

2024 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 93

BY REPRESENTATIVE JACKSON

TAX CREDITS: Requests a study and report on administrative actions necessary to facilitate an eventual expansion of the La. Youth Jobs Tax Credit Program

1 A CONCURRENT RESOLUTION

2 To urge and request the Department of Revenue and the Louisiana Workforce Commission,
3 jointly, to study administrative actions necessary to facilitate an eventual expansion
4 of the Louisiana Youth Jobs Tax Credit Program and to report findings from the
5 study to the House Committee on Ways and Means and the Senate Committee on
6 Revenue and Fiscal Affairs.

7 WHEREAS, through Act No. 454 of the 2021 Regular Session of the Louisiana
8 Legislature, the legislature enacted the Louisiana Youth Jobs Tax Credit Program for the
9 purpose of helping young people entering the workforce to have a successful start by
10 providing them with critical workforce skills that will serve them well for their entire
11 careers; and

12 WHEREAS, the program authorizes nonrefundable tax credits in the following
13 amounts for businesses that hire young people age sixteen through age twenty-three who
14 meet certain eligibility criteria:

15 (1) One thousand two hundred fifty dollars for hiring an eligible youth in a full-time
16 position;

17 (2) Seven hundred fifty dollars for hiring an eligible youth in a part-time position;
18 and

19 WHEREAS, an eligible youth must work for at least three consecutive months in a
20 full-time or part-time position at a business in order for that business to qualify for the tax
21 credit; and

1 WHEREAS, House Bill No. 216 of this 2024 Regular Session of the Louisiana
2 Legislature, referred to hereafter as "HB 216", proposes to augment the Louisiana Youth
3 Jobs Tax Credit Program with a tax rebate for summer employment of youth for a shorter
4 duration (a minimum of six consecutive weeks) than that required for the youth jobs tax
5 credit; and

6 WHEREAS, in order to qualify for the rebate proposed in HB 216, a business would
7 need to participate in the Incumbent Worker Training Program of the Louisiana Workforce
8 Commission in the year in which it employed an eligible youth, and the eligible youth that
9 the business employs would have to participate in or register for an approved occupational
10 skills training program; and

11 WHEREAS, in lieu of advancing HB 216, and because legislating with regard to
12 state tax credits is prohibited in regular sessions in even-numbered years but allowed in such
13 sessions in odd-numbered years, the legislature may consider in its 2025 Regular Session
14 an expansion of the Louisiana Youth Jobs Tax Credit Program to extend the opportunity for
15 the credit to businesses for summer employment of youth in accordance with the system
16 proposed in HB 216.

17 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
18 urge and request the Department of Revenue and the Louisiana Workforce Commission,
19 jointly, to study administrative actions necessary to facilitate an expansion of the Louisiana
20 Youth Jobs Tax Credit Program to extend the opportunity for the credit to businesses for
21 summer employment of youth in accordance with the system proposed in House Bill No.
22 216 of this 2024 Regular Session.

23 BE IT FURTHER RESOLVED that in conducting the study called for in this
24 Resolution, the Department of Revenue and the Louisiana Workforce Commission may
25 engage and obtain information and recommendations from any stakeholders with an interest
26 in the Louisiana Youth Jobs Tax Credit Program as deemed appropriate by the secretaries
27 of the two agencies.

28 BE IT FURTHER RESOLVED that on or before January 31, 2025, the Department
29 of Revenue and the Louisiana Workforce Commission, jointly, shall submit to the House
30 Committee on Ways and Means, the Senate Committee on Revenue and Fiscal Affairs, and

1 the David R. Poynter Legislative Research Library a report of findings from the study called
2 for in this Resolution.

3 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
4 secretary of the Department of Revenue and the secretary of the Louisiana Workforce
5 Commission.

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)]

HCR 93 Engrossed

2024 Regular Session

Jackson

Urges and requests the Dept. of Revenue and the La. Workforce Commission, jointly, to study administrative actions necessary to facilitate an eventual expansion of the La. Youth Jobs Tax Credit Program. Requests that the two agencies report findings from the study to the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs on or before Jan. 31, 2025.