

# SUPREME COURT OF LOUISIANA

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## ORDER

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Acting in accordance with Article V, Sections 1 and 5 of the Louisiana Constitution of 1974, and the inherent power of this Court, and considering the need to amend Part G, Sections 1(b)(ii) and (iii) of the General Administrative Rules for all Louisiana Courts,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

### **Section 1. Travel Expenses of Judges for Meetings.**

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(b) Travel Expenses for Meetings. Whenever a judge, as defined in this section, requests reimbursement of or payment for travel expenses incurred or to be incurred in attending a meeting, as defined in this section, from any source of public funds, as defined in this section, the amount of reimbursement or payment shall be limited according to the following provisions:

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(ii) Lodging. Reimbursement or payment from any public funds for lodging expenses for meetings must be supported by an original receipt, under the following rules:

(a) A judge shall be entitled to reimbursement or payment from public funds for lodging expenses

when attending a meeting outside of a fifty (50) mile radius from his or her respective court. For purposes of determining eligibility for lodging expenses, a district court judge in a multiparish judicial district is eligible for reimbursement if the courthouse located farthest away from the meeting site exceeds fifty miles.

- (b) Except as provided in Section 1(b)(ii)(d), reimbursement or payment from any public funds for a judge's lodging while attending a meeting shall be limited to the special group rate charged at the hotel of the meeting site. If lodging at the special group rate at the hotel of the meeting site is not available, the amount of reimbursement shall be based on reasonableness. Reimbursement for lodging without adequate supporting documentation, as required by the IRS, shall be made at a rate not to exceed the applicable IRS Federal Lodging Rate. When appropriate, the hotel charge for automobile parking shall also be reimbursable.
- (c) Reimbursement or payment from any public funds for lodging expenses shall be limited to expenses incurred during the official days, including the closing day, that the meeting is held, plus one day of lodging for early arrival. Lodging expenses incurred beyond official meeting days, plus one

day for early arrival, shall be reimbursed on cost-efficiency basis only when the request includes documentation that the extended stay resulted in a saving of public funds.

- (d) On an annual basis, the Supreme Court shall set the reimbursable rate for lodging for both the Louisiana Judicial College/Louisiana State Bar Association Joint Summer School and Annual Meeting. Such rate shall be promulgated as a maximum daily rate, with an aggregate limit based on the number of days of lodging permitted in accordance with Section (b)(ii)(c) above. Lodging reimbursements shall be based on actual costs incurred, but under no circumstance shall a judge receive a daily lodging reimbursement in excess of the daily rate set by the Supreme Court. In accordance with Article 7, Section 14 of the Louisiana Constitution and Section (b)(ii)(b) above, the maximum daily rate promulgated shall be based on the standard of reasonableness.

- (iii) Meals, Tips and Miscellaneous Expenses.

A judge shall be entitled to reimbursement or payment from public funds for meals, tips and miscellaneous expenses when attending a meeting outside of a fifty (50) mile radius from his or her respective court. For purposes of determining eligibility for meals, tips and miscellaneous expenses, a district court judge in a multiparish judicial district is eligible for

reimbursement if the courthouse located farthest away from the meeting site exceeds fifty miles. Reimbursement or payment from any public funds of meals, tips and miscellaneous expenses shall be limited either to the flat per diem rate promulgated annually and approved by the Supreme Court, or to the actual and reasonable cost of such expenditures which are supported by an original receipt, not to exceed the per diem rates. On or about January 15 of each year, the Judicial Administrator shall mail to every judge the flat per diem and partial per diem rates approved by the Supreme Court for the year.

In accordance with Internal Revenue Service regulations, payments of per diem for travel that does not require an overnight stay will be reported to the IRS as income on form W-2 or 1099 on a calendar year basis. Payments of per diem in excess of IRS Federal Standard Rates will be reported to the IRS as income on form W-2 or 1099 on a calendar year basis if and as required by the Internal Revenue Service.

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This order shall become effective upon signing and shall remain in full force and effect thereafter, unless amended through future Orders of the Court.

New Orleans, Louisiana, this \_\_\_\_\_ day of November, 2013.

FOR THE COURT:

Bernette Joshua Johnson, Chief Justice