

2020 Regular Session

SENATE BILL NO. 336

BY SENATOR ALLAIN

CHILDREN. Provides relative to the Department of Children and Family Services child support employer reporting program. (8/1/20)

1 AN ACT

2 To amend and reenact R.S. 46:236.14(B)(4), (D), (E), (F), (G)(1), (H), and (I), and to enact
3 R.S. 46:236.14(B)(5), relative to the Department of Children and Family Services
4 child support employer reporting program; to provide for mandatory reporting of
5 wages or remuneration of nonemployees by service-recipients; to provide for
6 deadlines and content of reports submitted by service-recipients; and to provide for
7 related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 46:236.14(B)(4), (D), (E), (F), (G)(1), (H), and (I) are hereby
10 amended and reenacted and R.S. 46:236.14(B)(5) is hereby enacted to read as follows:

11 §236.14. Employer reporting program

12 * * *

13 B. As used in this Section, the following terms shall have the following
14 meanings:

15 * * *

16 (4) **"Service-recipient" has the meaning given such term in Section**
17 **6041A(a) of the Internal Revenue Code of 1986.**

1 state he will report.

2 ~~(3)~~**(c)**The report shall contain all of the following:

3 ~~(a)~~**(i)** The employee's name, address, social security number, and occupation,
4 and the date services for remuneration were first performed by the employee.

5 ~~(b)~~**(ii)** The employer's name, address, and employer identification number
6 assigned under Section 6109 of the Internal Revenue Code of 1986.

7 **(2)(a) A service-recipient shall submit the report required in Subsection**
8 **D(1) of this Section no later than twenty days after the earlier of any of the**
9 **following:**

10 **(i) First making payments as a consequence of which a return in**
11 **accordance with Section 6041A(a) of the Internal Revenue Code of 1986 is**
12 **required to be made.**

13 **(ii) Entering into a contract providing for such payments.**

14 **(b)(i) If a service-recipient transmits a report magnetically or**
15 **electronically, two monthly transmissions shall be made not less than twelve**
16 **days nor more than sixteen days apart.**

17 **(ii) A service-recipient required to make returns in accordance with**
18 **Section 6041A(a) of the Internal Revenue Code with respect to nonemployees**
19 **located in two or more states and transmits reports magnetically or**
20 **electronically may comply with this Section by designating one of the states to**
21 **which he shall report. The employer shall notify the Department of Children**
22 **and Family Services in writing as to which state he will report.**

23 **(c) The report shall contain all of the following:**

24 **(i) The name and address of the nonemployee.**

25 **(ii) The social security number of or identifying number assigned under**
26 **section 6109 of the Internal Revenue Code to the nonemployee.**

27 **(iii) The date services for remuneration were first performed by the**
28 **nonemployee.**

29 **(iv) The name, address, and employer identification number of the**

1 Health and Human Services shall specify in regulations.

2 * * *

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Christine Arbo Peck.

SB 336 Original DIGEST 2020 Regular Session Allain

Present law establishes the DCFS employer reporting system to increase collection of child support enforcement upon hiring an individual who owes child support. Proposed law retains present law and expands the applicability of the employer reporting requirements to "service-recipients" as defined by the Internal Revenue Code of 1986. The IRS defines "service-recipient" as the person for whom the service is performed.

Proposed law requires service-recipients to submit a report to DCFS no later than 20 days after first making payments to the nonemployee or entering into a contract to provide for such payments. Proposed law requires the service-recipient to notify DCFS of the name and address of the nonemployee, the social security number or other identifying information, the date of the services for remuneration, and the name, address, and employer identification number of the service-recipient.

Effective August 1, 2020.

(Amends R.S. 46:236.14(B)(4), (D), (E), (F), (G)(1), (H), and (I); adds R.S. 46:236.14(B)(5))