

3. For taxes collected and not remitted, the look-back period shall include all filing periods in which tax was collected and not remitted up to and including the application date. This look-back period shall not affect the look-back period described Paragraphs 1 or 2 of this Subsection for undisclosed liabilities unrelated to tax collected and not remitted.

4. The commission, in concurrence with the applicant, may adjust the look-back period to accommodate special circumstances.

5. Look-back periods shall be established from the application date, unless the liability results from a merged or acquired entity as described in Paragraph 2 of this Subsection or there is mutual agreement to adjust a look-back period as provided in Paragraph 4 of this Subsection.

6. Periods prior to the look-back period shall be considered part of the voluntary disclosure agreement. However, payment is not required for any taxes due for these periods.

7. Under the agreement, the applicant and the commission agree to suspend prescription for the look-back period as follows:

a. through June 30 of the calendar year subsequent to the signature date when that date occurs on or after January 1 and on or before June 30; and

b. through December 31 of the calendar year subsequent to the signature date when that date occurs on or after July 1 and on or before December 31.

F. Payment of Tax, Interest, and Penalty Due

1. All tax due for the look-back period must be paid within 60 calendar days of the chairman's signing date of the voluntary disclosure agreement or within any extension of time authorized by the commission beyond 60 calendar days of the signing date. All schedules or returns required by the commission to show the amount of tax due must be included with this payment.

2. The commission shall compute the interest and penalty due for the tax disclosed by the applicant and send a schedule by mail or email to the applicant or his representative showing the amount of tax, interest and delinquent penalty due. The applicant must submit payment of the full amount of the interest and any penalties not abated or waived within 30 calendar days from the postmark or e-mail date of the schedule or, if applicable, within any extension of time granted by the commission. If payment of the full amount due has not been received at the expiration of such time, the commission may void the agreement.

G. Waiver or Remittance of Payment of Penalty

1. After all tax and interest due for the look-back period have been paid, the delinquent penalties will be abated or waived, unless the tax disclosed was collected but not remitted.

2. Where the tax was collected but not remitted, the commission may consider waiving payment of the whole or any part of the delinquent penalties on a case-by-case basis.

H. The commission may disclose tax information to the Multistate Tax Commission or any political subdivision of the state which has entered into an information exchange agreement with the commission in order to coordinate the

delivery and acceptance of applications for voluntary disclosure agreements. Any information so furnished shall be considered and held confidential and privileged by the Multistate Tax Commission or the political subdivision to the extent provided by R.S. 47:1508.

I. The commission may conduct an audit of the look-back period to confirm that the correct amount of tax has been paid. Interest and penalty may be assessed on tax found due in excess of the amounts reported under the voluntary disclosure agreement. The commission shall not assess additional interest or penalty for amounts reported and paid under the voluntary disclosure agreement except in cases of fraud, material misrepresentation, or any such misrepresentation of the facts by the taxpayer.

J. The terms of the voluntary disclosure agreement shall be valid, binding, and enforceable by and against all parties, including their transferees, successors, and assignees.

K. The commission reserves the right to void the voluntary disclosure agreement if the applicant fails to comply with any of the conditions outlined in the agreement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:340(G)(11).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Sales and Use Tax Commission for Remote Sellers LR 48:2360 (September 2022).

Jeff Lagrange
Chairman

2209#072

RULE

**Department of Transportation and Development
Professional Engineering and Land Surveying Board**

Engineering and Land Surveying
(LAC 46:LXI.903, 909, 1107, 2101,
2103, 2305, 2503, 3105, 3109 and 3121)

Under the authority of the Louisiana professional engineering and land surveying licensure law, R.S. 37:681 et seq., and in accordance with the Louisiana Administrative Procedure Act, R.S. 49:950 et seq., the Louisiana Professional Engineering and Land Surveying Board has amended its rules contained in LAC 46:LXI.903, 909, 1107, 2101, 2103, 2305, 2503, 3105, 3109 and 3121.

This is a revision of existing rules under which LAPELS operates. The revision (a) incorporates the new state statute dealing with the licensure of dependents of healthcare professionals, (b) clarifies the land surveying, mapping and real property course requirement for land surveyor interns, (c) codifies current LAPELS procedures with respect to the reactivation of expired, inactive and retired licenses, (d) clarifies the time period for licensees to notify a previous licensee or other related design professional of being engaged to complete, correct, revise or add to their work and (e) clarifies the annual continuing professional development requirements for dual licensees. This Rule is hereby adopted on the day of promulgation.

Title 46
PROFESSIONAL AND OCCUPATIONAL
STANDARDS

Part LXI. Professional Engineers and Land Surveyors
Chapter 9. Requirements for Certification and Licensure
of Individuals and Temporary Permit to
Practice Engineering or Land Surveying

§903. Professional Engineer Licensure

A. - D.2. ...

E. The requirements for licensure as a professional engineer under the alternatives provided in R.S. 37:1751(C) are as follows:

1. the applicant for licensure as a professional engineer shall be a dependent of a healthcare professional who has satisfied the requirements for licensure under R.S. 37:693(B)(2)(b) and Paragraph 2 of Subsection A herein, who has submitted an application for licensure in accordance with the requirements of R.S. 37:694, and who was duly licensed as a professional engineer by the board; or

2. the applicant for licensure as a professional engineer shall be a dependent of a healthcare professional who has lawfully engaged in the practice of engineering for at least three years in a state, territory, or possession of the United States, or the District of Columbia, that does not use an occupational license or government certification to regulate the practice of engineering, who does not have a disqualifying criminal record as determined by the board in accordance with the laws of this state, who has not had an occupational license revoked by a licensing board in another state, territory, or possession of the United States, or the District of Columbia, because of negligence or intentional misconduct related to their work in the occupation, who has not surrendered an occupational license because of negligence or intentional misconduct related to their work in the occupation in another state, territory, or possession of the United States, or the District of Columbia, who does not have a complaint, allegation, or investigation pending before a licensing board in another state, territory, or possession of the United States, or the District of Columbia, which relates to unprofessional conduct or an alleged crime, who has submitted an application for licensure in accordance with the requirements of R.S. 37:694, and who was duly licensed as a professional engineer by the board.

F. The provisions of Subsections B, C and D shall not apply to any applicant who received a dishonorable discharge or to a military spouse whose spouse received a dishonorable discharge.

G. In Subsections B, C and D, the term *military* shall mean the armed forces or reserves of the United States, including the Army, Navy, Marine Corps, Coast Guard, Air Force, and the reserve components thereof, the National Guard of any state, the military reserves of any state, or the naval militia of any state.

H. In Subsections B, C and D, the term *dependent* shall mean a resident spouse or resident unmarried child under 21 years of age, a child who is a student under 24 years of age and who is financially dependent upon the parent, or a child of any age who is disabled and dependent upon the parent.

I. In Subsection E, the term *dependent* shall mean any of the following who relocates to Louisiana with a healthcare professional:

1. the healthcare professional's spouse;

2. the healthcare professional's unmarried child under the age of 21 years;

3. the healthcare professional's child who is a student under the age of 24 years and who is financially dependent upon the healthcare professional; or

4. the healthcare professional's child of any age who is disabled and financially dependent upon the healthcare professional.

J. In Subsection E, the term *healthcare professional* shall mean a person who has relocated to and established his/her legal residence in Louisiana, who holds a valid license to provide healthcare services in Louisiana and who is providing healthcare or professional services in Louisiana as a physician, physician assistant, dentist, registered or licensed practical nurse or certified nurse assistant, advanced practice registered nurse, certified emergency medical technician, paramedic, certified registered nurse anesthetist, nurse practitioner, respiratory therapist, clinical nurse specialist, pharmacist, physical therapist, occupational therapist, licensed radiologic technologist, chiropractor, or licensed clinical laboratory scientist.

K. The authority for the executive director to issue a license can only be granted by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688, 37:1751, and 37:3651.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 2:352 (November 1976), amended LR 5:114 (May 1979), LR 5:365 (November 1979), LR 6:735 (December 1980), LR 7:644 (December 1981), LR 10:804 (October 1984), LR 11:362 (April 1985), LR 19:56 (January 1993), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1028 (July 2001), LR 30:1712 (August 2004), LR 32:1619 (September 2006), LR 37:2412 (August 2011), LR 38:2564 (October 2012), LR 39:1060 (April 2013), LR 39:2801 (October 2013), LR 43:538 (March 2017), LR 43:1419 (July 2017), LR 44:616 (March 2018), LR 47:491 (April 2021), LR 47:894 (July 2021), LR 48:2363 (September 2022).

§909. Professional Land Surveyor Licensure

A. - D.2. ...

E. The requirements for licensure as a professional land surveyor under the alternatives provided in R.S. 37:1751(C) are as follows:

1. the applicant for licensure as a professional land surveyor shall be a dependent of a healthcare professional who has satisfied the requirements for licensure under R.S. 37:693(B)(4)(b) and Paragraph 2 of Subsection A herein, who has submitted an application for licensure in accordance with the requirements of R.S. 37:694, and who was duly licensed as a professional land surveyor by the board; or

2. the applicant for licensure as a professional land surveyor shall be a dependent of a healthcare professional who has lawfully engaged in the practice of land surveying for at least three years in a state, territory, or possession of the United States, or the District of Columbia, that does not use an occupational license or government certification to regulate the practice of land surveying, who does not have a disqualifying criminal record as determined by the board in accordance with the laws of this state, who has not had an occupational license revoked by a licensing board in another state, territory, or possession of the United States, or the District of Columbia, because of negligence or intentional

misconduct related to their work in the occupation, who has not surrendered an occupational license because of negligence or intentional misconduct related to their work in the occupation in another state, territory, or possession of the United States, or the District of Columbia, who does not have a complaint, allegation, or investigation pending before a licensing board in another state, territory, or possession of the United States, or the District of Columbia, which relates to unprofessional conduct or an alleged crime, who has passed the examination required by the board in the Louisiana laws of land surveying, who has submitted an application for licensure in accordance with the requirements of R.S. 37:694, and who was duly licensed as a professional land surveyor by the board.

F. The provisions of Subsections B, C and D shall not apply to any applicant who received a dishonorable discharge or to a military spouse whose spouse received a dishonorable discharge.

G. In Subsections B, C and D, the term *military* shall mean the armed forces or reserves of the United States, including the Army, Navy, Marine Corps, Coast Guard, Air Force, and the reserve components thereof, the National Guard of any state, the military reserves of any state, or the naval militia of any state.

H. In Subsections B, C and D, the term *dependent* shall mean a resident spouse or resident unmarried child under 21 years of age, a child who is a student under 24 years of age and who is financially dependent upon the parent, or a child of any age who is disabled and dependent upon the parent.

I. In Subsection E, the term *dependent* shall mean any of the following who relocates to Louisiana with a healthcare professional:

1. the healthcare professional's spouse;
2. the healthcare professional's unmarried child under the age of 21 years;
3. the healthcare professional's child who is a student under the age of 24 years and who is financially dependent upon the healthcare professional; or
4. The healthcare professional's child of any age who is disabled and financially dependent upon the healthcare professional.

J. In Subsection E, the term *healthcare professional* shall mean a person who has relocated to and established his/her legal residence in Louisiana, who holds a valid license to provide healthcare services in Louisiana and who is providing healthcare or professional services in Louisiana as a physician, physician assistant, dentist, registered or licensed practical nurse or certified nurse assistant, advanced practice registered nurse, certified emergency medical technician, paramedic, certified registered nurse anesthetist, nurse practitioner, respiratory therapist, clinical nurse specialist, pharmacist, physical therapist, occupational therapist, licensed radiologic technologist, chiropractor, or licensed clinical laboratory scientist.

K. The authority for the executive director to issue a license can only be granted by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688, 37:1751, and 37:3651.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 2:244 (August 1976), amended LR 2:352 (November 1976), LR 5:114 (May 1979), LR 6:735 (December 1980), LR 7:645 (December 1981),

LR 11:362 (April 1985), LR 16:773 (September 1990), LR 19:56 (January 1993), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1029 (July 2001), LR 30:1713 (August 2004), LR 32:1619 (September 2006), LR 35:1909 (September 2009), LR 37:2413 (August 2011), LR 38:2564 (October 2012), LR 39:2802 (October 2013), LR 43:539 (March 2017), LR 44:617 (March 2018), LR 47:493 (April 2021), LR 48:2363 (September 2022).

Chapter 11. Curricula

§1107. Land Surveying, Mapping and Real Property Courses

A. To qualify for certification as a land surveyor intern pursuant to §907.A.1, the “30 semester credit hours, or the equivalent, in land surveying, mapping, and real property courses approved by the board” shall include:

1. 15 semester credit hours, or the equivalent, with a grade of “C-” or better in land surveying courses, at least three of which shall be in boundary surveying;
2. three semester credit hours, or the equivalent, with a grade of “C-” or better in mapping courses;
3. three semester credit hours, or the equivalent, with a grade of “C-” or better in real property courses; and
4. nine semester credit hours, or the equivalent, with a grade of “C-” or better in either land surveying or mapping courses.

B. The mapping courses referenced in Subsection A shall not include more than six semester credit hours, or the equivalent, in drafting, graphics, or computer-aided design (CAD).

C. The real property courses referenced in Subsection A must cover subject matter germane to land surveying applications as they apply to real property, such as real property principles and real property law.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 45:77 (January 2019), LR 48:2364 (September 2022).

Chapter 21. Certificates of Licensure and Certification of Individuals or Firms

§2101. Expiration and Renewals

A. ...

B. After the 120-day period, the licensee or certificate holder may apply to the board to reactivate the expired license or certificate to active status. Applicants to reactivate an expired license must also successfully complete the board’s Louisiana laws and rules quiz and Louisiana ethics and professionalism quiz prior to reactivation. Additionally, applicants to reactivate an expired professional land surveyor license must successfully complete the board’s Louisiana standards of practice for boundary surveys quiz prior to reactivation. Designated supervising professionals for firms applying to reactivate an expired license must also successfully complete the board’s Louisiana laws and rules quiz and Louisiana ethics and professionalism quiz prior to reactivation of the firm. Additionally, designated supervising professionals for land surveying firms applying to reactivate an expired professional land surveying license must also successfully complete the board’s Louisiana standards of practice for boundary surveys quiz prior to reactivation of the firm.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 7:648 (December 1981), amended LR 6:417 (June 1983), LR 11:363 (April 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1035 (July 2001), LR 30:1718 (August 2004), LR 44:622 (March 2018), LR 48:2364 (September 2022).

§2103. Licensure and Certification Status

A. The board has established the following licensure statuses for licensees.

* * *

Inactive Status—the licensure status which exists for an individual licensee of the board who has chosen not to practice or offer to practice engineering and/or land surveying in Louisiana and who has either elected to be in this status on his/her biennial licensure renewal form or otherwise received authorization from the board to be in this status. A licensee in an inactive status can represent himself/herself to the public as a P.E. inactive or a P.L.S. inactive, as applicable, but cannot otherwise practice or offer to practice engineering and/or land surveying in Louisiana. A licensee in an inactive status may apply to the board to reactivate the inactive license to active status. Applicants to reactivate an inactive license must also successfully complete the board's Louisiana laws and rules quiz and Louisiana ethics and professionalism quiz prior to reactivation. Additionally, applicants to reactivate an inactive professional land surveyor license must successfully complete the board's Louisiana standards of practice for boundary surveys quiz prior to reactivation.

* * *

Retired Status—the licensure status which exists for an individual licensee of the board who has chosen not to practice or offer to practice engineering and/or land surveying in Louisiana and who has either elected to be in this status on his/her biennial licensure renewal form or otherwise received authorization from the board to be in this status. To qualify for the retired status, the licensee must be at least 70 years of age or have been a licensee of the board for at least 35 years. Unless the licensee is granted a waiver by the board, the renewal fee for the retired status shall be one-half of the current renewal fee for the active status. A licensee qualified for the retired status may be granted a waiver of this renewal fee if the licensee is at least 70 years of age, has been a licensee of the board for at least 35 years continuously, has never been subject to disciplinary action in any jurisdiction, has never committed any of the offenses described in R.S. 37:698(A)(3), (4) or (5), and is of good character and reputation. A licensee in a retired status can represent himself/herself to the public as a P.E. retired or a P.L.S. retired, as applicable, but cannot otherwise practice or offer to practice engineering and/or land surveying in Louisiana. A licensee in a retired status may apply to the board to reactivate the retired license to active status. Applicants to reactivate a retired license must also successfully complete the board's Louisiana laws and rules quiz and Louisiana ethics and professionalism quiz prior to reactivation. Additionally, applicants to reactivate a retired professional land surveyor license must successfully complete the board's Louisiana standards of practice for boundary surveys quiz prior to reactivation.

* * *

B. The board has established the following certification statuses for certificate holders.

* * *

Expired Status—the certification status which exists for a certificate holder of the board who has either failed to properly renew certification as required in R.S. 37:697 or otherwise received authorization from the board to be in this status. A certificate holder in an expired status may apply to the board to reactivate the expired certification to active status.

* * *

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2151 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1035 (July 2001), LR 30:1719 (August 2004), LR 36:1034 (May 2010), LR 44:622 (March 2018), LR 47:896 (July 2021), LR 48:2365 (September 2022).

Chapter 23. Firms

§2305. Supervising Professional

A.1. - C. ...

D. If there is a change in a firm's supervising professionals, the new supervising professional(s) must successfully complete the board's Louisiana laws and rules quiz and Louisiana ethics and professionalism quiz. Additionally, if there is a change in a land surveying firm's supervising professionals, the new supervising professional(s) must also successfully complete the board's Louisiana standards of practice for boundary surveys quiz.

E. A failure to comply with any of the provisions of this Chapter may subject both the licensed firm and the supervising professional to disciplinary action by the board.

F. Compliance with this Section will not be met by a contractual relationship between the firm and a licensed professional or a firm of licensed professionals in which such licensed professional or firm of licensed professionals is available on a consultative basis. Nor will it be considered compliance if a licensed professional is related to the firm solely in a nominal or inactive capacity.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:689.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 5:115 (May 1979), amended LR 8:191 (April 1982), LR 10:343 (April 1984), LR 11:362 (April 1985), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1036 (July 2001), LR 30:1719 (August 2004), LR 33:2789 (December 2007), LR 35:2856 (December 2009), LR 38:1418 (June, 2012), LR 44:623 (March 2018), LR 46:1398 (October 2020), repromulgated LR 46:1695 (December 2020), amended LR 47:897 (July 2021), LR 48:2365 (September 2022).

Chapter 25. Professional Conduct

§2503. Licensees

A. - C.3. ...

D. Licensees shall submit to a client only that work prepared by the licensee or under their responsible charge; however, licensees, as third parties, may complete, correct, revise, or add to the work of another licensee or other related design professional, if allowed by Louisiana law, when engaged to do so by a client, provided:

1. ...

2. the previous licensees or other related design professionals are notified in writing by the licensee of the engagement referred to herein within five business days of acceptance of the engagement; and

D.3. - H. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:688.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 7:648 (December 1981), amended LR 11:950 (October 1985), LR 16:776 (September 1990), LR 17:273 (March 1991), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1037 (July 2001), LR 30:1721 (August 2004), LR 44:624 (March 2018), LR 48:2365 (September 2022).

Chapter 31. Continuing Professional Development (CPD)

§3105. Requirements

A. - B.2. ...

C. Each dual licensee is required to earn 15 PDHs per calendar year; however, at least one-third of the required PDHs for each calendar year shall be earned separately for each profession.

C.1. - F. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:697.1.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2152 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1047 (July 2001), LR 30:1730 (August 2004), LR 37:2420 (August 2011), LR 42:1104 (July 2016), LR 44:629 (March 2018), LR 47:495 (April 2021), LR 48:2366 (September 2022).

§3109. Exemptions

A. A licensee may be exempt from the CPD requirements in this Chapter for any one or more of the following reasons.

1 - 4. ...

5. Licensees who certify their licensure status as inactive on their biennial licensure renewal form shall be exempt from the CPD requirements until their next licensure renewal. In the event such licensee subsequently elects to reactivate his/her inactive license to active status, he/she must meet the requirements set forth in §3121.

6. Licensees who certify their licensure status as retired on their biennial licensure renewal form shall be exempt from the CPD requirements until their next licensure renewal. In the event such licensee subsequently elects to reactivate his/her retired license to active status, he/she must meet the requirements set forth in §3121.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:697.1.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2153 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1048 (July 2001), LR 30:1731 (August 2004), LR 42:1105 (July 2016), LR 44:630 (March 2018), LR 47:495 (April 2021), LR 47:897 (July 2021), LR 48:2366 (September 2022).

§3121. CPD Reactivation

A. To become reactivated to an active status, a licensee in an expired, inactive, or retired status must have earned all PDHs which he/she would have been required to earn if he/she had been in an active status during the previous two calendar years as provided in §3105.

AUTHORITY NOTE: Promulgated in accordance with R.S. 37:697.1.

HISTORICAL NOTE: Promulgated by the Department of Transportation and Development, Board of Registration for Professional Engineers and Land Surveyors, LR 24:2154 (November 1998), amended by the Department of Transportation and Development, Professional Engineering and Land Surveying Board, LR 27:1049 (July 2001), LR 30:1732 (August 2004), LR 42:1107 (July 2016), LR 44:633 (March 2018), LR 47:497 (April 2021), LR 48:2366 (September 2022).

Donna D. Sentell
Executive Director

2209#001

RULE

Department of Treasury Municipal Employees' Retirement System

Administration of the Retirement System
(LAC 58:XXV.Chapters 1-15)

In accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq the Department of Treasury, Municipal Employees' Retirement System has adopted rules codifying its current policies and procedures for administration of the retirement system. Authority for rulemaking is generally established in R.S. 11:1823. Specific rulemaking authority is set out in R.S. 11:291, 11:1733, 11:1755, and 11:1821. This Rule is hereby adopted on the day of promulgation.

Title 58 RETIREMENT

Part XXV. Municipal Employees' Retirement System Chapter 1. General Provisions

§101. Definitions

A. Use of the masculine includes the feminine and vice versa. Use of the singular includes the plural and vice versa.

B. The following definitions apply unless the usage clearly indicates another meaning.

Active Member—a member of the Municipal Employees' Retirement System (MERS) who is employed by a participating employer and actively contributing to MERS or who is participating in the Deferred Retirement Option Plan (DROP).

Active Member Trustee—a trustee holding a seat elected by active members of MERS or appointed to such a seat in accordance with R.S. 11:1821G(4).

Board of Trustees or Board—the board of trustees of the Municipal Employees' Retirement System.

Director—the executive director of the Municipal Employees' Retirement System.

DROP—Deferred Retirement Option Plan.

Inactive Member—a member who is not actively contributing to MERS but is not retired and has left their contributions in the system.