attorney.
   (e) A proposed constitutional amendment.

   (2) Notwithstanding the provisions of Paragraph (1), when a local or municipal candidate or a local bond, debt, tax, proposition, or question also appears on the ballot, the state shall be required to pay one-half of such costs. The remaining one-half shall be prorated between the state and all local or municipal entities participating in such election. In the case of the offices of justice of the peace and constable of a justice of the peace court, the costs shall be prorated to the parish governing authority. The pro rata share of a local or municipal entity shall be determined by dividing the number of that entity's offices, propositions, or questions on the ballot by the total number of all offices, propositions, or questions on the ballot within that local jurisdiction.

C.(1) Election expenses incurred by clerks of court and registrars of voters for any election not provided for in Subsections A and B of this Section shall be paid by the appropriate governing authority that relates to the character of office or issue involved in such election. In the case of the offices of justice of the peace and constable of a justice of the peace court, the costs shall be prorated to the parish governing authority. Except as provided in Paragraph (2) of this Subsection, if more than one governing authority is involved in an election, a statement of such expenses shall be transmitted to each governing authority and payment thereof shall be prorated among the governing authorities as equitably as possible.

   (2) To administratively facilitate the payment of costs with respect to elections as provided in this Subsection, the secretary of state may initially pay such costs; however, the appropriate governing authority shall reimburse all such costs to the secretary of state, who shall remit all such funds to the state treasurer. If more than one governing authority is involved in an election, the secretary of state shall prorate its reimbursable costs among the governing authorities as equitably as possible.

D. For the purposes of this Section, "election expenses incurred by registrars of voters" is defined and limited to the following:

   (1) Expenses incurred by a registrar of voters to pay for one or more temporary part-time clerical employees to perform election duties and responsibilities associated with his office as provided in this Title. Such employees shall be paid at an hourly rate
established by the registrar not to exceed that of the minimum pay rate associated with pay level 607 in the Administrative Schedule as specified in the classification and pay plan of the Louisiana Department of Civil Service.

(2) Expenses incurred by a registrar of voters to pay a permanent employee below the level of chief deputy and confidential assistant to perform election duties and responsibilities associated with his office during other than normal hours of operation of his office.

(3) Expenses incurred by a registrar of voters to pay postage for absentee by mail ballots.

(4) Expenses of an extraordinary nature incurred by a registrar of voters for an election which have received prior approval of the secretary of state.

(5) Expenses incurred by a registrar of voters to pay for law enforcement officers to maintain order during early voting.

E. For the purposes of this Section, "election expenses incurred by clerks of court" is defined and limited to the following:

(1) Actual expenses incurred by a clerk of court to publish notices required by law in the official journal of the parish and, to insure maximum coverage, in any other journal of the parish or political subdivision thereof. Information contained in such notices shall be limited to that required by law. The secretary of state shall prescribe the size of such notices which shall be uniform throughout the state.

(2) Itemized expenses incurred by a clerk of court to conduct the general courses of instruction for commissioners as provided in R.S. 18:431(A) and the course of instruction for commissioners-in-charge as provided in R.S. 18:433(A).

(3)(a) Documented expenses incurred by a clerk of court to perform or fulfill election duties imposed by law. For the purpose of this Paragraph, such expenses shall include the following:

(i) Expenses for postage and office supplies used in connection with an election or used to fulfill an election duty imposed by law.

(ii) Expenses for rental space and instructional paraphernalia to conduct schools of instruction for commissioners and commissioners-in-charge.

(iii) Expenses for personnel used in connection with an election or used to fulfill an election duty imposed by law. Such expenses shall be itemized and reimbursement shall be authorized only for work not performed during regular office hours of the clerk of court.

(iv) Incidental expenses incurred in conducting the general courses of instruction for commissioners and the course of instruction for commissioners-in-charge. Reimbursement for such expenses shall be limited to one hundred dollars per general commissioner school and one hundred dollars for the commissioner-in-charge school. Maximum reimbursement to a clerk of court for conducting such schools shall be limited to three hundred dollars per calendar year and all reimbursements shall be deposited in the general fund of the clerk of court.
(b) The secretary of state shall establish rules and regulations governing reimbursement for expenses set forth herein and may establish rules and regulations to add other categories of reimbursable expenses. All reimbursements shall be deposited in the general fund of the clerk.

(4) Expenses of an extraordinary nature incurred by a clerk of court for an election which have received prior approval of the secretary of state.

(5) Expenses incurred by a clerk of court to pay for law enforcement officers in accordance with R.S. 18:1354(B)(5).

(6) Expenses incurred by a clerk of court to pay for law enforcement officers to maintain order during tabulation and counting of votes at the office of the clerk of court.

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 secretary of state for payment by the most expeditious means possible, including electronic transfer.