

ACT No. 276

2021 Regular Session

HOUSE BILL NO. 183

BY REPRESENTATIVE BROWN

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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

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1 (b) He shall thereupon apply, in compliance with this Section, the proper
 2 procedure from the table in Subsection I of this Section to such next calendar year
 3 beginning January first for maximum dollar amount of "wages", maximum weekly
 4 benefit amount, with any applicable discounts under R.S. 23:1592, and publish
 5 annually the formula for computation of benefits.

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

Procedure	Applied Trust Fund Balance Range	Maximum Dollar Amount of "wages" under R.S. 23:1474	Formula for Computation of Benefits	Maximum Weekly Benefit Amount
1	Less than seven hundred fifty million dollars	Eight thousand five hundred dollars	Apply R.S. 23:1592 without seven percent discount under R.S. 23:1592 (D) <u>(C)</u> then multiply by 1.05 and then multiply such amount by <u>1.03</u> to formula for <u>computation of benefits</u>	Two hundred twenty-one <u>forty-nine</u> dollars
2	Equal to or greater than seven hundred fifty million dollars but less than one billion one hundred fifty million dollars	Seven thousand seven hundred dollars	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 <u>1.15</u> to <u>formula for computation of benefits</u>	Two hundred forty-seven <u>seventy-five</u> dollars

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3	Equal to or greater than one billion one hundred fifty million dollars but less than one billion four hundred million dollars	Seven thousand dollars	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 <u>to formula for computation of benefits</u>	Two hundred fifty- <u>eighty-</u> two dollars
4	Greater than one billion four hundred million dollars	Seven thousand dollars	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 <u>to formula computation of benefits</u>	Two hundred eighty- <u>four</u> Three <u>hundred</u> twelve dollars

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§1592. Weekly benefit amount

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E. In no event shall the weekly amount paid under this Section be more than

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~~two hundred eighty-four~~ three hundred twelve dollars.

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§1693. Assignment of benefits; exemption of benefits from levy or execution;

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deduction for support; deduction for overissuance of food stamps

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J.(1) If a claimant is eligible to receive any temporary federal emergency

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increase in unemployment compensation benefits in addition to the maximum

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weekly benefit amounts established in R.S. 23:1474 or any additional federal base

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

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

10 Section 3. The provisions of R.S. 23:1474(I) and 1592(E) as amended by Section
 11 1 of this Act shall become effective if the state ceases and does not reinstate its participation
 12 in the federal government's supplemental unemployment benefits program provided in the
 13 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: _____