

ACT No. 12

2020 First Extraordinary Session

HOUSE BILL NO. 70

BY REPRESENTATIVES JENKINS, ADAMS, BACALA, BOURRIAQUE, BRASS, BROWN, BRYANT, BUTLER, CARPENTER, CARRIER, GARY CARTER, ROBBY CARTER, WILFORD CARTER, CORMIER, DEVILLIER, DUPLESSIS, ECHOLS, EDMONDS, EMERSON, FIRMENT, FREEMAN, FREIBERG, GADBERRY, GAINES, GOUDEAU, GREEN, HARRIS, HUGHES, IVEY, JAMES, JEFFERSON, MIKE JOHNSON, TRAVIS JOHNSON, JONES, JORDAN, KERNER, LACOMBE, LANDRY, LARVADAIN, LYONS, MARCELLE, MCCORMICK, MCFARLAND, MCMAHEN, DUSTIN MILLER, MOORE, NEWELL, CHARLES OWEN, PHELPS, PIERRE, RISER, ROMERO, SCHAMERHORN, SELDERS, ST. BLANC, STAGNI, THOMPSON, TURNER, WHEAT, WHITE, AND WILLARD AND SENATORS ABRAHAM, ALLAIN, BARROW, BERNARD, BOUDREAUX, BOUIE, CARTER, CATHEY, CONNICK, CORTEZ, FESI, FIELDS, FOIL, HARRIS, HENSGENS, JACKSON, JOHNS, LAMBERT, LUNEAU, MILLIGAN, FRED MILLS, ROBERT MILLS, MIZELL, MORRIS, PETERSON, POPE, PRICE, REESE, SMITH, TALBOT, TARVER, WARD, AND WOMACK

1 AN ACT

2 To amend and reenact R.S. 47:1508(B)(43) and R.S. 51:1787(K) and to enact R.S.
3 51:1787(L), relative to the Enterprise Zone incentive; to extend eligibility for
4 Enterprise Zone incentives to certain workers; to establish a rebate for certain
5 essential critical infrastructure workers; to provide for the amount of the rebate; to
6 provide for definitions; to provide for the application, approval, and payment of the
7 rebate; to provide for rebate requirements and limitations; to authorize the
8 promulgation of rules and regulations; to provide for an effective date; and to
9 provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

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

12 §1508. Confidentiality of tax records

13 * * *

14 B. Nothing herein contained shall be construed to prevent:

15 * * *

16 (43) The sharing or furnishing, in the discretion of the secretary, of
17 information to the Department of the Treasury to be used solely for the purposes of

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

7 * * *

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

10 §1787. Enterprise zone incentives

11 * * *

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

15 (2) For purposes of this Subsection the following words shall have the
 16 following meanings unless the context clearly indicates otherwise:

17 (a) "Adjusted gross income" shall have the same meaning as used in R.S.
 18 47:293(1).

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

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

25 (ii) The worker was employed in at least one of the following essential
 26 critical infrastructure sector jobs on or after March 11, 2020:

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

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

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

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

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

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

13 (gg) Mortuary service providers.

14 (hh) Veterinary service staff.

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

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

26 (3)(a) An applicant applying for the rebate shall not be required to file an
27 advance notification and shall apply to the secretary of the Department of Revenue
28 for the rebate in a manner and on forms as prescribed by the secretary beginning on
29 July 15, 2020, through October 31, 2020. The secretary of the Department of
30 Revenue may consult with the secretary of the Louisiana Workforce Commission

1 and the secretary of the Department of Economic Development to verify an
2 applicant's eligibility for the one-time hazard pay rebate. Once the secretary of the
3 Department of Revenue has verified that an applicant is eligible for the one-time
4 hazard pay rebate, the secretary of the Department of Revenue shall certify a list of
5 eligible applicants and approved one-time hazard pay rebate amounts and shall
6 submit the approved list to the treasurer for payment. The treasurer shall make and
7 credit rebate payments within ten days of receiving the list of approved applicants
8 from the secretary of the Department of Revenue. Funding for the program provided
9 for in this Subsection shall be comprised of twenty-five million dollars from the
10 Coronavirus Local Recovery Allocation Fund established in R.S. 39:100.43 and
11 twenty-five million dollars from the Louisiana Main Street Recovery Fund
12 established in R.S. 39:100.44.

13 (b) The total amount of rebates issued pursuant to the provisions of this
14 Subsection shall not exceed fifty million dollars. However, the treasurer may pay
15 additional rebates if monies are made available for the payment of these rebates and
16 the payment of additional rebates is approved by the Joint Legislative Committee on
17 the Budget.

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

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

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

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

3 Section 3. This Act shall become effective upon signature by the governor or, if not
4 signed by the governor, upon expiration of the time for bills to become law without signature
5 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
6 vetoed by the governor and subsequently approved by the legislature, this Act shall become
7 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____