
HOUSE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by House Committee on Labor and Industrial Relations to Reengrossed Senate Bill No. 244 by Senator Luneau

AMENDMENT NO. 1

On page 1, delete lines 2 and 3 in their entirety and insert in lieu thereof the following:

"To enact Part XIII of Chapter 11 of Title 23 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 23:1771 through 1776, relative to employee"

AMENDMENT NO. 2

On page 1, line 4, delete "to provide with respect to administrative penalties;"

AMENDMENT NO. 3

On page 1, at the end of line 5, delete "to provide"

AMENDMENT NO. 4

On page 1, line 6, delete "factors to be used to identify an independent contractor;"

AMENDMENT NO. 5

On page 1, delete lines 13 and 14 in their entirety and insert in lieu thereof the following:

"Section 1. Part XIII of Chapter 11 of Title 23 of the Louisiana Revised Statutes of 1950, comprised of R.S. 23:1771 through 1776, is hereby enacted to read"

AMENDMENT NO. 6

On page 1, delete lines 16 through 18 in their entirety

AMENDMENT NO. 7

Delete pages 2 through 5 in their entirety

AMENDMENT NO. 8

On page 6, delete lines 1 through 6 in their entirety and insert in lieu thereof the following:

"Part XIII. FRESH START PROPER WORKER CLASSIFICATION INITIATIVE AND VOLUNTARY DISCLOSURE PROGRAM

§1771. Definitions

A. For the purposes of this Part, the following terms have the meanings ascribed to them:

(1) "Applicant" means any association, corporation, estate, firm, individual, joint venture, limited liability company, partnership, receiver, syndicate, trust, or any other entity, combination, or group that submits or arranges through a representative for the submission of an application to request a voluntary disclosure agreement for a tax administered by the department. If the application is submitted through a representative, anonymity of the applicant can be maintained until the voluntary disclosure agreement is executed by the taxpayer and the secretary of the Louisiana Workforce Commission.

(2) "Application" means a completed application to request a voluntary disclosure agreement and all supplemental information including but not limited to cover letters, schedules, reports, and any other documents that provide evidence of the applicant's qualification for a voluntary disclosure agreement. Supplemental information requested by the Louisiana Department of Revenue and Louisiana Workforce Commission and timely provided by the applicant shall be considered part of the application.

(3) "Application date" means the date a fully completed application requesting a voluntary disclosure agreement is received by the department. Supplemental information requested by the department and timely provided by the applicant shall not extend or delay the application date.

(4) "Delinquent penalty" means any specific penalty imposed as a result of the failure of the taxpayer to timely make any required return or payment.

(5) "Look-back period" means a period for which a qualified applicant agrees to disclose and pay the tax and interest due. The look-back period shall include the current calendar year up to the date of registration with the Louisiana Department of Revenue and Louisiana Workforce Commission and the one immediately preceding calendar year. For discontinued, acquired, or merged entities, the look-back period shall include undisclosed liabilities in the last calendar year in which the qualified applicant had nexus within this state and the one immediately preceding calendar year."

AMENDMENT NO. 9

On page 6, delete lines 8 through 15 in their entirety and insert in lieu thereof the following:

"A. The Fresh Start Proper Worker Classification Initiative is optional and provides a taxpayer with an opportunity to voluntarily reclassify his worker as an employee for a future tax period. To be eligible, a taxpayer shall meet all of the following requirements:

(1) Apply to the Fresh Start Proper Worker Classification Initiative between January 1, 2022, and December 31, 2022.

(2) Produce a certificate of proof of workers' compensation coverage for the employee.

(3) Enter into a closing agreement with the Louisiana Workforce Commission and the Louisiana Department of Revenue."

AMENDMENT NO. 10

On page 6, line 20, change "**all**" to "**any**"

AMENDMENT NO. 11

On page 6, line 21, change "**Forms 1099-NECs**" to "**Form 1099-NEC**"

AMENDMENT NO. 12

On page 6, line 23, change "**who**" to "**that**"

AMENDMENT NO. 13

On page 6, delete line 30 in its entirety and insert in lieu thereof the following:

"D.(1) An eligible taxpayer that wishes to participate in the Fresh Start Proper"

AMENDMENT NO. 14

On page 7, line 2, after "**program**" delete the remainder of the line

AMENDMENT NO. 15

On page 7, delete line 3 in its entirety and insert in lieu thereof the following:

"to the Louisiana Department of Revenue. The Louisiana Department of Revenue shall"

AMENDMENT NO. 16

On page 7, at the end of line 5, delete "Taxpayers"

AMENDMENT NO. 17

On page 7, delete lines 6 through 11 in their entirety and insert in lieu thereof of the following:

"(2) An accepted application constitutes a joint closing agreement between the taxpayer and the Louisiana Department of Revenue and the Louisiana Workforce Commission.

(3) The closing agreement shall constitute confirmation by the taxpayer to treat the class or classes of workers identified in the application as employees.

(4) The closing agreement becomes effective on the date that the taxpayer receives notice from the Louisiana Department of Revenue that the taxpayer's application is accepted."

AMENDMENT NO. 18

On page 7, line 12, change "following employers" to "employers identified in this Subsection"

AMENDMENT NO. 19

On page 7, line 22, delete the comma ", "

AMENDMENT NO. 20

On page 7, between lines 27 and 28, insert the following:

"F. The Louisiana Department of Revenue shall have the authority to promulgate rules and regulations for the administration of the Fresh Start Proper Worker Classification Initiative."

AMENDMENT NO. 21

On page 8, delete lines 9 through 30 in their entirety

AMENDMENT NO. 22

Delete page 9 in its entirety

AMENDMENT NO. 23

On page 10, delete lines 1 through 5 in their entirety

AMENDMENT NO. 24

On page 10, line 6, change "C." to "B."

AMENDMENT NO. 25

On page 10, line 8, after "~~the~~" and before "Voluntary" insert "Louisiana"

AMENDMENT NO. 26

On page 10, line 10, after "~~the~~" and before "Department" insert "Louisiana"

AMENDMENT NO. 27

On page 10, line 12, after "secretary" and before "shall" insert "of the Louisiana Department of Revenue"

AMENDMENT NO. 28

On page 10, line 16, after "secretary" insert "of the Louisiana Department of Revenue"

AMENDMENT NO. 29

On page 10, line 17, after "secretary" and before "beyond" insert "of the Louisiana Department of Revenue"

AMENDMENT NO. 30

On page 10, line 20, change "her" to "his"

AMENDMENT NO. 31

On page 10, at the end of line 24, insert "of the Louisiana Department of Revenue"

AMENDMENT NO. 32

On page 11, line 18, change "taxes" to "tax"

AMENDMENT NO. 33

On page 11, line 19, change "secretary of the Louisiana Workforce Commission" to "administrator"

AMENDMENT NO. 34

On page 11, line 21, change "secretary" to "administrator"

AMENDMENT NO. 35

On page 11, line 26, change "secretary" to "administrator"

AMENDMENT NO. 36

On page 11, line 27, change "secretary" to "administrator"

AMENDMENT NO. 37

On page 11, line 30, change "secretary" to "administrator"

AMENDMENT NO. 38

On page 12, line 2, change "secretary" to "administrator"

AMENDMENT NO. 39

On page 12, line 8, change "secretary's" to "administrator's"

AMENDMENT NO. 40

On page 12, line 10, change "secretary" to "administrator"

AMENDMENT NO. 41

On page 12, line 11, change "secretary" to "administrator"

AMENDMENT NO. 42

On page 12, line 13, change "secretary" to "administrator"

AMENDMENT NO. 43

On page 12, line 18, change "secretary" to "administrator"

AMENDMENT NO. 44

On page 12, line 19, change "secretary" to "administrator"

AMENDMENT NO. 45

On page 12, line 24, change "secretary" to "administrator"

AMENDMENT NO. 46

On page 12, line 27, change "following three requirements" to "requirements provided in this Section"

AMENDMENT NO. 47

On page 12, line 30, change "A." to "(1)"

AMENDMENT NO. 48

On page 13, line 2, change "Form 1099-MISC/1099-NEC" to "Form 1099-MISC or Form 1099-NEC"

AMENDMENT NO. 49

On page 13, line 5, change "B." to "(2)"

AMENDMENT NO. 50

On page 13, line 8, change "C." to "(3)(a)"

AMENDMENT NO. 51

On page 13, line 10, change "(1)" to "(i)"

AMENDMENT NO. 52

On page 13, line 11, change "(2)" to "(ii)"

AMENDMENT NO. 53

On page 13, line 14, change "(3)" to "(iii)"

AMENDMENT NO. 54

On page 13, line 16, change "(4)" to "(iv)"

AMENDMENT NO. 55

On page 13, line 18, change "(5)" to "(v)"

AMENDMENT NO. 56

On page 13, line 19, change "(6)" to "(b)"

AMENDMENT NO. 57

On page 13, delete lines 21 through 30 in their entirety

AMENDMENT NO. 58

On page 14, delete lines 1 through 5 in their entirety and insert in lieu thereof the following:

"Section 2. The provisions of this Act shall not apply to any person or organization licensed by the Louisiana Department of Insurance, any securities broker-dealer, or any investment adviser or its agents and representatives who are registered with the Securities and Exchange Commission or the Financial Industry Regulatory Authority or licensed by this state."

AMENDMENT NO. 59

On page 14, line 6, change "Section 2." to "Section 3."

AMENDMENT NO. 60

On page 14, delete lines 9 through 13 in their entirety