

RÉSUMÉ DIGEST

ACT 12 (HB 70)

2020 First Extraordinary Session

Jenkins

Existing 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. Existing law provides for eligibility and qualifications for participation in the program.

New law establishes a one-time hazard pay rebate of \$250 for essential critical infrastructure workers whose adjusted gross income is \$50,000 or less as reported on the worker's 2019 La. individual income tax return.

New 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 was employed in certain specific employment sectors on or after March 11, 2020.
- (3) The worker was required to provide in-person services outside of the worker's residence and was substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours from March 22, 2020, through May 14, 2020.

New law requires that the worker was employed in at least one of the following essential critical infrastructure sector jobs on or after March 11, 2020:

- (1) Nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapists, and workers providing direct patient care in inpatient and outpatient dialysis facilities.
- (2) Housekeeping, laundry services, food services, and waste management personnel in hospitals and healthcare facilities.
- (3) Long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, home delivered meal providers, childcare service providers.
- (4) Emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, public health epidemiologists.
- (5) Bus drivers; retail fuel center personnel; sanitation personnel; residential, commercial, and industrial solid waste and hazardous waste removal personnel; storage and disposal personnel.
- (6) Grocery store, convenience store, and food assistance program personnel.
- (7) Mortuary service providers.
- (8) Veterinary service staff.

New law requires a rebate applicant to apply for the rebate with the Dept. of Revenue (DOR) in a manner and on forms prescribed by the secretary of DOR beginning on July 15, 2020, through Oct. 31, 2020. Authorizes the secretary of DOR to consult with the secretary of the La. Workforce Commission and the secretary of the Dept. of Economic Development to verify an applicant's eligibility for the one-time hazard pay rebate.

New law requires the secretary of DOR, once an applicant's eligibility for receipt of the rebate has been verified, to certify and submit a list of eligible applicants and approved one-time hazard pay rebate amounts to the treasurer for payment.

New law limits the total amount of rebates issued from exceeding \$50 million; however, the treasurer may pay additional rebates if monies are made available for the payment of these rebates and payment of additional rebates is approved by the Joint Legislative Committee on the Budget (JLCB). New law requires the treasurer to make and credit \$25 million in rebate payments from the Coronavirus Local Recovery Allocation Fund and \$25 million from the La. Main Street Recovery Fund within 10 days of receiving the list of approved applicants from DOR.

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

New law authorizes DOR to promulgate rules as are necessary to implement the provisions of new law including rules related to the recapture of the one-time hazard pay rebate if an applicant is subsequently determined to be ineligible for the rebate.

Existing law requires the records and files held and maintained by the secretary for DOR or certain records and files maintained pursuant to a tax ordinance of any political subdivision be confidential and privileged and shall not be divulged except in the administration and enforcement of tax laws.

Existing law authorizes the sharing or furnishing of information to the Dept. of the Treasury to be used solely for the purposes of administering the La. Main Street Recovery Program and Fund. Existing law prohibits the secretary of DOR from disclosing data from returns or reports provided by the Internal Revenue Service.

New law adds information related to the rebate for essential critical infrastructure workers to the list of information the secretary of DOR may share or furnish to the Dept of the Treasury.

Effective upon signature of governor (July 13, 2020).

(Amends R.S. 47:1508(B)(43) and R.S. 51:1787(K); Adds R.S. 51:1787(L))