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 62 Original

2020 First Extraordinary Session

Zeringue

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

<u>Proposed law</u> provides that if a claimant is eligible to receive any federal disaster unemployment assistance in addition to the maximum weekly benefits amounts established in <u>present law</u>, 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.

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

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

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