

2025 Regular Session

HOUSE BILL NO. 389

BY REPRESENTATIVE JACKSON

TAX CREDITS: Extends the duration of the La. Youth Jobs Tax Credit program and provides relative to eligibility factors associated with the program

1 AN ACT

2 To amend and reenact R.S. 47:6028(H) and to enact R.S. 47:6028(B)(2)(d)(xiii), relative to  
3 income tax; to provide with respect to a tax credit for businesses that employ certain  
4 eligible youth; to provide for the definition of "eligible youth" for purposes of the tax  
5 credit program; to extend the duration of the program; to provide for applicability;  
6 to provide an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:6028(H) is hereby amended and reenacted and R.S.  
9 47:6028(B)(2)(d)(xiii) is hereby enacted to read as follows:

10 §6028. Louisiana Youth Jobs Tax Credit Program

11 \* \* \*

12 B. Definitions. For purposes of this Section:

13 \* \* \*

14 (2) "Eligible youth" means an individual who:

15 \* \* \*

16 (d) Meets at least one of the following criteria:

17 \* \* \*

18 (xiii) Is a member of a family with a total annual household income that does  
19 not exceed three hundred percent of the federal poverty guidelines.

20 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 H. No credit shall be earned pursuant to the provisions of this Section after  
2 December 31, ~~2025~~ 2031.

3 Section 2. The provisions of this Act shall apply to taxable periods beginning on or  
4 after January 1, 2026.

5 Section 3. This Act shall become effective on January 1, 2026.

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#### 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)]

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HB 389 Original

2025 Regular Session

Jackson

**Abstract:** Extends the duration of the La. Youth Jobs Tax Credit program to Dec. 31, 2031, and expands the definition of "eligible youth" for purposes of the program.

Present law establishes the La. Youth Jobs Tax Credit program. Provides that the program's purpose is to help young people entering the workforce to have a successful start by providing them with workforce skills. Proposed law retains present law.

Present law provides for income tax credit for businesses that hire one or more eligible youth. Proposed law retains present law.

Present law defines "eligible youth" whose hiring qualifies businesses for the La. Youth Jobs Tax Credit. Present law defines an "eligible youth" as an individual who has attained the age of 16 but is not yet 24; is unemployed prior to being hired by a business that will apply for the tax credit; will be working in a full-time or part-time position that pays wages equivalent to those for similar jobs; and meets one or more criteria relating to educational attainment, public assistance program enrollment, justice system involvement, foster care, being a parent or pregnant, housing status, and veteran status.

Proposed law adds to the class of persons comprising "eligible youth" any individual who meets all other applicable requirements of present law and is a member of a family with a total annual household income that does not exceed 300% of the federal poverty guidelines. Otherwise, retains present law relative to factors by which individuals qualify as "eligible youth".

Present law terminates the La. Youth Jobs Tax Credit program and prohibits tax credits from being earned through the program after Dec. 31, 2025. Proposed law changes this sunset date to Dec. 31, 2031.

Proposed law applies to taxable periods beginning on or after Jan. 1, 2026.

Effective January 1, 2026.

(Amends R.S. 47:6028(H); Adds R.S. 47:6028(B)(2)(d)(xiii))