

2021 Regular Session

HOUSE BILL NO. 183

BY REPRESENTATIVE BROWN

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

UNEMPLOYMENT COMP: Provides relative to state income tax withholdings on federal disaster unemployment compensation benefits

1 AN ACT

2 To amend and reenact R.S. 23:1693(J)(1), relative to unemployment compensation; to  
3 provide for federal disaster unemployment assistance; to make discretionary state  
4 income tax withholdings under certain circumstances; and to provide for related  
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 23:1693(J)(1) is hereby amended and reenacted to read as follows:

8 §1693. Assignment of benefits; exemption of benefits from levy or execution;  
9 deduction for support; deduction for overissuance of food stamps

10 \* \* \*

11 J.(1) If a claimant is eligible to receive any temporary federal emergency  
12 increase in unemployment compensation benefits in addition to the maximum  
13 weekly benefit amounts established in R.S. 23:1474 or any additional federal base  
14 benefit, the claimant, when filing a claim for state unemployment compensation  
15 benefits, ~~shall~~ may submit to withholding of state income taxes at a rate of four  
16 percent. The Louisiana Workforce Commission shall electronically report and remit  
17 to the Department of Revenue in the same manner as an "employer" as that term is  
18 defined in R.S. 47:111 and required by R.S. 47:114.

19 \* \* \*

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**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)]

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HB 183 Engrossed

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**Abstract:** Makes discretionary the withholding of state income taxes on federal disaster unemployment compensation benefits.

Present law provides that if a claimant is eligible to receive any federal disaster unemployment assistance in addition to the maximum weekly benefit amounts established in present law, then the claimant, when filing a claim for state unemployment compensation benefits, shall be required to withhold state income taxes at the time the claim is filed.

Proposed law changes present law by providing that instead of requiring the claimant to withhold state income taxes, proposed law provides that the claimant may elect to withhold state income taxes at the time the claim is filed.

(Amends R.S. 23:1693(J)(1))