



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: SB 248 SLS 25RS 1188

Bill Text Version: ENROLLED

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.: SB 227

Date: June 8, 2025	5:14 PM	Author: CLOUD
Dept./Agy.: Workforce Commission		
Subject: Definitions of Employment		Analyst: Mimi Blanchard

UNEMPLOYMENT COMP

EN NO IMPACT See Note

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Provides relative to employer contributions. (8/1/25)

Current law requires the Louisiana Workforce Commission (LWC) to provide each employer with a quarterly statement of unemployment benefits paid and charged to their experience-rating record. Charges become final unless the employer files a review request within 30 days. Benefits paid in connection with emergency response to Hurricanes Katrina and Rita are excluded from being charged to employer experience-rating records. Current law also requires employers to submit a notice of separation for employees leaving under potentially disqualifying conditions within three days of separation, including the reason and payment information.

Proposed law removes the exclusion of hurricane-related benefits from employer experience-rating records and extends the employer deadline to submit a notice of separation from three days to ten days after an employee’s separation from service. Effective January 1, 2026.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

LWC reports that it already has the capacity to accept separation notices electronically through the HIRE system and does not anticipate any additional expenditures from the proposed extension of the filing deadline from three to ten days. The three-day deadline was previously the only outlier, as all other employer notice requirements are already subject to a ten-day response period.

Additionally, LWC reports that the removal of the statutory reference to the exclusion of benefit charges related to Hurricanes Katrina and Rita will have no fiscal impact. LFO confirms that the provisions being removed were originally enacted in 2006 to codify temporary relief granted by Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76, which suspended certain unemployment insurance requirements in the aftermath of Hurricanes Katrina and Rita. These provisions have had no operational effect for over a decade, as all affected claims and benefit charges have long since expired.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

House

☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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