

SENATE BILL NO. 461

BY SENATOR REESE

1 AN ACT

2 To amend and reenact R.S. 23:1552(C)(7) and 1553(C) and to enact R.S. 23:1531(D) and
3 1533(A)(5), relative to unemployment insurance benefit charges and employer
4 contributions; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 23:1552(C)(7) and 1553(C) are hereby amended and reenacted and
7 R.S. 23:1531(D) and 1533(A)(5) are hereby enacted to read as follows:

8 §1531. Basis of employer contributions; time for payment; computation

9 * * *

10 **D. During calendar year 2020, each employer's second, quarter wage and**
11 **tax reports, along with any contributions pertaining thereto, shall be due on**
12 **September fifteenth. Third and fourth quarter wage and tax reports, along with**
13 **any contributions pertaining thereto, shall remain due and payable by their**
14 **regular quarterly due date.**

15 * * *

16 §1533. Experience rating records; administrator's duty to prepare

17 A. The administrator shall prepare and maintain an experience rating record
18 for each employer, and shall credit such record with all the contributions paid by him
19 with respect to wages paid for each calendar quarter. Nothing in this Chapter shall
20 be construed to grant any employer or any individual performing services for him
21 prior claims or rights to amounts paid by the employer into the fund. The
22 administrator shall terminate the experience rating record of an employer who has
23 ceased to be subject to this Chapter, or may do so provided the employer has had no
24 employment in this state for a period of three consecutive calendar years. Benefits

1 accruing and paid to an individual in accordance with the provisions of this Chapter
2 shall be charged against the experience rating records of his base-period employers
3 subject to the following limitations:

4 * * *

5 **(5) Benefits paid to employees of experience-rated employers pursuant**
6 **to Proclamations JBE 2020-27 and JBE 2020-29 shall not be charged against the**
7 **experience rating records of a claimant's base period employer. If any federal**
8 **funds, other than federal monies allocated to Louisiana pursuant to Section**
9 **5001 of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136),**
10 **are received specifically and only for reimbursement for benefits paid in**
11 **accordance with these proclamations and otherwise chargeable to employers**
12 **pursuant to this Section, such amount shall be applied toward the**
13 **unemployment compensation trust fund.**

14 * * *

15 §1552. Financing benefits paid to employees of nonprofit organizations and of the
16 state, its instrumentalities and political subdivisions and Indian tribes
17 or tribal units

18 * * *

19 C.

* * *

20 (7) With regard to any benefits paid to unemployed individuals pursuant to
21 ~~Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 and~~
22 ~~hurricane-related layoffs~~ **Proclamations JBE 2020-27 and JBE 2020-29, such**
23 **benefits shall not be** chargeable to the accounts of employers pursuant to this
24 Section **nor** required to be reimbursed under the provisions of this Subsection; ~~such~~
25 ~~reimbursement shall not be recouped. In the event that any employer pursuant to this~~
26 ~~Section was insured by private entities offering any form of insurances, bonds,~~
27 ~~certificates of deposit, or any other form of guarantee against unemployment claims~~
28 ~~chargeable to the employer's account, the state shall have the right to recoup such~~
29 ~~funds from those private entities or their insurer for repayment of funds paid out of~~
30 ~~the unemployment compensation trust fund for any unemployment claims covered~~

1 in this Section. **If any federal funds, other than federal monies allocated to**
 2 **Louisiana pursuant to Section 5001 of the Coronavirus Aid, Relief, and**
 3 **Economic Security Act (P.L. 116-136), are received specifically and only for**
 4 **reimbursement for benefits paid in accordance with these proclamations and**
 5 **otherwise chargeable to employers pursuant to this Section, such amount shall**
 6 **be applied toward the unemployment compensation trust fund.**

7 * * *

8 §1553. Noncharging of benefits; recoupment; social charge account; social charge
 9 tax rate

10 * * *

11 C. Recoupment of the charges set forth in Subsections A and B of this
 12 Section shall be spread to all employers who pay, or are required to pay,
 13 contributions under this Chapter and shall be performed on the basis of charging all
 14 the amounts called for to separate accounts. The total for these amounts shall be
 15 computed as of June thirtieth of each year and designated as the social charge
 16 account. However, benefits paid to employees of experience-rated employers
 17 pursuant to ~~Executive Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76~~
 18 **Proclamations JBE 2020-27 and JBE 2020-29** shall not be recouped by spreading
 19 the charges to employers in this manner. **If any federal funds, other than federal**
 20 **monies allocated to Louisiana pursuant to Section 5001 of the Coronavirus Aid,**
 21 **Relief, and Economic Security Act (P.L. 116-136), are received specifically and**
 22 **only for reimbursement for benefits paid in accordance with these**
 23 **proclamations and otherwise chargeable to employers pursuant to this Section,**
 24 **such amount shall be applied toward the unemployment compensation trust**
 25 **fund.**

26 * * *

27 Section 2. The provisions of this Act shall be null if it is in conflict with or is
 28 preempted by any provision of the federal Coronavirus Aid, Relief, and Economic Security
 29 (CARES) Act, or any other economic benefit package enacted by Congress as a result of the
 30 COVID-19 pandemic.

1 Section 3. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____