

2018 Regular Session

HOUSE BILL NO. 375

BY REPRESENTATIVE ABRAMSON

TAX/TAX REBATES: Changes eligibility requirements for the Quality Jobs Program for employers in parishes with relatively low per capita income

1 AN ACT

2 To amend and reenact R.S. 51:2453(2)(b)(v), relative to the Quality Jobs Rebate Program;  
3 to provide for definitions; to provide for eligibility requirements for certain  
4 employers; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 51:2453(2)(b)(v) is hereby amended and reenacted to read as  
7 follows:

8 §2453. Definitions

9 The following words or terms as used in this Chapter shall have the following  
10 meaning, unless a different meaning appears from the context:

11 \* \* \*

12 (2) "Employer" shall mean a legal person who executes a contract with the  
13 department pursuant to the provisions of this Chapter and who offers, or will offer  
14 within ninety days of the effective date of qualifying for the incentive rebates  
15 pursuant to the provisions of this Chapter, a basic health benefits plan to the  
16 individuals it employs in new direct jobs in this state which shall be determined by  
17 the Department of Economic Development to be in compliance with federally  
18 mandated healthcare requirements or, if no federally mandated healthcare  
19 requirements exist, shall be determined to have a value of at least one dollar and  
20 twenty-five cents per hour.

21 \* \* \*

1 (b) To qualify for a contract pursuant to this Chapter, employers must meet  
2 one of the following provisions:

3 \* \* \*

4 (v) The employer is located in a parish which is within the lowest twenty-  
5 five percent of parishes based on per capita income. ~~Such designation shall be~~  
6 ~~maintained for the period~~ An employer that qualifies for a contract under this  
7 Subitem at the time of the initial quality jobs contract executed pursuant to this  
8 Chapter ~~and shall remain qualified for a contract through and during the renewal~~  
9 ~~period of any such contract~~ regardless of any change in the per capita income of the  
10 parish.

11 \* \* \*

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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)]

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HB 375 Engrossed                                      2018 Regular Session                                      Abramson

**Abstract:** For the Quality Jobs Program, provides that an employer who qualifies for and receives a contract based on their location in a parish with relatively low per capita income shall retain that qualification regardless of any change in the per capita income of the parish.

Present law establishes the Quality Jobs Program under which the Dept of Economic Development can enter into contracts with qualified employers for certain payroll rebates and either a state and local sales tax rebate for purchases of materials for new infrastructure, machinery and equipment or a project facility expense rebate for certain qualified capital expenditures.

Present law defines "employer" for purposes of qualification for benefits under the program, to include eligibility requirements. Eligibility for the program includes an employer located in a parish within the lowest 25% of parishes based on per capita income. In this case, the employer is required to maintain their location in such a parish for the entire contract period including contract renewals.

Proposed law changes present law by specifying that an employer who qualifies for a contract based upon their location in a parish with low per capita income shall retain that qualification regardless of any change in the per capita income of the parish during the contract and renewal period.

(Amends R.S. 51:2453(2)(b)(v))