



Louisiana Public Service Commission

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General Counsel

April 29, 2009

Ms. Marlene H. Dortch
Office of the Secretary
Federal Communication Commission
445 12th Street, SW
Washington, D.C. 20002

Re: Initial Information Collection Mandated By the New and Emerging Technologies Improvement Act of 2008 (NET 911 Act)

Dear Ms. Dortch:

Louisiana Governor Bobby Jindal's office has asked the Louisiana Public Service Commission (the "LPSC") to assist in responding to the Federal Communications Commission's (the "FCC") request for specific information on the status of 911/E911 services in Louisiana. The LPSC understands that this information is needed so that the FCC can satisfy its reporting requirements to Congress under the NET 911 Act of 2008.

Although this does not fall under the LPSC jurisdiction we can provide some information to you. Currently, in accordance with La. R.S. 33:9101 – 9129, any parish¹ may by ordinance create a communications district, which shall be a political subdivision of the state, and which shall have the primary purpose of facilitating 911 communications within the district. Specifically, the statutes provide the funding mechanisms to be utilized by the districts in the collection and distribution of 911 fees and charges.

Each of the questions included in your correspondence of February 12, 2009 has been listed and responses provided based on the information available to us at the present:

- *A statement as to whether or not the state or other entity as defined by Section 6(f)(1) of the NET 911 Act has established a funding mechanism designated for or imposed for the purposes of 911 or E911 support or implementation (including a citation to the legal authority for such mechanism).*

¹ "Parish" is equivalent to "county".

Yes, see

Title 33:9106 Funding; Definitions; emergency telephone service charge

- *The amount of the fees or charges imposed for the implementation and support of 911 and E911 services, and the total amount collected pursuant to the assessed fees or charges, for the annual period ending December 31, 2008.*

See

Title 33:9106 Funding; Definitions; emergency telephone service charge

Title 33:9109. Additional service charge on wireless telecommunications service

Title 33:9126 Emergency telephone service charge

Title 33:9127 Additional funding

The LPSC is not responsible for calculating or tracking these fees or charges. Therefore, total amount of fee collections for all communications districts is not available to the LPSC at this time. Each district shall submit an annual report to the legislative auditor which includes information on the revenues derived from the service charge authorized by this Section and the use of such revenues. R.S. 33:9109(E) requires financial records of the district to be audited pursuant to the provisions of R.S. 24:513 (reference copy included). Any specific comments of fees or charges may be acquired from the Legislative Auditors Office. The Legislative Audit Division's main office location is 1600 N 3rd Street, Baton rouge, Louisiana 70821, Telephone Number 225-339-3800

- *A statement describing how the funds collected are made available to localities, and whether the state has established written criteria regarding the allowable uses of the collected funds, including the legal citation to such criteria.*

Title 33:9126 Emergency telephone service charge

As reference in the statutes, the amounts collected by the service supplier attributable to any emergency telephone service charge shall be due quarterly and shall be remitted to the district no later than sixty days after the close of the calendar quarter.

- *A statement identifying any entity in the state that has the authority to approve the expenditure of funds collected for 911 or E911 purposes, and a description of any oversight procedures established to determine that collected funds have been made available or used for the purposes designated by the funding mechanism, or otherwise used to implement or support 911 or E911.*

Title 33:9103 Board of commissioners; membership; qualifications and terms; powers; parish governing authority as district governing authority

When any district is created the parish governing authority creating it may appoint a board of commissioners to govern its affairs.

Title 33:9109. Additional service charge on wireless telecommunications service

Part E of Section 9109 requires financial records of the district to be audited pursuant to the provisions of R.S. 24:513. Each district shall submit an annual report to the legislative auditor which includes information on the revenues derived from the service charge authorized by this Section and the use of such revenues.

- *A statement whether all the funds collected for 911 or E911 purposes have been made available or used for the purposes designated by the funding mechanism, or otherwise used for the implementation or support of 911 or E911.*

Since each parish communication district operates autonomously the statistical information requested is currently unavailable on the state level.

- *A statement identifying what amount of funds collected for 911 or E911 purposes were made available or used for any purposes other than the ones designated by the funding mechanism or used for purposes otherwise unrelated to 911 or E911 implementation or support, including a statement identifying the unrelated purposes for which the funds collected for 911 or E911 purposes were made available or used.*

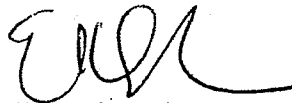
Since each parish communication district operates autonomously, the statistical information requested is currently unavailable on the state level.

- *Any other comments the respondent may wish to provide regarding the applicable funding mechanism for 911 and E911.*

It is important to note that the current legislation in Louisiana does not address voice over internet protocol (VOIP).

Although these responses are somewhat limited based on the data currently available to the LPSC, please let me know if you have any additional questions in this matter or if I can be of any further assistance. We have enclosed copies of the relevant statutes for your convenience

Sincerely yours,



Eve Kahao Gonzalez
Executive Secretary

Attachments

cc: Utilities Division
Jimmy R. Faircloth, Jr. Executive Counsel

CHAPTER 31. COMMUNICATIONS DISTRICTS
PART I. COMMUNICATIONS DISTRICTS GENERALLY

§9101. Creation of districts as political subdivisions

A.(1) The governing authority of any parish may by ordinance create communications districts composed of any part or all of the territory lying wholly within the parish.

(2) The governing authorities of two or more parishes may by ordinance create a communications district composed of any part or all of the territory wholly within the boundaries of the parishes.

(3) Any district created in accordance with the provisions of this Section shall be a political and legal subdivision of the state, with power to sue and be sued in its corporate name and to incur debt and issue bonds.

B.(1) The bonds shall be negotiable instruments and shall be solely the obligations of the district and not the state of Louisiana.

(2) The bonds and the income thereof shall be exempt from all taxation in the state of Louisiana.

(3) The bonds shall be payable out of the income, revenues, and receipts of the district.

(4) The bonds shall be authorized and issued by ordinance or resolution of the governing authority of the district and shall:

- (a) Be of such series;
- (b) Bear such date or dates;
- (c) Mature at such time or times, not to exceed thirty years from issuance;
- (d) Bear interest at such rate or rates;
- (e) Be in such denominations;
- (f) Be in such form, either coupon or fully registered without coupon;
- (g) Carry such registration and exchangeability privileges;
- (h) Be payable in such medium of payment and at such place or places;
- (i) Be subject to such terms of redemption; and
- (j) Be entitled to such priorities on the income, revenues, and receipts of the district as such resolution may provide.

(5) The bonds shall be authorized and issued in accordance with the provisions of Chapter 13 of Title 39 of the Louisiana Revised Statutes of 1950 relative to securities of public entities, and in accordance with the rules and regulations of the State Bond Commission.

Added by Acts 1983, No. 550, §1; Acts 1995, No. 447, §2, eff. June 17, 1995;
Acts 1999, No. 1029, §1, eff. July 9, 1999

§9101.1. Parishwide communications district; use of revenues; DeSoto Parish

Notwithstanding any provision of law to the contrary, all revenues from any tax levied or assessment or charge imposed pursuant to this Chapter in a parishwide communications district in DeSoto Parish shall be made available to such district and shall not be diverted for use by any other entity or for any other purpose than those of such district.

§9102. Purposes

A. It has been shown to be in the public interest to shorten the time required for a citizen to request and receive emergency aid. The provision of a single, primary three-digit emergency number through which emergency services can be quickly and efficiently obtained will provide a significant contribution to law enforcement and other public service efforts by simplifying the notification of public service personnel.

Furthermore, the identification of all streets, roads, highways, and dwelling places by name and number will serve to decrease the response time of law enforcement and public service personnel to emergency calls by facilitating the systematic location of such places without difficulty and ambiguity. Such a simplified means of procuring emergency services will result in the saving of life, a reduction in the destruction of property, quicker apprehension of criminals, and ultimately the saving of monies. Establishment of a uniform emergency number and identification of thoroughfares and dwelling places are matters of concern and interest to all citizens. It is the purpose of this Chapter to establish the number 911 as the primary emergency telephone number for use in communications districts created in parishes as herein provided and to provide for the identification of all streets, roads, highways, and dwelling places in such districts which are not otherwise designated by name and number, and to provide for other communication enhancements which will enable law enforcement and public safety agencies to decrease response time and improve effectiveness.

B. This Section shall apply to any district created pursuant to this Part or pursuant to Act No. 490 of the 1983 Regular Session of the Louisiana Legislature.

Added by Acts 1983, No. 550, §1. Amended by Acts 1988, No. 123, §1; Acts 1995, No. 1264, §1; Acts 1996, 1st Ex. Sess., No. 44, §1; Acts 1997, No. 416, §1; Acts 1997, No. 695, §1, eff. July 7, 1997; Acts 1997, No. 756, §1; Acts 1997, No. 758, §1; Acts 1997, No. 760, §1; Acts 1997, No. 1134, §1; Acts 1999, No. 1029, §1, eff. July 9, 1999.

§9103. Board of commissioners; membership; qualifications and terms; powers; parish governing authority as district governing authority

A.(1)(a) When any district is created wholly within a single parish, the parish governing authority creating it may appoint a board of commissioners composed of seven members to govern its affairs and shall fix the domicile of the board at any point within the parish. The members of the board shall be qualified electors of the district, two of whom shall be appointed for terms of two years, three for terms of three years, and two for terms of four years, dating from the date of the adoption of the ordinance creating the district. Thereafter, all appointments of the members shall be for terms of four years.

(b) When a communications district is composed of any part or all of two or more parishes, the board of commissioners shall be appointed by the parish governing authorities, with four members to be appointed by each governing authority. Of the initial members appointed by each parish governing authority, one shall be appointed for a term of two years, one shall be appointed for a term of three years, and two shall be appointed for a term of four years, dating from the date of the adoption of the ordinance

creating the district. Thereafter, all appointments shall be for terms of four years. The members of the board of commissioners shall be qualified electors of the district. The commission may fix its domicile at any point within one of the parishes.

(2) However, the governing authority of the parish of Natchitoches and of the parish of Rapides may appoint two additional members to the board of commissioners of the district created by it, each to serve a term of four years.

(3) However, the governing authority of the parish of Evangeline may appoint two additional members to the board of commissioners for the Evangeline Parish Communications District. The board of commissioners shall serve without compensation.

(4) However, the governing authority of the parish of Ouachita may appoint two additional members to the board of commissioners of the Ouachita Parish Communications District. The board of commissioners shall serve without compensation.

(5) Notwithstanding any other provision of law to the contrary, the Lincoln Parish Communications District shall be governed by a board of commissioners composed of nine members. The two members added to the board by this Paragraph shall be appointed by the governing authority of Lincoln Parish and shall serve initial terms of four years each, and their successors shall serve four-year terms.

B. The commission shall have complete and sole authority to appoint a chairman and any other officers it may deem necessary from among the membership of the commission.

C. A majority of the commission membership shall constitute a quorum and all official action of the commission shall require a quorum.

D. The commission shall have authority to employ such employees, experts, and consultants as it may deem necessary to assist the commission in the discharge of its responsibilities to the extent that funds are made available.

E. In lieu of appointing a commission, as provided in this Section, the parish governing authority may serve as the governing authority of a district located wholly within the parish, in which case it shall assume all the powers and duties of the board of commissioners as provided in this Chapter.

Added by Acts 1983, No. 550, §1. Acts 1991, No. 123, §1; Acts 1993, No. 212, §1; Acts 1995, No. 1001, §1; Acts 1997, No. 460, §1, eff. June 22, 1997; Acts 1999, No. 1029, §1, eff. July 9, 1999; Acts 2003, No. 391, §1, eff. June 18, 2003.

§9104. Primary emergency telephone number

The digits 911 shall be the primary emergency telephone number, but the involved agencies may maintain a separate secondary backup number and shall maintain a separate number for nonemergency telephone calls.

Added by Acts 1983, No. 550, §1.

§9105. Methods

A. The emergency telephone system shall be designed to have the capability of utilizing at least one of the following four methods in response to emergency calls:

(1) "Direct dispatch method", that is a telephone service to a centralized dispatch center providing for the dispatch of an appropriate emergency service unit upon receipt of a telephone request for such services and a decision as to the proper action to be taken.

(2) "Relay method", that is a telephone service whereby pertinent information is noted by the recipient of a telephone request for emergency services, and is relayed to appropriate public safety agencies or other providers of emergency services for dispatch of an emergency service unit.

(3) "Transfer method", that is a telephone service that receives telephone requests for emergency services and directly transfers such requests to an appropriate public safety agency or other provider of emergency services.

(4) "Referral method", that is a telephone service that, upon the receipt of a telephone request for emergency services, provides the requesting party with the telephone number of the appropriate public safety agency or other provider of emergency services.

B. The governing authority of the district shall select the method that it determines to be the most feasible for the district. A district may contract with another communication district to perform all or part of its functions and duties.

Added by Acts 1983, No. 550, §1; Acts 1999, No. 1029, §1, eff. July 9, 1999.

9106. Funding; definitions; emergency telephone service charge

A. As used in this Section, the following words and terms shall have the following meanings, unless the context clearly indicates otherwise:

(1) "District" means the communication district created pursuant to R.S. 33:9101.

(2) "E911" means Enhanced Universal Emergency Number Service or Enhanced 911 Service that is a telephone exchange communications service whereby a Public Safety Answering Point (PSAP) designated by the customer may receive telephone calls dialed to the telephone number 911. E911 Service includes lines and equipment necessary for the answering, transferring and dispatching of public emergency telephone calls originated by persons within the serving area who dial 911 but does not include dial tone first that may be made available by the service provider based on the ability to recover the costs associated with its implementation and consistent with tariffs filed with and approved by the Louisiana Public Service Commission.

(3) "Exchange access facilities" means all lines, provided by the service supplier for the provision of local exchange service, as defined in existing general subscriber services tariffs.

(4) "Service supplier" means any person providing exchange telephone service to any service user throughout the parish.

(5) "Service user" means any person, not otherwise exempt from taxation, who is provided exchange telephone service in the parish.

(6) "Tariff rate" means the rate or rates as stated in the service supplier's tariffs and approved by the Public Service Commission, that represent the service supplier's recurring charges for exchange access facilities, exclusive of all taxes, fees, licenses, or similar charges whatsoever. If exchange access facilities are provided by the service

supplier under both flat and usage-sensitive rate schedules, the flat rates shall be considered the "tariff rate".

(7) "Fund the district" means pay the expenses necessary to carry out all purposes of the district, including but not limited to identification of all streets, roads, highways, and dwelling places in the district pursuant to R.S. 33:9102 and R.S. 33:9106(D).

B.(1)(a) The governing authority of the district may, when so authorized by a vote of a majority of the persons voting within the district in accordance with law, levy an emergency telephone service charge in an amount not to exceed five percent of the tariff rate; however, if a district is served by more than one service supplier, then the emergency telephone service charge shall not exceed five percent of the highest tariff rate. The district governing authority may, upon its own initiative, call such a special election. Any such service charge shall have uniform application and shall be imposed throughout the entirety of the district to the greatest extent possible in conformity with availability of such service in any area of the district.

(b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph or any other law to the contrary, the governing authority of a communications district created pursuant to this Part or to Act No. 490 of the 1983 Regular Session of the Louisiana Legislature may levy the emergency telephone service charge authorized by this Subsection or such Act on a uniform flat-fee schedule of fixed rates not based on any tariff rate charged in the parish. If the governing authority converts to such a rate schedule for its service charge, such rate shall be equal to the applicable tariff-based rate at the time of conversion unless a higher rate is approved by the voters of the district.

(2) If the proceeds generated by an emergency telephone service charge exceed the amount of monies necessary to fund the district, the district governing authority shall, by ordinance, reduce the service charge rate to an amount adequate to fund the district.

In lieu of reducing the service charge rate, the district governing authority may suspend such service charge, if the revenues generated therefrom exceed the amount of monies necessary to fund the district. The district governing authority may, by ordinance, reestablish the original emergency telephone service charge rate or lift the suspension thereof, if the amount of monies generated is not adequate to fund the district.

(3)(a) An emergency telephone service charge shall be imposed only upon the amount received from the tariff rate exchange access lines. If there is no separate exchange access charge stated in the service supplier's tariffs, the governing authority shall determine a uniform percentage not in excess of eighty-five per centum of the tariff rate for basic exchange telephone service that shall be deemed to be the equivalent of tariff rate exchange access lines, until such time as the service supplier establishes such a tariff rate. No such service charge shall be imposed upon more than one hundred exchange access facilities per person per location.

(b) Every billed service user shall be liable for any service charge imposed under this Subsection until it has been paid to the service supplier. The duty of the service supplier to collect any such service charge shall commence upon the date of its implementation, which shall be specified in the resolution calling the election. Any such

emergency telephone service charge shall be added to and may be stated separately in the billing by the service supplier to the service user.

(4)(a) The service supplier shall have no obligation to take any legal action to enforce the collection of any emergency telephone service charge. However, the service supplier shall annually provide the district governing authority with a list of the amount uncollected, together with the names and addresses of those service users who carry a balance that can be determined by the service supplier to be nonpayment of such service charge. The service charge shall be collected at the same time as the tariff rate in accordance with the regular billing practice of the service supplier.

(b) Good faith compliance by the service supplier with this provision shall constitute a complete defense to any legal action or claim which may result from the service supplier's determination of nonpayment and/or the identification of service users in connection therewith.

(5)(a) The amounts collected by the service supplier attributable to any emergency telephone service charge shall be due quarterly. The amount of service charge collected in one calendar quarter by the service supplier shall be remitted to the district no later than sixty days after the close of a calendar quarter.

(b) On or before the sixtieth day after the close of a calendar quarter, a return, in such form as the district governing authority and the service supplier agree upon, shall be filed with the district, together with a remittance of the amount of service charge collected payable to the district.

(c) The service supplier shall maintain records of the amount of the service charge collected for a period of at least two years from date of collection. The district governing authority may, at its expense, require an annual audit of the service supplier's books and records with respect to the collection and remittance of the service charge.

(d) From the gross receipts to be remitted to the district, the service supplier shall be entitled to retain as an administrative fee, an amount equal to one percent thereof.

C. In order to provide additional funding for the district, the governing authority may receive federal, state, parish, or municipal funds, as well as funds from private sources, and may expend such funds for the purposes of this Chapter.

D. The governing authority of the district may identify all streets, roads, highways, and dwelling places in the district which are not otherwise designated by name and number in order to carry out the purposes of the district.

Added by Acts 1983, No. 550, §1. Amended by Acts 1988, No. 123, §1; Acts 1988, No. 153, §1; Acts 1991, No. 358, §1; Acts 1999, No. 1029, §1, eff. July 9, 1999.

§9106.1. Fixed rate service charge; St. Charles Parish

A. Notwithstanding the provisions of R.S. 33:9106, the governing authority of the St. Charles Parish Communications District may levy the emergency telephone service charge authorized by such Section on a uniform flat-fee schedule of fixed rates not based on any tariff rate charged in the parish.

B. If the governing authority converts to such a rate schedule for its service charge, such rates shall be equal to the applicable tariff-based rate at the time of conversion unless a higher rate is approved by the voters of the district.

C. Such service charge shall not exceed one dollar and twenty-five cents per month for each residential line and two dollars and twenty-five cents per month for each business line.

Acts 1999, No. 970, §1.

§9106.2. Fixed rate service charge; Orleans Parish

A. Many facilities utilized by the Orleans Parish Communication District, created pursuant to Act 155 of the 1982 Regular Legislative Session, and much equipment necessary for the reception of 9-1-1 emergency telephone calls, along with the dispatching of emergency responders, was damaged and greatly compromised by Hurricane Katrina, thus endangering the health and well-being of the citizens of Orleans Parish. It is the purpose of this Section to fund the repair and improvement of necessary equipment and facilities needed for this vital infrastructure in the parish of Orleans through fixed rate service charges.

B.(1) Notwithstanding any other law to the contrary, the governing authority of the Orleans Parish Communication District may, by a majority vote, establish a fixed rate emergency telephone service charge for 9-1-1 services. The fixed rate emergency telephone service charges shall be collected and remitted in the same manner as service charges are currently collected. Such service charges shall not exceed the following amounts:

(a) One dollar per exchange access line serving residential service users.

(b) Two dollars per exchange access line serving commercial service users (not to exceed one hundred lines per user).

(2) If the proceeds generated by the fixed rate emergency telephone service charges exceed the amount of monies necessary to fund the district, the district governing authority shall, by resolution, reduce the service charge rate to an amount adequate to fund the district. In lieu of reducing the service charge rate, the district governing authority may suspend such service charge, if the revenues generated therefrom exceed the amount of monies necessary to fund the district. The district governing authority may, by resolution, reestablish the original emergency telephone service charge rate or lift the suspension thereof, if the amount of monies generated is not adequate to fund the district.

C. If such service charges are levied on a flat fee schedule of fixed rates, rates shall be uniform for each of the following classes of service:

(1) Exchange access line serving residential service users.

(2) Exchange access line serving commercial service users.

(3) Cellular, commercial mobile radio service (CMRS), or other wireless telecommunication service users at the rate for such users provided in Part I of Chapter 31 of Title 33 of the Louisiana Revised Statutes of 1950.

Acts 2006, No. 635, §1.

§9107. Caddo Parish Communications District Number One

Caddo Parish Communications District Number One may purchase, by public bid or without the necessity of public bid, any immovable property, with or without improvements, necessary to effectuate the purposes of this Chapter. Said communications district may also accept donations of any property of any kind to effectuate the purpose of this Chapter. The provisions of this Section shall be retroactive to August 30, 1983.

Acts 1988, No. 151, §1.

§9108. Indemnification of board members; limitation of liability

A. The parish governing authority creating the communications district shall defend, indemnify, and hold harmless the district and any of its board members against any liability for damage or injury to another as a result of any act or omission of a board member acting within the scope of his official functions and duties, except damage or injury resulting from his own acts of willful or wanton misconduct.

B. No district, sheriff, service provider, nor any wireless service supplier which meets the requirements of R.S. 33:9109(F)(1) and (2), nor their respective officers, directors, employees, or agents shall be liable to any person for civil damages resulting from, arising out of, or due to any act or omission in the development, design, installation, operation, maintenance, performance, or provision of 911 services, except when said damages are a result of willful or wanton misconduct or gross negligence on their respective part.

C. No district, sheriff, service provider, nor any wireless service supplier which meets the requirements of R.S. 33:9109(F)(1) and (2), nor their respective officers, directors, employees, or agents shall be liable to any person for civil damages resulting from, arising out of, or due to the release and use of customer information released and used as a result of a service user utilizing the 911 emergency telephone system and in furtherance of providing emergency services.

D.(1) The provisions of Subsections B and C of this Section shall be applicable to the Jefferson Parish Communication District, its governing authority, the sheriff of Jefferson Parish, and service providers, wireless service providers, officers, directors, employees, and agents of the district.

(2) The provisions of Subsections B and C of this Section shall be applicable to the Orleans Parish Communication District, its governing authority, the sheriff and other law enforcement agencies of Orleans Parish, and service providers, wireless service providers, officers, directors, employees, and agents of the district.

E. The provisions of this Part are the sole authority of the district to levy and collect a fixed rate emergency telephone service charge until December 31, 2009, and are not in addition to the authority provided in Part I of Chapter 31 of Title 33 of the Louisiana Revised Statutes of 1950. On January 1, 2010, or thereafter, the Orleans Parish Communication District may, by a majority vote of the governing authority, reestablish the original emergency telephone service charge in effect prior to August 15, 2006.

Acts 1993, No. 11, §1; Acts 2001, No. 507, §1, eff. June 21, 2001; Acts 2004, No. 226, §1, eff. June 14, 2004; Acts 2006, No. 635, §1.

§9109. Additional service charge on wireless telecommunications service

A. Intent. (1) The Federal Communications Commission has issued rulings requiring that suppliers of cellular and other forms of wireless telecommunications services capable of accessing the 911 emergency telephone number provide certain enhancements to their services when requested by a communications district. These enhancements will automatically provide the number and location of the wireless caller to the communications district when a caller accesses 911. Although these enhancements currently exist for persons dialing 911 from "landline telephones", certain technological enhancements must be made in order to provide this information from wireless devices.

(2) The legislature also finds that it is in the public interest to automatically provide a wireless caller's telephone number when such a caller requests emergency services by calling the 911 telephone number.

(3) The Federal Communications Commission further requires that a mechanism be established which will enable wireless service suppliers and communications districts to recover all costs associated with providing the enhanced service.

(4) It is the purpose of this Section to provide funding for such a cost recovery mechanism and for other lawful purposes of communications districts. It is also the purpose of this Section to provide civil immunity for the provision of 911 services by wireless service suppliers and all communications districts.

B. Definitions. As used in this Section, the following words and terms shall have the following meanings, unless the context clearly indicates otherwise:

(1) The term "automatic number identification" or "ANI" means an enhanced 911 service capability that enables the automatic display of the ten-digit wireless telephone number used to place a 911 call and includes "pseudo-automatic number identification" or "pseudo-ANI", which means an enhanced 911 service capability that enables the automatic display of the number of the cell site and an identification of the CMRS provider.

(2) The term "CMRS" means commercial mobile radio service under Section 3(27) and 332(d) of the Telecommunications Act of 1996, 47 United States Code Section 151 et seq., and the Omnibus Budget Reconciliation Act of 1993, Pub. L. 103-66. The term includes the term "wireless" and includes service provided by any wireless real time two-way voice communication device, including a radio-telephone communications line used in cellular telephone service, a personal communication service, specialized mobile radio service, or a network radio access line. The term does not include service whose customers do not have access to 911 or to a similar service, to a communication channel suitable only for data transmission, to a wireless roaming service or other nonlocal radio access line service, to paging services, or to a private telecommunications system.

(3) The term "service supplier" means a person or entity who provides CMRS service.

(4) The term "CMRS connection" means each mobile handset telephone number assigned to a CMRS customer.

(5) The term "service charge" means the CMRS emergency telephone service charge levied and collected pursuant to this Section.

(6) The term "district" means a communications district created pursuant to this Chapter or pursuant to or by any local or special Act.

(7) The term "E911" means an emergency telephone system that provides the caller with emergency 911 system service, that directs 911 calls to appropriate public safety answering points by selective routing based on the geographical location from which the call originated, and that provides the capability for automatic number identification and other features that the Federal Communications Commission may require in the future.

(8) The term "FCC order" means the order of the Federal Communications Commission, FCC Docket No. 94-102, adopted on June 12, 1996, and released on July 26, 1996.

(9) The term "wireless E911 service" means E911 service that provides automatic number identification of wireless subscribers as required by the FCC order.

C. Service charge. The governing authority of any district may levy a CMRS emergency telephone service charge subject to and in accordance with the provisions of this Subsection. Such service charge:

(1) Shall be levied only on CMRS service which enables a service user to access the 911 emergency telephone number through the use of a CMRS connection.

(2) Shall not exceed eighty-five cents per month per wireless CMRS connection or the rate which the district levies or is authorized to levy on CMRS users on July 9, 1999, whichever is higher.

(3)(a) Shall be levied by resolution or ordinance of the governing authority of the district. If the district levies an emergency telephone service charge, tax, charge, surcharge, or fee on July 9, 1999, it shall not be required to adopt a new ordinance or resolution except to change the rate thereof.

(b) If a district governing authority levies no emergency telephone service charge, tax, charge, surcharge, or fee on local telephone service, or on exchange access facilities or their equivalent, the resolution or ordinance levying the service charge authorized by this Section shall not be adopted until such levy has been approved by a majority of the voters of the district voting at an election held for such purpose.

(c) If the district levies any emergency telephone service charge, tax, charge, surcharge, or fee on local telephone service, or on exchange access facilities or their equivalent, which has been approved by the voters of the district, voter approval of the service charge authorized by this Section shall not be required.

NOTE: Paragraph (C)(4) effective until August 2, 2002. See Acts 2001, No. 1175, §§4, 5, and 6 and see note below.

(4) Shall be levied against each CMRS connection for which the billing address is within the district. In the absence of a billing address, the service charge shall be levied against each CMRS connection for which the primary use is within the district.

NOTE: Paragraph (C)(4) as amended by Acts 2001, No. 1175, §2, effective August 2, 2002. See Acts 2001, No. 1175, §§2, 4, 5, and 6 and see note below.

(4) Shall be levied against each CMRS connection for which the billing address is within the district. In the absence of a billing address, the service charge shall be levied against each CMRS connection for which the primary use is within the district.

Notwithstanding the foregoing, the application of a CMRS emergency telephone service charge to any mobile telecommunications service, as defined in R.S.

47:301(14)(i)(ii)(bb), shall apply only if the customer's place of primary use is located within the boundaries of the political subdivision levying such CMRS emergency telephone service charge. For purposes of this Paragraph, the provisions of R.S. 47:301(14)(i)(ii)(bb) shall apply in the same manner and to the same extent as such provisions apply to the taxes levied pursuant to R.S. 47:302(C) and 331(C) on mobile telecommunications services.

(5) Shall have uniform application and shall be imposed throughout the entirety of the district to the greatest extent possible in conformity with availability of 911 service in any area of the district.

(6) Shall be a liability of the service user until it has been paid to the service supplier.

(7)(a) Shall be collected as part of the supplier's normal billing process in accordance with the provisions of this Paragraph.

(b) The service charge shall be collected by each service supplier providing service in the district. The district shall notify, by certified mail, return receipt requested, each service supplier of the adoption of the resolution or ordinance provided for in Paragraph (3) of this Subsection. The duty of the wireless service supplier to collect any such service charge or any increase in service charge authorized by this Section shall commence within sixty days after receipt of such notice.

(c) The service supplier shall add the service charge to its invoice to the service user, but may state it separately therein.

(d)(i) The service supplier shall have no obligation to take any legal action to enforce the collection of any service charge. However, the service supplier shall annually provide the district governing authority with a list of the amount uncollected, together with the names and addresses of those service users who carry a balance that can be determined by the service supplier to be nonpayment of such service charge. The service charge shall be collected in accordance with the regular billing practice of the service supplier.

(ii) Good faith compliance by the service supplier with this provision shall constitute a complete defense to any legal action or claim which may result from the service supplier's determination of nonpayment or the identification of service users in connection therewith or both.

(e)(i) The amounts collected by the service supplier attributable to any service charge shall be due quarterly. The amount of service charge collected in one calendar quarter by the service supplier shall be remitted to the district no later than sixty days after the close of a calendar quarter.

(ii) On or before the sixtieth day after the close of a calendar quarter, a return, in such form as the district governing authority and the service supplier agree upon, shall be filed with the district, together with a remittance of the amount of service charge collected payable to the district.

(iii) The service supplier shall maintain records of the amount of the service charge collected for a period of at least two years from date of collection. The district governing authority may, at its expense, require an annual audit of the service supplier's books and records with respect to the collection and remittance of the service charge.

(iv) From the gross receipts to be remitted to the district, the service supplier may retain, as an administrative fee, an amount equal to one percent thereof.

(8) Trunks or service lines used to supply service to service suppliers and used by service suppliers to provide CMRS service shall not have a service charge levied against them.

(9) The service charge, or any part or percentage thereof, shall not be subject to any sales, use, franchise, income, excise, or any other tax, fee, or assessment, and shall not be considered revenue of the service supplier for any purpose.

(10) Any person or entity otherwise exempt from taxation shall be exempt from the service charge authorized by this Section.

D. Use of proceeds. (1) In any district having a population of not less than twenty thousand persons as of the most recent federal decennial census, proceeds of the service charge collected after July 9, 1999, less the administration fee which the wireless service supplier is authorized to retain, shall be used for the following purposes:

(a)(i) For payment of service suppliers' and the district's costs associated with the implementation of Phase I enhancements required by the FCC Order.

(ii) No district shall make payment of a service suppliers' costs associated with the implementation of Phase I enhancements required by such order unless there is a cooperative endeavor agreement between the district and the supplier delimiting the cost of implementation to be recovered by the service supplier.

(iii) Once the district determines that net proceeds from the service charge remitted to the district are sufficient to implement wireless E911 service by the district and all service suppliers providing service within the district, the district shall request that each such service supplier implement such enhancements and shall provide funds to each such service supplier in accordance with the applicable agreement. In any district having a population of not less than thirty thousand persons as of the most recent federal decennial census, such enhancements shall be completed by the district and all of the service suppliers providing service within the district within one year of the initial levy of the service charge authorized by this Section. In any district having a population of less than thirty thousand but not less than twenty thousand persons, such enhancements shall be completed by the district and all of the service suppliers providing service within the district within eighteen months of the initial levy of such charge.

(iv) If such a district issues the notice required by Subparagraph C(7)(a) of this Section, but fails to begin implementation of wireless E911 service within the time limits for full implementation established for the particular district by Item (iii) of this Subparagraph, the service supplier shall immediately cease collecting the CMRS emergency telephone service charge.

(b) For any lawful purpose of the district.

(2) In any district having a population of less than twenty thousand persons as of the most recent federal decennial census, proceeds of the service charge, less any collection charge which the wireless service supplier is authorized to retain, may be used for any lawful purpose of the district.

E. The financial records of the district shall be audited pursuant to the provisions of R.S. 24:513. In addition, each district shall submit an annual report to the legislative auditor which includes information on the revenues derived from the service charge authorized by this Section and the use of such revenues. Such report shall include a report on the status of implementation of wireless E911 service.

F. Liability. (1) Each wireless service supplier shall establish a mechanism to permit a district to have full-time access to such customer data as is available and needed to assist in the appropriate response to an emergency call which originates from a customer's wireless device. Such information shall be used only by the district for the exclusive purpose of providing emergency services and shall otherwise remain confidential and shall be exempt from disclosure under R.S. 44:1 et seq.

(2) Each wireless service supplier shall adhere to a standard of service in providing access to the 911 telephone system by its wireless service users as may be established by the National Emergency Number Association. Until such standards are promulgated, each wireless service supplier shall adhere to commonly recognized and observed industry standards.

(3) Repealed by Acts 2001, No. 507, §2, eff. June 21, 2001.

Acts 1999, No. 1029, §1, eff. July 9, 1999; Acts 2001, No. 507, §2, eff. June 21, 2001; Acts 2001, No. 1175, §§2 and 4, eff. Aug. 2, 2002.

NOTE: Section 5 of Acts 2001, No. 1175, provides that "The intent of this Act is to amend Louisiana law so that it conforms to the federal Mobile Telecommunications Sourcing Act, P.L. 106-252, codified at 4 U.S.C., Sections 116 through 126. If it is determined by the legislative oversight committees of the Department of Revenue, which are set forth in R.S. 49:968, that a court of competent jurisdiction has entered a final judgment on the merits that (1) is based on federal or state law; (2) is no longer subject to appeal; and (3) substantially limits or impairs the essential elements of Section 1 or 2 of this Act, then the provisions enacted by such Sections shall be repealed, and Sections 3 and 4 of this Act shall be effective, all as of the date of entry of such judgment." R.S. 33:9109(C)(4) as it appears in Section 4 of the Act is the same as the law in effect prior to the enactment of Acts 2001, No. 1175.

§9110. Multi-line telephone systems

A. As used in this Section, the following words and terms shall have the following meanings:

(1) "Automatic location identification" or "ALI" means the automatic display at the Public Safety Answering Point (PSAP) of the caller's telephone number, the address or location of the telephone, and the supplementary emergency services information.

(2) "Automatic location identification retrieval" or "ALI retrieval" means the process of querying the 9-1-1 database for all ALI records.

(3) "Automatic number identification or "ANI" means the telephone number associated with the access line from which a call originates.

(4) "District" means a communication district created pursuant to R.S. 33:9101 or pursuant to or by any local or special act except a district that is governed by the provisions of Part II of this Chapter unless otherwise provided by law.

(5) "Private branch exchange" or "PBX" means a private telephone system that is connected to the Public Switched Telephone Network (PSTN).

(6) "Private switch ALI" or "PSA" means a service option that provides enhanced 9-1-1 features for telephone stations behind private branch exchanges.

B. Each private branch exchange (PBX) system installed after January 1, 2005, must be capable of providing automatic location identification (ALI) to the station level.

Acts 2004, No. 737, §1.

§9121. Statement of purpose

It has been shown to be in the public interest to shorten the time required for a citizen to request and receive emergency aid. Provision of a single, primary three-digit emergency number through which emergency services can be quickly and efficiently obtained will provide a significant contribution to public safety efforts by making it less difficult to quickly notify public safety personnel. Furthermore, the identification of streets, roads, highways, and dwelling places by name and number will serve to decrease the response time of public safety personnel to emergency calls by facilitating the systematic location of such places without difficulty and ambiguity. Such a simplified means of procuring emergency services will result in the saving of life, a reduction in the destruction of property, quicker apprehension of criminals, and ultimately the saving of money. The establishment of such an emergency number, the identification of thoroughfares and dwelling places, and the provision of effective communication equipment and features to public safety agencies are matters of concern and interest to all inhabitants and citizens. The purposes of this Part are to establish the number 911 as the primary emergency telephone number for use in Jefferson Parish and to provide for other communication enhancements including interoperable radio communication networks and computer aided dispatching equipment capabilities which will enable public safety agencies to decrease response time and improve effectiveness.

Acts 1995, No. 447, §1, eff. June 17, 1995.

§9122. Primary emergency telephone number

The digits 911 shall be the primary emergency telephone number, but the involved agencies may maintain a separate secondary backup number and shall maintain a separate number for nonemergency telephone calls.

Acts 1995, No. 477, §1, eff. June 17, 1995.

§9123. Methods

The emergency telephone system shall be designed to have the capability of utilizing at least one of the following four methods in response to emergency calls:

(1) "Direct dispatch method" means a telephone service to a centralized dispatch center providing for the dispatch of an appropriate emergency service unit upon receipt of a telephone request for such services and a decision as to the proper action to be taken.

(2) "Relay method" means a telephone service whereby pertinent information is noted by the recipient of a telephone request for emergency services, and is relayed to appropriate public safety agencies or other providers of emergency services for dispatch of an emergency service unit.

(3) "Transfer method" means a telephone service which receives telephone requests for emergency services and directly transfers such requests to an appropriate public safety agency or other provider of emergency services.

(4)(a) "Referral method" means a telephone service which, upon the receipt of a telephone request for emergency services, provides the requesting party with the telephone number of the appropriate public safety agency or other provider of emergency services.

(b) The governing authority of the district shall select the method which it determines to be the most feasible for the parish of Jefferson.

Acts 1995, No. 447, §1, eff. June 17, 1995.

§9124. Creation of district; jurisdiction; governing authority; powers

A. The Jefferson Parish Communication District is hereby created with territorial jurisdiction extending throughout the parish of Jefferson. The parish governing authority shall be the governing authority of the district. When acting as the governing authority of the district, the Jefferson Parish Council shall have the same powers and authority as when acting as the governing authority of the parish pursuant to the Jefferson Parish Charter.

B. The governing authority shall have authority to employ such experts, employees, and consultants as may be deemed necessary to assist the district in the discharge of its responsibilities to the extent that funds are made available.

C. The parish president shall be the chief administrative officer of the district. When acting as the chief administrative officer of the district, the parish president shall have the same powers and authority as when acting as the chief administrative officer of the parish pursuant to the Jefferson Parish Charter.

D. The governing authority may contract with another communication district, with any municipality within the parish, or with any other legal entity to perform all or part of the district's functions and duties.

E. The district may enter into such contracts as it considers necessary or desirable to fund fire and law enforcement dispatching services for those geographical areas of Jefferson Parish to which such services were physically provided from the districts' headquarters as of December 31, 1997. Fire and law enforcement dispatching services funded pursuant to a contract as authorized by this Subsection are deemed part of the district's functions and duties and may be made available and paid for by the district.

Acts 1995, No. 447, §1, eff. June 17, 1995; Acts 1998, 1st Ex. Sess., No. 14, §1, eff. April 24, 1998; Acts 1999, No. 1081, §1, eff. July 9, 1999.

§9125. Definitions

As used in this Part, the following words and terms shall have the following meanings, unless the context clearly indicates otherwise:

(1) "District" means the Jefferson Parish Communication District as created by Act No. 156 of the 1982 Regular Session and this Part.

(2) "E911" means Enhanced Universal Emergency Number Service or Enhanced 911 service that is a telephone exchange communications service whereby a Public Safety Answering Point (PSAP) designated by the customer may receive telephone calls dialed to the telephone number 911. E911 service includes lines and equipment necessary for the answering, transferring, and dispatching of public emergency telephone calls originated by persons within the serving area who dial 911.

(3) "Exchange access facilities" means all lines; or their equivalent wireless service, provided for by the service supplier for the provision of local exchange service.

(4) "Fund the district" means pay the expenses necessary to carry out all purposes of the district, including but not limited to identification of all streets, roads, highways,

and dwelling places in the district and to provide for other communication enhancements for public safety agencies to decrease response time and improve effectiveness.

(5) "Public safety agency" means law enforcement, fire, emergency medical services, and emergency preparedness services as designated by the parish of Jefferson.

(6) "Service supplier" means any person providing any of the following:

(a) A landline exchange telephone service.

(b) Cellular telephone or telecommunications service, specialized mobile radio service, personal communications service, or any form of wireless telephone or telecommunications service now in existence or that may be provided or developed in the future, and to which subscribers to such service within the district have access to and can utilize the 911 emergency telephone system.

(7) "Service user" means any person or entity, not otherwise exempt from taxation, who is provided any of the following:

(a) A landline exchange telephone service.

(b) Cellular telephone or telecommunications service, specialized mobile radio service, personal communications service, or any form of wireless telephone or telecommunications service now in existence and that may be provided or developed in the future, and to which subscribers to such service within the district have access to and can utilize the 911 emergency telephone system.

(8) "Tariff rate" means the rate or rates billed by a service supplier as stated in the landline exchange telephone service supplier's tariffs and approved by the Public Service Commission, which represent the service supplier's recurring charges for landline exchange access facilities, exclusive of all taxes, fees, licenses, or similar charges whatsoever. If landline exchange access facilities are provided by the landline exchange telephone service supplier under both flat and usage-sensitive rate schedules, the flat rates shall be considered the "tariff rate".

Acts 1995, No. 447, §1, eff. June 17, 1995.

§9126. Emergency telephone service charge

A. The governing authority may, when so authorized by a vote of a majority of the persons voting within the district in accordance with law, levy an emergency telephone service charge in an amount not to exceed five percent of the tariff rate. If the district is served by more than one supplier then such service charge shall not exceed five percent of the highest tariff rate. The governing authority may, upon its own initiative, call such a special election. Any such service charge shall have uniform application among service users of the same class as provided in Subsection E of this Section and shall be imposed throughout the entirety of the district, to the greatest extent possible in conformity with availability of such service in any area of the district.

B. If the proceeds generated by an emergency telephone service charge exceed the amount of monies necessary to fund the district, the governing authority shall, by ordinance, reduce the service charge rate to an amount adequate to fund the district. In lieu of reducing the service charge rate, the governing authority may suspend such service charge, if the revenues generated therefrom exceed the district's needs. The governing authority may, by ordinance, reestablish the original emergency telephone

service charge rate, or lift the suspension thereof, if the amount of monies generated is not adequate to fund the district.

C. An emergency telephone service charge shall be imposed only upon the amount received from the tariff rate exchange access lines. If there is no separate exchange access charge stated in the service supplier's tariffs, the governing authority shall determine a uniform percentage not in excess of eighty-five percent of the tariff rate for basic exchange telephone service that shall be deemed to be the equivalent of tariff rate exchange access lines, until such time as the service supplier establishes such a tariff rate.

D. If the district levies service charges based on a percentage of tariff rate, the district may convert to flat rate charges that do not exceed its previously authorized rate without necessity of voter approval. However, the district shall not be required to convert to flat rate service charges unless the applicable tariff rate is repealed or no longer utilized in which case the service charge shall convert to a flat rate which equals the former tariff-based rate. In order for the district to adopt flat rate service charges at a rate which exceeds the previously authorized tariff-based rate, such rate increase must first be authorized by a majority in number of the qualified electors of the district voting on a proposition providing for such increase at an election held for that purpose.

E. If such service charges are levied on a flat fee schedule of fixed rates, rates shall be uniform for each of the following classes of service: residential, commercial, and cellular or other wireless telecommunication service.

NOTE: Subsection F effective until August 2, 2002. See Acts 2001, No. 1175, §§4, 5, and 6 and see note below.

F. For cellular or other nonfixed location wireless telecommunications service users, such service charge shall be assessed against each cellular or other wireless phone number for which the billing address is within the boundaries of the district.

NOTE: Subsection F as amended by Acts 2001, No. 1175, §2, effective August 2, 2002. See Acts 2001, No. 1175, §§2, 4, 5, and 6 and see note below.

F. For cellular or other nonfixed location wireless telecommunications service users, such service charge shall be assessed against each cellular or other wireless phone number for which the billing address is within the boundaries of the district.

Notwithstanding the foregoing, the application of such service charge to any mobile telecommunications service, as defined in R.S. 47:301(14)(i)(ii)(bb), shall apply only if the customer's place of primary use is located within the boundaries of the political subdivision levying such CMRS emergency telephone service charge. For purposes of this Paragraph, the provisions of R.S. 47:301(14)(i)(ii)(bb) shall apply in the same manner and to the same extent as such provisions apply to the taxes levied pursuant to R.S. 47:302(C) and 331(C) on mobile telecommunications services.

G. No such service charge shall be imposed upon more than one hundred exchange access facilities per person per location. Every billed service user shall be liable for any service charge imposed under this Section until it has been paid to the service supplier. The duty of the service supplier to collect any such service charge shall commence upon the date of its implementation, which shall be specified in the resolution

calling the election. Any such emergency telephone service charge shall be added to and may be stated separately in the billing by the service supplier to the service user.

H. The service supplier shall have no obligation to take any legal action to enforce the collection of any emergency telephone service charge. However, the service supplier shall annually provide the governing authority with a list of the amount uncollected, together with the names and addresses of those service users who carry a balance that can be determined by the service supplier to be for nonpayment of such service charge. The service charge shall be collected at the same time as the tariff rate in accordance with the regular billing practice of the service supplier. Good faith compliance by the service supplier with this provision shall constitute a complete defense to any legal action or claim which may result from the service supplier's determination of nonpayment and/or the identification of service users in connection therewith.

I. The amounts collected by the service supplier attributable to any emergency telephone service charge shall be due quarterly. The amount of service charge collected in one calendar quarter by the service supplier shall be remitted to the district no later than sixty days after the close of a calendar quarter. On or before the sixtieth day after the close of a calendar quarter, a return, in such form as the governing authority and the service supplier agree upon, shall be filed with the district, together with a remittance of the amount of service charge collected payable to the district. The service supplier shall maintain records of the amount of the service charge collected for a period of at least two years from date of collection. The governing authority may, at its expense, require an annual audit of the service supplier's books and records with respect to the collection and remittance of the service charge. From the gross receipts to be remitted to the district, the service supplier shall be entitled to retain as an administrative fee, an amount equal to one percent thereof.

Acts 1995, No. 447, §1, eff. June 17, 1995; Acts 2001, No. 1175, §§2 and 4, eff. Aug. 2, 2002.

NOTE: Section 5 of Acts 2001, No. 1175, provides that "The intent of this Act is to amend Louisiana law so that it conforms to the federal Mobile Telecommunications Sourcing Act, P.L. 106-252, codified at 4 U.S.C., Sections 116 through 126. If it is determined by the legislative oversight committees of the Department of Revenue, which are set forth in R.S. 49:968, that a court of competent jurisdiction has entered a final judgment on the merits that (1) is based on federal or state law; (2) is no longer subject to appeal; and (3) substantially limits or impairs the essential elements of Section 1 or 2 of this Act, then the provisions enacted by such Sections shall be repealed, and Sections 3 and 4 of this Act shall be effective, all as of the date of entry of such judgment." R.S. 33:9126(F) as it appears in Section 4 of Acts 2001, No. 1175 is the same as the law in effect prior to the enactment of Acts 2001, No. 1175.

§9127. Additional funding

In order to provide additional funding for the district, the governing authority may receive federal, state, parish, or municipal funds as well as funds from private sources and may expend such funds for the purposes of this Part.

Acts 1995, No. 447, §1, eff. June 17, 1995.

§9128. Wireless communications

Each wireless service supplier shall establish a mechanism to permit the Jefferson Parish Communications District to have full-time access to such customer data as is available and needed to assist in the appropriate response to an emergency call which originates from such customer's wireless device. Such information shall be used only by the district for the exclusive purpose of providing emergency services and for auditing purposes and shall otherwise remain confidential.

Acts 1999, No. 1081, §1, eff. July 9, 1999.

§9129. Applicable laws

Notwithstanding the provisions of any other law to the contrary, the Jefferson Parish Communication District shall be governed by the provisions of this Part, the Jefferson Parish Charter, and the ordinances adopted thereunder; and in cases of conflict between these said provisions and any other law of the state dealing with communication districts and E911 services, the provisions of this Part, the Jefferson Parish Charter, and the ordinances adopted thereunder shall prevail. Notwithstanding any provision of this Part to the contrary, the Jefferson Parish Council may adopt by ordinance or resolution, in whole or in part, the provisions of Part I of this Chapter for the use, benefit, operation, and enhancement of the Jefferson Parish Communication District.

Acts 1999, No. 1081, §1, eff. July 9, 1999; Acts 2004, No. 226, §1, eff. June 14, 2004.

PART III. ASSUMPTION PARISH COMMUNICATION DISTRICT

§9131. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART IV. CADDO PARISH COMMUNICATION
DISTRICT NUMBER ONE

§9131.1. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART V. ACADIA PARISH COMMUNICATIONS DISTRICT

§9131.2. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART VI. ALLEN PARISH COMMUNICATIONS DISTRICT
AND BEAUREGARD PARISH COMMUNICATIONS DISTRICT

§9131.3. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART VII. CALCASIEU PARISH COMMUNICATIONS DISTRICT

§9131.4. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART VIII. OUACHITA PARISH COMMUNICATIONS DISTRICT

§9131.5. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART IX. COMMUNICATIONS DISTRICT IN CERTAIN PARISHES

§9131.6. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

PART X. PARISH COMMUNICATIONS DISTRICTS

§9131.7. Repealed by Acts 1999, No. 1029, §4, eff. July 9, 1999.

Title 24

§513. Powers and duties of legislative auditor; audit reports as public records; assistance and opinions of attorney general; frequency of audits; subpoena power

A.(1)(a) Subject to Paragraph (3) of this Subsection, the legislative auditor shall have authority to compile financial statements and to examine, audit, or review the books and accounts of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, public retirement systems enumerated in R.S. 11:173(A), municipalities, and all other public or quasi public agencies or bodies, hereinafter collectively referred to as the "auditee". The scope of the examinations may include financial accountability, legal compliance and evaluations of the economy, efficiency, and effectiveness of the auditee's programs or any combination of the foregoing. In addition to the authority granted above, the legislative auditor shall have access to and be permitted to examine all papers, books, accounts, records, files, instruments, documents, films, tapes, and any other forms of recordation of all auditees, including but not limited to computers and recording devices, and all software and hardware which hold data, is part of the technical processes leading up to the retention of data, or is part of the security system. This access shall not be prohibited by Paragraph (3) of this Subsection.

(b) For the sole purpose of this Subsection, a quasi public agency or body is defined as:

(i) An organization, either not-for-profit or for profit, created by the state of Louisiana or any political subdivision or agency thereof, any special district or authority, or unit of local government to perform a public purpose.

(ii) An organization, either not-for-profit or for profit, that is a component unit of a governmental reporting entity, as defined under generally accepted accounting principles.

(iii) An organization, either not-for-profit or for profit, created to perform a public purpose and having one or more of the following characteristics:

(aa) The governing body is elected by the general public.

(bb) A majority of the governing body is appointed by or authorized to be appointed by a governmental entity or individual governmental official as a part of his official duties.

(cc) The entity is the recipient of the proceeds of an ad valorem tax or general sales tax levied specifically for its operations.

(dd) The entity is able to directly issue debt, the interest on which is exempt from federal taxation.

(ee) The entity can be dissolved unilaterally by a governmental entity and its net assets assumed without compensation by that governmental entity.

(iv) Any not-for-profit organization that receives and/or expends in excess of twenty-five thousand dollars in local and/or state assistance in any fiscal year. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state and/or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods and services related to administrative support for a local or state assistance program, assistance to private or parochial schools, assistance to private colleges and universities, or benefits to individuals.

(v) Any organization, either not-for-profit or for profit, which is subject to the open meetings law and derives a portion of its income from payments received from any public agency or body.

(2) The financial statements of individual state agencies, departments, boards, and commissions that are included within the state's Comprehensive Annual Financial Report shall be audited by the legislative auditor, but may be audited by a licensed certified public accountant pursuant to the provisions of Subsection A of this Section.

(3) The financial statements of the offices of the independently elected public local officials, including judges, sheriffs, clerks of court, assessors, and district attorneys, all parish governing authorities and all districts, boards, and commissions created by parish governing authorities either independently or in conjunction with other units of government, school boards, district public defender offices, municipalities, and all boards and commissions created by municipalities, either independently or in conjunction with other units of government, city courts, quasi-public agencies, housing authorities, mortgage authorities, or other political subdivisions of the state not included within the state's Comprehensive Annual Financial Reports, hereinafter collectively referred to as "local auditee", shall be audited or reviewed by licensed certified public accountants subject to Paragraphs (5) and (6) of this Subsection, but may be audited by the legislative auditor pursuant to Paragraph (4) of this Subsection. Any person authorized to conduct an audit of a governmental entity pursuant to R.S. 37:77, shall be permitted to continue auditing that governmental entity subject to the approval of the legislative auditor provided for in Paragraphs (5) and (6) of this Subsection.

(4) Paragraph (3) of this Subsection and Subsection B notwithstanding, the legislative auditor may audit or investigate a local auditee only in those instances when:

(a) The local auditee has failed after thirty days written notice from the legislative auditor to comply with the provisions of this Section relating to timely audits.

(b) The Legislative Audit Advisory Council and the legislative auditor have determined that the local auditee is unable to pay for an audit by a licensed certified public accountant.

(c) The local auditee exhibits a record of egregious control deficiencies and failures to comply with laws and regulations.

(d) The legislative auditor has received complaints of illegal or irregular acts with respect to the local auditee.

(e) The local auditee, after requesting proposals for audit services, receives less than three proposals from licensed certified public accountants or the local auditee receives three or more proposals and the local auditee rejects all proposals for cause, including but not limited to excessive cost.

(f) In the opinion of the legislative auditor and the Legislative Audit Advisory Council the best interest of the state of Louisiana would be served by his audit of the local auditee.

Any local auditee selected for audit under the provisions of Subparagraph (c) of this Paragraph shall have the right of appeal to the Legislative Audit Advisory Council. Furthermore, the legislative auditor shall ensure that under the provisions of Subparagraph (c) of this Paragraph audit services are not duplicated.

(5)(a)(i) In lieu of examinations of the records and accounts of any office subject to audit or review by the legislative auditor, the legislative auditor may, at his discretion, accept an audit or review report prepared by a licensed certified public accountant, provided that such audit or review is performed in accordance with generally accepted governmental auditing standards and the Louisiana Governmental Audit Guide, which is to be jointly published by the legislative auditor and the Society of Louisiana Certified Public Accountant's Governmental Accounting and Auditing Committee, and further provided that the legislative auditor has approved the engagement letter in accordance with this Section. The Louisiana Governmental Audit Guide is

a standard for audits and reviews of auditees within Louisiana and shall be produced by the society and the legislative auditor, with input from the Louisiana Municipal Association, the Louisiana Police Jury Association, the Louisiana School Board Association, and any other interested parties. Such audits shall be completed within six months of the close of the entity's fiscal year. Reviews shall be conducted in accordance with the authoritative pronouncements issued by the American Institute of Certified Public Accountants and guidance provided in the Louisiana Governmental Audit Guide. For the limited purpose of providing the audits and reviews as provided in this Subsection, the certified public accountant shall have the access and assistance privileges afforded the legislative auditor in R.S. 24:513(E) and (I). However, the certified public accountant shall comply with any and all restrictions imposed by law on documents, data, or information deemed confidential by law and furnished to the certified public accountant during the course of the audit or review.

(ii) At any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B)(1) which prevents an entity from completing its report within the period prescribed in R.S. 24:513(A)(5)(i), the entity may ask the legislative auditor in writing for an extension of time to complete the report. The legislative auditor may approve the request at his discretion, subject to the approval of the Legislative Audit Advisory Council.

(b) It is the intent of the legislature that small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals shall have the maximum practicable opportunity to participate in contracts awarded to fulfill the requirements of this Section.

(6) The legislative auditor shall have the authority to prescribe the terms and conditions of any such audit or review conducted by a licensed certified public accountant and shall be authorized to approve said terms and conditions prior to its commencement and to require the office subject to audit to present said terms and conditions to him for approval. It is the joint responsibility of the office subject to audit or review and the certified public accountant to submit the engagement agreement to the legislative auditor for approval prior to the commencement of the audit. The legislative auditor shall also have access to the working papers of the accountant during the examination and subsequent to its termination.

(7) In order to fulfill the requirements imposed upon any public or quasi-public agency or body or political subdivision of the state by the provisions of this Subsection, any such body shall have the authority to contract for such professional services, without public bid, as are reasonably necessary.

B. The accounts and records of each sheriff, in his function as ex officio tax collector, shall be audited in accordance with the provisions of this section not less than once in every year. Upon request, the tax collector shall provide the legislative auditor with a sworn statement of the amounts of cash on hand and taxes collected for the current year, with an itemized statement of all taxes assessed and uncollected. The statement shall indicate the reason for his failure to collect. Parish governing authorities and the governing authorities of other tax recipient bodies shall notify the legislative auditor, in writing, whenever any sheriff is delinquent in his settlements. All clerks of court and other public officers shall furnish certified copies of any documents or papers in their possession to the legislative auditor whenever he shall request the same, and these certified copies shall be furnished without charge.

C.(1) The legislative auditor shall have authority to evaluate on a continuing basis all aspects of any state, municipal, or parochial retirement system, funded in whole or in part out of public funds, as to its actuarial soundness. The legislative auditor shall make periodic detailed

reports, both to the legislature and the governor, specifically setting forth his findings as to the actuarial soundness of such retirement systems. In conducting such evaluations or any audit pursuant to R.S. 11:2260(A)(9)(b), the legislative auditor shall have complete access to all books, records, documents, and accounts of said retirement system and any participating employer thereof.

(2) This provision shall in no way be deemed to preclude the authority of any retirement system funded in whole or in part out of public funds to hire an actuary. However, any actuary employed by the legislature or legislative auditor shall be prohibited from serving as, or employing or contracting with any other actuary who is serving as, an actuary for any public retirement system within the state of Louisiana, with respect to such public retirement system, unless such service, employment, or contract is approved by the Legislative Audit Advisory Council as being in the best interest of the state of Louisiana.

D. In addition, the legislative auditor shall perform the following duties and functions:

(1) He shall, not later than the first day of each regular session of the legislature, prepare and submit to the governor and to the legislature his report on the financial statements of the state of Louisiana, together with such comments on internal control structure and compliance with laws and regulations that are appropriate. Supplemental statements shall be submitted at such other times as may be necessary to show probable changes.

(2)(a) He shall provide actuarial notes on proposed legislation as required by R.S. 24:521, and to provide for such function and related functions, he shall employ such personnel as necessary, including a legislative actuary.

(b) He shall fix the salary and establish the duties and functions of the legislative actuary and other such personnel.

(3) He shall employ such personnel as may be necessary to perform the duties and functions imposed herein, and may employ such professional and technical personnel as may be necessary in the unclassified service, subject to the other provisions of this Section.

(4) He shall conduct performance audits, program evaluations, and other studies as are needed to enable the legislature and its committees to evaluate the efficiency, effectiveness, and operation of state programs and activities.

(5) Notwithstanding any other provisions of law to the contrary, including R.S. 6:103(F), when the commissioner of financial institutions, or an authorized employee thereof, has informed the legislative auditor pursuant to R.S. 6:103(B)(6) of a failure by a financial institution to furnish adequate security for public funds deposited with it when such security is required by law, regulation, or by contract, the legislative auditor is authorized to notify a "state depositing authority," as defined in R.S. 49:319, or a "local depositing authority," as defined in R.S. 39:1211, of such failure. A copy of the notice shall be forwarded by the legislative auditor to the financial institution which is the subject of such notice.

E. In the performance of his duties as herein stated, the legislative auditor, or any member of his staff designated by him, shall have the power to inspect and to make copies of any books, records, instruments, documents, files, films, tapes, and other forms of recordation, including but not limited to computer and recording devices, of the auditee. He may call upon the auditee and any of its officials and staff for assistance and advice, and such assistance shall be given through the assignment of personnel or in such other manner as necessity requires.

F. The legislative auditor shall have authority to compile financial statements and to examine, audit, or review the books and accounts of all private water supply systems. The scope of the examinations may include financial accountability, legal compliance and evaluations of

the economy, efficiency, and effectiveness of the private water supply systems or any combination of the foregoing. In addition to the authority granted above, the legislative auditor shall have access to and be permitted to examine all papers, books, accounts, records, files, instruments, documents, films, tapes, and any other forms of recordation of all private water supply systems, including but not limited to computers and recording devices, and all software and hardware which hold data, are part of the technical processes leading up to the retention of data, or are part of the security system.

(1) For the purpose of this Subsection, "private water supply system" means any private water system which receives local or state assistance in any fiscal year and does not have audited financial statements prepared by licensed certified public accountants. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods and services related to administrative support for a local or state assistance program, or benefits to individuals.

(2) The financial statements of a private water supply system shall be audited or reviewed by licensed certified public accountants subject to Paragraphs (A)(5) and (A)(6) of this Subsection, but may be audited by the legislative auditor pursuant to Paragraph (A)(4). Any person authorized to conduct an audit of a governmental entity pursuant to R.S. 37:88 shall be permitted to audit the private water supply system subject to the approval of the legislative auditor provided for in Paragraphs (A)(5) and (A)(6).

(3) State or local assistance and other funds and expenditures of private water supply systems shall be audited.

G. The audit reports issued by the legislative auditor or accepted by the legislative auditor pursuant to this Section or R.S. 46:1064(B), shall be subject to the laws providing for inspection of public records and shall be available in the office of the legislative auditor three days after the date of issuance of the reports as provided by R.S. 44:6. However, this Subsection shall not apply to any documents, data, or information furnished the legislative auditor which are deemed confidential by law.

H. All auditees and their officials and staff are hereby directed to assist the legislative auditor in his work and to furnish such information, reports, aid, services, and assistance as may be requested, all without any cost or charge. It shall be the duty of the attorney general and the local district attorney to give assistance to the legislative auditor. The attorney general shall render his opinion in writing on any subject requested by the legislative auditor.

I. The authority granted to the legislative auditor in this Section to examine, audit, inspect or copy shall extend to all books, accounts, papers, documents, records, files, instruments, films, tapes, and any other forms of recordation, including but not limited to computers and recording devices, whether confidential or otherwise. However, the legislative auditor shall comply with any and all restrictions imposed by law on documents, data, or information deemed confidential by law and furnished to the legislative auditor.

J.(1) The audits enumerated in Subsection A of this Section shall be conducted frequently enough to control and safeguard the assets of the auditee as follows:

(a)(i) The financial statements of the state of Louisiana shall be audited annually. The financial statements of individual state agencies, departments, boards, and commissions shall be audited at least once every two years, to include the transactions of both years. However, the financial statements of individual state agencies, departments, boards, and commissions that

compose a material part of the state's financial statements, as determined by the legislative auditor, shall be subjected to audit tests annually.

(ii) However, at the discretion of the legislative auditor, the audit provisions of Subparagraph (c) of this Paragraph as they pertain to audit frequency and level of assurance required, may apply to an individual state agency, department, board, or commission.

(b) The accounts and financial statements of parish tax collectors shall be audited annually.

(c) The financial statements of local auditees, as defined in Paragraph A(3) of this Section, shall be audited as follows:

(i)(aa) Any local auditee that receives fifty thousand dollars or less in revenues and other sources in any one fiscal year shall not be required to have an audit, but must file a certification with the legislative auditor indicating that it received fifty thousand dollars or less in funds for the fiscal year. Monies received from urban or rural development grants shall not be used in fiscal year computation of revenue amounts requiring an audit. The auditee shall annually file with the legislative auditor sworn financial statements as required by R.S. 24:514. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

(bb) However, any volunteer fire department that receives fifty thousand dollars or less in funds in any one fiscal year shall not be required to have an audit, but shall file a certification with the legislative auditor signed by the president of the volunteer fire department indicating that the department received fifty thousand dollars or less for the fiscal year and shall annually file with the legislative auditor sworn financial statements as required by R.S. 24:514. The legislative auditor, at his discretion, may require any such volunteer fire department to have an audit of its books and accounts.

(cc) However, a justice of the peace or constable of a justice of the peace court shall not be required to have an audit, but must file a certification with the legislative auditor indicating the amount of funds related to his official duties that he received for the fiscal year. Also he shall annually file with the legislative auditor sworn financial statements. The legislative auditor, at his discretion, may require a justice of the peace or constable to have an audit of his books. If a justice of the peace or constable of a justice of the peace court receives from his official duties in excess of two hundred thousand dollars in revenues and other sources in any one fiscal year, the requirements of Item (ii) of this Subparagraph shall be applicable to such justice of the peace or constable.

(ii) Notwithstanding the provisions of R.S. 24:514, any local auditee that receives more than fifty thousand dollars in revenues and other sources in any one fiscal year, but less than two hundred thousand dollars, shall cause to be conducted an annual compilation of its financial statements, with or without footnotes, in accordance with the Louisiana Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

(iii) Any local auditee that receives two hundred thousand dollars or more in revenues and other sources in any one fiscal year, but less than five hundred thousand dollars, shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in accordance with the Louisiana Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

(iv) Any local auditee that receives five hundred thousand dollars or more in revenues and other sources in any one fiscal year shall be audited annually.

(d) The provisions of Subparagraph (1)(c) of this Subsection shall apply to the state or local assistance received and/or expended by a quasi public agency or body when such funds are not commingled with other funds of the quasi public agency or body. However, if the state or local assistance received and/or expended by a quasi public agency or body is commingled with other funds of the quasi public agency or body then such state or local assistance and other funds of the quasi public agency or body shall be audited pursuant to Subparagraph (1)(c) of this Subsection.

(2) The provisions of this Section shall be deemed minimum audit requirements and nothing within this Section shall prohibit a political subdivision from providing for more frequent audits, subject to the approval of the engagement agreement by the legislative auditor.

(3) Notwithstanding the provisions of Subparagraph (1)(d) of this Subsection, any auditee contained in Item (A)(1)(b)(v) of this Section shall be audited in accordance with Subitem (J)(1)(c)(i)(aa) of this Section when it has received fifty thousand or less in public funds in any one fiscal year. Any such auditee shall be audited in accordance with Item (J)(1)(c)(ii) of this Section when it has received more than fifty thousand dollars in public funds in any one fiscal year. Any such auditee shall be audited in accordance with Item (J)(1)(c)(iii) of this Section when it has received three hundred fifty thousand or more in public funds in any one fiscal year. Any such auditee shall be audited in accordance with Item (J)(1)(c)(iv) of this Section when it has received three million five hundred thousand dollars or more in public funds.

(4)(a) Notwithstanding any provision of this Section to the contrary, any entity which establishes scholastic rules which are the basis for the State Board of Elementary and Secondary Education's policy required by R.S. 17:176 to be adhered to by all high schools under the board's jurisdiction shall not be required to be audited by the legislative auditor but shall file an audit with the legislative auditor and the Legislative Audit Advisory Council which has been prepared by an auditing firm which has been approved by the legislative auditor. Such entity shall submit such audit to the legislative auditor and the Legislative Audit Advisory Council.

(b) The Legislative Audit Advisory Council may order an audit by the legislative auditor upon a finding of cause by the council.

K. Whoever violates the provisions of this Section shall be fined not more than one thousand dollars and shall be deemed guilty of malfeasance and gross misconduct in office, and shall be subject to removal.

L. Notwithstanding the provisions of Subsection B of this Section or of any other provision of law to the contrary, a sheriff and ex-officio tax collector shall have the option of having the annual and biennial audits of his office as provided in Subparagraphs (J)(1)(b) and (c) of this Section conducted either by the legislative auditor or by a private certified public accountant pursuant to the provisions of this Section.

M.(1) In the performance of his duties the legislative auditor, or any member of his staff designated by him, may compel the production of public and private books, documents, records, papers, films, tapes, and electronic data processing media. For such purpose the legislative auditor and the chairman of the Legislative Audit Advisory Council may jointly issue a subpoena for the production of documentary evidence to compel the production of any books, documents, records, papers, films, tapes, and electronic data processing media regarding any transaction involving a governmental entity. The subpoena may be served by registered or certified mail, return receipt requested, to the addressee's business address, or by representatives appointed by

the legislative auditor, or shall be directed for service to the sheriff of the parish where the addressee resides or is found.

(2) If a person refuses to obey a subpoena issued under any Section of this Part, a judicial district court, upon joint application by the legislative auditor and the chairman of the Legislative Audit Advisory Council, may issue to the person an order requiring him to appear before the court to show cause why he should not be held in contempt for refusal to obey the subpoena. Failure to obey a subpoena may be punished as a contempt of court.

N. Notwithstanding any other provision of law, the legislative auditor may issue, receive or accept, and maintain audit reports electronically.

Acts 1991, No. 610, §1, eff. Dec. 31, 1991; Acts 1992, No. 585, §1; Acts 1993, No. 183, §1; Acts 1995, No. 467, §1, eff. Jan. 1, 1996; Acts 1995, No. 686, §1, eff. June 21, 1995; Acts 1995, No. 877, §1, eff. Jan. 1, 1996; Acts 2001, No. 646, §1; Acts 2001, No. 1102, §5; Acts 2003, No. 1170, §1; Acts 2004, No. 508, §1; Acts 2004, No. 548, §1; Acts 2004, No. 635, §1; Acts 2005, 1st Ex. Sess., No. 36, §1, eff. Dec. 6, 2005; Acts 2006, No. 629, §1; Acts 2007, No. 51, §2, eff. June 18, 2007; Acts 2007, No. 307, §4; Acts 2008, No. 838, §1, eff. July 1, 2008.



BOBBY JINDAL
GOVERNOR

State of Louisiana
Statewide Interoperability Executive Committee
<http://www.ohsep.louisiana.gov/interop.htm>

BRANT MITCHELL
CHAIRMAN

SONYA WILEY-GREMILLION
VICE CHAIRMAN

April 30, 2009

Mark Cooper, Director
Governor's Office for Homeland Security
and Emergency Preparedness
7667 Independence Blvd.
Baton Rouge, LA 70806

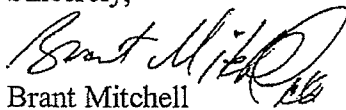
RE: New and Emerging Technologies 911 Improvement Act of 2008

In accordance with the New and Emerging Technologies 911 Improvement Act of 2008 Fee Accountability Report, the status in Louisiana of the collection and distribution of 9-1-1 fees is that under Louisiana laws, 9-1-1 fees are collected by the service providers and distributed directly to the local communication districts.

Louisiana laws applicable to the various local communication districts control the purpose for which such fees are specified, and the communication districts are individually subject to audit requirements under state law. This office has not been advised by the Legislative Auditor of any finding that any revenues were obligated or expended by any communication district for any purpose other than the purpose for which any such fees or charges are specified.

Please contact me at (225) 925-7332 or by email at bmitchell@ohsep.louisiana.gov if you have any further questions.

Sincerely,


Brant Mitchell

