✦✦ MEMORANDUM ✦✦

To: Louisiana Board of Ethics
From: Kathleen M. Allen
Re: Discussion of Waiver Guidelines
Date: February 2, 2016

Campaign Finance Waiver Guidelines

Attached as Exhibit "CF 1" are the current guidelines.

Attached as Exhibit "CF 2" are the proposed guidelines. The guidelines were put in a similar format as the existing PFD and Lobbying waiver guidelines.

Also, a change was made to add as a criteria for suspension, that the late filer has no more than one other late filing with an assessed fine, and that the filer has demonstrated "good cause."

Furthermore, a section was added to recognize special considerations that the Board has acknowledged in the past.

Lobbying Waiver Guidelines

Attached as Exhibit "Lob 1" are the current guidelines.

Attached as Exhibit "Lob 2" are the proposed guidelines. The guidelines include a section as to how late fees are assessed and the reminders that are sent.

Also, included is the condition that the late fee be paid within 30 days if a suspension is recommendation.

PFD Waiver Guidelines

Attached as Exhibit "PFD 1" are the current guidelines.

Attached as Exhibit "PFD 2" are the proposed guidelines. The late fee assessment section includes information as to when late fees are assessed and the notices mailed to the filer.

The section recommending "waiver" of the late fee has been deleted. The "suspension" section has been modified to reflect additional options for suspension based on the number of days late.

Furthermore, a section was added to recognize special considerations that the Board has acknowledged in the past.

MEMORANDUM

To: Board of Ethics
From: Jennifer Land
RE: Waiver Guidelines for Campaign Finance
Date: August 15, 2014

The proposed procedure for handling waiver requests would entail the staff recommending a waiver or suspension of all or a portion of the late fees assessed based on the following[1]:

1. Medical hardship;
2. Financial hardship; or
3. Level of activity during the reporting period

STEP 1. The filer has filed the required report(s).

STEP 2. If the candidate or his report preparer demonstrates with documentation a serious medical condition or death in the filer's or report preparer's immediate family, staff may recommend that the late fee be waived. If the serious medical condition or death occurred within 7 days prior to the date the report was due, staff will rescind the late fee based on the Board's Rules in Section 1205B.[2]

STEP 3. If the filer demonstrates, with documentation, financial hardship the staff may recommend suspension of all or part of the late fee.

STEP 4. If the filer had no activity or listed less than $1,000 of expenditures and contributions on the late report then the staff will determine the level of office sought and make a recommendation based on the schedule below:

1. Suspend all but $100 for candidates for "Any Other" office.
2. Suspend all but $200 for candidates for "District" office.
3. Suspend all but $300 for candidates for "Major" office.
4. Suspend all but $500 for PACs.

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[1] All recommendations to suspend will be based on future compliance and payment in 30 days.
[2] Rule 1205B provides that staff may rescind a late fee where the candidate shows evidence that he, his report preparer, or an immediate family member of the candidate or his report preparer was seriously ill or died at least 7 days prior to the date the report was due.

✦✦ Campaign Finance Waiver Guidelines ✦✦

To: Louisiana Board of Ethics
From: Jennifer Land
Re: Late Filing of Campaign Finance Reports
Date: February 2, 2016

The following proposed procedures are for handling waiver requests of late filed campaign finance disclosure reports. These procedures will outline how the staff handles the waiver requests as well as the how the staff will come to a recommendation of a waiver or suspension of any late fees assessed.

LATE FEE ASSESSMENTS:

A candidate, treasurer or chairman or a political committee, or other person required to file a campaign finance disclosure report may be assessed late fees in the following amounts:

Major Office Candidate:	$100 per day, $2,500 maximum
District Office Candidate:	$60 per day, $2,000 maximum
Any Other Office Candidate:	$40 per day, $1,000 maximum
Political Committee Officers:	$200 per day, $3,000 maximum
Other person:	Based on level of office of the candidate they support or oppose
Recall/proposition:	$40 per day, $1,000 maximum

Staff sends a certified letter within 4 business days of the reporting due date, reminding the filer that the report has not been filed.

WAIVER REQUESTS:

➜ The staff will docket all waiver requests that are **timely** filed with the Board.

➜ Rule 1207 of the Boards Rules indicates that waivers are considered timely if they are received by the staff, in writing, within 20 days of the late filer's receipt of the late fee order.

➜ §1157A(1)(b) of the Louisiana Code of Governmental Ethics provides authority for the Board's waiver of late filing fees based upon "Good Cause."

"Good Cause" is defined in §1157A(1)(b) as follows: *"**any actions or circumstances which**, in the considered judgment of the Board, **were <u>not within the control of the late filer</u>** and which were the direct cause of the late filing."*

- ➜ If the report that is the subject of the late fee order has **not** been filed, the staff will recommend to **decline** to waive the late and to advise the late filer that the Board will not consider a re-consideration of the waiver unless the report has been filed.

- ➜ Discretion remains with the Board to waive part or all of a late filing fee assessed in connection with a personal financial disclosure statement.

A. **RECOMMENDATION TO *SUSPEND* A FINE:**

- The staff will consider recommending a **suspension of the late fees,** for those persons who meet the following criteria:

  1. The waiver request is timely filed with the Board;
  2. The late filer has no more than one other late filing with an assessed fine;
  3. $1,000 or less in expenditures/contributions was disclosed on the report; and,

- If the filer meets the requirements above, the staff will then lookk at the specific reason given for the late filing to determine if it merits "Good Cause."

- If the filer meets the statutory definition of "Good Cause," the staff will make a recommendation based on the schedule below:

  1. Suspend all but $100 for Any Other Office candidates/other persons
  2. Suspend all but $200 for District Office candidates/other persons
  3. Suspend all but $300 for Major Office candidates/other persons
  4. Suspend all but $500 for District Office candidates/other persons

All suspensions are made based on future compliance with the disclosure requirements under the CFDA, and, if not suspended in its entirety, payment within 30 days of receipt of the new Late Fee Order.

- If the filer demonstrates a material financial hardship, the staff may recommend the waiver or suspension of up to the entire late fee, irrespective of prior late filings. Supporting documentation **shall** be submitted with the waiver request.

B. **SPECIAL CONSIDERATIONS:**

- If the late filer was required to electronically file the report, but failed to press the "submit" button, and it is the late filer's first time electronically filing, a recommendation will be made to ***suspend*** the late fee conditioned on future compliance if the report was filed within 10 days of the due date.

- If the late filer was required to electronically file the report, but timely filed the report via mail, hand-delivery, or facsimile, and it is the late filer's first time electronically

filing, a recommendation will be made to ***waive*** the late fee.

- If the late filer filed a report, but labeled it incorrectly (ie: filed a 30-P instead of a 10-P), but all of the information was submitted timely, a recommendation will be made to ***waive*** the late fee.

- If the staff mailed the notice of delinquency to the wrong address or failed to mail the notice, a recommendation will be made to ***suspend*** all but four days of the late fee conditioned on future compliance and payment of the late fee within 30 days.

C. WAIVER RECONSIDERATION REQUESTS:

- The staff will consider *waiver reconsideration requests* that are filed with the Board if they are:

  1. Filed, in writing, within 30 days of the mailing of the Board's decision of the initial waiver request, and
  2. Present new facts and/or documentation regarding the late filing, and

- The staff will only consider **one** waiver reconsideration request per late filing penalty.

- The staff will then make a recommendation based upon its established waiver guidelines as outlined above.

D. AUTHORITY TO RESCIND BASED ON RULE 1205B:

Rule 1205B of the Rules of the Louisiana Board of Ethics provides that an automatic late fee shall not be assessed, or if assessed shall be rescinded by the staff, if the person required to file the report did not file the report for any of the following reasons which **occurred on the due date or during the seven days prior to the date the report was due**. The staff is authorized to rescind such late fee if one of the following reasons occurred during the time the notice of delinquency was received:

1. Death of a person required to file or the person regularly responsible, or a death in their immediate family, as defined by R.S. 42:1102(13);
2. Serious medical condition, in the considered judgment of the staff, which prevented the person required to file or the person regularly responsible from filing the report timely; or
3. A natural disaster, an act of God, force majeure, a catastrophe, or such other similar occurrence.

✦✦ LOBBYING WAIVER GUIDELINES ✦✦

The following procedures are for handling waiver requests of late filed lobbying expenditure reports. These procedures will outline how the staff handles the waiver requests as well as the how the staff will come to a recommendation of a waiver or suspension of any late fees assessed.

WAIVER REQUESTS:

The staff will only consider all waiver requests that are timely filed with the Board.

Rule 1205 of the Boards Rules indicated that waivers are considered timely if they are received by the staff, in writing, within 30 days of the staff mailing the assessment of the late fee.

Section 1157.2 of the Louisiana Code of Governmental Ethics provides authority for the Board's waiver of late filing fees associated with the Lobbyist Disclosure Acts based upon "Good Cause."

"Good Cause" is defined in §1157.2 as follows: *"**any actions or circumstances which**, in the considered judgment of the Board, **were not within the control of the late filer** and which were the direct cause of the late filing."*

Recommendation to *waive* a fine:

- The staff will consider recommending a **waiver of the late fees** only if the following criteria are met:

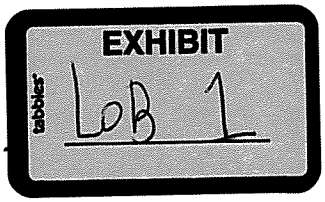
  1. The waiver request is timely filed with the Board,
  2. The late filer is a first time offender, and
  3. There are no expenditures to be reported on the late filed report.

- If the filer meets the requirements above, the staff will then look at the specific reason given for the late filing to determine if it merits "Good Cause".

- If the reason given meets the statutory definition of "Good Cause", then the staff will make a recommendation based on the schedule below:

  1. If between 1 and 11 days late, **waive the fine**.
  2. If between 11 and 20 days late, waive all but $300.
  3. If between 20 and 30 days late, waive all but $500.

- If the filer demonstrates material financial hardship, and there is "Good Cause" for the late filed report, the staff may recommend waiver of the entire late fee.



Recommendation to *suspend* a fine:

- The staff will consider recommending a **suspension of the late fees,** for those persons who have previously filed a late report, only if the following criteria are met:

  1. The waiver request is timely filed with the Board,
  2. The late filer has no more than 1 other late filing,
  3. There are no expenditures to be reported on the late filed report.

- If the filer meets the requirements above, the staff will then look at the specific reason given for the late filing to determine if it merits "Good Cause".

- If the reason given meets the statutory definition of "Good Cause", the staff will make a recommendation based on the schedule below:

  1. If between 1 and 11 days late, **suspend the fine**.
  2. If between 11 and 20 days late, **suspend all but $300.**
  3. If between 20 and 30 days late, **suspend all but $500.**

  All suspensions are to be based upon future compliance with the Lobbyist Disclosure Act.

- If the filer demonstrates material financial hardship, and there is "Good Cause" for the late filed report, the staff may recommend the suspension of the entire late fee.

WAIVER RECONSIDERATION REQUESTS:

The staff will consider *waiver reconsideration requests* that are filed with the Board if they are:

1. Filed, in writing, within 30 days of the Board denying a waiver request,
2. Presents new facts and/or evidence regarding the late filing, and

The staff will only consider **one** waiver reconsideration request per late filing penalty.

If the waiver reconsideration request presents new facts, which the staff deems to be "Good Cause" as defined in §1157.2, it will make a recommendation that the Board consider the reconsideration request.

The staff will then make a recommendation based upon its established waiver guidelines as outlined above.

✦✦ LOBBYING WAIVER GUIDELINES ✦✦

To: Louisiana Board of Ethics
From: Kathleen M. Allen
Re: Late Filing of Legislative, Executive, and Local Lobbying Registrations and Reports
Date: February 10, 2016

The following proposed procedures are for handling waiver requests of late filed lobbying expenditure reports. These procedures will outline how the staff handles the waiver requests, as well as the how the staff will come to a recommendation of a waiver or suspension of any late fees assessed.

LATE FEE ASSESSMENTS:

A lobbyist shall be assessed a $50 per day late fee, up to a maximum of $1,500, for each report that is filed late. Lobbyists are required to electronically file an expenditure report by the 25th of each month disclosing expenditures made in the prior month.

Staff sends an email reminder notice around 10 days prior to the filing deadline. Also, staff sends an email, as well as a certified letter, the business day after the due date, reminding the filer that the report was not filed on the 25th and late fees are accruing.

WAIVER REQUESTS:

- ➜ The staff will docket all waiver requests that are **timely** filed with the Board.
- ➜ Rule 1207 of the Board Rules indicates that waivers are considered timely if they are received by the staff, in writing, within 20 days of the late filer's receipt of the late fee order.
- ➜ §1157A(1)(b) of the Louisiana Code of Governmental Ethics provides authority for the Board's waiver of late filing fees based on "Good Cause."

  "Good Cause" is defined in §1157A(1)(b) as follows: *"**any actions or circumstances which**, in the considered judgment of the Board, **were <u>not within the control of the late filer</u>** and which were the direct cause of the late filing."*
- ➜ If the report that is the subject of the late fee order has **not** been filed, the staff will recommend to **decline** to waive the late and to advise the late filer that the Board will not consider a re-consideration of the waiver unless the report has been filed.
- ➜ Discretion remains with the Board to waive part or all of a late filing fee assessed.

A. RECOMMENDATION TO *WAIVE* A FINE:

- The staff will consider recommending **waiving the late fee** only if the following criteria are met:

  1. The waiver request is timely filed with the Board,
  2. The late filer is a first time offender, and
  3. There are no expenditures to be reported on the late filed report.

- If the filer meets the requirements above, the staff will then look at the specific reason given for the late filing to determine if it merits "Good Cause".

- If the reason given meets the statutory definition of "Good Cause," then the staff will make a recommendation based on the schedule below:

  1. If between 1 and 11 days late, **waive the fine**.
  2. If between 11 and 20 days late, waive all but $300.
  3. If between 20 and 30 days late, waive all but $500.

- If the filer demonstrates material financial hardship, and there is "Good Cause" for the late filed report, the staff may recommend waiving the entire late fee.

B. RECOMMENDATION TO *SUSPEND* A LATE FEE

- The staff will consider recommending a **suspension of the late fees,** for those persons who meet the following criteria:

  1. The waiver request is timely filed with the Board;
  2. The late filer has no more than 1 other late filing with an assessed fine; and,
  3. Good cause is shown in support of the waiver request.

- If the reason given meets the statutory definition of "Good Cause", the staff will make a recommendation based on the schedule below:

  1. If between 1 and 11 days late, **suspend the fine**.
  2. If between 11 and 20 days late, **suspend all but $300.**
  3. If between 20 and 30 days late, **suspend all but $500.**

  All recommendations to suspend all or a portion of the late fee will be based on future compliance with the lobbying expenditure filing deadlines and payment of the late fee, if not suspended in its entirety, within 30 days of receipt of the new Late Fee Order.

- If the filer demonstrates material financial hardship, and there is "Good Cause" for

the late filed report, the staff may recommend suspension of the entire late fee, irrespective of prior late filings. Supporting documentation **shall** be submitted with the waiver request.

C. WAIVER RECONSIDERATION REQUESTS:

- The staff will consider *waiver reconsideration requests* that are filed with the Board if they are:

  1. Filed, in writing, within 30 days of the mailing of the Board's decision of the initial waiver request, and,
  2. Present new facts and/or documentation regarding the late filing, and

- The staff will only consider **one** waiver reconsideration request per late filing penalty.

- The staff will then make a recommendation based upon its established waiver guidelines as outlined above.

D. AUTHORITY TO RESCIND BASED ON RULE 1205B:

Rule 1205B of the Rules of the Louisiana Board of Ethics provides that an automatic late fee shall not be assessed, or if assessed shall be rescinded by the staff, if the person required to file the report did not file the report for any of the following reasons which **occurred on the due date or during the seven days prior to the date the report was due**. The staff is authorized to rescind such late fee if one of the following reasons occurred during the time the notice of delinquency was received:

1. Death of a person required to file or the person regularly responsible, or a death in their immediate family, as defined by R.S. 42:1102(13);
2. Serious medical condition, in the considered judgment of the staff, which prevented the person required to file or the person regularly responsible from filing the report timely; or
3. A natural disaster, an act of God, force majeure, a catastrophe, or such other similar occurrence.

✦✦ MEMORANDUM ✦✦

To: Louisiana Board of Ethics
From: Tracy K. Barker
Re: Late Filing of Personal Financial Disclosure Statements
Date: April 1, 2013

The following procedures are for handling waiver requests of late filed personal financial disclosure statements. These procedures will outline how the staff handles the waiver requests as well as the how the staff will come to a recommendation to the Board of Ethics of a waiver or suspension of any late fees assessed.

LATE FEE ASSESSMENTS:

Tier 1:	$500 per day, no maximum
Tier 2:	$100 per day, $2,500 maximum
Tier 2.1:	$50 per day, $1,500 maximum
Tier 3:	$50 per day, $1,500 maximum

WAIVER REQUESTS:

The staff will only consider waiver requests that are timely filed with the Board.

Rule 1207 of the Boards Rules provides that waiver requests are considered timely if they are received by the staff, in writing, within 20 days after the mailing of the assessment of the late fee.

Section 1157.2 of the Louisiana Code of Governmental Ethics provides authority for the Board's waiver of late filing fees based upon "Good Cause."

"Good Cause" is defined in §1157.2 as follows: *"**any actions or circumstances which**, in the considered judgment of the Board, **were not within the control of the late filer** and which were the direct cause of the late filing."*

A. **RECOMMENDATION TO *WAIVE* A FINE:**

- The staff will recommend a **waiver of the entire late fee assessed** based on good cause, for those persons whose waiver request is timely filed with the Board, and the late filer has **no** other late filing with an assessed fine.

B. **RECOMMENDATION TO *SUSPEND* A FINE:**

- The staff will consider recommending a **suspension of the late fees** based on good cause, for those persons who have previously filed a late report, only if the following criteria are met:

  1. The waiver request is timely filed with the Board,
  2. The late filer has no more than **1** other late filing with an assessed fine,

Tier 1:

1. If between 1 and 80 days late, **suspend all but $1,000**.
2. If 81 or more days late, **suspend all but $2,000**.

Tier 2:

1. If between 1 and 80 days late, **suspend all but $500**.
2. If 81 or more days late, **suspend all but $1,000**.

Tier 2.1:

1. If between 1 and 80 days late, **suspend all but $250**.
2. If 81 or more days late, **suspend all but $500**.

Tier 3:

1. If between 1 and 80 days late, **suspend all but $250**.
2. If 81 or more days late, **suspend all but $500**.

All suspensions are to be based upon future compliance with the Code of Governmental Ethics.

- If the filer demonstrates material financial hardship, the staff may recommend the suspension of the entire late fee. Supporting documentation must be submitted with the waiver request.

WAIVER RECONSIDERATION REQUESTS:

The staff will consider *waiver reconsideration requests* that are filed with the Board if they are:

1. Filed, in writing, within 30 days of the Board denying a waiver request, and
2. Presents new facts and/or evidence regarding the late filing.

If the waiver reconsideration request presents new facts, which the staff deems to be "Good Cause" as defined in §1157.2, it will make a recommendation that the Board consider the reconsideration request.

The staff will then make a recommendation based upon its established waiver guidelines as outlined above.

AUTHORITY TO RESCIND BASED ON RULE 1204C:

Rule 1205B of the Rules of the Louisiana Board of Ethics provides that an automatic late fee shall not be assessed, or if assessed shall be rescinded by the staff, if the person required to file the report did not file the report for any of the following reasons which occurred on the due date or during the seven days prior to the date the report was due.

1. Death of a person required to file or the person regularly responsible, or a death in their immediate family, as defined by R.S. 42:1102(13);

2. Serious medical condition, in the considered judgment of the staff, which prevented the person required to file or the person regularly responsible from filing the report timely; or

3. A natural disaster, an act of God, force majeure, a catastrophe, or such other similar occurrence.

OTHER REQUESTS:

The staff will present other requests for late fee assessment relief if the filer demonstrates a material change in circumstances; serious family or health issues, for example, or a material financial hardship. Supporting documentation **shall** be submitted with the relief request.

✦✦ PFD WAIVER GUIDELINES ✦✦

To: Louisiana Board of Ethics
From: Tracy M. Barker
Re: Late Filing of Personal Financial Disclosure Statements
Date: February 2, 2016

The following proposed procedures are for handling waiver requests of late filed personal financial disclosure statements. These procedures will outline how the staff handles the waiver requests as well as the how the staff will come to a recommendation of a waiver or suspension of any late fees assessed.

LATE FEE ASSESSMENTS:

Staff is required to send a notice to a person who has not timely filed a PFD. If the person files the report within 7 business days of receiving a notice of delinquency, no late fee is assessed. However, if the person does not file the report within that time period, late fees are assessed in the following amounts:

Tier 1:	$500 per day, $12,500 maximum
Tier 2:	$100 per day, $2,500 maximum
Tier 2.1:	$50 per day, $1,500 maximum
Tier 3:	$50 per day, $1,500 maximum

To prove receipt of the letter by the person, staff mails the notice of delinquency by certified mail, return receipt requested. If the letter is refused or unclaimed, the notice is then served by state police.

WAIVER REQUESTS:

- ➜ The staff will docket all waiver requests that are **timely** filed with the Board.

- ➜ Rule 1207 of the Boards Rules indicate that waivers are considered timely if they are received by the staff, in writing, within 20 days of the late filer's receipt of the late fee order.

- ➜ §1157A(1)(b) of the Louisiana Code of Governmental Ethics provides authority for the Board's waiver of late filing fees based upon "Good Cause."

  "Good Cause" is defined in §1157A(1)(b) as follows: *"**any actions or circumstances which**, in the considered judgment of the Board, **were <u>not within the control of the late filer</u>** and which were the direct cause of the late filing."*

➜ If the report that is the subject of the late fee order has **not** been filed, the staff will recommend to **decline** to waive the late and to advise the late filer that the Board will not consider a re-consideration of the waiver unless the report has been filed.

➜ Discretion remains with the Board to waive part or all of a late filing fee assessed in connection with a personal financial disclosure statement.

A. **RECOMMENDATION TO *SUSPEND* A FINE:**

➜ The staff will consider recommending a **suspension of the late fees,** for those persons who meet the following criteria:

1. The waiver request is timely filed with the Board,
2. The late filer has no other late filings with an assessed fine, and
3. Good cause is shown in support of the waiver request.

Tier 1 (Maximum $12,500):

1. If between 1 and 45 days late[1], **suspend all of the fine.**
2. If between 46 and 91 days late, **suspend all but $500.**
3. If between 92 and 137 days late, **suspend all but $700.**
4. If between 138 and 183 days late, **suspend all but $1,000.**
5. If between 184 and 230 days late, **suspend all but $1,500.**
6. If 231 or more days late, **suspend all but $2,000.**

Tier 2 (Maximum $2,500):

1. If between 1 and 45 days late, **suspend all of the fine.**
2. If between 46 and 91 days late, **suspend all but $250.**
3. If between 92 and 137 days late, **suspend all but $500.**
4. If between 138 and 183 days late, **suspend all but $750.**
5. If between 184 and 230 days late, **suspend all but $1,000.**
6. If 231 or more days late, **suspend all but $1,250.**

Tier 2.1 (Maximum $1,500):

1. If between 1 and 45 days late,**suspend all of the fine.**
2. If between 46 and 91 days late, **suspend all but $250.**
3. If between 92 and 137 days late, **suspend all but $450.**
4. If between 138 and 183 days late, **suspend all but $650.**

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[1] Days counted from expiration of 7 day business period following receipt of a notice of delinquency.

5. If between 184 and 230 days late, **suspend all but $850**.
6. If 231 or more days late, **suspend all but $1,050**.

Tier 3 (Maximum $1,500):

1. If between 1 and 45 days late, **suspend all of the fine**.
2. If between 46 and 91 days late, **suspend all but $200**.
3. If between 92 and 137 days late, **suspend all but $400**.
4. If between 138 and 183 days late, **suspend all but $600**.
5. If between 184 and 230 days late, **suspend all but $800**.
6. If 231 or more days late, **suspend all but $1,000**.

All suspensions are made based on future compliance with the disclosure requirements under the Code. Any portion not suspended shall be paid within 30 days of receipt of the new Late Fee Order. Failure to pay the portion not suspended within 30 days of receipt of the new Late Fee Order, results in the original late fee assessed becoming due and owing.

➜ If the filer demonstrates a material financial hardship, the staff may recommend the waiver or suspension of up to the entire late fee, irrespective of prior late filings. Supporting documentation **shall** be submitted with the waiver request.

B. **SPECIAL CONSIDERATIONS:**

➜ A late fee assessed against a Tier 2 filer in connection with a failure to timely amend a pfd because the filer reported his public income by category rather than by specific dollar amount will be **waived** for a first offense pursuant to a timely waiver request. Any other late amendments will be considered under the waiver guidelines set forth above.

➜ A late fee assessed against a Tier 3 filer in connection with a failure to timely amend a pfd because the filer failed to report his public income by specific dollar amount will be **suspended** for a first offense pursuant to a timely waiver request. Any other late amendments will be considered under the waiver guidelines set forth above.

➜ A late fee assessed against a Tier 2.1 or Tier 3 filer in connection with a failure to timely file their pfd the year following the termination of their office will be **suspended in its entirety**, if the filer only has one other late filing with an assessed late fee.

WAIVER RECONSIDERATION REQUESTS:

- ➜ The staff will consider *waiver reconsideration requests* that are filed with the Board if they are:

  1. Filed, in writing, within 30 days of the mailing of the Board's decision of the waiver request, and
  2. Present new facts and/or evidence regarding the late filing.

- ➜ The staff will only consider **one** waiver reconsideration request per late filing penalty.

- ➜ The staff will then make a recommendation based upon its established waiver guidelines as outlined above.

AUTHORITY TO RESCIND BASED ON RULE 1205B:

Rule 1205B of the Rules of the Louisiana Board of Ethics provides that an automatic late fee shall not be assessed, or if assessed shall be rescinded by the staff, if the person required to file the report did not file the report for any of the following reasons which **occurred on the due date or during the seven days prior to the date the report was due**. The staff is authorized to rescind such late fee if one of the following reasons occurred during the time the notice of delinquency was received:

1. Death of a person required to file or the person regularly responsible, or a death in their immediate family, as defined by R.S. 42:1102(13);

2. Serious medical condition, in the considered judgment of the staff, which prevented the person required to file or the person regularly responsible from filing the report timely; or

3. A natural disaster, an act of God, force majeure, a catastrophe, or such other similar occurrence.