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## DIGEST

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HB 651 Original

2026 Regular Session

Brass

**Abstract:** Establishes the Instructor Share Rebate Program, authorizing a rebate for employers' costs of allowing employees to work as instructors in the La. Community and Technical College System (LCTCS)

Proposed law establishes a rebate for employers equal to 50% of the costs associated with allowing an employee to work as an instructor in LCTCS institutions.

Proposed law caps the maximum amount of rebates that may be claimed in a year at \$1M for the 2027 calendar year and authorizes the secretary of the Department of Revenue (department) to increase the cap by \$1M for a taxable year if at least 80% of the rebate cap was claimed. Provides, however, that the rebate cap shall not exceed \$5.5M in any year.

Proposed law requires the department, in consultation with LCTCS, to determine an applicant's eligibility for the rebate.

Proposed law requires the department to process and approve applications and issue rebates on a first come, first served basis. Further provides for payment of rebates on a pro rata basis if the amount of applications received on a single business day exceeds the total amount of available rebates.

Proposed law authorizes the department to promulgate all rules necessary to implement the provisions of proposed law.

Proposed law authorizes the department to recover rebates previously paid to a taxpayer but later disallowed through any collection remedy pursuant to present law.

Proposed law requires rebates to be paid from current collections of taxes imposed by present law.

Proposed law shall not apply to costs incurred by employers prior to Jan. 1, 2026.

Effective Jan. 1, 2027.

(Adds R.S. 47:6045)