

ACT No. 33

2020 First Extraordinary Session

HOUSE BILL NO. 62

BY REPRESENTATIVE ZERINGUE

1 AN ACT

2 To enact R.S. 23:1693(J), relative to unemployment compensation; to provide for temporary
3 federal emergency unemployment assistance; to provide for weekly benefit amounts;
4 to require state income tax withholdings under certain circumstances; to provide for
5 the promulgation of rules; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 23:1693(J) is hereby enacted to read as follows:

8 §1693. Assignment of benefits; exemption of benefits from levy or execution;
9 deduction for support; deduction for overissuance of food stamps

10 * * *

11 J.(1) If a claimant is eligible to receive any temporary federal emergency
12 increase in unemployment compensation benefits in addition to the maximum
13 weekly benefit amounts established in R.S. 23:1474 or any additional federal base
14 benefit, the claimant, when filing a claim for state unemployment compensation
15 benefits, shall submit to withholding of state income taxes at a rate of four percent.
16 The Louisiana Workforce Commission shall electronically report and remit to the
17 Department of Revenue in the same manner as an "employer" as that term is defined
18 in R.S. 47:111(D) and required by R.S. 47:114.

1 (2) The Louisiana Workforce Commission in consultation with the
2 Department of Revenue shall promulgate rules and regulations for the
3 implementation and administration of this Subsection.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____