

2020 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 79

BY REPRESENTATIVE BISHOP

TAX CREDITS: Urges and requests that any proclamation convening an extraordinary session of the legislature in 2020 include changes to eligibility requirements to participate in the Enterprise Zone incentive

1 A CONCURRENT RESOLUTION

2 To urge and request that changes to the eligibility requirements for participation in the
3 Enterprise Zone incentive to extend eligibility to restaurants and hotels be included
4 in any proclamation convening an extraordinary session of the legislature in 2020.

5 WHEREAS, on March 11, 2020, Governor John Bel Edwards invoked his authority
6 under the Louisiana Health Emergency Powers Act, R.S. 29:760 et seq., to issue Emergency
7 Proclamation Number 25 JBE 2020, which declared a statewide public health emergency as
8 a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory
9 disease caused by the novel coronavirus known as COVID-19; and

10 WHEREAS, on March 13, 2020, the governor issued Emergency Proclamation
11 Number 27 JBE 2020, which supplemented the measures taken in Emergency Proclamation
12 Number 25 JBE 2020 with additional restrictions to further protect the health and safety of
13 the public and expressly provided for "emergency-related claims". . . for unemployment
14 compensation filed by persons whose unemployment is directly due to the impact of
15 COVID-19 or due to their inability to get to their job or worksite because they are sick,
16 isolated or quarantined, caring for a sick family member, or when an employee's child's
17 school is closed as determined by the administrator of the state's unemployment
18 compensation program"; and

19 WHEREAS, on March 22, 2020, the governor issued Emergency Proclamation
20 Number 33 JBE 2020 which implemented a general stay-at-home order to the public and

1 additional measures including the temporary closure of certain businesses, further limiting
2 the operations of certain non-essential businesses to the public in an effort to mitigate the
3 impact of COVID-19 and to disrupt the spread of the virus; and

4 WHEREAS, these businesses have experienced serious hardship and financial
5 disruption due to COVID-19 impacts on their operations and workforces; and

6 WHEREAS, the ability of these businesses to expeditiously return to their previous
7 levels of operation is critical to Louisiana's economy, as well as state and local government
8 revenues; and

9 WHEREAS, the Enterprise Zone incentive is designed to encourage and promote
10 private sector investment and local economic development efforts in depressed areas of the
11 state by establishing tax rebates and tax credits for businesses that are located in areas that
12 meet enterprise zone criteria including high unemployment rates, lower per capita income,
13 and a resident population that receives public assistance; and

14 WHEREAS, in 2015, state law was amended to limit eligibility for certain retail
15 businesses to participate in these incentives to grocery stores and pharmacies that have more
16 than one hundred employees nationwide; and

17 WHEREAS, the legislature should consider legislation, during any extraordinary
18 session that may be called in 2020, to amend the eligibility criteria for participation in the
19 Enterprise Zone incentive to include restaurants and hotels which have suffered great
20 economic losses as a result of the COVID-19 pandemic.

21 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
22 urge and request that changes to the eligibility requirements for participation in the
23 Enterprise Zone incentive to extend eligibility to restaurants and hotels be included in any
24 proclamation convening an extraordinary session of the legislature in 2020.

25 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
26 governor of the state of Louisiana, the speaker of the House of Representatives, and the
27 president of the Senate.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HCR 79 Engrossed

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Bishop

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Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Make technical amendments.