

ACT No. 349

Regular Session, 2014

HOUSE BILL NO. 984

BY REPRESENTATIVE PIERRE

1 AN ACT

2 To amend and reenact R.S. 23:1472(10)(a), (11)(a), (d)(II) and (III), (e), and (h), (12)(F)(I),
3 (II)(introductory paragraph), (III)(c) and (f), (IV), (V)(introductory paragraph) and
4 (a)(iii) and (b)(introductory paragraph), (VI), (VII)(G)(introductory paragraph),
5 (H)(I) and (II), 1474(H), 1493(D), 1512, 1513(A)(1), 1532.1(G),
6 1533(A)(introductory paragraph), 1536(B) through (E), (F)(2), and (G), 1541(A),
7 1542, 1552(B)(1), (2), (3), and (5), 1592(F) and (G), 1600(2), (6)(a)(i), (b), and
8 (c)(I), and (7)(introductory paragraph), and to repeal R.S. 23:1474(J), 1533(C),
9 1536(A) and (J), and 1543(H), relative to unemployment compensation; to provide
10 for technical corrections; to delete obsolete laws; to delete dates that no longer apply;
11 and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 23:1472(10)(a), (11)(a), (d)(II) and (III), (e), and (h), (12)(F)(I),
14 (II)(introductory paragraph), (III)(c) and (f), (IV), (V)(introductory paragraph) and (a)(iii)
15 and (b)(introductory paragraph), (VI), (VII)(G)(introductory paragraph), (H)(I) and (II),
16 1474(H), 1493(D), 1512, 1513(A)(1), 1532.1(G), 1533(A)(introductory paragraph), 1536(B)
17 through (E), (F)(2), and (G), 1541(A), 1542, 1552(B)(1), (2), (3), and (5), 1592(F) and (G),
18 1600(2), (6)(a)(i), (b), and (c)(I), and (7)(introductory paragraph) are hereby amended and
19 reenacted to read as follows:

20 §1472. Definitions

21 * * *

22 (10)(a) "Employing unit" means any individual or type of organization,
23 including the state of Louisiana or subdivisions, or instrumentality thereof or of any
24 other state or of the United States except as excluded by any other provision of this
25 Chapter, and any partnership, association, trust, estate, joint-stock company,

1 nontrading corporation, insurance company, corporation, or corporate group, whether
 2 domestic or foreign, or the receiver, liquidator, trustee in bankruptcy, trustee, or
 3 successor thereof, or the legal representative of a deceased person, which has ~~or~~
 4 ~~subsequent to January 1, 1935, had~~ in its employ one or more individuals performing
 5 services for it within this state. All individuals performing services within this state
 6 for any employing unit which maintains two or more separate establishments,
 7 whether the employing unit is engaged in a number of different types of businesses
 8 or is engaged in the same business in a number of different places within this state,
 9 shall be deemed to be employed by a single employing unit for all the purposes of
 10 this Chapter.

11 * * *

12 (11) "Employer" means:

13 (a) Any employing unit which ~~after December 31, 1971~~

14 ~~I. In~~ in any calendar quarter in either the current or preceding calendar year
 15 paid for services in employment wages of ~~\$1500~~ one thousand five hundred dollars
 16 or ~~more, or~~

17 ~~H. For more~~ for some portion of a day in each of twenty different calendar
 18 weeks, whether or not such weeks were consecutive, in either the current or the
 19 preceding calendar year, had in employment at least one individual (~~irrespective of~~
 20 ~~whether the same individual was in employment in each such day~~); regardless of
 21 whether the same individual was in employment each day.

22 * * *

23 (d)

24 * * *

25 II. In determining whether or not an employing unit for which service other
 26 than domestic service is also performed is an employer under Paragraphs (a)~~(H)~~, (b)
 27 or (c) of this Subsection, the wages earned or the employment of an employee
 28 performing domestic service ~~after December 31, 1977,~~ shall not be taken into
 29 account.

1 (b) Service performed ~~after December 31, 1977~~, in the employ of this state
 2 or any of its instrumentalities or any political subdivision thereof or any of its
 3 instrumentalities or any instrumentality of more than one of the foregoing or any
 4 instrumentality of any of the foregoing and one or more other states or political
 5 subdivisions or any Indian tribe or tribal unit, provided that such service is excluded
 6 from "employment" as defined in the Federal Unemployment Tax Act by Section
 7 3306(c)(7) of that Act.

8 II. The term "employment" shall include service performed ~~after December~~
 9 ~~31, 1971~~, by an individual in the employ of a religious, charitable, educational or
 10 other organization but only if the following conditions are met:

11 * * *

12 III. For the purposes of Subparagraphs (I) and (II) of this Paragraph the term
 13 "employment" does not apply to service performed:

14 * * *

15 (c) ~~Prior to January 1, 1978, in the employ of a school which is not an~~
 16 ~~institution of higher education; after December 31, 1977, in~~ In the employ of a
 17 governmental entity referred to in ~~SubParagraph I~~ Subparagraph (I) of this Paragraph
 18 if such service is performed by an individual in the exercise of duties:

19 * * *

20 (f) ~~Prior to January 1, 1978, for a hospital in a state prison or other state~~
 21 ~~correctional institution by an inmate of the prison or correctional institution and after~~
 22 ~~December 31, 1977, by~~ By an inmate of a custodial or penal institution.

23 IV. Notwithstanding the provisions of Subparagraphs (I) or (II) of this
 24 Paragraph or any other provision of law to the contrary, the term "employment" shall
 25 include service performed ~~after December 31, 1970~~, by an individual in the employ
 26 of the ~~Louisiana State School for the Blind, Southern University System State School~~
 27 ~~for the Blind, Louisiana State School for the Deaf and Southern University System~~
 28 ~~State School for the Deaf~~ Louisiana School for the Visually Impaired and the
 29 Louisiana School for the Deaf.

1 V. Service performed ~~after December 31, 1977~~, by an individual in
2 agricultural labor as defined in Subsection (2) of this Section when:

3 (a) Such service is performed for a person who:

4 * * *

5 (iii) However, the individuals performing services referred to in ~~(a), (F)~~ (a)(i)
6 and (ii) of this ~~SubParagraph~~ Subparagraph shall not include, ~~after December 31,~~
7 ~~1977, and prior to January 1, 1980~~, individuals performing agricultural labor who are
8 aliens admitted to the United States to perform agricultural labor pursuant to Section
9 214(c) and Section 101(a)(15)(H) of the Immigration and Nationality Act.

10 (b) For the purposes of this ~~SubParagraph~~ Subparagraph any individual who
11 is a member of a crew furnished by a crew leader to perform service in agricultural
12 labor for any other person shall be treated as an employee of such crew leader:

13 * * *

14 VI. The term "employment" shall include domestic service ~~after December~~
15 ~~31, 1977~~, in a private home, local college club or local chapter of a college fraternity
16 or sorority performed for a person who paid cash remuneration of one thousand
17 dollars or more ~~after December 31, 1977~~, in the current calendar year or the
18 preceding calendar year to individuals employed in such domestic service in any
19 calendar quarter.

20 VII.

21 * * *

22 G. The term "employment" shall include the service of an individual who is
23 a citizen of the United States, performed outside the United States ~~after December~~
24 ~~31, 1971, (except in Canada, and in the case of the Virgin Islands after December 31,~~
25 ~~1971, and prior to January 1 of the year following the year in which the United States~~
26 ~~Secretary of Labor approves the unemployment compensation law of the Virgin~~
27 ~~Islands under Section 3304(a) of the Internal Revenue Code of 1954); in the employ~~
28 of an American employer ~~(other than services which are deemed employment under~~

1 the provisions of Paragraphs (B) and (D) of this Subsection or the parallel provisions
2 of another state's law if:

3 * * *

4 H. The term "employment" shall not include:

5 I. ~~After December 31, 1977, except~~ Except as described in Subsection
6 (12)(F)(V) of this Section, agricultural labor as defined in Subsection (2) of this
7 Section.

8 II. ~~After December 31, 1977, except~~ Except as described in Subsection
9 (12)(F)(VI) of this Section, domestic service in a private home, local college club,
10 or local chapter of a college fraternity or sorority.

11 * * *

12 §1474. Administrator; Revenue Estimating Conference; "wages"; weekly benefit
13 amounts

14 * * *

15 H. ~~Beginning in the year 1995, each~~ Each September, no earlier than
16 September fifth, the Revenue Estimating Conference shall adopt its official
17 projection of the state unemployment trust fund balance for September first of the
18 next calendar year. Such official projection shall be reported to the Louisiana
19 Workforce Commission no later than September thirtieth. The Revenue Estimating
20 Conference shall consider all information, including projections and information
21 from the United States and state departments of labor, in its analysis for official
22 projection of the state unemployment trust fund balance for September first of the
23 next calendar year.

24 * * *

25 §1493. Use and operation; withdrawals

26 * * *

27 D. Any amount credited to the account of this state pursuant to Section 903
28 of the Social Security Act, as amended, which has been appropriated for expenses
29 of administration of this Chapter, whether or not such amount has been withdrawn
30 from the unemployment trust fund, shall be excluded from the balance of this state

1 in the unemployment compensation fund for the purpose of computation of
2 contributions under R.S. 23:1474 and ~~R.S. 23:1536(E)(2) and (3)~~ 1536(D).

3 * * *

4 §1512. Replacement of funds lost or expended for purposes other than
5 administration

6 This state recognizes its obligation to replace, and hereby pledges the faith
7 of this state that funds will be provided in the future, and applied to the replacement
8 of, any ~~moneys~~ monies received ~~after July 1, 1941,~~ from the social security board
9 under ~~title~~ Title III of the Social Security Act, any unencumbered balances in the
10 employment security administration fund as of that date, any ~~moneys~~ monies
11 thereafter granted to this state pursuant to the provisions of the Wagner-Peyser Act,
12 and any ~~moneys~~ monies thereafter made available by this state or its political
13 subdivisions and matched by ~~moneys~~ monies granted to this state pursuant to the
14 provisions of the Wagner-Peyser Act, which the social security board finds have,
15 because of any action or contingency, been lost or have been expended for purposes
16 other than or in amounts in excess of, those found necessary by the social security
17 board for the proper administration of this Chapter. Such ~~moneys~~ monies shall be
18 replaced within a reasonable time by ~~moneys~~ monies appropriated by the legislature
19 from the general funds of this state to the employment security administration fund
20 for expenditure as provided in R.S. 23:1511. The administrator shall report to the
21 tax commission, in the same manner as is provided generally for the submission by
22 state departments of financial requirements for the ensuing biennium, and the
23 governor shall include in his budget report to the next regular session of the
24 legislature, the amount required for such replacement. ~~This Section shall not be~~
25 ~~construed to relieve this state of its obligation with respect to funds received prior~~
26 ~~to July 1, 1941, pursuant to the provisions of title III of the Social Security Act.~~

27 §1513. Penalty and interest account

28 A.(1) There is hereby created in the employment security administration
29 fund an account which shall be known as the penalty and interest account. All
30 interest, fines, and penalties, regardless of when they became due and payable,

1 collected from employers and claimants under the provisions of this Chapter
2 ~~subsequent to January 1, 1951,~~ shall, notwithstanding provisions of R.S. 23:1491,
3 1543, and 1551, be paid into this account, except as otherwise provided by this
4 Chapter, and shall at no time be considered to be a part of the unemployment
5 compensation fund.

6 * * *

7 §1532.1. Legislative findings and intent; temporary employer special assessment;
8 creation and pledge thereof

9 * * *

10 G. ~~On and after January 1, 1988,~~ Public utilities operating in the state
11 and whose rates and charges are regulated, may, to the extent that the special
12 assessment charged pursuant to this Section was not included as a part of the cost of
13 furnishing services, and to the extent that such special assessment when added to the
14 unemployment compensation taxes, including Federal Unemployment Tax Act loss
15 of credit, solvency taxes, and interest tax exceeds the amount paid by such public
16 utility in unemployment compensation taxes, including Federal Unemployment Tax
17 Act loss of credit, solvency taxes, and interest tax, during the calendar year 1986 (the
18 "excess surcharge"), add such excess surcharge to the sales price of such public
19 utility's service and bill same pro rata to the utility's customers in the state.

20 * * *

21 §1533. Experience rating records; administrator's duty to prepare

22 A. The administrator shall prepare and maintain an experience rating record
23 for each employer, and shall credit such record with all the contributions paid by him
24 with respect to wages paid for the each calendar quarter ~~beginning October 1, 1941,~~
25 ~~and for each calendar quarter thereafter.~~ Nothing in this Chapter shall be construed
26 to grant any employer or any individual performing services for him prior claims or
27 rights to amounts paid by the employer into the fund. The administrator shall
28 terminate the experience rating record of an employer who has ceased to be subject
29 to this Chapter, or may do so provided the employer has had no employment in this
30 state for a period of three consecutive calendar years. Benefits accruing and paid ~~on~~

1 or before July thirty-first with respect to weeks of unemployment ending on or
2 before the computation date. Such reserve as computed shall be reflected as a
3 positive or negative balance.

4 (2) For the purpose of this computation, the reserve ratio ~~shall be~~ is the
5 percentage derived by dividing the employer's reserve by the employer's average
6 annual payroll as defined in R.S. 23:1542(2). Such reserve ratio shall be reflected
7 as a positive or negative percentage.

8 (3) The rate table ~~shall be~~ is as follows:

Employer's Reserve Ratio		
NEGATIVE RESERVE RATIO	RATE	
999.99 or more	6.00	
500 but less than 999.99	3.11	
300 but less than 500	3.08	
200 but less than 300	3.05	
100 but less than 200	3.02	
30 but less than 100	2.99	
28.0 but less than 30.0	2.96	
26.0 but less than 28.0	2.93	
24.0 but less than 26.0	2.91	
22.0 but less than 24.0	2.89	
20.0 but less than 22.0	2.86	
15.0 but less than 20.0	2.84	
14.0 but less than 15.0	2.38	
13.0 but less than 14.0	2.37	
12.0 but less than 13.0	2.36	
11.0 but less than 12.0	2.35	
10.0 but less than 11.0	2.34	
9.0 but less than 10.0	2.14	
8.0 but less than 9.0	2.12	
7.0 but less than 8.0	2.11	

1	6.0 but less than 7.0	2.09
2	5.0 but less than 6.0	2.08
3	4.0 but less than 5.0	2.04
4	3.0 but less than 4.0	2.00
5	2.0 but less than 3.0	1.94
6	1.0 but less than 2.0	1.90
7	0.0 but less than 1.0	1.89
8	POSITIVE RESERVE RATIO	
9	less than 0.4	1.85
10	0.4 but less than 0.8	1.84
11	0.8 but less than 1.2	1.84
12	1.2 but less than 1.6	1.83
13	1.6 but less than 2.0	1.82
14	2.0 but less than 2.4	1.81
15	2.4 but less than 2.8	1.80
16	2.8 but less than 3.2	1.78
17	3.2 but less than 3.6	1.77
18	3.6 but less than 4.0	1.76
19	4.0 but less than 4.4	1.75
20	4.4 but less than 4.8	1.74
21	4.8 but less than 5.0	1.73
22	5.0 but less than 5.2	1.71
23	5.2 but less than 5.4	1.70
24	5.4 but less than 5.6	1.64
25	5.6 but less than 5.8	1.56
26	5.8 but less than 6.0	1.38
27	6.0 but less than 6.2	1.26
28	6.2 but less than 6.4	1.20
29	6.4 but less than 6.6	1.09
30	6.6 but less than 6.8	1.03

1	6.8 but less than 7.0	1.00
2	7.0 but less than 7.2	0.88
3	7.2 but less than 7.4	0.79
4	7.4 but less than 7.6	0.73
5	7.6 but less than 7.8	0.70
6	7.8 but less than 8.0	0.59
7	8.0 but less than 8.2	0.50
8	8.2 but less than 8.4	0.44
9	8.4 but less than 8.6	0.35
10	8.6 but less than 8.8	0.29
11	8.8 but less than 9.0	0.23
12	9.0 but less than 9.2	0.21
13	9.2 but less than 9.5	0.15
14	9.5 or more	0.09

15 ~~E.(1) For calendar year 1983 in addition to the contributions required by the~~
16 ~~rate table above, an additional twenty percent of each employer's contributions shall~~
17 ~~be assessed to him as a solvency tax.~~

18 (2) E.(1) ~~If at any time after the second quarter of calendar year 1988 and~~
19 ~~thereafter,~~ the administrator reports, in any calendar quarter, that the fund balance
20 projected by the administrator for the next four calendar quarters, together with
21 projected contributions to be collected plus amounts otherwise pledged thereto, less
22 the amount of benefits projected by the administrator to be paid from the fund during
23 ~~said~~ the next four calendar quarters, will result in a fund balance of less than one
24 hundred million dollars, there shall be added to the contributions, for the calendar
25 quarter beginning six months after the end of the calendar quarter in which ~~said~~ the
26 projection is made, required of each employer by the rate table above a solvency tax
27 arrived at as follows: The administrator shall determine a ratio, expressed as a
28 fraction, the numerator of which is the amount by which the projected fund balance
29 during the next four calendar quarters is less than one hundred million dollars and
30 the denominator of which is the amount of the projected employer contributions for

1 the calendar quarter beginning six months after the end of the calendar quarter in
 2 which ~~said~~ the projection is made and this ratio shall be applied as a percentage to
 3 each employer's contributions for the calendar quarter beginning six months after the
 4 end of the calendar quarter in which ~~said~~ the projection is made as a solvency tax,
 5 provided that the aggregate of this added solvency tax for any quarter shall not
 6 exceed a total of thirty percent of the employer's contributions for that quarter. Prior
 7 to adding the solvency tax to the contributions as required in this Paragraph, the
 8 administrator shall notify the House and Senate ~~Committees on Labor and Industrial~~
 9 ~~Relations~~ committees on labor and industrial relations and, the House Committee on
 10 Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs of the
 11 status of the fund and of his intention to ~~so~~ add the solvency tax. The administrator's
 12 report shall also contain recommendations of alternative actions which may be taken
 13 either administratively or legislatively to protect the solvency of the fund. Also prior
 14 to adding the solvency tax to the contributions as required in this Paragraph, the
 15 administrator shall conduct within such calendar quarter in which ~~said~~ the projection
 16 is made a public hearing for informational purposes only after public notice thereof.
 17 The notice of such hearing shall be published once in the official journal of the state
 18 at least fifteen days prior to such hearing date.

19 ~~(3)~~ (2) If at the computation date in any year the fund balance, including all
 20 monies in the benefit transfer account, exceeds four hundred million dollars, a ten
 21 percent reduction in contributions due under the rate table ~~above~~ as provided in
 22 Subsection D of this Section shall be granted to each employer.

23 ~~(4)~~ (3) If, at the computation date in any year, the fund balance, including
 24 all monies in the benefit transfer account, exceeds one billion four hundred million
 25 dollars, a ten percent reduction in contributions due under the rate table provided in
 26 Subsection D of this Section shall be granted to each employer.

27 F.

28 * * *

29 ~~(2) For interest due on October 1, 1983, any amounts due under~~ Interest due
 30 pursuant to this Subsection in excess of twelve million dollars shall be paid from the

1 special employment security administration fund up to a maximum of thirty-five
 2 percent of the balance in the special employment security administration fund as of
 3 June ~~1, 1983~~ first. Each employer will be notified of the contribution due under this
 4 Subsection by June ~~30~~ thirtieth of each year, and ~~such~~ the contribution shall be
 5 considered delinquent thirty days thereafter.

* * *

7 G. The amounts collected ~~under Subsections E and F~~ pursuant to Subsection
 8 E of this Section and ~~Subsection B of R.S. 23:1532.1~~ R.S. 23:1532.1(B) shall not be
 9 credited to the employer's experience rating account.

* * *

11 §1541. Notice of benefits charged against employer's experience rating record;
 12 employer's right to contest; application for review; procedure

13 A. The administrator shall, not later than October first of each year, render
 14 a statement to each employer of benefits paid each individual and charged to his
 15 experience-rating record for the twelve-month period ending the previous June
 16 thirtieth. However, the administrator shall, ~~effective with the quarter ending~~
 17 ~~September 30, 1954, and subsequent calendar quarters,~~ not later than ninety days
 18 after the close of each calendar quarter, render a statement to each employer of
 19 benefits paid each individual and charged to his experience-rating record. These
 20 benefit charges ~~shall be~~ are conclusive and binding upon the employer unless he files
 21 an application to review the charges setting forth his reasons therefor within thirty
 22 days after the mailing of the notice to his last known address, or in the absence of
 23 mailing within twenty-five days after the delivery of the notice. However, any
 24 benefits paid to employees of experience-rated employers pursuant to Executive
 25 Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 shall not be charged to
 26 employers' experience-rating records.

* * *

1 §1542. Definition of terms

2 As used in R.S. 23:1531 through ~~R.S. 23:1541~~, the following terms shall have
3 the meaning ascribed to them in this Section unless the context clearly indicates
4 otherwise:

5 (1) "~~computation~~ Computation date" with respect to rates of contribution for
6 experience-rating years ~~beginning prior to January 1, 1949, means the March 31~~
7 ~~which precedes the beginning of any such experience-rating year; for experience-~~
8 ~~rating year beginning on January 1, 1949 and subsequent experience-rating years the~~
9 ~~term~~ means the June 30th thirtieth which precedes the beginning of any such
10 experience-rating year;

11 (2) "~~annual~~ Annual pay roll" means the total amount of wages for
12 employment paid by the employer during the ~~12~~ twelve-consecutive-calendar-month
13 period ending on the computation date, and the term "average annual pay roll" means
14 the average of the annual taxable pay rolls of an employer for the last three preceding
15 ~~12~~ twelve-consecutive-calendar-month periods ending on the computation date
16 preceding the experience-rating year, and the term "pay roll" wherever used in these
17 ~~sections shall mean~~ Sections means "annual taxable pay roll";

18 (3) "~~base-period~~ Base-period wages" means the wages paid to an individual
19 during his base period for insured work, and on the basis of which the individual's
20 benefit rights were ~~determined;~~ determined.

21 (4) "~~base-period~~ Base-period employers" means the employers by whom an
22 individual was paid his base-period ~~wages;~~ wages.

23 (5) "~~experience-rating year~~" ~~prior to January 1, 1949, means the twelve-~~
24 ~~month period beginning October 1 and ending September 30, with the exception of~~
25 ~~the three months transition period beginning October 1, 1948, and ending December~~
26 ~~31, 1948; for the period subsequent to December 31, 1948, the term "experience-~~
27 ~~rating year"~~ "Experience-rating year" means the twelve-month period beginning
28 ~~January 1, and ending December 31.~~ January first and ending December thirty-first.

29 * * *

1 §1552. Financing benefits paid to employees of nonprofit organizations and of the
2 state, its instrumentalities and political subdivisions and Indian tribes or tribal
3 units

4 * * *

5 B.(1) Any such employer which is or becomes subject to this Chapter ~~on or~~
6 ~~after January 1, 1982~~, including any Indian tribe or Indian tribal unit subject to this
7 Chapter on or after December 21, 2000, shall pay contributions as provided for ~~under~~
8 pursuant to this Part unless it elects, in accordance with this Subsection, to pay the
9 administrator for the unemployment fund an amount equal to the amount of regular
10 and extended benefits paid that is attributable to services in the employ of such
11 employer, to individuals for weeks of unemployment which are attributable to the
12 effective period of such election, and the liability for reimbursements shall continue
13 so long as unemployment benefits are paid which are attributable to the services
14 performed in the period of such election even though the employer may subsequently
15 elect to become a contributing employer; however, as to nonprofit organizations,
16 only one-half of the amount of extended benefits paid shall be reimbursed.

17 (2) Any such employer which is, or becomes, subject to this Chapter ~~on~~
18 ~~January 1, 1982~~, may elect to become liable for payments in lieu of contributions for
19 a period of not less than one calendar year ~~beginning with January 1, 1982~~, provided
20 it files with the administrator a written notice of its election within the thirty-day
21 period immediately following such date, or within a like period ~~immediately~~
22 ~~following January 1, 1972~~, whichever occurs later.

23 (3) Any such employer which becomes subject to this Chapter ~~after January~~
24 ~~1, 1982~~, may elect to become liable for payments in lieu of contributions for a
25 period of not less than one calendar year beginning with the date on which such
26 subjectivity begins by filing a written notice of its election with the administrator not
27 later than thirty days immediately following the date notice of the determination of
28 such subjectivity was mailed. Any Indian tribe or Indian tribal unit may separately
29 elect to become liable for payments in lieu of contributions under and subject to the
30 same conditions and manner as provided under this Section by election by the tribe

1 for itself and each subdivision, subsidiary, or business enterprise wholly owned by
2 any such Indian tribe or by group accounts of individual tribal units.

3 * * *

4 (5) Any such employer which has been paying contributions under pursuant
5 to this Chapter ~~for a period subsequent to January 1, 1972,~~ may change to a
6 reimbursable basis by filing with the administrator not later than thirty days prior to
7 the beginning of any calendar year a written notice of election to become liable for
8 payment in lieu of contributions. Such election shall not be terminable by the
9 organization for that and the next year.

10 * * *

11 §1592. Weekly benefit amount

12 * * *

13 F. The weekly benefit amount under pursuant to this Section to unemployed
14 individuals filing a new claim for benefits ~~on and after the first Monday of January,~~
15 ~~1996,~~ may be modified in accordance with the provisions in R.S. 23:1474. In no
16 event shall the weekly amount paid under pursuant to this Section be more than as
17 designated in R.S. 23:1474 nor less than ten dollars.

18 G. ~~Effective for~~ For any payment of benefits ~~made on or after January 1,~~
19 ~~1997,~~ an individual claimant may elect to deduct and withhold federal income tax
20 from such payable benefits, in accordance with a manner prescribed under federal
21 law and under a program approved by the secretary of the United States Department
22 of Labor. Any such deduction and withholding shall be applied by an amount equal
23 to the amount allowable under federal law.

24 * * *

25 §1600. Benefit eligibility conditions

26 An unemployed individual shall be eligible to receive benefits only if the
27 administrator finds that:

28 * * *

29 (2) He has registered for work at, and thereafter has continued to report at,
30 ~~an employment office~~ in accordance with such regulations as the administrator may

1 similar periods) and there is a reasonable assurance that such individual will perform
2 such services in the later of such seasons (or similar periods).

3 (c)(I) Benefits shall not be paid ~~after December 31, 1977~~, on the basis of
4 service performed by an alien unless ~~such~~ the alien is an individual who has been
5 lawfully admitted for permanent residence at the time ~~such~~ the services were
6 performed, was lawfully present for purposes of performing such services or
7 otherwise is permanently residing in the United States under color of law at the time
8 such services were performed (including an alien who is lawfully present in the
9 United States as a result of the application of the provisions of Section 203(a)(7)*
10 or Section 212(d)(5)** of the Immigration and Nationality Act).

11 * * *

12 (7) With respect to weeks of unemployment ~~beginning on or after January~~
13 ~~1, 1978~~, wages for insured work shall include wages paid for previously uncovered
14 services. For the purposes of this Subsection, the term "previously uncovered
15 services" means services:

16 * * *

17 Section 2. R.S. 23:1474(J), 1533(C), 1536(A) and (J), and 1543(H) are hereby
18 repealed in their entirety.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____