

GREEN SHEET REDIGEST

HB 62

2020 First Extraordinary Session

Zeringue

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

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DIGEST

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. Clarify 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.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Labor and Industrial Relations to the engrossed bill

1. Make technical change to include Section number and heading.