

I. The licensee shall determine if the client may be properly diagnosed and/or treated via teletherapy; and shall affirm that technology-assisted media are appropriate for clients with sensory deficits. The licensee shall affirm the client's knowledge and use of selected technology-assisted media(s) (i.e., software and devices). Clients who cannot be diagnosed or treated properly via teletherapy services shall be dismissed and treated in-person, and/or properly terminated with appropriate referrals. The licensee shall use technology assisted media(s) that is in compliance with HIPPA and HiTECH standards. The licensee shall not use social media platforms or functions (tweets, blogs, networking sites, etc.) in the delivery of teletherapy, and shall not reference clients generally or specifically on such formats.

J. Policies and procedures for the documentation, maintenance, access, transmission and destruction of record and information using technology assisted media shall be consistent with the same ethical and regulatory standards for in-person services. Services must be accurately documented in teletherapy services, denoting the distance between the licensee and the client. Documentation shall include verification of the licensee's and client's location, type of service(s) provided the date of service, and duration of service. The licensee shall inform clients of how records are maintained, type of encryption and security assigned to the records, and how long archival storage is maintained.

K. Telesupervision is defined as a method delivering clinical mental health and marriage and family therapy supervision as prescribed by R.S 37:1101 and R.S. 37:1116 using technology-assisted media that enables a supervisor and a supervisee separated by distance to interact via synchronous video and audio transmissions. Up to 25 percent of total supervision hours may be used within a telesupervision format.

1. Teletherapy supervision may include but is not limited to, the review of case presentation, audio tapes, video tapes, and observation to promote the development of the practitioner's clinical skills.

2. Teletherapy supervision shall be provided in compliance with the same ethical and regulatory standards as in-person supervision.

3. The supervisor shall inform supervisees of the potential risks and benefits associated with telesupervision.

4. The supervisor shall determine if the supervisee may be properly supervised via teletherapy supervision. Supervisees who cannot be supervised via teletherapy supervision shall be restricted to in-person supervision, and/or properly terminated with appropriate referrals.

5. The supervisor shall affirm the supervisee's knowledge and use of selected technology-assisted media(s) (i.e., software and devices).

6. The supervisor shall use technology assisted media(s) that is in compliance with HIPPA and HiTECH standards.

7. The supervisor shall not use social media platforms or functions (tweets, blogs, networking sites, etc.) in the delivery of teletherapy supervision, and shall not reference supervisee generally or specifically on such formats.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:1101-1123.

HISTORICAL NOTE: Promulgated by the Department of Health, Licensed Professional Counselors Board of Examiners, LR 45:438 (March 2019).

Jamie S. Doming  
Executive Director

1903#009

## RULE

### Department of Insurance Office of the Commissioner

#### Regulation 9—Deferred Payment of Fire Premiums in Connection with the Term Rule (LAC 37:XIII.Chapter 55)

The Department of Insurance, pursuant to the authority of the Louisiana Insurance Code, R.S. 22:1 et seq., and in accordance with the Administrative Procedure Act, R.S. 49:950, et seq., has repealed Regulation 9—Deferred Payment of Fire Premiums in Connection with the Term Rule.

The purpose of Regulation 9 was to provide for premium payment plans for fire insurance policies issued for three or five-year terms. This was a standard policy term when this regulation was promulgated in 1955. The industry standard policy term is now one year. The payment plans provided for in the regulation are no longer needed. Regulation 9 is now obsolete. This Rule is hereby adopted on the day of promulgation.

## Title 37

### INSURANCE

#### PART XIII. Regulations

#### Chapter 55. Regulation 9 - Deferred Payment of Fire Premiums in Connection with the Term Rule

##### §5501. Payment of Fire Premiums

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, April 4, 1955, repealed LR 45:439 (March 2019).

James J. Donelon  
Commissioner

1903#022

## RULE

### Department of Insurance Office of the Commissioner

#### Regulation 16—Investment by Insurers of Part of Premium Paid, Return Guaranteed (LAC 37:XIII.Chapter 61)

The Department of Insurance, pursuant to the authority of the Louisiana Insurance Code, R.S. 22:1 et seq., and in accordance with the Administrative Procedure Act, R.S. 49:950, et seq., has repealed Regulation 16—Investment by Insurers of Part of Premium Paid, Return Guaranteed.

The purpose of Regulation 16 was to regulate insurance policies containing an investment feature whereby the insurer invests amounts paid by the policyholder in excess of the premium and guarantees the return of the excess to the policyholder or his or her beneficiary. This was a common type of insurance policy when the regulation was promulgated in 1958. These types of policies are no longer being issued by insurers. Regulation 16 is now obsolete. This Rule is hereby adopted on the day of promulgation.

**Title 37**

**INSURANCE**

**PART XIII. Regulations**

**Chapter 61. Regulation 16 - Investment by Insurers of Part of Premium Paid, Return Guaranteed**

**§6101. Policy Directive Number Three to Insurance Companies**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, October 1, 1958, repealed LR 45:440 (March 2019).

James J. Donelon  
Commissioner

1903#023

**RULE**

**Uniform Local Sales Tax Board**

**Voluntary Disclosure Agreements  
(LAC 72:I.105)**

Under the authority of the Uniform Local Sales Tax Code, R.S. 47:337.1 et seq., and in accordance with the Uniform Local Sales Tax Administrative Procedure Act, R.S. 47:337.91 et seq., the Louisiana Uniform Local Sales Tax Board has adopted LAC 72:I.105 regarding a uniform voluntary disclosure program for local sales and use tax.

Act 274 of the 2017 Regular Legislative Session enacted R.S. 47:337.102 to establish the Louisiana Uniform Local Sales Tax Board and to define its powers and authority. Under R.S. 47:337.102(F), the board shall promulgate rules to establish a uniform voluntary disclosure program for taxpayers seeking relief from penalties in cases where a liability to more than one local sales and use tax collector is owed, requires the board to accept applications from taxpayers seeking to participate in the program, and authorizes the board to issue a binding recommendation for the waiver of penalties for taxpayers who have complied with program requirements. The purpose of this regulation is to fulfill the board's obligations under the statute. This Rule is hereby adopted on the day of promulgation.

**Title 72**

**UNIFORM LOCAL SALES TAX**

**Part I. General Provisions**

**Chapter 1. Administrative Procedures**

**§105. Voluntary Disclosure Agreements**

A. Definitions. For purposes of this Section, the following terms have the meanings ascribed to them.

*Applicant*—any association, corporation, estate, firm, individual, joint venture, limited liability company, partnership, receiver, syndicate, trust, or any other entity, combination or group that has a local sales tax liability to more than one local sales and use tax authority and submits or arranges through a representative for the submission of an application to request a voluntary disclosure agreement for said undisclosed local sales tax. Applicants may be registered or unregistered with the collectors. If the application is submitted through a representative, anonymity of the applicant can be maintained until the board issues a binding recommendation for waiver of the delinquent penalty by the collectors.

*Application*—a completed “Application to Request Voluntary Disclosure Agreement” form filed with the board and all supplemental information including, but not limited to, cover letters, schedules, reports, and any other documents that provide evidence the applicant has complied with the requirements for a voluntary disclosure agreement. Supplemental information requested by the board or collectors and timely provided by the applicant shall be considered part of the application.

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

*Binding Recommendation*—a recommendation by the board, authorized under R.S. 47:337.102(F), declaring that an applicant has complied with the requirements of the voluntary disclosure program and for the waiver of delinquent penalties by the collectors upon full payment of taxes and interest. This recommendation shall be binding absent fraud, material misrepresentation, or misrepresentation of the facts by the taxpayer.

*Board*—the Louisiana Uniform Local Sales Tax Board and its duly authorized representatives.

*Collector*—the single collector for a parish as defined in Article VII, Section 3 of the *Constitution of Louisiana* and the collector's duly authorized representatives.

*Delinquent Penalty*—penalties imposed pursuant to R.S. 47:337.70 or R.S. 47:337.73 as a result of the failure of the taxpayer to timely make any required return or payment.

*Local Sales Tax*—a tax imposed by a local taxing authority under the provisions of Article VI, Section 29 of the *Constitution of Louisiana*.

*Local Taxing Authority*—a political subdivision of the state authorized to impose sales tax under the provisions of Article VI, Section 29 of the *Constitution of Louisiana*.

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

*Signature Date*—the date when a collector physically or electronically signs the voluntary disclosure agreement. If the collector fails to physically or electronically sign the voluntary disclosure agreement within 30 days of notification by the board that the agreement is available for signature, the signature date shall be the thirtieth day after such notification.

*Undisclosed Liability*—a sales or use tax liability that became due during the look-back period and which has not been determined, calculated, researched, identified by or made known to the collector at the time of disclosure.