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DIGEST

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HB 703 Original

2015 Regular Session

Moreno

**Abstract:** Creates a payroll tax to fund family and medical leave benefits.

Proposed law creates a payroll tax to fund family and medical leave benefits and requires that half of the tax be paid by the employer and half be paid by the employee.

Proposed law requires that the amount of payroll taxes to be paid be calculated in the same manner as present law, the unemployment insurance statutes.

Proposed law requires that when the payroll taxes are collected, they are to be deposited into the Louisiana Family and Medical Leave Account Fund.

Proposed law requires that all rules and forms promulgated by LWC shall be complete and the collection of payroll taxes shall begin by Jan. 1, 2016.

Proposed law provides that on or after Jan. 1, 2017, applications may be made for payment of benefits.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 23:670 and 671)