

Regular Session, 2014

HOUSE BILL NO. 984

BY REPRESENTATIVE PIERRE

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) and (J), and 1543(H), 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:

20 §1472. Definitions

21 \* \* \*

22 (10)(a) "Employing unit" means any individual or type of organization,  
23 including the state of Louisiana or subdivisions, or instrumentality thereof or of any  
24 other state or of the United States except as excluded by any other provision of this  
25 Chapter, and any partnership, association, trust, estate, joint-stock company,

1 nontrading corporation, insurance company, corporation, or corporate group, whether  
 2 domestic or foreign, or the receiver, liquidator, trustee in bankruptcy, trustee, or  
 3 successor thereof, or the legal representative of a deceased person, which has ~~or~~  
 4 ~~subsequent to January 1, 1935, had~~ in its employ one or more individuals performing  
 5 services for it within this state. All individuals performing services within this state  
 6 for any employing unit which maintains two or more separate establishments,  
 7 whether the employing unit is engaged in a number of different types of businesses  
 8 or is engaged in the same business in a number of different places within this state,  
 9 shall be deemed to be employed by a single employing unit for all the purposes of  
 10 this Chapter.

\* \* \*

(11) "Employer" means:

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

14 ~~I. In~~ in any calendar quarter in either the current or preceding calendar year  
 15 paid for services in employment wages of ~~\$1500~~ one thousand five hundred dollars  
 16 or ~~more, or~~

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

\* \* \*

(d)

\* \* \*

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



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

8 II. The term "employment" shall include service performed ~~after December~~  
 9 ~~31, 1971~~, by an individual in the employ of a religious, charitable, educational or  
 10 other organization but only if the following conditions are met:

11 \* \* \*

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

14 \* \* \*

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

19 \* \* \*

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

23 IV. Notwithstanding the provisions of Subparagraphs (I) or (II) of this  
 24 Paragraph or any other provision of law to the contrary, the term "employment" shall  
 25 include service performed ~~after December 31, 1970~~, by an individual in the employ  
 26 of the ~~Louisiana State School for the Blind, Southern University System State School~~  
 27 ~~for the Blind, Louisiana State School for the Deaf and Southern University System~~  
 28 ~~State School for the Deaf~~ Louisiana School for the Visually Impaired and the  
 29 Louisiana School for the Deaf.

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

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

4 \* \* \*

5 (iii) However, the individuals performing services referred to in ~~(a), (F)~~ (a)(i)  
6 and (ii) of this ~~SubParagraph~~ Subparagraph shall not include, ~~after December 31,~~  
7 ~~1977, and prior to January 1, 1980,~~ individuals performing agricultural labor who are  
8 aliens admitted to the United States to perform agricultural labor pursuant to Section  
9 214(c) and Section 101(a)(15)(H) of the Immigration and Nationality Act.

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

13 \* \* \*

14 VI. The term "employment" shall include domestic service ~~after December~~  
15 ~~31, 1977~~, in a private home, local college club or local chapter of a college fraternity  
16 or sorority performed for a person who paid cash remuneration of one thousand  
17 dollars or more ~~after December 31, 1977~~, in the current calendar year or the  
18 preceding calendar year to individuals employed in such domestic service in any  
19 calendar quarter.

20 VII.

21 \* \* \*

22 G. The term "employment" shall include the service of an individual who is  
23 a citizen of the United States, performed outside the United States ~~after December~~  
24 ~~31, 1971, (except in Canada, and in the case of the Virgin Islands after December 31,~~  
25 ~~1971, and prior to January 1 of the year following the year in which the United States~~  
26 ~~Secretary of Labor approves the unemployment compensation law of the Virgin~~  
27 ~~Islands under Section 3304(a) of the Internal Revenue Code of 1954); in the employ~~  
28 of an American employer ~~(other than services which are deemed employment under~~

1 the provisions of Paragraphs (B) and (D) of this Subsection or the parallel provisions  
2 of another state's law if:

3 \* \* \*

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

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

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

11 \* \* \*

12 §1474. Administrator; Revenue Estimating Conference; "wages"; weekly benefit  
13 amounts

14 \* \* \*

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

24 \* \* \*

25 §1493. Use and operation; withdrawals

26 \* \* \*

27 D. Any amount credited to the account of this state pursuant to Section 903  
28 of the Social Security Act, as amended, which has been appropriated for expenses  
29 of administration of this Chapter, whether or not such amount has been withdrawn  
30 from the unemployment trust fund, shall be excluded from the balance of this state

1 in the unemployment compensation fund for the purpose of computation of  
2 contributions under R.S. 23:1474 and ~~R.S. 23:1536(E)(2) and (3)~~ 1536(D).

3 \* \* \*

4 §1512. Replacement of funds lost or expended for purposes other than  
5 administration

6 This state recognizes its obligation to replace, and hereby pledges the faith  
7 of this state that funds will be provided in the future, and applied to the replacement  
8 of, any ~~moneys~~ monies received ~~after July 1, 1941,~~ from the social security board  
9 under ~~title~~ Title III of the Social Security Act, any unencumbered balances in the  
10 employment security administration fund as of that date, any ~~moneys~~ monies  
11 thereafter granted to this state pursuant to the provisions of the Wagner-Peyser Act,  
12 and any ~~moneys~~ monies thereafter made available by this state or its political  
13 subdivisions and matched by ~~moneys~~ monies granted to this state pursuant to the  
14 provisions of the Wagner-Peyser Act, which the social security board finds have,  
15 because of any action or contingency, been lost or have been expended for purposes  
16 other than or in amounts in excess of, those found necessary by the social security  
17 board for the proper administration of this Chapter. Such ~~moneys~~ monies shall be  
18 replaced within a reasonable time by ~~moneys~~ monies appropriated by the legislature  
19 from the general funds of this state to the employment security administration fund  
20 for expenditure as provided in R.S. 23:1511. The administrator shall report to the  
21 tax commission, in the same manner as is provided generally for the submission by  
22 state departments of financial requirements for the ensuing biennium, and the  
23 governor shall include in his budget report to the next regular session of the  
24 legislature, the amount required for such replacement. ~~This Section shall not be~~  
25 ~~construed to relieve this state of its obligation with respect to funds received prior~~  
26 ~~to July 1, 1941, pursuant to the provisions of title III of the Social Security Act.~~

27 §1513. Penalty and interest account

28 A.(1) There is hereby created in the employment security administration  
29 fund an account which shall be known as the penalty and interest account. All  
30 interest, fines, and penalties, regardless of when they became due and payable,

1 collected from employers and claimants under the provisions of this Chapter  
2 ~~subsequent to January 1, 1951,~~ shall, notwithstanding provisions of R.S. 23:1491,  
3 1543, and 1551, be paid into this account, except as otherwise provided by this  
4 Chapter, and shall at no time be considered to be a part of the unemployment  
5 compensation fund.

6 \* \* \*

7 §1532.1. Legislative findings and intent; temporary employer special assessment;  
8 creation and pledge thereof

9 \* \* \*

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

20 \* \* \*

21 §1533. Experience rating records; administrator's duty to prepare

22 A. The administrator shall prepare and maintain an experience rating record  
23 for each employer, and shall credit such record with all the contributions paid by him  
24 with respect to wages paid for the each calendar quarter ~~beginning October 1, 1941,~~  
25 ~~and for each calendar quarter thereafter.~~ Nothing in this Chapter shall be construed  
26 to grant any employer or any individual performing services for him prior claims or  
27 rights to amounts paid by the employer into the fund. The administrator shall  
28 terminate the experience rating record of an employer who has ceased to be subject  
29 to this Chapter, or may do so provided the employer has had no employment in this  
30 state for a period of three consecutive calendar years. Benefits accruing and paid ~~on~~



1 and after October 1, 1941, to an individual in accordance with the provisions of this  
2 Chapter shall be charged against the experience rating records of his base-period  
3 employers subject to the following limitations:

4 \* \* \*

5 §1536. Determination of rate; ratio of reserves to payroll as a basis

6 ~~A.~~

7 \* \* \*

8 B. The administrator shall for the experience-rating year ~~beginning January~~  
9 ~~1, 1983, and for each experience-rating year thereafter~~ determine the contribution  
10 rate of each employer who has met the requirements specified in R.S. 23:1535 on the  
11 basis of his experience-rating record in accordance with the formula and rate tables  
12 which follow.

13 C. Definitions.

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

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

20 (3) "Current benefit payout" ~~shall mean~~ means the benefits charged to the  
21 contributing employer's accounts plus any benefits paid out based on the contributing  
22 employer's wages, but not charged to his account for the twelve-month period ending  
23 on the computation date.

24 D. Rate Table.

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

27 (1) The employer's reserve ~~shall be~~ is the total contributions paid on or  
28 before July thirty-first immediately succeeding the computation date with respect to  
29 wages paid by the employer on or before the computation date, reduced by benefits  
30 which were chargeable to the employer's experience-rating record and were paid on

1 or before July thirty-first with respect to weeks of unemployment ending on or  
2 before the computation date. Such reserve as computed shall be reflected as a  
3 positive or negative balance.

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

8 (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	
22.0 but less than 24.0	2.89	
20.0 but less than 22.0	2.86	
15.0 but less than 20.0	2.84	
14.0 but less than 15.0	2.38	
13.0 but less than 14.0	2.37	
12.0 but less than 13.0	2.36	
11.0 but less than 12.0	2.35	
10.0 but less than 11.0	2.34	
9.0 but less than 10.0	2.14	
8.0 but less than 9.0	2.12	
7.0 but less than 8.0	2.11	

1	6.0 but less than 7.0	2.09
2	5.0 but less than 6.0	2.08
3	4.0 but less than 5.0	2.04
4	3.0 but less than 4.0	2.00
5	2.0 but less than 3.0	1.94
6	1.0 but less than 2.0	1.90
7	0.0 but less than 1.0	1.89
8	POSITIVE RESERVE RATIO	
9	less than 0.4	1.85
10	0.4 but less than 0.8	1.84
11	0.8 but less than 1.2	1.84
12	1.2 but less than 1.6	1.83
13	1.6 but less than 2.0	1.82
14	2.0 but less than 2.4	1.81
15	2.4 but less than 2.8	1.80
16	2.8 but less than 3.2	1.78
17	3.2 but less than 3.6	1.77
18	3.6 but less than 4.0	1.76
19	4.0 but less than 4.4	1.75
20	4.4 but less than 4.8	1.74
21	4.8 but less than 5.0	1.73
22	5.0 but less than 5.2	1.71
23	5.2 but less than 5.4	1.70
24	5.4 but less than 5.6	1.64
25	5.6 but less than 5.8	1.56
26	5.8 but less than 6.0	1.38
27	6.0 but less than 6.2	1.26
28	6.2 but less than 6.4	1.20
29	6.4 but less than 6.6	1.09
30	6.6 but less than 6.8	1.03

1	6.8 but less than 7.0	1.00
2	7.0 but less than 7.2	0.88
3	7.2 but less than 7.4	0.79
4	7.4 but less than 7.6	0.73
5	7.6 but less than 7.8	0.70
6	7.8 but less than 8.0	0.59
7	8.0 but less than 8.2	0.50
8	8.2 but less than 8.4	0.44
9	8.4 but less than 8.6	0.35
10	8.6 but less than 8.8	0.29
11	8.8 but less than 9.0	0.23
12	9.0 but less than 9.2	0.21
13	9.2 but less than 9.5	0.15
14	9.5 or more	0.09

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

18                   (2) E.(1) ~~If at any time after the second quarter of calendar year 1988 and~~  
 19 ~~thereafter,~~ the administrator reports, in any calendar quarter, that the fund balance  
 20 projected by the administrator for the next four calendar quarters, together with  
 21 projected contributions to be collected plus amounts otherwise pledged thereto, less  
 22 the amount of benefits projected by the administrator to be paid from the fund during  
 23 ~~said~~ the next four calendar quarters, will result in a fund balance of less than one  
 24 hundred million dollars, there shall be added to the contributions, for the calendar  
 25 quarter beginning six months after the end of the calendar quarter in which ~~said~~ the  
 26 projection is made, required of each employer by the rate table above a solvency tax  
 27 arrived at as follows: The administrator shall determine a ratio, expressed as a  
 28 fraction, the numerator of which is the amount by which the projected fund balance  
 29 during the next four calendar quarters is less than one hundred million dollars and  
 30 the denominator of which is the amount of the projected employer contributions for

1 the calendar quarter beginning six months after the end of the calendar quarter in  
 2 which ~~said~~ the projection is made and this ratio shall be applied as a percentage to  
 3 each employer's contributions for the calendar quarter beginning six months after the  
 4 end of the calendar quarter in which ~~said~~ the projection is made as a solvency tax,  
 5 provided that the aggregate of this added solvency tax for any quarter shall not  
 6 exceed a total of thirty percent of the employer's contributions for that quarter. Prior  
 7 to adding the solvency tax to the contributions as required in this Paragraph, the  
 8 administrator shall notify the House and Senate ~~Committees on Labor and Industrial~~  
 9 ~~Relations~~ committees on labor and industrial relations and, the House Committee on  
 10 Ways and Means, and the Senate Committee on Revenue and Fiscal Affairs of the  
 11 status of the fund and of his intention to ~~so~~ add the solvency tax. The administrator's  
 12 report shall also contain recommendations of alternative actions which may be taken  
 13 either administratively or legislatively to protect the solvency of the fund. Also prior  
 14 to adding the solvency tax to the contributions as required in this Paragraph, the  
 15 administrator shall conduct within such calendar quarter in which ~~said~~ the projection  
 16 is made a public hearing for informational purposes only after public notice thereof.  
 17 The notice of such hearing shall be published once in the official journal of the state  
 18 at least fifteen days prior to such hearing date.

19 ~~(3)~~ (2) If at the computation date in any year the fund balance, including all  
 20 monies in the benefit transfer account, exceeds four hundred million dollars, a ten  
 21 percent reduction in contributions due under the rate table ~~above~~ as provided in  
 22 Subsection D of this Section shall be granted to each employer.

23 ~~(4)~~ (3) If, at the computation date in any year, the fund balance, including  
 24 all monies in the benefit transfer account, exceeds one billion four hundred million  
 25 dollars, a ten percent reduction in contributions due under the rate table provided in  
 26 Subsection D of this Section shall be granted to each employer.

27 F.

28 \* \* \*

29 ~~(2) For interest due on October 1, 1983, any amounts due under~~ Interest due  
 30 pursuant to this Subsection in excess of twelve million dollars shall be paid from the

1 special employment security administration fund up to a maximum of thirty-five  
2 percent of the balance in the special employment security administration fund as of  
3 June ~~1, 1983~~ first. Each employer will be notified of the contribution due under this  
4 Subsection by June ~~30~~ thirtieth of each year, and ~~such~~ the contribution shall be  
5 considered delinquent thirty days thereafter.

6 \* \* \*

7 G. The amounts collected ~~under Subsections E and F~~ pursuant to Subsection  
8 E of this Section and ~~Subsection B of R.S. 23:1532.1~~ R.S. 23:1532.1(B) shall not be  
9 credited to the employer's experience rating account.

10 \* \* \*

11 §1541. Notice of benefits charged against employer's experience rating record;  
12 employer's right to contest; application for review; procedure

13 A. The administrator shall, not later than October first of each year, render  
14 a statement to each employer of benefits paid each individual and charged to his  
15 experience-rating record for the twelve-month period ending the previous June  
16 thirtieth. However, the administrator shall, ~~effective with the quarter ending~~  
17 ~~September 30, 1954, and subsequent calendar quarters,~~ not later than ninety days  
18 after the close of each calendar quarter, render a statement to each employer of  
19 benefits paid each individual and charged to his experience-rating record. These  
20 benefit charges ~~shall be~~ are conclusive and binding upon the employer unless he files  
21 an application to review the charges setting forth his reasons therefor within thirty  
22 days after the mailing of the notice to his last known address, or in the absence of  
23 mailing within twenty-five days after the delivery of the notice. However, any  
24 benefits paid to employees of experience-rated employers pursuant to Executive  
25 Orders KBB 2005-34, KBB 2005-46, and KBB 2005-76 shall not be charged to  
26 employers' experience-rating records.

27 \* \* \*

1 §1542. Definition of terms

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

5 (1) "~~computation~~ Computation date" with respect to rates of contribution for  
6 experience-rating years ~~beginning prior to January 1, 1949, means the March 31~~  
7 ~~which precedes the beginning of any such experience-rating year; for experience-~~  
8 ~~rating year beginning on January 1, 1949 and subsequent experience-rating years the~~  
9 ~~term~~ means the June 30<sup>th</sup> thirtieth which precedes the beginning of any such  
10 experience-rating year;

11 (2) "~~annual~~ Annual pay roll" means the total amount of wages for  
12 employment paid by the employer during the ~~12 twelve~~-consecutive-calendar-month  
13 period ending on the computation date, and the term "average annual pay roll" means  
14 the average of the annual taxable pay rolls of an employer for the last three preceding  
15 ~~12 twelve~~-consecutive-calendar-month periods ending on the computation date  
16 preceding the experience-rating year, and the term "pay roll" wherever used in these  
17 ~~sections shall mean~~ Sections means "annual taxable pay roll";

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

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

23 (5) "~~experience-rating year~~" ~~prior to January 1, 1949, means the twelve-~~  
24 ~~month period beginning October 1 and ending September 30, with the exception of~~  
25 ~~the three months transition period beginning October 1, 1948, and ending December~~  
26 ~~31, 1948; for the period subsequent to December 31, 1948, the term "experience-~~  
27 ~~rating year"~~ "Experience-rating year" means the twelve-month period beginning  
28 January 1, and ending December 31. January first and ending December thirty-first.

29 \* \* \*

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

1 §1552. Financing benefits paid to employees of nonprofit organizations and of the  
2 state, its instrumentalities and political subdivisions and Indian tribes or tribal  
3 units

4 \* \* \*

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

17 (2) Any such employer which is, or becomes, subject to this Chapter ~~on~~  
18 ~~January 1, 1982~~, may elect to become liable for payments in lieu of contributions for  
19 a period of not less than one calendar year ~~beginning with January 1, 1982~~, provided  
20 it files with the administrator a written notice of its election within the thirty-day  
21 period immediately following such date, or within a like period ~~immediately~~  
22 ~~following January 1, 1972~~, whichever occurs later.

23 (3) Any such employer which becomes subject to this Chapter ~~after January~~  
24 ~~1, 1982~~, may elect to become liable for payments in lieu of contributions for a  
25 period of not less than one calendar year beginning with the date on which such  
26 subjectivity begins by filing a written notice of its election with the administrator not  
27 later than thirty days immediately following the date notice of the determination of  
28 such subjectivity was mailed. Any Indian tribe or Indian tribal unit may separately  
29 elect to become liable for payments in lieu of contributions under and subject to the  
30 same conditions and manner as provided under this Section by election by the tribe



1 for itself and each subdivision, subsidiary, or business enterprise wholly owned by  
2 any such Indian tribe or by group accounts of individual tribal units.

3 \* \* \*

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

10 \* \* \*

11 §1592. Weekly benefit amount

12 \* \* \*

13 F. The weekly benefit amount ~~under~~ pursuant to this Section to unemployed  
14 individuals filing a new claim for benefits ~~on and after the first Monday of January,~~  
15 ~~1996,~~ may be modified in accordance with the provisions in R.S. 23:1474. In no  
16 event shall the weekly amount paid ~~under~~ pursuant to this Section be more than as  
17 designated in R.S. 23:1474 nor less than ten dollars.

18 G. ~~Effective for~~ For any payment of benefits ~~made on or after January 1,~~  
19 ~~1997,~~ an individual claimant may elect to deduct and withhold federal income tax  
20 from such payable benefits, in accordance with a manner prescribed under federal  
21 law and under a program approved by the secretary of the United States Department  
22 of Labor. Any such deduction and withholding shall be applied by an amount equal  
23 to the amount allowable under federal law.

24 \* \* \*

25 §1600. Benefit eligibility conditions

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

28 \* \* \*

29 (2) He has registered for work at, and thereafter has continued to report at,  
30 ~~an employment office~~ in accordance with such regulations as the administrator may

1 prescribe. The administrator may, by regulation, waive or alter either or both of the  
2 requirements of this Section as to such types of cases or situations with respect to  
3 which he finds that compliance with such requirements would be oppressive, or  
4 would be inconsistent with the purposes of this Chapter; but no such regulation shall  
5 conflict with R.S. 23:1591.

6 \* \* \*

7 (6)(a) Benefits based on service in employment defined in R.S.  
8 23:1472(12)(F)(I) (II), (IV), and (VII) shall be payable in the same amount, on the  
9 same terms and subject to the same conditions as benefits payable on the basis of  
10 other services subject to this Act; except that:

11 ~~(f)~~ (i) With respect to service performed ~~after December 31, 1977~~, in an  
12 instructional, research, or principal administrative capacity for any educational  
13 institution, including institutions of higher education and local public school  
14 systems, benefits shall not be paid based on such service for any week of  
15 unemployment commencing during the period between two successive academic  
16 years, or during a similar period between two regular but not successive terms, or  
17 during a period of paid sabbatical leave provided for in the individual's contract, to  
18 any individual if such individual performs such services in the first of such academic  
19 years (or terms) and if there is a contract or a reasonable assurance that such  
20 individual will perform services in any such capacity for any educational institution  
21 in the second of such academic years or terms. The provisions of this Paragraph  
22 shall include any service performed in an instructional, research, or principal  
23 administrative capacity including service performed by a temporary or uncertified  
24 teacher or instructor.

25 \* \* \*

26 (b) Benefits shall not be paid ~~after December 31, 1977~~, to any individual on  
27 the basis of any services, substantially all of which consist of participating in sports  
28 or athletic events or training or preparing to so participate, for any week which  
29 commences during the period between two successive sport seasons ~~(or similar~~  
30 periods) if such individual performed such services in the first of such seasons ~~(or~~

1 similar periods) and there is a reasonable assurance that such individual will perform  
2 such services in the later of such seasons (or similar periods).

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

11 \* \* \*

12 (7) With respect to weeks of unemployment ~~beginning on or after January~~  
13 ~~1, 1978~~, wages for insured work shall include wages paid for previously uncovered  
14 services. For the purposes of this Subsection, the term "previously uncovered  
15 services" means services:

16 \* \* \*

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

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_