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## DIGEST

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HB 183 Original

2021 Regular Session

Brown

**Abstract:** Makes discretionary the withholding of state income taxes on federal disaster unemployment compensation benefits.

Present law provides that if a claimant is eligible to receive any federal disaster unemployment assistance in addition to the maximum weekly benefit amounts established in present law, then the claimant, when filing a claim for state unemployment compensation benefits, shall be required to withhold state income taxes at the time the claim is filed.

Proposed law changes present law by providing that instead of requiring the claimant to withhold state income taxes, proposed law provides that the claimant may elect to withhold state income taxes at the time the claim is filed.

(Amends R.S. 23:1693(J)(1))