2024 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 93

BY REPRESENTATIVE JACKSON

TAX CREDITS: Requests a study and report on administrative actions necessary to facilitate an eventual expansion of the La. Youth Jobs Tax Credit Program

1	A CONCURRENT RESOLUTION			
2	To urge and request the Department of Revenue and the Louisiana Workforce Commission,			
3	jointly, to study administrative actions necessary to facilitate an eventual expansio			
4	of the Louisiana Youth Jobs Tax Credit Program and to report findings from th			
5	study to the House Committee on Ways and Means and the Senate Committee o			
6	Revenue and Fiscal Affairs.			
7	WHEREAS, through Act No. 454 of the 2021 Regular Session of the Louisiana			
8	Legislature, the legislature enacted the Louisiana Youth Jobs Tax Credit Program for the			
9	purpose of helping young people entering the workforce to have a successful start by			
10	providing them with critical workforce skills that will serve them well for their entire			
11	careers; and			
12	WHEREAS, the program authorizes nonrefundable tax credits in the following			
13	amounts for businesses that hire young people age sixteen through age twenty-three who			
14	meet certain eligibility criteria:			
15	(1) One thousand two hundred fifty dollars for hiring an eligible youth in a full-time			
16	position;			
17	(2) Seven hundred fifty dollars for hiring an eligible youth in a part-time position;			
18	and			
19	WHEREAS, an eligible youth must work for at least three consecutive months in a			
20	full-time or part-time position at a business in order for that business to qualify for the tax			
21	credit; and			

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WHEREAS, House Bill No. 216 of this 2024 Regular Session of the Louisiana
 Legislature, referred to hereafter as "HB 216", proposes to augment the Louisiana Youth
 Jobs Tax Credit Program with a tax rebate for summer employment of youth for a shorter
 duration (a minimum of six consecutive weeks) than that required for the youth jobs tax
 credit; and

6 WHEREAS, in order to qualify for the rebate proposed in HB 216, a business would 7 need to participate in the Incumbent Worker Training Program of the Louisiana Workforce 8 Commission in the year in which it employed an eligible youth, and the eligible youth that 9 the business employs would have to participate in or register for an approved occupational 10 skills training program; and

WHEREAS, in lieu of advancing HB 216, and because legislating with regard to state tax credits is prohibited in regular sessions in even-numbered years but allowed in such sessions in odd-numbered years, the legislature may consider in its 2025 Regular Session an expansion of the Louisiana Youth Jobs Tax Credit Program to extend the opportunity for the credit to businesses for summer employment of youth in accordance with the system proposed in HB 216.

17 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby 18 urge and request the Department of Revenue and the Louisiana Workforce Commission, 19 jointly, to study administrative actions necessary to facilitate an expansion of the Louisiana 20 Youth Jobs Tax Credit Program to extend the opportunity for the credit to businesses for 21 summer employment of youth in accordance with the system proposed in House Bill No. 22 216 of this 2024 Regular Session.

BE IT FURTHER RESOLVED that in conducting the study called for in this Resolution, the Department of Revenue and the Louisiana Workforce Commission may engage and obtain information and recommendations from any stakeholders with an interest in the Louisiana Youth Jobs Tax Credit Program as deemed appropriate by the secretaries of the two agencies.

BE IT FURTHER RESOLVED that on or before January 31, 2025, the Department
of Revenue and the Louisiana Workforce Commission, jointly, shall submit to the House
Committee on Ways and Means, the Senate Committee on Revenue and Fiscal Affairs, and

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- 1 the David R. Poynter Legislative Research Library a report of findings from the study called
- 2 for in this Resolution.
- 3 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
- 4 secretary of the Department of Revenue and the secretary of the Louisiana Workforce
- 5 Commission.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Urges and requests the Dept. of Revenue and the La. Workforce Commission, jointly, to study administrative actions necessary to facilitate an eventual expansion of the La. Youth Jobs Tax Credit Program. Requests that the two agencies report findings from the study to the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs on or before Jan. 31, 2025.