

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SCR 3** SLS 21RS 205

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 28, 2021	11:15 AM	<b>Author:</b> REESE
<b>Dept./Agy.:</b> Department of Labor / Workforce Commission		<b>Analyst:</b> Monique Appeaning
<b>Subject:</b> Suspends Certain Provisions of the REC		

EMPLOYMENT

EG NO IMPACT OF RV See Note

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Suspends certain provisions of law relative to unemployment tax increases and benefit reductions.

Continues the suspension of R.S. 23:1474(C) and (G)(3), and (H), effective through the 60th day following the 2022 Regular Legislative Session. These provisions were first suspended by SCR 5 of 2020 ES2.

R.S. 23:1474(C): requirement that LWC shall apply a maximum UI taxable wage base, maximum weekly unemployment benefit amount, and a UI benefit calculation formula in accordance with the official projection of the UI Trust Fund adopted by REC;

R.S. 23:1474(G)(3): requirement that LWC shall determine the comparative balance and the applied trust fund balance for the UI Trust Fund; and

R.S. 23:1474(H): requirement that REC shall adopt an official projection for the UI Trust Fund balance for September 1, 2021.

<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>REVENUES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Louisiana Workforce Commission (LWC) reports that this SCR will keep the current benefit amounts and taxable wage base in place for another year. No changes to the taxable wage base of employers, or the benefit level to unemployed recipients will occur. All unemployment taxes and benefits are off-budget items.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. The Louisiana Workforce Commission (LWC) reports that this SCR will keep the current benefit amounts and taxable wage base in place for another year. No changes to the taxable wage base of employers, or the benefit level to unemployed recipients will occur. The unemployment trust funds is not an appropriated fund within the state budget, but is held by the U.S. Treasury in the federal unemployment trust fund.

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}

*Alan M. Boxberger*

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**Staff Director**