

HOUSE SUMMARY OF SENATE AMENDMENTS

HB 62

2020 First Extraordinary Session

Zeringue

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

Synopsis of Senate Amendments

1. Makes technical changes.

Digest of Bill as Finally Passed by Senate

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))