AN ACT

To amend and reenact R.S. 23:1474(G)(3)(b) and (I), 1592(E), and 1693(J)(1), relative to unemployment compensation; to provide for federal disaster unemployment assistance; to make discretionary state income tax withholdings under certain circumstances; to provide with respect to the weekly benefit amount; to provide for the formula for computation of benefits; to provide an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 23:1474(G)(3)(b) and (I), 1592(E), and 1693(J)(1) are hereby amended and reenacted to read as follows:

§1474. Administrator; Revenue Estimating Conference; "wages"; weekly benefit amounts

* * *

G.

* * *

(3)

* * *

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
(b) He shall thereupon apply, in compliance with this Section, the proper procedure from the table in Subsection I of this Section to such next calendar year beginning January first for maximum dollar amount of "wages", maximum weekly benefit amount, with any applicable discounts under R.S. 23:1592, and publish annually the formula for computation of benefits.

* * *

I. The following table shall be applied by the administrator subsequent to his determination of comparative balance, and applied trust fund balance range, in compliance with this Section:

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<tbody>
<tr>
<td>1</td>
<td>Less than seven hundred fifty million dollars</td>
<td>Eight thousand five hundred dollars</td>
<td>Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592(D)(C) then multiply by 1.05 and then multiply such amount by 1.03 to formula for computation of benefits</td>
<td>Two hundred twenty-one forty-nine dollars</td>
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<tr>
<td>2</td>
<td>Equal to or greater than seven hundred fifty million dollars but less than one billion one hundred fifty million dollars</td>
<td>Seven thousand seven hundred dollars</td>
<td>Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592(C) and without five percent discount under R.S. 23:1592(D), then multiply such amount by 1.05 and then multiply such amount by 1.15 to formula for computation of benefits</td>
<td>Two hundred forty-seven seventy-five dollars</td>
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<td>Equal to or greater than one billion one hundred fifty million dollars but less than one billion four hundred million dollars</td>
<td>Seven thousand dollars</td>
<td>Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592(C) and without five percent discount under R.S. 23:1592(D), then multiply such amount by 1.05 and then multiply such amount by 1.20 to formula for computation of benefits</td>
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<td>3</td>
<td>4</td>
<td>Greater than one billion four hundred million dollars</td>
<td>Seven thousand dollars</td>
<td>Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592(C) and without five percent discount under R.S. 23:1592(D), then multiply such amount by 1.05 and then multiply such amount by 1.32 to formula for computation of benefits</td>
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</table>

§1592. Weekly benefit amount

E. In no event shall the weekly amount paid under this Section be more than two hundred eighty-four three hundred twelve dollars.

§1693. Assignment of benefits; exemption of benefits from levy or execution; deduction for support; deduction for overissuance of food stamps

J.(1) 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 R.S. 23:1474 or any additional federal base

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benefit, the claimant, when filing a claim for state unemployment compensation
benefits, shall may submit to withholding of state income taxes at a rate of four
percent. The Louisiana Workforce Commission shall electronically report and remit
to the Department of Revenue in the same manner as an "employer" as that term is
defined in R.S. 47:111 and required by R.S. 47:114.

Section 2. This Act shall become effective on the January 1st immediately following
the ending of the federal supplemental program as certified by the secretary of the Louisiana
Workforce Commission.

Section 3. The provisions of R.S. 23:1474(I) and 1592(E) as amended by Section
1 of this Act shall become effective if the state ceases and does not reinstate its participation
in the federal government's supplemental unemployment benefits program provided in the
American Rescue Plan Act of 2021 or any renewal or extension thereof by July 31, 2021.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________

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