

Regular Session, 2013

HOUSE BILL NO. 571

BY REPRESENTATIVE ROBIDEAUX

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/TAX REBATES: Provides relative to rebates and rebate programs

1 AN ACT

2 To amend and reenact R.S. 51:1787(A)(3) and (B)(3) and 1791, relative to rebates and  
3 rebate programs, to provide requirements for rebate contracts; to provide for the  
4 administration of rebate programs; to authorize the promulgation of rules and  
5 regulations; to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 51:1787(A)(3) and (B)(3) and 1791 are hereby amended and  
8 reenacted to read as follows:

9 §1787. Incentives

10 A. The board, after consultation with the secretaries of the Department of  
11 Economic Development and Department of Revenue, and with the approval of the  
12 governor, may enter into contracts not to exceed five years to provide:

13 \* \* \*

14 (3) The tax credit provided in Paragraph (2) of this Subsection shall be  
15 applicable only to a position within the state that did not previously exist in the  
16 business enterprise and that is filled by a person who is a citizen of the United States  
17 and who is domiciled in Louisiana, or who is a citizen of the United States and  
18 becomes domiciled in Louisiana within sixty days after his employment in such  
19 position, performing duties in connection with the operation of the business  
20 enterprise ~~either as a regular, full-time employee or as a part-time employee~~





1           Nos. 1, 437, 456, 474, 571, 620, 653 and 696 of this 2013 Regular Session of the  
2           Legislature are enacted into law.

### 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)]

Robideaux

HB No. 571

**Abstract:** Changes eligibility for participation in the Enterprise Zone Program with respect to part-time employees and big box stores.

Present law establishes the Enterprise Zone Program which provides for tax credits and rebates for eligible businesses.

Present law grants benefits under the program based on numbers of jobs. Part-time jobs may be counted for purposes of eligibility.

Proposed law deletes present law authorizing participation based on part-time employees.

Present law provides for specific eligibility criteria with respect to employees for jobs which are eligible for program benefits.

Proposed law adds a limitation on eligibility for retail businesses. If such a business has more than 100 employees nationwide, it must be a pharmacy or grocery store to participate in an enterprise zone.

Effective if the proposed amendments of the La. Const. contained in the Joint Resolutions which originated as HB Nos. 434, 435, and 436 of the 2013 R.S. are concurred in by both houses of the legislature and HB Nos. 1, 437, 474, 620, 653, 696, 697, 712, and 716, and either HB Nos. 571 or 655, or both, of this 2013 R.S. are enacted into law.

(Amends R.S. 47:1787(A)(3) and (B)(3) and 1791)

#### Summary of Amendments Adopted by House

##### House Floor Amendments to the original bill.

1. Changes eligibility provisions of the Enterprise Zone Rebate Program.
2. Deletes part-time employees from eligibility for participation in the enterprise zone program.
3. Adds limitation on the participation of certain large retail businesses in the enterprise zone program.
4. Adds effectiveness provisions, including contingencies regarding other legislation.