

**MARCH 2010**

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## **LEGISLATIVE SESSION BEGINS THIS MONTH**

The Louisiana Legislature is scheduled to begin the 2010 Legislative Session on March 29th and will end on June 21st. This year is a general session and legislators may file bills dealing with any subject matter and are not limited to only financial matters as they are every other year. LSBA will monitor all legislation that may have an impact on small businesses in the state and will report on the progress and status of the legislation in upcoming editions of "Issues". If you have a question about or would like a copy of any bill during the Session, please call our office at 800-262-4483 and ask for Erin.

## **COMMERCIAL AND RESIDENTIAL CONTRACTING LICENSE RENEWALS**

Any contractor who bids on or constructs any commercial project with a total value of \$50,000 or more must have a contracting license issued by the state. For residential contractors, a license is required if the project value threshold is \$75,000 or greater. All Louisiana commercial and residential contracting licenses expire on the anniversary of the date on which the license was originally issued. Licensed contractors may choose whether their license will be renewed for a one, two or three year period. Licenses must be renewed before the anniversary date or they will expire. If a license expires, the individual or firm has 15 days to file an application for the renewal without paying a penalty and taking another exam.

At the time of renewal, residential building contractors are also required to submit valid workers' compensation coverage certificates and proof of liability insurance with a minimum coverage requirement of \$100,000.

For specific questions regarding contracting license renewal, please contact the Louisiana State Board of Contracting at 225-765-2301 or you can reach them at their web address which is [www.lslbc.louisiana.gov](http://www.lslbc.louisiana.gov).

## **PARISH E-FILE.COM SIMPLIFIES YOUR STATE SALES TAXES**

Businesses that collect and remit sales taxes to state and local governments can reduce the time, effort, and paperwork involved by using Parish E-File, a free public service from the Louisiana Department of Revenue.

Parish E-File is a web application that provides a secure, convenient method of filing multiple state and parish sales and use tax returns throughout Louisiana. Businesses with multiple locations can use the system to file all sales and use tax returns from one location instead of with each local taxing authority.

Registration is free and only takes a few minutes.

The following taxes can be filed and paid on ParishE-File.com:

- Sales and Use Tax for All Parishes (except Cameron)
- Sales and Use Tax for the State of Louisiana
- Hotel-Motel and Occupancy Tax for some Parishes

For more information, or to register, visit [www.parishe-file.com](http://www.parishe-file.com)

## **GUIDE TO LOUISIANA OCCUPATIONAL AND BUSINESS LICENSES AVAILABLE**

The Louisiana Workforce Commission publishes a Louisiana Licensing Guide that contains useful information for individuals wishing to start a business or existing businesses looking for additional licensing information. The Guide contains information regarding many occupational and business licenses that are required in Louisiana, as well as information about occupations that are regulated in some way by state boards, commissions, and agencies. The Guide can be downloaded in a PDF format from the Louisiana Workforce Commission's website by following this address: [www.laworks.net/Downloads/LMI/Licensing Guide.pdf](http://www.laworks.net/Downloads/LMI/Licensing%20Guide.pdf). The publication does not include occupations regulated by federal agencies or local municipalities.

## **REMINDER OF THE LOUISIANA SMOKEFREE AIR LAW**

The Louisiana Smokefree Air law applies to most Louisiana employers in addition to public buildings, schools, and restaurants. Under the Smokefree Air law, an employer may not knowingly permit smoking in any enclosed area within a place of employment. The law allows employers to choose whether they will allow for an outdoor smoking area or not for use by employees or customers. If the employer chooses not to allow smoking outside, they must post "no smoking" signs and prohibit smoking in all outdoor areas. Employers who violate the Act are subject to fines of \$100 for a first offense, \$250 for a second offense and \$500 for the third offense.

Employers cannot require, as a condition of employment, that an employee abstain from smoking or otherwise using tobacco products when not at work. However, law does not prohibit an employer from adopting a policy regulating an employee's use of a tobacco product while on the job. If an employee complies with applicable law and the employer's policies on smoking, an employer cannot discriminate against a person because he or she is a smoker.

Under the federal Fair Labor Standards Act, employers are not required to provide smoking breaks or rest periods. If an employer does decide to give breaks, this time away from work is customarily paid for as working time as long as it is 20 minutes or less. If an employee decides to extend their break without employer permission, that time does not need to be counted as worked or compensated.

If you would like a complimentary "no smoking" sign to place at your business location, please call our offices at 800-262-4483 and ask for Erin.

## **CORRECTION TO I-9 FORM ARTICLE FROM FEBRUARY ISSUES**

The February edition of LSBA "Issues" included an article regarding an update to the United States Citizenship and Immigration Services I-9 Form that is required to be filled out by all employers. The revision date on the new I-9 form should have read "8-7-09" and the web address in which the form may be obtained is <http://www.uscis.gov/files/form/i-9.pdf>. LSBA regrets this error and please contact Erin in our offices if you have further questions.