
DIGEST

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HB 94 Engrossed

2020 Second Extraordinary Session

Zeringue

Abstract: Exempts certain businesses impacted by COVID-19 from paying license renewal fees for six months following the termination of the declared state of emergency.

Proposed law exempts certain businesses from paying license renewal fees attributable to business operations for six months following the termination of the COVID-19 declared state of emergency.

Proposed law requires the businesses to meet the following criteria to qualify for the exemption:

- (1) Had a physical and active operation in La. as of March 1, 2020.
- (2) Had 50 or fewer full-time equivalent employees as of March 1, 2020.
- (3) Is not a subsidiary of a business with more than 50 full-time equivalent employees, not part of a larger business enterprise with more than 50 full-time equivalent employees, and is not owned by a business with more than 50 full-time equivalent employees.
- (4) Ceased operations or suffered an interruption in business due to one of the governor's emergency proclamations related to the COVID-19 public health emergency.
- (5) Falls under one of the following North American Industry Classification System categories:
 - (a) Furniture Stores
 - (b) Home Furnishings Stores
 - (c) Clothing Stores
 - (d) Shoe Stores
 - (e) Jewelry, Luggage, and Leather Goods Stores
 - (f) Sporting Goods, Hobby, and Musical Instrument Stores
 - (g) Book Stores and News Dealers
 - (h) Florists
 - (i) Office Supplies, Stationery, and Gift Stores

- (j) Used Merchandise Stores
- (k) Other Miscellaneous Store Retailers
- (l) Performing Arts Companies
- (m) Amusement Parks and Arcades
- (n) Other Amusement and Recreation Industries
- (o) Special Food Services
- (p) Drinking Places (Alcoholic Beverages)
- (q) Restaurants and Other Eating Places
- (r) Personal Care Services

Proposed law requires the division of administration to submit a report to the Joint Legislative Committee on the Budget (JLCB) by Dec.1, 2020, indicating each agency fee which has been exempted.

Proposed law allows JLCB to further extend any fee exemption pursuant to proposed law by an additional six months by a vote of 2/3 of the committee.

(Adds R.S. 29:732.1)