AN ACT

To amend and reenact R.S. 47:1508(B)(43) and R.S. 51:1787(K) and to enact R.S. 51:1787(L), relative to the Enterprise Zone incentive; to extend eligibility for Enterprise Zone incentives to certain workers; to establish a rebate for certain essential critical infrastructure workers; to provide for the amount of the rebate; to provide for definitions; to provide for the application, approval, and payment of the rebate; to provide for rebate requirements and limitations; to authorize the promulgation of rules and regulations; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1508(B)(43) is hereby amended and reenacted to read as follows:

§1508. Confidentiality of tax records

* * *

B. Nothing herein contained shall be construed to prevent:

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(43) The sharing or furnishing, in the discretion of the secretary, of information to the Department of the Treasury to be used solely for the purposes of
administering the Louisiana Main Street Recovery Program and Fund as provided in R.S. 39:100.44 or the rebate for essential critical infrastructure workers as provided in R.S. 51:1787(K). The secretary shall not disclose any data from returns or reports provided by the Internal Revenue Service. Any information shared or furnished shall be considered and held confidential and privileged by the Department of the Treasury to the same extent provided for in Subsection A of this Section. * * *

Section 2. R.S. 51:1787(K) is hereby amended and reenacted and R.S. 51:1787(L) is hereby enacted to read as follows:

§1787. Enterprise zone incentives * * *

K.(1) In addition to the incentives provided for in Subsection A of this Section, an essential critical infrastructure worker shall be eligible for a one-time hazard pay rebate based upon the worker's adjusted gross income.

(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 was employed in at least one of the following essential critical infrastructure sector jobs on or after March 11, 2020:

(aa) Nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapists, and workers providing direct patient care in inpatient and outpatient dialysis facilities.

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(bb) Housekeeping, laundry services, food services, and waste management personnel in hospitals and healthcare facilities.

(cc) Long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, home delivered meal providers, childcare service providers.

(dd) Emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, public health epidemiologists.

(ee) Bus drivers; retail fuel center personnel; sanitation personnel; residential, commercial, and industrial solid waste and hazardous waste removal personnel; storage and disposal personnel.

(ff) Grocery store, convenience store, and food assistance program personnel.

(gg) Mortuary service providers.

(hh) Veterinary service staff.

(iii) The worker was 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 fifty 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 certify a list of
eligible applicants and approved one-time hazard pay rebate amounts and shall
submit the approved list to the treasurer for payment. The treasurer shall make and
credit rebate payments within ten days of receiving the list of approved applicants
from the secretary of the Department of Revenue. Funding for the program provided
for in this Subsection shall be comprised of twenty-five million dollars from the
Coronavirus Local Recovery Allocation Fund established in R.S. 39:100.43 and
twenty-five million dollars from the Louisiana Main Street Recovery Fund
established in R.S. 39:100.44.

(b) The total amount of rebates issued pursuant to the provisions of this
Subsection shall not exceed fifty million dollars. However, the treasurer may pay
additional rebates if monies are made available for the payment of these rebates and
the payment of additional 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.
The department shall not accept any advance notification on or after July 1, 2021.

Section 3. 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 vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________

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