The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Christine Arbo Peck.

DIGEST

SB 336 Original   2020 Regular Session   Allain

<u>Present law</u> establishes the DCFS employer reporting system to increase collection of child support enforcement upon hiring an individual who owes child support. <u>Proposed law</u> retains <u>present law</u> and expands the applicability of the employer reporting requirements to "service-recipients" as defined by the Internal Revenue Code of 1986. The IRS defines "service-recipient" as the person for whom the service is performed.

<u>Proposed law</u> requires service-recipients to submit a report to DCFS no later than 20 days after first making payments to the nonemployee or entering into a contract to provide for such payments. <u>Proposed law</u> requires the service-recipient to notify DCFS of the name and address of the nonemployee, the social security number or other identifying information, the date of the services for remuneration, and the name, address, and employer identification number of the service-recipient.

Effective August 1, 2020.

(Amends R.S. 46:236.14(B)(4), (D), (E), (F), (G)(1), (H), and (I); adds R.S. 46:236.14(B)(5))