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## DIGEST

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HB 216 Original

2024 Regular Session

Jackson

**Abstract:** Authorizes tax rebates for certain employers for wages paid to youth employees during summer employment.

Proposed law authorizes a tax rebate for wages paid by a qualifying employer to an eligible youth.

Proposed law defines "eligible youth" as an individual who meets all of the following qualifications:

- (1) He is a La. resident.
- (2) He has attained the age of 16 but not yet attained the age of 24.
- (3) He is unemployed immediately prior to being hired by a qualifying employer.
- (4) He works at least 20 hours per week with a qualifying employer for at least six consecutive weeks during the summer after the conclusion of a school year.
- (5) During the course of his employment with a qualifying employer, he participates in or registers for occupational skills training with either of the following:
  - (a) A youth employment program offered through the La. Workforce Investment Council or an American Job Center.
  - (b) A local, regional, national, or international nonprofit organization that assists individuals in finding employment and provides job training programs and services for youth and adults.
- (6) He was enrolled in a secondary school in this state in the semester prior to his summer employment with a qualifying employer and had a grade point average for that semester of at least 2.00 on a 4.00 scale; or he is at least 18 years old, is no longer in school, and does not have a high school diploma, HiSET or GED credential, or high school equivalency diploma.

Proposed law defines "qualifying employer" as a business that meets all of the following qualifications:

- (1) It is a sole proprietorship, partnership, corporation, association, company, firm, organization, or other person or entity that files a La. income tax return.

- (2) It participated in the Incumbent Worker Training Program of the La. Workforce Commission in the calendar year in which it employed an eligible youth.

Proposed law defines "full-time position", "full-time employment", "part-time position", "part-time employment", and "low-income census tract" for purposes of proposed law.

Proposed law provides that the amount of the rebate shall be:

- (1) \$400 for each eligible youth who does not reside in a low-income census tract and is employed by the qualifying employer in a part-time position.
- (2) \$600 for each eligible youth who resides in a low-income census tract and is employed by the qualifying employer in a part-time position.
- (3) \$800 for each eligible youth who does not reside in a low-income census tract and is employed by the qualifying employer in a full-time position.
- (4) \$1,200 for each eligible youth who resides in a low-income census tract and is employed by the qualifying employer in a full-time position.

Proposed law sets the following limits on total rebate amounts that may be granted to qualifying employers in any calendar year:

- (1) \$2,400 for a qualifying employer with less than 250 employees.
- (2) \$4,800 for a qualifying employer with at least 250 employees but less than 500 employees.
- (3) \$12,000 for a qualifying employer with 500 employees or more.

Proposed law limits to \$5,000,000 the overall total of rebates that the state may pay annually pursuant to proposed law. Provides that rebates shall be granted on a first-come, first served basis.

Proposed law requires that the rebate program be administered by the Department of Revenue, referred to hereafter as the "department". Requires the department to promulgate all such administrative rules as are necessary to implement proposed law, including rules for the form and procedure for claiming a rebate.

Proposed law provides that the first year in which a business may qualify for a rebate authorized by proposed law, and in which rebates may be paid, is calendar year 2025. Requires the department to begin accepting applications for rebates on Sept. 1, 2025, and prohibits the department from accepting any rebate application after Oct. 31, 2029. Prohibits the department from paying any rebate authorized by proposed law after Dec. 31, 2029.

Proposed law stipulates that no taxpayer may receive any other incentive for employment of an eligible youth for which the taxpayer received a rebate in accordance with proposed law.

Proposed law provides that rebates previously paid to a taxpayer in accordance with proposed law, but later disallowed, may be recovered by the secretary of the department through any collection remedy authorized in present law.

Proposed law requires the secretary of the department to initiate the promulgation of all rules required by proposed law through the notice of intent process provided in present law prior to Nov. 1, 2024.

(Adds R.S. 47:6029)