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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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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DIGEST

SB 383 Engrossed

2026 Regular Session

Bass

Present law defines "customized training".

Proposed law retains present law and adds that "customized training" will also address workforce challenges of the employer and be for workforce needs such as process improvements, new equipment, or technology adoption. Proposed law further provides that the administrator will define "customized training" through rule-making.

Present law provides that an applicant is eligible to participate in the Incumbent Worker Training Program if it is: an individual employer or a consortium, made up of two or more eligible employers, that meets all of the following requirements:

- (1) Has been operating in Louisiana for not less than three years.
- (2) Is contributing to the Incumbent Worker Training Account for which liability is incurred under this present law.
- (3) Is current on the payment of its state unemployment taxes.

Proposed law retains present law but adds that the employer must be operating in Louisiana for not less than two years unless exempted by the secretary of La. Works.

Present law provides that if the fund balance, including all monies in the benefit transfer account, exceeds \$1,400,000,000 at the computation date in any year, then a 10% reduction in contributions will be granted to each employer with a positive reserve ratio.

Proposed law retains present law but reduces the threshold amount of the fund balance from \$1,400,000,000 to \$1,150,000,000 for employers with a positive reserve ratio to receive a 10% reduction in contributions.

Effective August 1, 2026.

(Amends R.S. 23:1514(B), (C)(1)(a) and (D)(4) and (11), 1536(E)(3), and 1553(B)(8) and (10))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Labor and Industrial Relations  
to the original bill

1. Remove the establishment of the Flexible Workforce Fund and its requirements.
2. Remove the requirement that the administrator adjust the tax rate table.
3. Reduce the threshold fund balance from \$1,400,000,000 to \$1,150,000,000 at the computation date to grant employers with a positive reserve ratio to receive a 10% reduction in contributions.
4. Make technical changes.