HLS 24RS-3056 REENGROSSED

2024 Regular Session

1

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

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 expansion
4	of the Louisiana Youth Jobs Tax Credit Program and to report findings from the
5	study to the House Committee on Ways and Means and the Senate Committee on
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

1	WHEREAS, House Bill No. 216 of this 2024 Regular Session of the Louisiana
2	Legislature, referred to hereafter as "HB 216", proposes to augment the Louisiana Youth
3	Jobs Tax Credit Program with a tax rebate for summer employment of youth for a shorter
4	duration (a minimum of six consecutive weeks) than that required for the youth jobs tax
5	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
11	WHEREAS, in lieu of advancing HB 216, and because legislating with regard to
12	state tax credits is prohibited in regular sessions in even-numbered years but allowed in such
13	sessions in odd-numbered years, the legislature may consider in its 2025 Regular Session
14	an expansion of the Louisiana Youth Jobs Tax Credit Program to extend the opportunity for
15	the credit to businesses for summer employment of youth in accordance with the system
16	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.
23	BE IT FURTHER RESOLVED that in conducting the study called for in this
24	Resolution, the Department of Revenue and the Louisiana Workforce Commission may
25	engage and obtain information and recommendations from the Department of Education and
26	any other stakeholders with an interest in the Louisiana Youth Jobs Tax Credit Program as
27	deemed appropriate by the secretaries of the two agencies.
28	BE IT FURTHER RESOLVED that on or before January 31, 2025, the Department
29	of Revenue and the Louisiana Workforce Commission, jointly, shall submit to the House
30	Committee on Ways and Means, the Senate Committee on Revenue and Fiscal Affairs, and

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

## **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)]

HCR 93 Reengrossed

2024 Regular Session

Jackson

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.

## Summary of Amendments Adopted by House

## The House Floor Amendments to the engrossed bill:

1. Designate the Dept. of Education as an entity with which the Dept. of Revenue and La. Workforce Commission may engage in conducting the requested study.