HLS 18RS-931 ORIGINAL

2018 Regular Session

HOUSE BILL NO. 375

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BY REPRESENTATIVE ABRAMSON

TAX/TAX REBATES: Changes eligibility requirements for the Quality Jobs Program for employers in parishes with relatively low per capita income

AN ACT

2 To amend and reenact R.S. 51:2453(2)(b)(v), relative to the Quality Jobs Rebate Program; 3 to provide for definitions; to provide for eligibility requirements for certain 4 employers; and to provide for related matters. 5 Be it enacted by the Legislature of Louisiana: 6 Section 1. R.S. 51:2453(2)(b)(v) is hereby amended and reenacted to read as 7 follows: 8 §2453. Definitions 9 The following words or terms as used in this Chapter shall have the following 10 meaning, unless a different meaning appears from the context: 11 12 (2) "Employer" shall mean a legal person who executes a contract with the 13 department pursuant to the provisions of this Chapter and who offers, or will offer 14 within ninety days of the effective date of qualifying for the incentive rebates 15 pursuant to the provisions of this Chapter, a basic health benefits plan to the 16 individuals it employs in new direct jobs in this state which shall be determined by 17 the Department of Economic Development to be in compliance with federally mandated healthcare requirements or, if no federally mandated healthcare 18 19 requirements exist, shall be determined to have a value of at least one dollar and 20 twenty-five cents per hour.

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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(b) To qualify for a contract pursuant to this Chapter, employers must meet one of the following provisions:

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(v) The employer is located in a parish which is within the lowest twenty-five percent of parishes based on per capita income. Such designation shall be maintained for the period An employer that qualifies for a contract under this Subitem at the time of the initial quality jobs contract executed pursuant to this Chapter and shall remain qualified for a contract through and during the renewal period of any such contract regardless of any change in the per capita income of the parish.

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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)]

HB 375 Draft

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Abramson

Abstract: For the Quality Jobs Program, provides that an employer who qualifies for and receives a contract based on their location in a parish with relatively low per capita income shall retain that qualification regardless of any change in the per capita income of the parish.

<u>Present law</u> establishes the Quality Jobs Program under which the Dept of Economic Development can enter into contracts with qualified employers for certain payroll rebates and either a state and local sales tax rebate for purchases of materials for new infrastructure, machinery and equipment or a project facility expense rebate for certain qualified capital expenditures.

<u>Present law</u> defines "employer" for purposes of qualification for benefits under the program, to include eligibility requirements. Eligibility for the program includes a employer located in a parish within the lowest 25% of parishes based on per capita income. In this case, the employer is required to maintain their location in such a parish for the entire contract period including contract renewals.

<u>Proposed law</u> changes <u>present law</u> by specifying that an employer who qualifies for a contract based upon their location in a parish with low per capita income shall retain that qualification regardless of any change in the per capita income of the parish during the contract and renewal period.

(Amends R.S. 51:2453(2)(b)(v))