

**Policy and Procedure Memorandum**

**PPM No. 10.4**

**Subject: Sexual Harassment Policy**

**Effective Date: December 18, 2018**

**This Policy and Procedure Memorandum supersedes any previously issued memoranda that conflict with these directives.**

**A. Purpose**

This statement represents the policy of the Louisiana Uniform Local Sales Tax Board (Board) concerning sexual harassment. Any questions concerning the context of this policy should be discussed with the Executive Director or the Chairperson of the Board. All Board Members and public employees of the Board must understand its position on sexual harassment. By definition, sexual harassment is any unwanted physical or verbal conduct or action prohibited by law by someone in the workplace that creates an intimidating, hostile, or offensive work environment.

The Board strongly disapproves of activities, which fall within the definitions of unlawful sexual harassment and will take appropriate action to end said harassment and prevent the recurrence of any such misconduct. Any form of sexual harassment that violates federal, state or local law, is a violation of this policy and will be treated as a disciplinary matter.

**B. Statutory or Regulatory Authority**

Acts 2018, No. 270, §1, eff. January 1, 2019; R.S. 42:341 through R.S. 42:345 (Chapter 6 of Title 42 of the Louisiana Revised Statutes of 1950)

**C. Definitions**

*Sexual Harassment*—any unwanted physical or verbal conduct or action prohibited by law by someone in the workplace that creates an intimidating, hostile, or offensive work environment. Sexual harassment may be also defined as unsolicited, offensive behavior that inappropriately asserts sexuality over employees. Examples may include, but are not limited, to the following:

- a. verbal harassment, like:
  - i. sexual innuendos;
  - ii. suggestive comments;
  - iii. threats; and

- iv. sexual humor;
- b. non-verbal harassment, like:
  - i. leering;
  - ii. whistling; and
  - iii. obscene gestures; and
- c. physical harassment, like:
  - i. touching;
  - ii. brushing the body;
  - iii. coerced sexual activity; and
  - iv. assault.

#### **D. General Procedures**

1. The procedure for reporting and addressing sexual harassment is as follows:
  - a. If a person's behavior makes an employee uncomfortable, the employee should feel free to immediately advise the person that, in the employee's opinion, the behavior is inappropriate and that the employee would like it stopped.
  - b. If the employee is not comfortable discussing the issue with the person, or if the person fails to respect the employee's request, the employee should report the incident to the Executive Director.
  - c. If, for whatever reason, the employee does not feel that the Executive Director is the suitable person to whom to report the incident, the employee should contact the Board Member designated for such purposes.
2. The procedure for investigating sexual harassment is as follows:
  - a. Whether or not a particular incident is sexual harassment requires a complete factual investigation, and the Executive Director or Designated Board Member will conduct or initiate an investigation on the complaint in a manner so as not to cause any serious effect on innocent officials or employees who either file the complaint or may be the subject of the filed complaint.
  - b. In all instances, a prompt and thorough investigation will take place, giving careful consideration to protect the rights and dignity of all persons involved. The Executive Director or Designated Board Member will document necessary steps taken to resolve the complaint, which may include verbal or written reprimand, suspension or removal.
  - c. It must be understood also that the Executive Director or the Designated Board Member will investigate by gathering information, in a manner as confidential as possible, given the need to investigate the complaint, from all concerned parties. The

Executive Director or Designated Board Member shall not retaliate against any employee resulting from reports of alleged harassment or against anyone cooperating with any investigation.

- d. The Executive Director and/or the Designated Board Member may consult the Board's legal advisor for assistance in determining whether or not conduct, which has occurred, does in fact constitute sexual harassment. The Executive Director and/or the Designated Board Member may also make subsequent inquiries from time to time to ensure offensive conduct does not resume and that the subject of such harassment has not suffered any retaliation.

### 3. Prohibition of Retaliation

- a. No retaliation of any kind will be tolerated because a Board Member or employee in good faith reports an incident of suspected harassment. The Executive Director or Designated Board Member to whom the complaint was made will work to establish mutually agreed upon safeguards against retaliation while attempting to mediate any sexual harassment complaint.
- b. Any employee who believes he or she has been subjected to sexual harassment, or retaliated against for reporting such activities or assisting in a related investigation of such activities must report the alleged act immediately or as soon as possible to the Executive Director or Designated Board Member.

### 4. Disciplinary Action

Any Board Member or employee found by the Board to have sexually harassed or retaliated against another Board Member or employee will be subject to appropriate discipline, as determined by the Board.

### 5. Obligation of the Board

The Board recognizes its obligation to prevent sexual harassment and to provide annual mandatory training either in person or via the internet on the subject matter to employees and Board Members, whether through its own program or that of a third party resource, approved by the Board, all in accordance with R.S. 42:343.

### 6. Maintenance of Records and Filing of Reports

- a. The Executive Director shall be responsible for maintaining records of the compliance of each Board Member and employee in the agency with the mandatory training requirement. It is the responsibility of each Board Member and each employee to provide documentation of such training to the Executive Director before December 1 of each year.
- b. The Board shall also maintain any required information on its website required by R.S. 42:343, including but not limited to, the policy and its complaints procedure.
- c. Further, it shall be the responsibility of the Executive Director to file any and all mandatory reports required by R.S. 42:344 (Act 270 of 2018 Regular Session).

The Board, in its sole discretion, may authorize exceptions to this policy by unanimous approval of its members.

Revision History: Adopted by the Board of Directors, December 18, 2018 (new document).

**Signatures:**

---

Donna Andries, CPA, CTA  
Chairperson  
Louisiana Uniform Local Sales Tax Board

---

Gregory Ruppert  
Vice-Chairperson  
Louisiana Uniform Local Sales Tax Board