
DIGEST

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HB 70 Original

2020 First Extraordinary Session

Jenkins

Abstract: Establishes a one-time hazard pay rebate of \$250 for essential critical infrastructure workers whose adjusted gross income is \$70,000 or less as reported on the worker's 2019 La. individual income tax return.

Present law establishes the Enterprise Zone program (program) which authorizes eligible businesses to enter into contracts with the Board of Commerce and Industry to receive refundable income and franchise tax credits or state and local sales and use tax rebate payments in exchange for the creation of a specified number of jobs that involve employees who meet certain residency and other requirements. Present law provides for eligibility and qualifications for participation in the program.

Proposed law retains present law and establishes a one-time hazard pay rebate of \$250 for essential critical infrastructure workers whose adjusted gross income is \$70,000 or less as reported on the worker's 2019 La. individual income tax return.

Proposed law defines an "essential critical infrastructure worker" (hereinafter "worker") as a La. resident individual who meets all of the following eligibility criteria:

- (1) The worker is determined to be a worker as that term is defined by the federal Cybersecurity & Infrastructure Security Agency.
- (2) The worker is employed in a healthcare, public health, first responder, or childcare provider sector job on or after March 11, 2020.
- (3) The worker is required to provide in person services outside of the worker's residence and is substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours from March 22, 2020, through May 14, 2020.

Proposed law requires a rebate applicant to apply for the rebate with the Dept. of Revenue (DOR) in a manner and on forms as prescribed by the secretary of DOR beginning on July 15, 2020, through Oct. 31, 2020. Authorizes the secretary of DOR to consult with the secretary of the La. Workforce Commission and the secretary of the Dept. of Economic Development to verify an applicant's eligibility for the one-time hazard pay rebate.

Proposed law requires the secretary of DOR, once an applicant's eligibility for receipt of the rebate has been verified, to present a list of eligible applicants to the State Board of Commerce and Industry for approval. After the board's approval for the one-time hazard pay rebate, the secretary of DOR

shall present a list of approved applicants and one-time hazard pay rebate amounts to the Treasurer for payment.

Proposed law requires the treasurer to make and credit rebate payments from the La. Main Street Recovery Fund as established in present law within 10 days of receiving the list of approved applicants from DOR. The total amount of rebates issued shall not exceed \$50M; however, the treasurer may pay up to an additional \$25M in rebates if monies are made available for the payment of these rebates and payment of an additional \$25M is approved by the Joint Legislative Committee on the Budget.

Proposed law prohibits, except for seizure of spousal or child support payments, the one-time hazard pay rebate from being subject to seizure pursuant to present law.

Proposed law authorizes DOR to promulgate rules in accordance with present law as are necessary to implement the provisions of proposed law including rules related to the recapture of the one-time hazard rebate if an applicant is subsequently determined to be ineligible for the rebate.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 51:1787(K); Adds R.S. 51:1787(L))