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## DIGEST

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HB 19 Engrossed

2020 First Extraordinary Session

Pressly

**Abstract:** Authorizes certain businesses such as retailers, hotels, and restaurants to participate in the Quality Jobs Program incentive.

Present law establishes the Quality Jobs Program (program) which authorizes eligible businesses to enter into contracts with the Board of Commerce and Industry to receive payroll, sales and use tax, or project facility expense tax rebates in exchange for the creation of certain jobs or promotion of other economic development. Present law provides for eligibility and qualifications for participation in the program.

Present law allows certain employers such as businesses involved in biotechnology, manufacturing, the oil and gas industry, and the maintenance and repair of commercial transport aircraft to participate in the program. Present law further allows employers that are the corporate headquarters of multi-state businesses, businesses that spend more than 50% of their time performing services for an out-of-state parent company, have a certain threshold of out-of-state sales, or are located within a parish identified as being part of the lowest 25% of per capita income to participate in the program.

Proposed law retains present law but expands eligibility for participation in the program to businesses assigned a North American Industry Classification Code of 44, 45, 721, or 722 for retailers, hotels, and restaurants. Further requires those businesses to file or enter into an advance notification on or after July 1, 2020, and on or before Dec. 31, 2021, in order to be eligible to participate in the program.

Proposed law prohibits businesses added by proposed law from participating in the program after June 30, 2025.

Effective July 1, 2020.

(Amends R.S. 51:2453(2)(c)(i); Adds R.S. 51:2453(2)(b)(ix))