

Regular Session, 2014

HOUSE BILL NO. 984

BY REPRESENTATIVE PIERRE

UNEMPLOYMENT COMP: Provides for technical corrections to various unemployment compensation provisions

1 AN ACT

2 To amend and reenact R.S. 23:1472(10)(a), (11)(a), (d)(II) and (III), (e), and (h), (12)(F)(I),

3 (II)(introductory paragraph), (III), (c) and (f), (IV), (V)(introductory paragraph) and

4 (a)(iii) and (b)(introductory paragraph), (VI), (VII)(G)(introductory paragraph),

5 (H)(I) and (II), 1474(H), 1493(D), 1512, 1513(A)(1), 1532.1(G),

6 1533(A)(introductory paragraph), 1536(B) through (E), (F)(2), and (G), 1541(A),

7 1542, 1552(B)(1), (2), (3), and (5), 1592(F) and (G), 1600(2), (6)(a)(I), (b), and

8 (c)(I), and (7)(introductory paragraph), and to repeal R.S. 23:1474(J), 1533(C),

9 1536(A), 1543(H), and 1536(J), relative to unemployment compensation; to provide

10 for technical corrections; to delete obsolete laws; to delete dates that no longer apply;

11 and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 23:1472(10)(a), (11)(a), (d)(II) and (III), (e), and (h), (12)(F)(I),

14 (II)(introductory paragraph), (III)(c) and (f), (IV), (V)(introductory paragraph) and (a)(iii)

15 and (b)(introductory paragraph), (VI), (VII)(G)(introductory paragraph), (H)(I) and (II),

16 1474(H), 1493(D), 1512, 1513(A)(1), 1532.1(G), 1533(A)(introductory paragraph), 1536(B)

17 through (E), (F)(2), and (G), 1541(A), 1542, 1552(B)(1), (2), (3), and (5), 1592(F) and (G),

18 1600(2), (6)(a)(I), (b), and (c)(I), and (7)(introductory paragraph) are hereby amended and

19 reenacted to read as follows:

1 §1472. Definitions

2 \* \* \*

3 (10)(a) "Employing unit" means any individual or type of organization,  
4 including the state of Louisiana or subdivisions, or instrumentality thereof or of any  
5 other state or of the United States except as excluded by any other provision of this  
6 Chapter, and any partnership, association, trust, estate, joint-stock company,  
7 nontrading corporation, insurance company, corporation, or corporate group, whether  
8 domestic or foreign, or the receiver, liquidator, trustee in bankruptcy, trustee, or  
9 successor thereof, or the legal representative of a deceased person, which has ~~or~~  
10 ~~subsequent to January 1, 1935, had~~ in its employ one or more individuals performing  
11 services for it within this state. All individuals performing services within this state  
12 for any employing unit which maintains two or more separate establishments,  
13 whether the employing unit is engaged in a number of different types of businesses  
14 or is engaged in the same business in a number of different places within this state,  
15 shall be deemed to be employed by a single employing unit for all the purposes of  
16 this Chapter.

17 \* \* \*

18 (11) "Employer" means:

19 (a) Any employing unit which ~~after December 31, 1971~~

20 ~~I. In~~ in any calendar quarter in either the current or preceding calendar year  
21 paid for services in employment wages of \$1500 or ~~more, or~~

22 ~~H. For~~ more for some portion of a day in each of twenty different calendar  
23 weeks, whether or not such weeks were consecutive, in either the current or the  
24 preceding calendar year, had in employment at least one individual (~~irrespective of~~  
25 ~~whether the same individual was in employment in each such day~~); regardless of  
26 whether the same individual was in employment each day.

27 \* \* \*

28 (d)

29 \* \* \*

1           II. In determining whether or not an employing unit for which service other  
 2 than domestic service is also performed is an employer under Paragraphs (a)~~(H)~~, (b)  
 3 or (c) of this Subsection, the wages earned or the employment of an employee  
 4 performing domestic service ~~after December 31, 1977~~, shall not be taken into  
 5 account.

6           III. In determining whether or not an employing unit for which service other  
 7 than agricultural labor is also performed is an employer under Paragraphs (a)~~(H)~~, (b)  
 8 and (c) of this Subsection, the wages earned or the employment of an employee  
 9 performing service in agricultural labor ~~after December 31, 1977~~, shall not be taken  
 10 into account. If an employing unit is determined an employer of agricultural labor,  
 11 such employing unit shall be determined to be an employer for the purposes of  
 12 Paragraph (a) of this Subsection.

13           (e) ~~With respect to all calendar years beginning on and after January 1, 1972,~~  
 14 any Any employing unit not an employer by reason of any other Paragraph of this  
 15 Subsection (I) for which, within either the current or preceding calendar year, service  
 16 is or was performed with respect to which such employing unit is liable for any  
 17 Federal tax against which credit may be taken for contributions required to be paid  
 18 into a State unemployment fund; or (ii) which, as a condition for approval of this  
 19 section for full tax credit against the tax imposed by the Federal Unemployment Tax  
 20 Act, is required, pursuant to such Act, to be an "employer" under this section;

21   \*       \*       \*

22           (h) For purposes of Paragraphs (a)~~(H)~~ and (d) of this Subsection, if any week  
 23 includes both December 31 and January 1, the days of that week up to January 1  
 24 shall be deemed one calendar week and the days beginning January 1 another such  
 25 week.

26   \*       \*       \*

27           (12)

28   \*       \*       \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 F. The term "employment" shall include:

2 I. Except as excluded by ~~SubParagraph~~ Subparagraph III of this Paragraph:

3 (a) Service performed ~~after December 31, 1970~~, by an individual in the  
4 employ of this state or any of its instrumentalities ~~(or in the employ of this state and~~  
5 ~~one or more other states or their instrumentalities)~~;

6 (b) Service performed ~~after December 31, 1977~~, in the employ of this state  
7 or any of its instrumentalities or any political subdivision thereof or any of its  
8 instrumentalities or any instrumentality of more than one of the foregoing or any  
9 instrumentality of any of the foregoing and one or more other states or political  
10 subdivisions or any Indian tribe or tribal unit, provided that such service is excluded  
11 from "employment" as defined in the Federal Unemployment Tax Act by Section  
12 3306(c)(7) of that Act.

13 II. The term "employment" shall include service performed after ~~December~~  
14 ~~31, 1971~~, by an individual in the employ of a religious, charitable, educational or  
15 other organization but only if the following conditions are met:

16 \* \* \*

17 III. For the purposes of Subparagraphs (I) and (II) of this Paragraph the term  
18 "employment" does not apply to service performed:

19 \* \* \*

20 (c) ~~Prior to January 1, 1978, in the employ of a school which is not an~~  
21 ~~institution of higher education, after December 31, 1977, in In the employ of a~~  
22 governmental entity referred to in ~~SubParagraph~~ Subparagraph I of this Paragraph  
23 if such service is performed by an individual in the exercise of duties:

24 \* \* \*

25 (f) ~~Prior to January 1, 1978, for a hospital in a state prison or other state~~  
26 ~~correctional institution by an inmate of the prison or correctional institution and after~~  
27 ~~December 31, 1977, by By an inmate of a custodial or penal institution.~~

28 IV. Notwithstanding the provisions of Subparagraphs (I) or (II) of this  
29 Paragraph or any other provision of law to the contrary, the term "employment" shall

1 include service performed ~~after December 31, 1970~~, by an individual in the employ  
2 of the ~~Louisiana State School for the Blind, Southern University System State School~~  
3 ~~for the Blind, Louisiana State School for the Deaf and Southern University System~~  
4 ~~State School for the Deaf~~ Louisiana School for the Visually Impaired and the  
5 Louisiana School for the Deaf.

6 V. Service performed ~~after December 31, 1977~~, by an individual in  
7 agricultural labor as defined in Subsection (2) of this Section when:

8 (a) Such service is performed for a person who:

9 \* \* \*

10 (iii) However, the individuals performing services referred to in (a), (I) and  
11 (ii) of this ~~SubParagraph~~ Subparagraph shall not include, ~~after December 31, 1977,~~  
12 ~~and prior to January 1, 1980~~, individuals performing agricultural labor who are aliens  
13 admitted to the United States to perform agricultural labor pursuant to Section 214(c)  
14 and Section 101(a)(15)(H) of the Immigration and Nationality Act.

15 (b) For the purposes of this ~~SubParagraph~~ Subparagraph any individual who  
16 is a member of a crew furnished by a crew leader to perform service in agricultural  
17 labor for any other person shall be treated as an employee of such crew leader:

18 \* \* \*

19 VI. The term "employment" shall include domestic service ~~after December~~  
20 ~~31, 1977~~, in a private home, local college club or local chapter of a college fraternity  
21 or sorority performed for a person who paid cash remuneration of one thousand  
22 dollars or more ~~after December 31, 1977~~, in the current calendar year or the  
23 preceding calendar year to individuals employed in such domestic service in any  
24 calendar quarter.

25 VII.

26 \* \* \*

27 G. The term "employment" shall include the service of an individual who is  
28 a citizen of the United States, performed outside the United States ~~after December~~  
29 ~~31, 1971, (except in Canada, and in the case of the Virgin Islands after December 31,~~

1 ~~1971, and prior to January 1 of the year following the year in which the United States~~  
2 ~~Secretary of Labor approves the unemployment compensation law of the Virgin~~  
3 ~~Islands under Section 3304(a) of the Internal Revenue Code of 1954), in the employ~~  
4 ~~of an American employer (other than services which are deemed employment under~~  
5 ~~the provisions of Paragraphs (B) and (D) of this Subsection or the parallel provisions~~  
6 ~~of another state's law if:~~

7 \* \* \*

8 H. The term "employment" shall not include:

9 I. ~~After December 31, 1977, except~~ Except as described in Subsection  
10 (12)(F)(V) of this Section, agricultural labor as defined in Subsection (2) of this  
11 Section.

12 II. ~~After December 31, 1977, except~~ Except as described in Subsection  
13 (12)(F)(VI) of this Section, domestic service in a private home, local college club,  
14 or local chapter of a college fraternity or sorority.

15 \* \* \*

16 §1474. Administrator; Revenue Estimating Conference; "wages"; weekly benefit  
17 amounts

18 \* \* \*

19 H. ~~Beginning in the year 1995, each~~ Each September, no earlier than  
20 September fifth, the Revenue Estimating Conference shall adopt its official  
21 projection of the state unemployment trust fund balance for September first of the  
22 next calendar year. Such official projection shall be reported to the Louisiana  
23 Workforce Commission no later than September thirtieth. The Revenue Estimating  
24 Conference shall consider all information, including projections and information  
25 from the United States and state departments of labor, in its analysis for official  
26 projection of the state unemployment trust fund balance for September first of the  
27 next calendar year.

28 \* \* \*

1 §1493. Use and operation; withdrawals

2 \* \* \*

3 D. Any amount credited to the account of this state pursuant to Section 903  
4 of the Social Security Act, as amended, which has been appropriated for expenses  
5 of administration of this Chapter, whether or not such amount has been withdrawn  
6 from the unemployment trust fund, shall be excluded from the balance of this state  
7 in the unemployment compensation fund for the purpose of computation of  
8 contributions under R.S. 23:1474 and ~~R.S. 23:1536(E)(2) and (3)~~ R.S. 23:1536(D).

9 \* \* \*

10 §1512. Replacement of funds lost or expended for purposes other than  
11 administration

12 This state recognizes its obligation to replace, and hereby pledges the faith  
13 of this state that funds will be provided in the future, and applied to the replacement  
14 of, any moneys received ~~after July 1, 1941,~~ from the social security board under title  
15 III of the Social Security Act, any unencumbered balances in the employment  
16 security administration fund as of that date, any moneys thereafter granted to this  
17 state pursuant to the provisions of the Wagner-Peyser Act, and any moneys thereafter  
18 made available by this state or its political subdivisions and matched by moneys  
19 granted to this state pursuant to the provisions of the Wagner-Peyser Act, which the  
20 social security board finds have, because of any action or contingency, been lost or  
21 have been expended for purposes other than or in amounts in excess of, those found  
22 necessary by the social security board for the proper administration of this Chapter.  
23 Such moneys shall be replaced within a reasonable time by moneys appropriated by  
24 the legislature from the general funds of this state to the employment security  
25 administration fund for expenditure as provided in R.S. 23:1511. The administrator  
26 shall report to the tax commission, in the same manner as is provided generally for  
27 the submission by state departments of financial requirements for the ensuing  
28 biennium, and the governor shall include in his budget report to the next regular  
29 session of the legislature, the amount required for such replacement. ~~This Section~~

1       ~~shall not be construed to relieve this state of its obligation with respect to funds~~  
2       ~~received prior to July 1, 1941, pursuant to the provisions of title III of the Social~~  
3       ~~Security Act.~~

4       §1513. Penalty and interest account

5               A.(1) There is hereby created in the employment security administration  
6       fund an account which shall be known as the penalty and interest account. All  
7       interest, fines, and penalties, regardless of when they became due and payable,  
8       collected from employers and claimants under the provisions of this Chapter  
9       ~~subsequent to January 1, 1951,~~ shall, notwithstanding provisions of R.S. 23:1491,  
10       1543 and 1551, be paid into this account, except as otherwise provided by this  
11       Chapter, and shall at no time be considered to be a part of the unemployment  
12       compensation fund.

13   \*       \*       \*

14       §1532.1. Legislative findings and intent; temporary employer special assessment;  
15       creation and pledge thereof

16   \*       \*       \*

17               G. ~~On and after January 1, 1988,~~ Public utilities operating in the state  
18       and whose rates and charges are regulated, may, to the extent that the special  
19       assessment charged pursuant to this Section was not included as a part of the cost of  
20       furnishing services, and to the extent that such special assessment when added to the  
21       unemployment compensation taxes, including Federal Unemployment Tax Act loss  
22       of credit, solvency taxes, and interest tax exceeds the amount paid by such public  
23       utility in unemployment compensation taxes, including Federal Unemployment Tax  
24       Act loss of credit, solvency taxes, and interest tax, during the calendar year 1986 (the  
25       "excess surcharge"), add such excess surcharge to the sales price of such public  
26       utility's service and bill same pro rata to the utility's customers in the state.

27   \*       \*       \*



1 §1533. Experience rating records; administrator's duty to prepare

2 A. The administrator shall prepare and maintain an experience rating record  
3 for each employer, and shall credit such record with all the contributions paid by him  
4 with respect to wages paid for the calendar quarter ~~beginning October 1, 1941, and~~  
5 ~~for each calendar quarter thereafter.~~ Nothing in this Chapter shall be construed to  
6 grant any employer or any individual performing services for him prior claims or  
7 rights to amounts paid by the employer into the fund. The administrator shall  
8 terminate the experience rating record of an employer who has ceased to be subject  
9 to this Chapter, or may do so provided the employer has had no employment in this  
10 state for a period of three consecutive calendar years. Benefits accruing and paid ~~on~~  
11 ~~and after October 1, 1941,~~ to an individual in accordance with the provisions of this  
12 Chapter shall be charged against the experience rating records of his base-period  
13 employers subject to the following limitations:

14 \* \* \*

15 §1536. Determination of rate; ratio of reserves to payroll as a basis

16 A.

17 \* \* \*

18 B. The administrator shall for the experience-rating year ~~beginning January~~  
19 ~~1, 1983, and for each experience-rating year thereafter~~ determine the contribution  
20 rate of each employer who has met the requirements specified in R.S. 23:1535 on the  
21 basis of his experience-rating record in accordance with the formula and rate tables  
22 which follow.

23 C. Definitions.

24 (1) "Fund balance on computation date" ~~shall mean~~ means the statement  
25 balance on computation date.

26 (2) "Average benefit payout" ~~shall mean~~ means the annual average of the  
27 benefits charged to the contributing employer's accounts plus any benefits paid out  
28 based on the contributing employer's wages, but not charged to his account for the  
29 thirty-six months ending on the computation date.

1 (3) "Current benefit payout" means the benefits charged to the contributing  
2 employer's accounts plus any benefits paid out based on the contributing employer's  
3 wages, but not charged to his account for the twelve-month period ending on the  
4 computation date.

5 D. Rate Table.

6 Each employer's rate of contribution ~~shall be~~ is as set forth in the rate table  
7 below and shall be computed as follows:

8 (1) The employer's reserve ~~shall be~~ is the total contributions paid on or  
9 before July thirty-first immediately succeeding the computation date with respect to  
10 wages paid by the employer on or before the computation date, reduced by benefits  
11 which were chargeable to the employer's experience-rating record and were paid on  
12 or before July thirty-first with respect to weeks of unemployment ending on or  
13 before the computation date. Such reserve as computed shall be reflected as a  
14 positive or negative balance.

15 (2) For the purpose of this computation, the reserve ratio ~~shall be~~ is the  
16 percentage derived by dividing the employer's reserve by the employer's average  
17 annual payroll as defined in R.S. 23:1542(2). Such reserve ratio shall be reflected  
18 as a positive or negative percentage.

19 (3) The rate table ~~shall be~~ is as follows:

Employer's Reserve Ratio	
NEGATIVE RESERVE RATIO	RATE
999.99 or more	6.00
500 but less than 999.99	3.11
300 but less than 500	3.08
200 but less than 300	3.05
100 but less than 200	3.02
30 but less than 100	2.99
28.0 but less than 30.0	2.96
26.0 but less than 28.0	2.93
24.0 but less than 26.0	2.91

1	22.0 but less than 24.0	2.89
2	20.0 but less than 22.0	2.86
3	15.0 but less than 20.0	2.84
4	14.0 but less than 15.0	2.38
5	13.0 but less than 14.0	2.37
6	12.0 but less than 13.0	2.36
7	11.0 but less than 12.0	2.35
8	10.0 but less than 11.0	2.34
9	9.0 but less than 10.0	2.14
10	8.0 but less than 9.0	2.12
11	7.0 but less than 8.0	2.11
12	6.0 but less than 7.0	2.09
13	5.0 but less than 6.0	2.08
14	4.0 but less than 5.0	2.04
15	3.0 but less than 4.0	2.00
16	2.0 but less than 3.0	1.94
17	1.0 but less than 2.0	1.90
18	0.0 but less than 1.0	1.89
19	POSITIVE RESERVE RATIO	
20	less than 0.4	1.85
21	0.4 but less than 0.8	1.84
22	0.8 but less than 1.2	1.84
23	1.2 but less than 1.6	1.83
24	1.6 but less than 2.0	1.82
25	2.0 but less than 2.4	1.81
26	2.4 but less than 2.8	1.80
27	2.8 but less than 3.2	1.78
28	3.2 but less than 3.6	1.77
29	3.6 but less than 4.0	1.76
30	4.0 but less than 4.4	1.75

1	4.4 but less than 4.8	1.74
2	4.8 but less than 5.0	1.73
3	5.0 but less than 5.2	1.71
4	5.2 but less than 5.4	1.70
5	5.4 but less than 5.6	1.64
6	5.6 but less than 5.8	1.56
7	5.8 but less than 6.0	1.38
8	6.0 but less than 6.2	1.26
9	6.2 but less than 6.4	1.20
10	6.4 but less than 6.6	1.09
11	6.6 but less than 6.8	1.03
12	6.8 but less than 7.0	1.00
13	7.0 but less than 7.2	0.88
14	7.2 but less than 7.4	0.79
15	7.4 but less than 7.6	0.73
16	7.6 but less than 7.8	0.70
17	7.8 but less than 8.0	0.59
18	8.0 but less than 8.2	0.50
19	8.2 but less than 8.4	0.44
20	8.4 but less than 8.6	0.35
21	8.6 but less than 8.8	0.29
22	8.8 but less than 9.0	0.23
23	9.0 but less than 9.2	0.21
24	9.2 but less than 9.5	0.15
25	9.5 or more	0.09

26           ~~E.(1) For calendar year 1983 in addition to the contributions required by the~~  
27 ~~rate table above, an additional twenty percent of each employer's contributions shall~~  
28 ~~be assessed to him as a solvency tax.~~

29           ~~(2) E.(1) If at any time after the second quarter of calendar year 1988 and~~  
30 ~~thereafter, the administrator reports, in any calendar quarter, that the fund balance~~

1 projected by the administrator for the next four calendar quarters, together with  
2 projected contributions to be collected plus amounts otherwise pledged thereto, less  
3 the amount of benefits projected by the administrator to be paid from the fund during  
4 ~~said~~ the next four calendar quarters, will result in a fund balance of less than one  
5 hundred million dollars, there shall be added to the contributions, for the calendar  
6 quarter beginning six months after the end of the calendar quarter in which ~~said~~ the  
7 projection is made, required of each employer by the rate table above a solvency tax  
8 arrived at as follows: The administrator shall determine a ratio, expressed as a  
9 fraction, the numerator of which is the amount by which the projected fund balance  
10 during the next four calendar quarters is less than one hundred million dollars and  
11 the denominator of which is the amount of the projected employer contributions for  
12 the calendar quarter beginning six months after the end of the calendar quarter in  
13 which ~~said~~ the projection is made and this ratio shall be applied as a percentage to  
14 each employer's contributions for the calendar quarter beginning six months after the  
15 end of the calendar quarter in which ~~said~~ the projection is made as a solvency tax,  
16 provided that the aggregate of this added solvency tax for any quarter shall not  
17 exceed a total of thirty percent of the employer's contributions for that quarter. Prior  
18 to adding the solvency tax to the contributions as required in this Paragraph, the  
19 administrator shall notify the House and Senate ~~Committees on Labor and Industrial~~  
20 ~~Relations~~ committees on labor and industrial relations and the House Committee on  
21 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs of the  
22 status of the fund and of his intention to ~~so~~ add the solvency tax. The administrator's  
23 report shall also contain recommendations of alternative actions which may be taken  
24 either administratively or legislatively to protect the solvency of the fund. Also prior  
25 to adding the solvency tax to the contributions as required in this Paragraph, the  
26 administrator shall conduct within such calendar quarter in which ~~said~~ the projection  
27 is made a public hearing for informational purposes only after public notice thereof.  
28 The notice of such hearing shall be published once in the official journal of the state  
29 at least fifteen days prior to such hearing date.



1 benefits paid each individual and charged to his experience-rating record. These  
 2 benefit charges ~~shall be~~ are conclusive and binding upon the employer unless he files  
 3 an application to review the charges setting forth his reasons therefor within thirty  
 4 days after the mailing of the notice to his last known address, or in the absence of  
 5 mailing within twenty-five days after the delivery of the notice. However, any  
 6 benefits paid to employees of experience-rated employers pursuant to Executive  
 7 Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 shall not be charged to  
 8 employers' experience-rating records.

9 \* \* \*

10 §1542. Definition of terms

11 As used in R.S. 23:1531 through R.S. 23:1541, the following terms shall have  
 12 the meaning ascribed to them in this Section unless the context clearly indicates  
 13 otherwise:

14 (1) "~~computation~~ Computation date" with respect to rates of contribution for  
 15 experience-rating years ~~beginning prior to January 1, 1949, means the March 31~~  
 16 ~~which precedes the beginning of any such experience-rating year; for experience-~~  
 17 ~~rating year beginning on January 1, 1949 and subsequent experience-rating years the~~  
 18 ~~term~~ means the June 30th which precedes the beginning of any such experience-  
 19 rating year;

20 (2) "~~annual~~ Annual pay roll" means the total amount of wages for  
 21 employment paid by the employer during the 12-consecutive-calendar-month period  
 22 ending on the computation date, and the term "average annual pay roll" means the  
 23 average of the annual taxable pay rolls of an employer for the last three preceding  
 24 12-consecutive-calendar-month periods ending on the computation date preceding  
 25 the experience-rating year, and the term "pay roll" wherever used in these ~~sections~~  
 26 ~~shall mean~~ Sections means "annual taxable pay roll";

27 (3) "~~base-period~~ Base-period wages" means the wages paid to an individual  
 28 during his base period for insured work, and on the basis of which the individual's  
 29 benefit rights were ~~determined;~~ determined.

1 (4) "~~base-period~~ Base-period employers" means the employers by whom an  
2 individual was paid his base-period ~~wages;~~ wages.

3 (5) "~~experience-rating year" prior to January 1, 1949, means the twelve-~~  
4 ~~month period beginning October 1 and ending September 30, with the exception of~~  
5 ~~the three months transition period beginning October 1, 1948, and ending December~~  
6 ~~31, 1948; for the period subsequent to December 31, 1948, the term "experience-~~  
7 ~~rating year" "~~Experience-rating year" means the twelve-month period beginning  
8 January 1, and ending December 31.

9 \* \* \*

10 §1552. Financing benefits paid to employees of nonprofit organizations and of the  
11 state, its instrumentalities and political subdivisions and Indian tribes or tribal  
12 units

13 \* \* \*

14 B.(1) Any such employer which is or becomes subject to this Chapter ~~on or~~  
15 ~~after January 1, 1982,~~ including any Indian tribe or Indian tribal unit subject to this  
16 Chapter on or after December 21, 2000, shall pay contributions as provided for ~~under~~  
17 pursuant to this Part unless it elects, in accordance with this Subsection, to pay the  
18 administrator for the unemployment fund an amount equal to the amount of regular  
19 and extended benefits paid that is attributable to services in the employ of such  
20 employer, to individuals for weeks of unemployment which are attributable to the  
21 effective period of such election, and the liability for reimbursements shall continue  
22 so long as unemployment benefits are paid which are attributable to the services  
23 performed in the period of such election even though the employer may subsequently  
24 elect to become a contributing employer; however, as to nonprofit organizations,  
25 only one-half of the amount of extended benefits paid shall be reimbursed.

26 (2) Any such employer which is, or becomes, subject to this Chapter ~~on~~  
27 ~~January 1, 1982,~~ may elect to become liable for payments in lieu of contributions for  
28 a period of not less than one calendar year ~~beginning with January 1, 1982,~~ provided  
29 it files with the administrator a written notice of its election within the thirty-day



1 period immediately following such date, or within a like period ~~immediately~~  
2 ~~following January 1, 1972~~, whichever occurs later.

3 (3) Any such employer which becomes subject to this Chapter ~~after January~~  
4 ~~1, 1982~~, may elect to become liable for payments in lieu of contributions for a  
5 period of not less than one calendar year beginning with the date on which such  
6 subjectivity begins by filing a written notice of its election with the administrator not  
7 later than thirty days immediately following the date notice of the determination of  
8 such subjectivity was mailed. Any Indian tribe or Indian tribal unit may separately  
9 elect to become liable for payments in lieu of contributions under and subject to the  
10 same conditions and manner as provided under this Section by election by the tribe  
11 for itself and each subdivision, subsidiary, or business enterprise wholly owned by  
12 any such Indian tribe or by group accounts of individual tribal units.

13 \* \* \*

14 (5) Any such employer which has been paying contributions ~~under~~ pursuant  
15 to this Chapter ~~for a period subsequent to January 1, 1972~~, may change to a  
16 reimbursable basis by filing with the administrator not later than thirty days prior to  
17 the beginning of any calendar year a written notice of election to become liable for  
18 payment in lieu of contributions. Such election shall not be terminable by the  
19 organization for that and the next year.

20 \* \* \*

21 §1592. Weekly benefit amount

22 \* \* \*

23 F. The weekly benefit amount ~~under~~ pursuant to this Section to unemployed  
24 individuals filing a new claim for benefits ~~on and after the first Monday of January,~~  
25 ~~1996~~, may be modified in accordance with the provisions in R.S. 23:1474. In no  
26 event shall the weekly amount paid ~~under~~ pursuant to this Section be more than as  
27 designated in R.S. 23:1474 nor less than ten dollars.

28 G. ~~Effective for~~ For any payment of benefits ~~made on or after January 1,~~  
29 ~~1997~~, an individual claimant may elect to deduct and withhold federal income tax  
30 from such payable benefits, in accordance with a manner prescribed under federal

1 law and under a program approved by the secretary of the United States Department  
2 of Labor. Any such deduction and withholding shall be applied by an amount equal  
3 to the amount allowable under federal law.

4 \* \* \*

5 §1600. Benefit eligibility conditions

6 An unemployed individual shall be eligible to receive benefits only if the  
7 administrator finds that:

8 \* \* \*

9 (2) He has registered for work at, and thereafter has continued to report at,  
10 ~~an employment office~~ in accordance with such regulations as the administrator may  
11 prescribe. The administrator may, by regulation, waive or alter either or both of the  
12 requirements of this Section as to such types of cases or situations with respect to  
13 which he finds that compliance with such requirements would be oppressive, or  
14 would be inconsistent with the purposes of this Chapter; but no such regulation shall

15 \* \* \*

16 (6)(a) Benefits based on service in employment defined in R.S.  
17 23:1472(12)(F)(I) (II), (IV), and (VII) shall be payable in the same amount, on the  
18 same terms and subject to the same conditions as benefits payable on the basis of  
19 other services subject to this Act; except that:

20 (I) With respect to service performed ~~after December 31, 1977~~, in an  
21 instructional, research, or principal administrative capacity for any educational  
22 institution, including institutions of higher education and local public school  
23 systems, benefits shall not be paid based on such service for any week of  
24 unemployment commencing during the period between two successive academic  
25 years, or during a similar period between two regular but not successive terms, or  
26 during a period of paid sabbatical leave provided for in the individual's contract, to  
27 any individual if such individual performs such services in the first of such academic  
28 years (or terms) and if there is a contract or a reasonable assurance that such  
29 individual will perform services in any such capacity for any educational institution  
30 in the second of such academic years or terms. The provisions of this Paragraph

1 shall include any service performed in an instructional, research, or principal  
2 administrative capacity including service performed by a temporary or uncertified  
3 teacher or instructor.

4 \* \* \*

5 (b) Benefits shall not be paid ~~after December 31, 1977~~, to any individual on  
6 the basis of any services, substantially all of which consist of participating in sports  
7 or athletic events or training or preparing to so participate, for any week which  
8 commences during the period between two successive sport seasons (or similar  
9 periods) if such individual performed such services in the first of such seasons (or  
10 similar periods) and there is a reasonable assurance that such individual will perform  
11 such services in the later of such seasons (or similar periods).

12 (c)(I) Benefits shall not be paid after ~~December 31, 1977~~, on the basis of  
13 service performed by an alien unless ~~such~~ the alien is an individual who has been  
14 lawfully admitted for permanent residence at the time ~~such~~ the services were  
15 performed, was lawfully present for purposes of performing such services or  
16 otherwise is permanently residing in the United States under color of law at the time  
17 such services were performed (including an alien who is lawfully present in the  
18 United States as a result of the application of the provisions of Section 203(a)(7)\*  
19 or Section 212(d)(5)\*\* of the Immigration and Nationality Act).

20 \* \* \*

21 (7) With respect to weeks of unemployment ~~beginning on or after January~~  
22 ~~1, 1978~~, wages for insured work shall include wages paid for previously uncovered  
23 services. For the purposes of this Subsection, the term "previously uncovered  
24 services" means services:

25 \* \* \*

26 Section 2. R.S. 23:1474(J), 1533(C), 1536(A), 1543(H), and 1536(J) are hereby  
27 repealed in their entirety.

---

**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)]

---

Pierre

HB No. 984

**Abstract:** Provides technical corrections and the deletion of obsolete dates and procedures from laws regarding unemployment compensation.

Present law provides statutes relative to unemployment compensation.

Proposed law provides technical amendments to unemployment compensation statutes.

Proposed law deletes obsolete practices and obsolete dates which are no longer needed, from present law.

(Amends R.S. 23:1472(10)(a), (11)(a), (d)(II) and (III), (e), and (h), (12)(F)(I), (II)(intro. para.), (III)(c) and (f), (IV), (V)(intro. para.) and (a)(iii) and (b)(intro. para.), (VI), (VII)(G)(intro. para.), (H)(I) and (II), 1474(H), 1493(D), 1512, 1513(A)(1), 1532.1(G), 1533(A)(intro. para.), 1536 (B)-(E), (F)(2), and (G), 1541(A), 1542, 1552(B)(1), (2), (3), and (5), 1592(F) and (G), 1600(2), (6)(a)(I), (b), and (c)(I), and (7)(intro. para.); Repeals R.S. 23:1474(J), 1533(C), 1543(H), and 1536(J))