

- c. 30 degrees 08 minutes 46.68 seconds N
89 degrees 22 minutes 55.38 seconds W
 - d. 30 degrees 08 minutes 47.04 seconds N
89 degrees 22 minutes 48.00 seconds W
32. Cabbage Reef-Saint Bernard Parish
- a. 30 degrees 08 minutes 02.76 seconds N
89 degrees 14 minutes 53.52 seconds W
 - b. 30 degrees 08 minutes 02.76 seconds N
89 degrees 14 minutes 45.96 seconds W
 - c. 30 degrees 07 minutes 55.92 seconds N
89 degrees 14 minutes 53.16 seconds W
 - d. 30 degrees 07 minutes 56.28 seconds N
89 degrees 14 minutes 45.60 seconds W
33. West Karako Bay Reef-Saint Bernard Parish
- a. 30 degrees 01 minutes 03.36 seconds N
89 degrees 16 minutes 32.88 seconds W
 - b. 30 degrees 01 minutes 03.36 seconds N
89 degrees 16 minutes 25.32 seconds W
 - c. 30 degrees 00 minutes 56.52 seconds N
89 degrees 16 minutes 32.52 seconds W
 - d. 30 degrees 00 minutes 56.88 seconds N
89 degrees 16 minutes 25.32 seconds W

B. No person shall harvest oysters from these recreational reefs.

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:805.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 41:1309 (July 2015), amended LR 43:91 (January 2017), LR 46:363 (March 2020).

Jack Montoucet
Secretary

2003#023

RULE

Workforce Commission Office of Unemployment Insurance Administration

Electronic Filing and Payment Requirements (LAC 40:IV.377)

Under the authority of and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 36:304 and R.S. 23:1531.1, the Louisiana Workforce Commission has amended LAC 40:IV.377. The amendment sets forth the procedure and format for employers' submissions of required reports, payment of unemployment contributions, and submission of requested documents to the Louisiana Workforce Commission. This Rule is hereby adopted on the day of promulgation.

Title 40

LABOR AND EMPLOYMENT

Part IV. Employment Security

Chapter 3. Employment Security Law

§377. Electronic Filing and Payment Requirements

A. - C.1. ...

2. automated clearing house (ACH); or

3. any other method of payment approved by the administrator.

D. Any requested Federal 940 and 941 forms, 1099 and 1096 forms, and W-2 and W-3 forms must be submitted in

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response to an audit in an electronic data format specified by the Workforce Commission and to the site indicated in correspondence from the Workforce Commission. All other forms must be transmitted electronically.

E. Employers, employer's agents, and professional employer organizations shall be required to respond to requests for information as part of a wage investigation. Correspondence from the Workforce Commission will indicate the site where electronic forms can be completed. Responses shall be made by logging into the site and filling out the electronic forms. Other forms of submission may be accepted at the discretion of the administrator.

F. The electronic reporting requirements under Subsection D may be waived by the administrator only upon a showing by the employer, employer's agent, or professional employer organization that electronic reporting creates a hardship. All applications for a waiver must be in writing and submitted to the administrator, setting forth detailed reasons the requirement to file electronically creates a hardship.

1. The term *hardship* includes, without limitation:

a. a financial burden or expense which significantly impairs the employer's ability to continue to conduct its business;

b. electronic filing requirements under Subsection D would impose a *hardship* due to a physical disability or geographic barrier;

c. the requirement under Subsection D to file electronically is contrary to equity or good conscience due to the specific circumstances of the employer requesting the waiver.

2. A request for a waiver from the electronic filing requirements under Subsection D must be delivered to the administrator prior to the due date for receipt of the reports that the employer is seeking to submit by an alternative method.

G. The failure to file reports in the required electronic formats or make payments electronically may result in the imposition of penalties and interest in accordance with R.S. 23:1543 and R.S. 23:1660.

AUTHORITY NOTE: Promulgated in accordance with R.S. 23:1631, R.S. 23:1531.1 and R.S. 36:304.

HISTORICAL NOTE: Promulgated by the Workforce Commission, Office of Unemployment Insurance, LR 40:806 (April 2014), amended by the Workforce Commission, Office of Unemployment Insurance Administration, LR 46:364 (March 2020).

Ava Dejoie
Secretary

2003#003

RULE

Workforce Commission Office of Workers' Compensation

Pain Medical Treatment Guidelines (LAC 40:I.Chapter 21)

A portion of this Rule is being repromulgated to correct technical errors. This Rule may be viewed in its entirety on pages 194-267 of the February 20, 2020, *Louisiana Register*.