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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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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DIGEST

SB 383 Original

2026 Regular Session

Bass

Present law defines "customized training".

Proposed law retains present law and adds that "customized training" will also address workforce challenges of the employer and be for workforce needs such as process improvements, new equipment, or technology adoption. Proposed law further provides that the administrator will define "customized training" through rule-making.

Present law provides that an applicant is eligible to participate in the Incumbent Worker Training Program (IWTP) if it meets the following criteria:

- (1) Is an individual employer or a consortium made up of two or more eligible employers that meets all of the following requirements:
- (2) Has been operating in Louisiana for not less than three years.
- (3) Is contributing to the Incumbent Worker Training Account for which liability is incurred under this present law.
- (4) Is current on the payment of its state unemployment taxes.

Proposed law retains present law but adds that the employer must be operating in Louisiana for not less than two years.

Proposed law establishes the "Flexible Workforce Fund" and requires the following:

- (1) Monies in the Flexible Workforce Fund shall be used for sector based training, regional workforce initiatives, or innovation or pilot projects addressing high demand or shortage occupations.
- (2) The administrator will implement policies for expedited review and approval procedures for grants awarded under proposed law.
- (3) At the close of the fiscal year, the administrator may revert unobligated funds to the general Incumbent Worker Training Account.

Proposed law requires the administrator to adjust the tax rate table so that the change between the tax rate and the IWTP assessment increase is revenue neutral for the department prior to January 1, 2027.

Effective August 1, 2026

(Amends R.S. 23:1514(B), (C)(1)(a), (D)(4), (11), and 1553(B)(8) and (10); adds R.S. 23:1514(F) and 1536(E)(4)and (K))