

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 880** HLS 14RS 1194

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 14, 2014 12:57 PM	Author: STOKES
Dept./Agy.: Workforce Commission/Labor	Analyst: Patrice Thomas
Subject: Unemployment Insurance Tax Cases	

EMPLOYMENT/UNEMPLOYMENT EG NO IMPACT See Note
Provides with respect to unemployment insurance tax delay periods

Present law provides that within 180 days of the date of issuance of a unemployment insurance liability determination or a tax rate determination, an employer may apply for review. Proposed law revises present law to provide that an employer may apply for review of unemployment insurance liability determination in accordance with the time delays and procedures provided in proposed law. For an employer's rate of contribution for the Incumbent Worker Training Account, proposed law provides that the employer may appeal only within 20 days after the mailing of notice. Proposed law changes procedure for contesting a determination from an application for review by the Louisiana Workforce Commission (LWC) to an appeal procedure before an administrative law judge. Proposed law revises penal provisions within the unemployment compensation program. Proposed law revises period allowed for action relative to Professional Employer Organizations (PEOs) within the unemployment compensation program to 30 days of mailing of a statement.

EXPENDITURES	2014-15	2015-16	2016-17	2017-18	2018-19	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2014-15	2015-16	2016-17	2017-18	2018-19	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0


EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The proposed legislation makes unemployment insurance tax appeal delay periods uniform throughout the statutes. This measure does not impact expenditures within LWC.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

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|---|----------------------------|--------------|--|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S} |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | | | <input type="checkbox"/> 6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S} |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | | | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |


John D. Carpenter
Legislative Fiscal Officer