

2022 Regular Session

SENATE BILL NO. 173

BY SENATOR REESE

TAX/TAXATION. Provides for program changes to the Louisiana Quality Jobs Program Act. (7/1/22)

1 AN ACT

2 To amend and reenact R.S. 51:2453(1), 2457(A)(2)(b), and 2459, relative to the Louisiana

3 Quality Jobs Program Act; to provide an additional program tier for parishes with

4 low per capita income; to provide relative to rulemaking authority for the program;

5 to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 51:2453(1), 2457(A)(2)(b), and 2459 are hereby amended and

8 reenacted to read as follows:

9 §2453. Definitions

10 The following words or terms as used in this Chapter shall have the following

11 meaning, unless a different meaning appears from the context:

12 (1) "Benefit rate" means the following percentages:

13 (a) **For new direct jobs created that pay at least fourteen dollars per**

14 **hour, the benefit rate shall be two percent, provided that this benefit rate shall**

15 **apply only to those employers located in a parish that is within the lowest**

16 **twenty-five percent of parishes based on per capita income.**

17 (b) For new direct jobs created that pay at least eighteen dollars per hour, the

1 benefit rate shall be four percent.

2 ~~(b)~~**(c)** For new direct jobs created that pay at least twenty-one dollars and
3 sixty-six cents per hour, the benefit rate shall be six percent.

4 * * *

5 §2457. Filing claim to receive Quality jobs rebate; determination; repayment

6 A. Payroll rebate.

7 * * *

8 (2) The application shall contain a sworn statement by a duly authorized
9 officer of the employer concerning with respect to the employer's fiscal year:

10 * * *

11 (b) The total number of and the gross payroll of:

12 (i) **New direct jobs created which were paid a total of at least fourteen**
13 **dollars per hour.**

14 **(ii)** New direct jobs created which were paid a total of at least eighteen
15 dollars per hour.

16 ~~(ii)~~**(iii)** New direct jobs created which were paid a total of at least twenty-one
17 dollars and sixty-six cents per hour.

18 * * *

19 §2459. Promulgation of rules

20 The Department of Economic Development, **in consultation with** the
21 Department of Revenue; and the Louisiana Workforce Commission, ~~shall each~~ **may**
22 promulgate ~~such rules as may be~~ **any rules the secretary determines are** necessary
23 to implement the provisions of this Chapter. ~~However, prior to such rules taking~~
24 ~~effect all rules shall be approved by the House Committee on Ways and Means and~~
25 ~~the Senate Committee on Revenue and Fiscal Affairs.~~

26 Section 2. This Act shall become effective on July 1, 2022; if vetoed by the governor
27 and subsequently approved by the legislature, this Act shall become effective on the day
28 following such approval by the legislature or July 1, 2022, whichever is later.

