

## RÉSUMÉ DIGEST

**ACT 33 (HB 62)**

**2020 First Extraordinary Session**

**Zeringue**

New 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 existing 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.

New law provides that the La. Workforce Commission shall electronically report and remit to the Dept. of Revenue in the same manner as an "employer" as that term is defined in and required by existing law (R.S. 47:111 and R.S. 47:114).

New law requires that the La. Workforce Commission, in consultation with the Dept. of Revenue, to promulgate rules and regulations for the implementation and administration of new law.

Effective Aug. 29, 2020.

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