

Title 37
INSURANCE
Part XI. Rules

Chapter 23. Rule 13—Special Assessment; Creation of Dedicated Fund Account

Editor's Note: Refer to Act No. 369 of the 2001 Regular Legislative Session, Act 293 of the 2003 Regular Legislative Session; Act 1013 of the 2010 Regular Legislative Session; and Act 193 of the 2016 Regular Legislative Session.

§2301. Purposes

A. The purpose of this Rule is to implement the provisions of R.S. 40:1428 by assessing a fee on insurers to pay the cost of investigation, enforcement, public education and public awareness, and prosecution of insurance fraud in this state as more fully described in R.S. 40:1421-1428 and this Rule. This Rule shall be effective upon final publication in the *Louisiana Register*.

B. The fees collected shall be used solely for the purposes of Subpart B of Part III of Chapter 6 of Title 40 of the Louisiana Revised Statutes of 1950, comprised of R.S. 40:1421 through 1428, entitled "Insurance Fraud Investigation Unit".

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, and R.S. 40:1428.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:323 (February 2000), amended LR 45:64 (January 2019), LR 51:969 (July 2025).

§2303. Fee Assessment

A. - C. ...

D. Prior to making the allocations specified in §2307 of this Rule, the Commissioner of Insurance is authorized to withhold the sum of \$30,000 per year from the fees collected to defray the expense of collection of the fees, enforcement of this Subpart, and operation of the Department of Insurance and shall withhold \$187,000 to fund insurance fraud detection, investigation, and public awareness.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, and R.S. 40:1428.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:323 (February 2000), amended LR 45:64 (January 2019), LR 51:969 (July 2025).

§2305. Limitations of the Fee Assessment

A. The fee shall not be assessed on premiums received on life insurance policies, annuities, credit insurance, crop and livestock insurance, federal flood insurance policies, reinsurance contracts, reinsurance agreements, or reinsurance claims transactions. The fee shall not be assessed on 50 percent of the premiums received on health and accident insurance policies.

B. If the fee assessed for the previous year exceeds by five percent of the cumulative costs of the previous year of operating the insurance fraud programs to which the funds are allocated, the fee assessment for the next year shall be reduced by the amount of the excess in proportion to the assessment, however, any entity listed in §2307(A) of this Rule that expands its allocation shall receive at least the same allocation for the next year.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, and R.S. 40:1428.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:323 (February 2000), amended LR 45:64 (January 2019), LR 51:969 (July 2025).

§2307. Allocation of the Fee Assessment

A. Except as otherwise provided in §2303(D) of this rule, fees collected shall be allocated to the insurance fraud investigation unit within the office of state police, the insurance fraud support unit within the Department of Justice, the section of insurance fraud within the Department of Insurance, and other state agencies in accordance with a written agreement entered into by the superintendent of state police, the attorney general, and the commissioner of insurance.

B. Except as otherwise provided in §2303(D) of this rule, if a written agreement is not entered into pursuant to §2307(A) no later than September thirtieth, the fees collected in the next fiscal year shall be allocated as follows:

1. Seventy-five percent of the fees collected shall be allocated to the Insurance Fraud Investigation Unit within the Office of State Police

2. Fifteen percent of the fees collected shall be allocated to the Department of Justice to be used solely for the Insurance Fraud Support Unit.

3. Ten percent of the fees collected shall be allocated to the Department of Insurance to be used solely for the Section of Insurance Fraud.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, and R.S. 40:1428.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:323 (February 2000), amended LR 45:64 (January 2019), LR 51:969 (July 2025).

§2309. Payment of the Fee Assessment

A. The fee established in R.S. 40:1428 and in this rule shall be paid to the Commissioner of Insurance as required by R.S. 40:1428.

B. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, an amount equal to that deposited as required by R.S. 40:1428 shall be credited to the Insurance Fraud Investigation Fund in the state treasury. The monies shall be irrevocably dedicated and deposited in the Insurance Fraud Investigation Fund and shall be used solely as provided in R.S. 40:1428(A) and only in the amounts appropriated by the legislature. Monies in the fund shall be appropriated, administered, and used solely and exclusively for the purposes of the fraud unit, fraud support unit, insurance fraud section, and as further provided in R.S. 40:1428. All unexpended and unencumbered monies in this fund at the end of the fiscal year shall be refunded to each insurer licensed by the Department of Insurance to conduct business in this state assessed a fee pursuant to R.S. 40:1428 on a pro-rata basis based on each insurer's proportionate share of the total fees collected pursuant to this Section.

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, and R.S. 40:1428.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:323 (February 2000), amended LR 45:64 (January 2019), LR 50:526 (April 2024), LR 51:969 (July 2025).

§2311. Fines

A. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:2, and R.S. 40:1428.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 26:323 (February 2000), amended LR 45:64 (January 2019), LR 51:969 (July 2025).

Timothy J. Temple
Commissioner

2507#050

RULE

Department of Revenue Tax Policy and Planning Division

Installment Agreement for Payment of Tax (LAC 61:I.4919)

Under the authority of R.S. 47:105(B), 47:1511 and 47:1576.2(B), and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, has amended LAC 61:I.4919.

Louisiana Revised Statutes 47:105 and 47:1576.2 authorizes the payment of taxes in installments and gives the secretary authority to promulgate rules to administer the installment program. The purpose of this regulation is to allow payment of the installment agreement and reinstatement fee to be paid in installments.

This Rule is written in plain language in an effort to increase transparency. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Administrative and Miscellaneous Provisions

Chapter 49. Tax Collection

§4919. Installation Agreement for Payment of Tax

A. ...

B. Installment Agreement. If a taxpayer qualifies for an installment agreement, the secretary may allow the taxpayer

to pay taxes, interest, penalties, fees and costs due in installments subject, but not limited, to the following requirements or conditions.

1. The taxpayer shall pay a nonrefundable installment agreement fee in the amount of \$105, payable to the Department of Revenue, to establish an installment agreement for the payment of the tax debt. Payment of the fee is mandatory. The installment agreement fee cannot be waived or applied against any tax debt. However, the secretary shall not charge the fee to enter into an installment payment agreement plan with any taxpayer whose adjusted gross income is less than or equal to \$25,000.

B.2. - D.3. ...

E. Default; Reinstatement of Installment Agreement

1. If any installment payment is not paid on or before the dated fixed for its payment, the total outstanding balance shall be due and payable immediately upon notice and demand from secretary. All collection actions shall be reactivated.

2. Upon request of the taxpayer and the approval of the secretary, the installment agreement may be reinstated, provided the taxpayer pays the mandatory reinstatement fee in the amount of \$60, payable to the Department of Revenue. The reinstatement fee cannot be waived or applied against any tax debt.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:105 and R.S. 47:1576.2.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 42:281 (February 2016), amended LR 47:892 (July 2021), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1293 (September 2024), amended LR 51:970 (July 2025).

Richard Nelson
Secretary

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