

2020 First Extraordinary Session

HOUSE BILL NO. 62

BY REPRESENTATIVE ZERINGUE

UNEMPLOYMENT COMP: Provides for state income tax withholdings on unemployment compensation benefits (Item #32)

1 AN ACT

2 To enact R.S. 23:1693(J), relative to unemployment compensation; to provide for temporary  
3 federal emergency unemployment assistance; to provide for weekly benefit amounts;  
4 to require state income tax withholdings under certain circumstances; to provide for  
5 the promulgation of rules; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 23:1693(J) is hereby enacted to read as follows:

8 \* \* \*

9 J.(1) If a claimant is eligible to receive any temporary federal emergency  
10 increase in unemployment compensation benefits in addition to the maximum  
11 weekly benefit amounts established in R.S. 23:1474 or any additional federal base  
12 benefit, the claimant, when filing a claim for state unemployment compensation  
13 benefits, shall submit to withholding of state income taxes at a rate of four percent.  
14 The Louisiana Workforce Commission shall electronically report and remit to the  
15 Department of Revenue in the same manner as an "employer" as that term is defined  
16 in R.S. 47:111(D) and required by R.S. 47:114.

17 (2) The Louisiana Workforce Commission in consultation with the  
18 Department of Revenue shall promulgate rules and regulations for the  
19 implementation and administration of this Subsection.

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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 62 Engrossed

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Zeringue

**Abstract:** Provides for state income tax withholdings on unemployment compensation benefits.

Proposed law provides that if a claimant is eligible to receive any temporary federal emergency increase in unemployment compensation benefits in addition to the maximum weekly benefit amounts established in present law or any additional federal base benefit, then the claimant, when filing a claim for state unemployment compensation benefits, shall submit to withholding of state income taxes at a rate of four percent.

Proposed law provides that the Louisiana Workforce Commission (LWC) shall electronically report and remit to the Department of Revenue in the same manner as an "employer" as that term is defined in present law and required by present law.

Proposed law requires that LWC in consultation with the Department of Revenue shall promulgate rules and regulations for the implementation and administration of proposed law.

(Adds R.S. 23:1693(J))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Labor and Industrial Relations to the original bill:

1. Clarifies that proposed law applies when temporary federal emergency increases in unemployment compensation benefits are available.
2. Add that the claimant is eligible to receive temporary federal emergency increases in unemployment compensation benefits in addition to the maximum weekly benefit amounts and any additional federal base benefit.
3. Add that the claimant shall submit to the withholding of state income taxes at a rate of four percent and that the Louisiana Workforce Commission shall electronically report and remit to the Department of Revenue as an employer.
4. Require that the Louisiana Workforce Commission consult with the Department of Revenue when promulgating rules and regulations.