

2020 First Extraordinary Session

HOUSE BILL NO. 70

BY REPRESENTATIVES JENKINS, ADAMS, BACALA, BOURRIAQUE, BRASS, BROWN, BRYANT, BUTLER, CARPENTER, CARRIER, GARY CARTER, ROBBY CARTER, WILFORD CARTER, CORMIER, DEVILLIER, DUPLESSIS, ECHOLS, EDMONDS, EMERSON, FIRMENT, FREEMAN, FREIBERG, GADBERRY, GAINES, GLOVER, GOUDEAU, GREEN, HARRIS, HUGHES, IVEY, JAMES, JEFFERSON, MIKE JOHNSON, TRAVIS JOHNSON, JONES, JORDAN, KERNER, LACOMBE, LANDRY, LARVADAIN, LYONS, MARCELLE, MCCORMICK, MCFARLAND, MCMAHEN, DUSTIN MILLER, MOORE, NEWELL, CHARLES OWEN, PHELPS, PIERRE, ROMERO, SCHAMERHORN, SELDERS, ST. BLANC, STAGNI, THOMPSON, TURNER, WHEAT, WHITE, AND WILLARD

TAX/TAX REBATES: Extends Enterprise Zone Program incentives to essential critical infrastructure workers by authorizing the payment of a one-time hazard pay rebate (Item #18)

1 AN ACT

2 To amend and reenact R.S. 51:1787(K) and to enact R.S. 51:1787(L), relative to the  
3 Enterprise Zone incentive; to extend eligibility for Enterprise Zone incentives to  
4 certain workers; to establish a rebate for certain essential critical infrastructure  
5 workers; to provide for the amount of the rebate; to provide for definitions; to  
6 provide for the application, approval, and payment of the rebate; to provide for  
7 rebate requirements and limitations; to authorize the promulgation of rules and  
8 regulations; to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 51:1787(K) is hereby amended and reenacted and R.S. 51:1787(L)  
11 is hereby enacted to read as follows:

12 §1787. Enterprise zone incentives

13 \* \* \*

1            K.(1) In addition to the incentives provided for in Subsection A of this  
2            Section, an essential critical infrastructure worker shall be eligible for a one-time  
3            hazard pay rebate based upon the worker's adjusted gross income.

4            (2) For purposes of this Subsection the following words shall have the  
5            following meanings unless the context clearly indicates otherwise:

6            (a) "Adjusted gross income" shall have the same meaning as used in R.S.  
7            47:293(1).

8            (b) "Essential critical infrastructure worker" means a Louisiana resident  
9            individual who meets all of the following eligibility criteria:

10           (i) The worker is determined to be an essential critical infrastructure worker  
11           as that term is defined by the federal Cybersecurity & Infrastructure Security Agency  
12           in its publication "Guidance on the Essential Critical Infrastructure Workforce:  
13           Ensuring Community and National Resilience in COVID-19 Response Version 3.1".

14           (ii) The worker was employed in at least one of the following essential  
15           critical infrastructure sector jobs on or after March 11, 2020:

16           (aa) Nurses, assistants, aides, medical residents, phlebotomists, respiratory  
17           therapists.

18           (bb) Housekeeping, laundry services, food services, and waste management  
19           personnel in hospitals and healthcare facilities.

20           (cc) Long-term care facility personnel, outpatient care workers, home care  
21           workers, personal assistance providers, home health providers, home delivered meal  
22           providers, childcare service providers.

23           (dd) Emergency medical services (EMS) personnel, fire and rescue  
24           personnel, law enforcement personnel, public health epidemiologists.

25           (ee) Bus drivers; retail fuel center personnel; sanitation personnel;  
26           residential, commercial, and industrial solid waste and hazardous waste removal  
27           personnel; storage and disposal personnel.

28           (ff) Grocery store, convenience store, and food assistance program  
29           personnel.

1           (iii) The worker was required to provide in person services outside of the  
2           worker's residence substantially dedicated to responding to or mitigating the  
3           COVID-19 public health emergency for at least two hundred hours during the period  
4           from March 22, 2020, through May 14, 2020.

5           (c) "One-time hazard pay rebate" means a two hundred fifty dollar rebate for  
6           an essential critical infrastructure worker whose adjusted gross income is fifty  
7           thousand dollars or less as reported on the worker's 2019 Louisiana individual  
8           income tax return. If the 2019 Louisiana individual income tax return has not been  
9           filed at the time of applying for the rebate authorized in this Subsection, the 2018  
10           Louisiana individual income tax return may be used in lieu of the 2019 Louisiana  
11           individual income tax return.

12           (3)(a) An applicant applying for the rebate shall not be required to file an  
13           advance notification and shall apply to the secretary of the Department of Revenue  
14           for the rebate in a manner and on forms as prescribed by the secretary beginning on  
15           July 15, 2020, through October 31, 2020. The secretary of the Department of  
16           Revenue may consult with the secretary of the Louisiana Workforce Commission  
17           and the secretary of the Department of Economic Development to verify an  
18           applicant's eligibility for the one-time hazard pay rebate. Once the secretary of the  
19           Department of Revenue has verified that an applicant is eligible for the one-time  
20           hazard pay rebate, the secretary of the Department of Revenue shall certify a list of  
21           eligible applicants and approved one-time hazard pay rebate amounts and shall  
22           submit the approved list to the treasurer for payment. The treasurer shall make and  
23           credit rebate payments within ten days of receiving the list of approved applicants  
24           from the secretary of the Department of Revenue. Funding for the program provided  
25           for in this Subsection shall be comprised of twenty-five million dollars from the  
26           Coronavirus Local Recovery Allocation Fund established in R.S. 39:100.43 and  
27           twenty-five million dollars from the Louisiana Main Street Recovery Fund  
28           established in R.S. 39:100.44.

1           (b) The total amount of rebates issued pursuant to the provisions of this  
2           Subsection shall not exceed fifty million dollars. However, the treasurer may pay  
3           additional rebates if monies are made available for the payment of these rebates and  
4           the payment of additional rebates is approved by the Joint Legislative Committee on  
5           the Budget.

6           (4) Any provisions of Subsections A through J of this Section deemed  
7           inconsistent with the provisions of this Subsection shall be inapplicable to the  
8           one-time hazard pay rebate for essential critical infrastructure workers.

9           (5) Notwithstanding any provision of law to the contrary, the one-time  
10          hazard pay rebate provided for in this Subsection shall not be subject to seizure  
11          pursuant to R.S. 13:3881 except for seizure of spousal or child support payments.

12          (6) The secretary of the Department of Revenue may promulgate rules,  
13          including emergency rules as deemed necessary by the secretary, in accordance with  
14          the Administrative Procedure Act as are necessary to implement the provisions of  
15          this Subsection, including rules related to the recapture of the one-time hazard rebate  
16          if an applicant is subsequently determined to be ineligible for the rebate. The  
17          recapture of a rebate shall be an obligation to be collected and accounted for in the  
18          same manner as if it were a tax due to the secretary of the Department of Revenue.

19          ~~K.L.~~ The department shall not accept any advance notification on or after  
20          July 1, 2021.

21          Section 2. This Act shall become effective upon signature by the governor or, if not  
22          signed by the governor, upon expiration of the time for bills to become law without signature  
23          by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
24          vetoed by the governor and subsequently approved by the legislature, this Act shall become  
25          effective on the day following such approval.

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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 70 Reengrossed

2020 First Extraordinary Session

Jenkins

**Abstract:** Establishes a one-time hazard pay rebate of \$250 for essential critical infrastructure workers whose adjusted gross income is \$50,000 or less as reported on the worker's 2019 La. individual income tax return.

Present law establishes the Enterprise Zone program (program) which authorizes eligible businesses to enter into contracts with the Board of Commerce and Industry to receive refundable income and franchise tax credits or state and local sales and use tax rebate payments in exchange for the creation of a specified number of jobs that involve employees who meet certain residency and other requirements. Present law provides for eligibility and qualifications for participation in the program.

Proposed law retains present law and establishes a one-time hazard pay rebate of \$250 for essential critical infrastructure workers whose adjusted gross income is \$50,000 or less as reported on the worker's 2019 La. individual income tax return.

Proposed law defines an "essential critical infrastructure worker" (hereinafter "worker") as a La. resident individual who meets all of the following eligibility criteria:

- (1) The worker is determined to be a worker as that term is defined by the federal Cybersecurity & Infrastructure Security Agency.
- (2) The worker was employed in certain specific employment sectors on or after March 11, 2020.
- (3) The worker was required to provide in person services outside of the worker's residence and was substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours from March 22, 2020, through May 14, 2020.

Proposed law requires that the worker was employed in at least one of the following essential critical infrastructure sector jobs on or after March 11, 2020:

- (1) Nurses, assistants, aides, medical residents, phlebotomists, respiratory therapists.
- (2) Housekeeping, laundry services, food services, and waste management personnel in hospitals and healthcare facilities.
- (3) Long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, home delivered meal providers, childcare service providers.
- (4) Emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, public health epidemiologists.
- (5) Bus drivers; retail fuel center personnel; sanitation personnel; residential, commercial, and industrial solid waste and hazardous waste removal personnel; storage and disposal personnel.
- (6) Grocery store, convenience store, and food assistance program personnel.

Proposed law requires a rebate applicant to apply for the rebate with the Dept. of Revenue (DOR) in a manner and on forms prescribed by the secretary of DOR beginning on July 15, 2020, through Oct. 31, 2020. Authorizes the secretary of DOR to consult with the secretary of the La. Workforce Commission and the secretary of the Dept. of Economic Development to verify an applicant's eligibility for the one-time hazard pay rebate.

Proposed law requires the secretary of DOR, once an applicant's eligibility for receipt of the rebate has been verified, to certify and submit a list of eligible applicants and approved one-time hazard pay rebate amounts to the Treasurer for payment.

Proposed law limits the total amount of rebates issued from exceeding \$50 million; however, the treasurer may pay additional rebates if monies are made available for the payment of these rebates and payment of additional rebates is approved by the Joint Legislative Committee on the Budget (JLCB). Proposed law requires the treasurer to make and credit \$25 million in rebate payments from the Coronavirus Local Recovery Allocation Fund and \$25 million from the La. Main Street Recovery Fund as established in present law within 10 days of receiving the list of approved applicants from DOR.

Proposed law prohibits, except for seizure of spousal or child support payments, the one-time hazard pay rebate from being subject to seizure pursuant to present law.

Proposed law authorizes DOR to promulgate rules in accordance with present law as are necessary to implement the provisions of proposed law including rules related to the recapture of the one-time hazard pay rebate if an applicant is subsequently determined to be ineligible for the rebate.

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

(Amends R.S. 51:1787(K); Adds R.S. 51:1787(L))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Specify the job sectors in which a worker must be employed in order to be eligible for the one-time hazard pay rebate.
2. Reduce the threshold amount of adjusted gross income a worker can not exceed in order to be eligible for the one-time hazard pay rebate from \$70,000 or less per year to \$50,000 or less per year.
3. Remove requirement that the list of eligible applicants for the one-time hazard pay rebate be approved by the State Board of Commerce and Industry.
4. Delete authorization for an additional \$25 million of one-time hazard pay rebates to be paid by the treasurer if the additional rebates are approved by the JLCB and instead authorizes for additional rebates to be paid if monies are available and the rebates are approved by the JLCB.
5. Change the fund in which the treasurer is to make payments of the rebates from the La. Recovery Main Street Recovery Fund to the Coronavirus Local Recovery Allocation Fund.

The House Floor Amendments to the engrossed bill:

1. Require the treasurer to make \$25 million in rebate payments from the Coronavirus Local Recovery Allocation Fund and \$25 million from the La. Main Street Recovery Fund.