

2024 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 93

BY REPRESENTATIVE JACKSON

A CONCURRENT RESOLUTION

To urge and request the Department of Revenue and the Louisiana Workforce Commission, jointly, to study administrative actions necessary to facilitate an eventual expansion of the Louisiana Youth Jobs Tax Credit Program and to report findings from the study to the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs.

WHEREAS, through Act No. 454 of the 2021 Regular Session of the Louisiana Legislature, the legislature enacted the Louisiana Youth Jobs Tax Credit Program for the purpose of helping young people entering the workforce to have a successful start by providing them with critical workforce skills that will serve them well for their entire careers; and

WHEREAS, the program authorizes nonrefundable tax credits in the following amounts for businesses that hire young people age sixteen through age twenty-three who meet certain eligibility criteria:

(1) One thousand two hundred fifty dollars for hiring an eligible youth in a full-time position;

(2) Seven hundred fifty dollars for hiring an eligible youth in a part-time position; and

WHEREAS, an eligible youth must work for at least three consecutive months in a full-time or part-time position at a business in order for that business to qualify for the tax credit; and

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

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

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the Department of Revenue and the Louisiana Workforce Commission, jointly, to study administrative actions necessary to facilitate 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 House Bill No. 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 the Department of Education and any other 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 the David R. Poynter Legislative Research Library a report of findings from the study called for in this Resolution.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the secretary of the Department of Revenue, the secretary of the Louisiana Workforce Commission, and the state superintendent of education.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE