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Opinion Number 03-0084

109 State – Employees & Departments
La. R.S. 47:1509
Article 7, Section 2.1 of Louisiana Constitution

Ms. Cynthia Bridges, Secretary
Department of Revenue
P.O. Box 66258
Baton Rouge, LA 70896

Department of Revenue may only charge an amount equal to the approximate cost of the materials and preparation for classes it provides to various agencies and associations regarding tax matters.

Dear Secretary Bridges:

As outlined in your request, you question if the Department of Revenue may charge a fee that exceeds its actual expenses for classes it provides to various governmental agencies and associations regarding taxes. If not, you question what it may charge for its preparation and materials used for the classes.

It is our opinion that you may not charge a fee that exceeds your expenses for the class. As noted in your request, La. R.S. 47:1509 authorizes you to make *nominal* charges for materials used to defray the cost involved with the preparation and publication of materials concerning Louisiana's tax matters. We believe that this statute is quite clear and therefore, it should be applied as written.¹ Nominal is defined in Meriam-Webster's Collegiate Dictionary, Tenth Edition, as of, being, or relating to a designated or theoretical size that may vary from the actual: approximate.

Thus, the Department may charge an amount equal to the approximate cost of the preparation and materials used for the class. You question if there are limitations on what is considered an actual cost. Certainly there are limitations and you must use sound discretion and judgment to identify those limitations. Just as our office provides legal opinions and advice to other agencies at no cost, the Department of Revenue provides a public service to the citizens of the State of Louisiana.

We also note that Article 7, Section 2.1 of the Louisiana Constitution provides that any new or any increase to an existing fee or civil fine assessed by any agency of the state must be enacted by a 2/3 vote of the legislature. The Department may, therefore, create a fee for these classes through the legislature.

¹ Civil Code Article 9

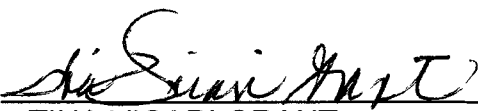
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If you have further questions or comments, please contact our office.

With kindest regards,

Yours very truly,

RICHARD P. IEYOUB
Attorney General

BY: 
TINA VICARI GRANT
Assistant Attorney General

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