

2020 First Extraordinary Session

HOUSE BILL NO. 62

BY REPRESENTATIVE ZERINGUE

UNEMPLOYMENT COMP: Provides for state income tax withholdings on unemployment compensation benefits (Item #32)

1 AN ACT

2 To enact R.S. 23:1693(J), relative to unemployment compensation; to provide for federal  
3 disaster unemployment assistance; to provide for weekly benefit amounts; to require  
4 state income tax withholdings under certain circumstances; to provide for the  
5 promulgation of rules; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 23:1693(J) is hereby enacted to read as follows:

8 \* \* \*

9 J.(1) If a claimant is eligible to receive any federal disaster unemployment  
10 assistance in addition to the maximum weekly benefit amounts established in R.S.  
11 23:1474, the claimant, when filing a claim for state unemployment compensation  
12 benefits, shall be required to withhold state income taxes at the time the claim is  
13 filed. The claimant shall be provided information regarding the state income tax  
14 rates established in R.S. 47:32, from which the claimant shall be required to select  
15 a withholding rate.

16 (2) The Louisiana Workforce Commission shall promulgate rules and  
17 regulations for the implementation and administration of this Subsection.

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**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)]

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HB 62 Original

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Zeringue

**Abstract:** Provides for state income tax withholdings on unemployment compensation benefits.

Proposed law provides that if a claimant is eligible to receive any federal disaster unemployment assistance in addition to the maximum weekly benefits amounts established in present law, then the claimant, when filing a claim for state unemployment compensation benefits, shall be required to withhold state income taxes at the time the claim is filed.

Proposed law provides that the claimant shall be provided information regarding the state income tax rates established in present law, from which the claimant shall be required to select a withholding rate.

Proposed law provides that the Louisiana Workforce Commission (LWC) shall promulgate rules and regulations for the implementation and administration of proposed law.

(Adds R.S. 23:1693(J))