

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

**RULE TITLE: Disability Accommodations**

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

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

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

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

There is no anticipated effect on revenue collections of state or local governmental units.

**III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)**

There is no anticipated costs or economic benefits to directly affected persons, small businesses, or non-governmental groups.

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

Implementation of this proposed rule is not anticipated to have an effect on competition and employment.

Charles A. Gardiner III  
Executive Director  
2312#018

Patrice Thomas  
Deputy Fiscal Officer  
Legislative Fiscal Office

**NOTICE OF INTENT**

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

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

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

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

**Family Impact Statement**

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

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

2. The Effect on the Authority and Rights of Parent Regarding the Education and Supervision of Their Children. Implementation of these proposed rules will have no effect on the authority and rights of parents regarding the education and supervision of their children.

3. The Effect on the Functioning of the Family. Implementation of these proposed rules will have no effect on the functioning of the family.

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

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

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

**Poverty Impact Statement**

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

**Small Business Analysis**

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

**Provider Impact Statement**

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

**Public Comments**

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

**Public Hearing**

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

Lawrence E. Chehardy  
Chairman

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

**RULE TITLE: Ad Valorem Taxation**

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

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



available data. There are no estimated costs or savings associated with the proposed rules for state governmental units. An impact to local governmental workload resulting in additional administrative costs will occur, but is expected to be minimal.

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

The proposed rule changes will result in an increase of approximately \$37,933,500 in revenue collections for local governments based upon revisions to valuation tables increasing certain 2024 real and personal property assessments by approximately +3.3% in total. However, these revisions will not necessarily affect revenue collections of local government units as any net increase or decrease in assessed valuations are authorized to be offset pursuant to millage adjustment provisions of Article VII, Section 23 of the state Constitution.

On average, these revisions will generally increase certain 2024 real and personal property assessments for property of similar age and condition in comparison with the latest available equivalent assessments. However, the assessments of certain property types will increase compared to prior year. Composite multiplier tables for assessment of most personal property will increase by an estimated +2%. Specific valuation tables for assessment of pipelines will increase by an estimated +20% for both Onshore and Offshore pipelines. Drilling rigs will increase by an estimated +5% (Land rigs to increase by an estimated +11%, Jack-Ups to increase by an estimated +2% and Semisubmersible rigs to increase by an estimated +2%). Use Value, which is reassessed every four years, will increase by an estimated +7.4% (Ag & Horticultural Land to increase by an estimated +15% and Timberland will decrease by an estimated -0.3%). The net effect determined by averaging these revisions is estimated to increase assessments by +3.3% and estimated local tax collections by \$37,933,500 in FY 24/25 on the basis of the existing statewide average millage. However, these revisions will not necessarily affect revenue collections of local government units as any net increase or decrease in assessed valuations are authorized to be offset by millage adjustment provisions of Article VII, Section 23 of the state Constitution.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS (Summary)

The effects of these new rules on assessments of individual items of equivalent real and personal property will generally be higher in the aggregate in 2024 compared to the last year of actual data. Specific assessments of real and personal property will depend on the age and condition of the property subject to assessment. Taxpayers will be impacted based on the changes to the valuation guidelines for assessments as listed in Section II. The magnitude will depend on the taxable property for which they are liable. Regardless of the guidelines adopted by the Tax Commission, all taxpayers continue to have the right to appeal their assessments. Additionally, Small Businesses' real and personal property is assessed in the same manner as for all other property owners.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The impact on competition and employment cannot be quantified. In as much as the proposed changes in assessments are relatively small and there will no longer be any charges for the updates, any aggregate impact on competition and employment statewide will likely be minimal.

Lawrence E. Chehardy  
Chairman  
2312#007

Deborah Vivien  
Chief Economist  
Legislative Fiscal Office

**NOTICE OF INTENT**

**Department of Health  
Bureau of Health Services Financing**

Ambulatory Surgical Centers  
Reimbursement Methodology  
(LAC 50:XI.7503)

The Department of Health, Bureau of Health Services Financing proposes to amend LAC 50:XI.7503 as authorized by R.S. 36:254 and pursuant to Title XIX of the Social Security Act. This proposed Rule is promulgated in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

The Department of Health, Bureau of Health Services Financing proposes to amend the provisions governing the reimbursement methodology for ambulatory surgical centers (ASCs) in order to allow qualified ASCs to bill for services provided to Medicaid beneficiaries at the outpatient hospital rate and be reimbursed on the current Louisiana State University enhanced fee schedule.

**Title 50**

**PUBLIC HEALTH—MEDICAL ASSISTANCE**

**Part XI. Clinic Services**

**Subpart 11. Ambulatory Surgical Centers**

**Chapter 75. Reimbursement**

**§7503. Reimbursement Methodology**

A. - G. ...

H. Effective for dates of service after March 20, 2024, an ambulatory surgical center (ASC) shall be reimbursed based on the Louisiana Medicaid Louisiana State University (LSU) enhanced fee schedule, published on the Medicaid provider website at [www.lamedicaid.com](http://www.lamedicaid.com), if the following conditions are met:

1. The ASC is owned and/or operated by LSU School of Dentistry, LSU Health Sciences Center, or LSU Healthcare network;
2. The ASC is licensed within the state of Louisiana; and
3. The ASC is Medicaid enrolled.

AUTHORITY NOTE: Promulgated in accordance with R.S. 36:254 and Title XIX of the Social Security Act.

HISTORICAL NOTE: Promulgated by the Department of Health and Hospitals, Bureau of Health Services Financing, LR 35:1889 (September 2009), amended LR 36:2278 (October 2010), LR 37:1572 (June 2011), LR 39:317 (February 2013), amended by the Department of Health, Bureau of Health Services Financing, LR 47:1311 (September 2021), LR 50:

Implementation of the provisions of this Rule may be contingent upon the approval of the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), if it is determined that submission to CMS for review and approval is required.

**Family Impact Statement**

In compliance with Act 1183 of the 1999 Regular Session of the Louisiana Legislature, the impact of this proposed Rule on the family has been considered. It is anticipated that this proposed Rule may have a positive impact on family functioning, stability or autonomy as described in R.S. 49:972 by providing increased access to dental services for