TAX/TAX REBATES: Extends Enterprise Zone Program incentives to essential critical infrastructure workers by authorizing the payment of a one-time hazard pay rebate (Item #18)
(2) For purposes of this Subsection the following words shall have the following meanings unless the context clearly indicates otherwise:

(a) "Adjusted gross income" shall have the same meaning as used in R.S. 47:293(1).

(b) "Essential critical infrastructure worker" means a Louisiana resident individual who meets all of the following eligibility criteria:

(i) The worker is determined to be an essential critical infrastructure worker as that term is defined by the federal Cybersecurity & Infrastructure Security Agency in its publication "Guidance on the Essential Critical Infrastructure Workforce: Ensuring Community and National Resilience in COVID-19 Response Version 3.1."

(ii) The worker is employed in a healthcare, public health, first responder, or childcare provider sector job on or after March 11, 2020.

(iii) The worker is required to provide in person services outside of the worker's residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least two hundred hours during the period from March 22, 2020, through May 14, 2020.

(c) "One-time hazard pay rebate" means a two hundred fifty dollar rebate for an essential critical infrastructure worker whose adjusted gross income is seventy thousand dollars or less as reported on the worker's 2019 Louisiana individual income tax return. If the 2019 Louisiana individual income tax return has not been filed at the time of applying for the rebate authorized in this Subsection, the 2018 Louisiana individual income tax return may be used in lieu of the 2019 Louisiana individual income tax return.

(3)(a) An applicant applying for the rebate shall not be required to file an advance notification and shall apply to the secretary of the Department of Revenue for the rebate in a manner and on forms as prescribed by the secretary beginning on July 15, 2020, through October 31, 2020. The secretary of the Department of Revenue may consult with the secretary of the Louisiana Workforce Commission and the secretary of the Department of Economic Development to verify an
applicant’s eligibility for the one-time hazard pay rebate. Once the secretary of the
Department of Revenue has verified that an applicant is eligible for the one-time
hazard pay rebate, the secretary of the Department of Revenue shall present a list of
eligible applicants to the board for approval.

(b) Once eligible applicants have been approved by the board for the
one-time hazard pay rebate, the secretary of the Department of Revenue shall present
a list of approved applicants and one-time hazard pay rebate amounts to the treasurer
for payment. The treasurer shall make and credit rebate payments from the Louisiana
Main Street Recovery Fund as established in R.S. 39:100.44, within ten days of
receiving the list of approved applicants from the secretary of the Department of
Revenue.

(c) The total amount of rebates issued pursuant to the provisions of this
Subsection shall not exceed fifty million dollars. However, the treasurer may pay
up to an additional twenty-five million dollars in rebates if monies are made
available for the payment of these rebates and payment of an additional twenty-five
million dollars in rebates is approved by the Joint Legislative Committee on the
Budget.

(4) Any provisions of Subsections A through J of this Section deemed
inconsistent with the provisions of this Subsection shall be inapplicable to the
one-time hazard pay rebate for essential critical infrastructure workers.

(5) Notwithstanding any provision of law to the contrary, the one-time
hazard pay rebate provided for in this Subsection shall not be subject to seizure
pursuant to R.S. 13:3881 except for seizure of spousal or child support payments.

(6) The secretary of the Department of Revenue may promulgate rules,
including emergency rules as deemed necessary by the secretary, in accordance with
the Administrative Procedure Act as are necessary to implement the provisions of
this Subsection, including rules related to the recapture of the one-time hazard rebate
if an applicant is subsequently determined to be ineligible for the rebate. The
recapture of a rebate shall be an obligation to be collected and accounted for in the
same manner as if it were a tax due to the secretary of the Department of Revenue.

K-L. The department shall not accept any advance notification on or after
July 1, 2021.

Section 2. This Act shall become effective upon signature by the governor or, if not
signed by the governor, upon expiration of the time for bills to become law without signature
by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
vetoes the governor and subsequently approved by the legislature, this Act shall become
effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part
of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute
part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 70 Original 2020 First Extraordinary Session Jenkins

Abstract: Establishes a one-time hazard pay rebate of $250 for essential critical
infrastructure workers whose adjusted gross income is $70,000 or less as reported
on the worker's 2019 La. individual income tax return.

Present law establishes the Enterprise Zone program (program) which authorizes eligible
businesses to enter into contracts with the Board of Commerce and Industry to receive
refundable income and franchise tax credits or state and local sales and use tax rebate
payments in exchange for the creation of a specified number of jobs that involve employees
who meet certain residency and other requirements. Present law provides for eligibility and
qualifications for participation in the program.

Proposed law retains present law and establishes a one-time hazard pay rebate of $250 for
essential critical infrastructure workers whose adjusted gross income is $70,000 or less as
reported on the worker's 2019 La. individual income tax return.

Proposed law defines an "essential critical infrastructure worker" (hereinafter "worker") as
a La. resident individual who meets all of the following eligibility criteria:

(1) The worker is determined to be a worker as that term is defined by the federal
Cybersecurity & Infrastructure Security Agency.

(2) The worker is employed in a healthcare, public health, first responder, or childcare
provider sector job on or after March 11, 2020.

(3) The worker is required to provide in person services outside of the worker's
residence and is substantially dedicated to responding to or mitigating the COVID-19
public health emergency for at least 200 hours from March 22, 2020, through May

Proposed law requires a rebate applicant to apply for the rebate with the Dept. of Revenue
(DOR) in a manner and on forms as prescribed by the secretary of DOR beginning on July

CODING: Words in struck through type are deletions from existing law; words underscored
are additions.

Proposed law requires the secretary of DOR, once an applicant's eligibility for receipt of the rebate has been verified, to present a list of eligible applicants to the State Board of Commerce and Industry for approval. After the board's approval for the one-time hazard pay rebate, the secretary of DOR shall present a list of approved applicants and one-time hazard pay rebate amounts to the Treasurer for payment.

Proposed law requires the treasurer to make and credit rebate payments from the La. Main Street Recovery Fund as established in present law within 10 days of receiving the list of approved applicants from DOR. The total amount of rebates issued shall not exceed $50M; however, the treasurer may pay up to an additional $25M in rebates if monies are made available for the payment of these rebates and payment of an additional $25M is approved by the Joint Legislative Committee on the Budget.

Proposed law prohibits, except for seizure of spousal or child support payments, the one-time hazard pay rebate from being subject to seizure pursuant to present law.

Proposed law authorizes DOR to promulgate rules in accordance with present law as are necessary to implement the provisions of proposed law including rules related to the recapture of the one-time hazard rebate if an applicant is subsequently determined to be ineligible for the rebate.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 51:1787(K); Adds R.S. 51:1787(L))