

Regular Session, 2013

ACT No. 423

HOUSE BILL NO. 571

BY REPRESENTATIVE ROBIDEAUX

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 51:1787(A)(3) and (B)(3) and 1791, relative to enterprise zones;
3 to provide requirements for incentives; to authorize the promulgation of rules and
4 regulations; to provide for approval in certain parishes for rural enterprise zones; to
5 provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 51:1787(A)(3) and (B)(3) and 1791 are hereby amended and
8 reenacted to read as follows:

9 §1787. Incentives

10 A. The board, after consultation with the secretaries of the Department of
11 Economic Development and Department of Revenue, and with the approval of the
12 governor, may enter into contracts not to exceed five years to provide:

13 * * *

14 (3) The tax credit provided in Paragraph (2) of this Subsection shall be
15 applicable only to a position within the state that did not previously exist in the
16 business enterprise and that is filled by a person who is a citizen of the United States
17 and who is domiciled in Louisiana, or who is a citizen of the United States and
18 becomes domiciled in Louisiana within sixty days after his employment in such
19 position, performing duties in connection with the operation of the business
20 enterprise ~~either as a regular, full-time employee or as a part-time employee~~
21 ~~employed for at least twenty hours per week for at least six months during the~~
22 ~~taxable year.~~ The total number of credits allowed to a business enterprise for
23 employees who are citizens of the United States and who become domiciled in

1 Louisiana within sixty days after employment shall not exceed fifty percent of the
2 total number of credits allowed to the business enterprise under the contract.

3 B. The board may enter into the contracts provided in Subsection A of this
4 Section provided that:

5 * * *

6 (3)(a) The business certifies that at least ~~thirty-five~~ fifty percent of its
7 employees meet at least one of the following qualifications:

8 ~~(a)~~(i) Are residents of either:

9 ~~(i)~~(aa) Any enterprise zone in Louisiana, for a business located in an urban
10 enterprise zone; or a business not located in either an enterprise zone or an economic
11 development zone.

12 ~~(ii)~~(bb) The same parish as the location of the business, or any enterprise
13 zone in Louisiana, for a business located in a rural enterprise zone, an economic
14 development zone, or an enterprise zone in Calcasieu Parish.

15 ~~(b)~~(ii) Were receiving some form of public assistance during the six-month
16 period prior to employment.

17 ~~(c)~~(iii) Were considered unemployable by traditional standards, or lacking
18 in basic skills.

19 ~~(d)~~ Any combination of the above.

20 (b) In addition to the requirements of Subparagraph (a) of this Paragraph,
21 eligibility for a retail business which is assigned a North American Industry
22 Classification Code of 44 or 45 and has more than one hundred employees
23 nationwide including affiliates prior to the contract effective date shall be limited to
24 grocery stores and pharmacies located in an enterprise zone, as such terms are
25 defined by the department by rules promulgated in accordance with the
26 Administrative Procedure Act.

27 ~~(c)~~ Such certification The certifications required by Subparagraph (a) of this
28 Paragraph shall be updated annually if the business is to continue receiving the
29 benefits of this Chapter.

30 * * *

1 §1791. Certain parishes; rural enterprise zones

2 Notwithstanding any other provision of law to the contrary, any parish with
3 a population of seventy-five thousand or less according to the latest federal decennial
4 census shall be authorized to establish at least one rural enterprise zone and one
5 economic development zone which do not otherwise qualify for an enterprise zone
6 or an economic development zone under the criteria established pursuant to this
7 Chapter subject to approval by the department and the Board of Commerce and
8 Industry. Any enterprise zone or economic development zone established pursuant
9 to this Section shall comply with all other requirements of law as established by this
10 Chapter, including but not limited to the provisions of R.S. 51:1785, 1786, and 1787
11 insofar as those provisions are otherwise applicable to enterprise zones and economic
12 development zones.

13 * * *

14 Section 2. The provisions of this Act shall apply to the renewal of any existing
15 contract occurring on or after the effective date of this Act, and any new contract entered
16 into on or after the effective date of this Act, or for which advanced notification has been
17 filed on or after the effective date of this Act.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____