

AUTHORITY NOTE: Promulgated in accordance with R.S. 22:11, 22:1667 and 22:1678 and the Administrative Procedure Act, R.S. 49:950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Insurance, Office of the Commissioner, LR 45:1082 (August 2019).

James J. Donelon
Commissioner

1908#004

RULE

Department of Revenue Office of Alcohol and Tobacco Control

Low Alcohol Content Beverages, Malt Beverages and Ciders—Handling Stocking, Pricing, and Rotating (LAC 55:VII.420)

Under the authority of R.S. 26:922 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Office of Alcohol and Tobacco Control, has adopted §420 that addresses handling, stocking, pricing, and rotating low alcohol content beverages, malt beverages and ciders since this is not addressed otherwise by existing law or regulation. The promulgation of §420 will assist the Office of Alcohol and Tobacco Control by providing guidelines to wholesalers and retailers relative to handling, stocking, pricing, and rotating low alcohol content beverages, malt beverages and ciders since this is not addressed otherwise by existing law or regulation. This Rule is hereby adopted on the day of promulgation.

Title 55

PUBLIC SAFETY

Part VII. Alcohol and Tobacco Control

Chapter 4. Alcohol Public Safety Regulations

§420. Low Alcohol Content Beverages, Malt Beverages and Ciders—Handling, Stocking, Pricing, and Rotating

A. Persons holding valid Louisiana wholesale beverage alcohol permits, their agents, servants or employees, manufacturers' agents, importers and brokers may price, stock and rotate merchandise at retail premises only to the following extent.

1. Dealers in beverages of not more than 6 percent alcohol by volume, malt beverages or ciders may handle, build and stock displays of their product on the premises of retail dealers.

2. All dealers in beverages of not more than 6 percent alcohol by volume, malt beverages and ciders are prohibited from requiring other dealers to provide services including stocking, rotating, and frequency in delivery of product. Wholesale dealers are prohibited from pricing, and affixing security tags on product at a retail outlet.

3. Except as authorized under this Chapter, employees of a wholesale dealer shall not, in connection with the sale or delivery of alcoholic beverages to a retail dealer, provide any services whatsoever to a retail dealer.

B. The commissioner of the Office of Alcohol and Tobacco Control may seek a suspension or revocation of the permit or permits of a violator and may impose such other penalties or administrative remedies as are prescribed by law for violators of the Alcoholic Beverage Control Law.

AUTHORITY NOTE: Promulgated in accordance with R.S. 26:922.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Alcohol and Tobacco Control LR 45:1083 (August 2019).

Juana Marine-Lombard
Commissioner

1908#061

RULE

Department of Treasury Board of Trustees of the School Employees' Retirement System

Participation in Group Trusts (LAC 58:VII.409)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., and through the authority granted in R.S. 11:1165 and R.S. 11:1165.1, the Board of Trustees of the School Employees' Retirement System has adopted new Section 409, titled "Participation in Group Trusts," to immediately follow LAC 58:VII.407, to allow the retirement system to participate in group trust investments without affecting its tax qualified status. This Rule is hereby adopted on the day of promulgation.

Title 58

RETIREMENT

Part VII. School Employees' Retirement System Chapter 4. Internal Revenue Code Provisions

§409. Participation in Group Trusts

A. To the extent it does not affect the tax qualified status of the retirement system, and is permitted by United States Internal Revenue Service Revenue Ruling 81-100, 1981-1 CB 326 (as clarified and modified by Revenue Ruling 2004-67, 2004-2 CB 28, and modified by Revenue Ruling 2011-1, 2011-2 IRB 251, or any subsequent guidance), the board of trustees is authorized to:

1. for investment purposes, transfer assets of the retirement system to, and pool such assets in, one or more group trust(s); and

2. adopt one or more group trust(s), and/or the terms of such group trust(s), as part of the retirement system to the extent necessary to meet the requirements of applicable law, by executing appropriate participation and/or adoption agreements with the trustee(s) of the group trust(s).

B. For purposes of transferring assets of the retirement system to a trustee(s) of any current or future group trust(s), by the execution of such group trust's participation agreement(s), the board of trustees specifically adopts the trustee's declaration of the group trust as part the retirement system to the extent of its interest in the group trust, or as is required by applicable law, for the purposes of such