



SENATOR BODI WHITE
CHAIRMAN

JOINT LEGISLATIVE COMMITTEE ON THE BUDGET

STATE CAPITOL
P.O. BOX 44294, CAPITOL STATION
BATON ROUGE, LOUISIANA 70804
(225) 342-2062

REPRESENTATIVE JEROME ZERINGUE
VICE-CHAIRMAN

REVISED

NOTICE OF MEETING

Tuesday
July 14, 2020
9:30 AM
House Chamber

A G E N D A

Added Agenda Item #3

I. CALL TO ORDER

II. ROLL CALL

III. BUSINESS

1. Establish the salary of the Legislative Fiscal Officer in accordance with R.S. 24:602.
2. Review and approval of the provision of Act 311 of the 2020 Regular Session of the Legislature
3. **Update from the Louisiana Workforce Commission on unemployment and layoff notifications**

IV. CONSIDERATION OF ANY OTHER BUSINESS THAT MAY COME BEFORE THE COMMITTEE

V. ADJOURNMENT

Persons who do not feel comfortable giving testimony in person may submit a prepared statement in accordance with Senate Rule 13.79, in lieu of appearing before the committee.

Only statements emailed to gasconr@legis.la.gov and received prior to July 13, 2020, at 5:00 p.m., will be included in the record for this meeting.

All persons desiring to participate in the meeting should utilize appropriate protective health measures and observe the recommended and appropriate social distancing.

THIS NOTICE CONTAINS A TENTATIVE AGENDA AND MAY BE REVISED PRIOR TO THE MEETING.

BODI WHITE, CHAIRMAN

RS 24:602

§602. Legislative fiscal officer; office created; compensation

There is hereby created the office of legislative fiscal officer which shall be the chief executive office of the legislative fiscal office. The legislative fiscal officer shall be elected by the favorable vote of a majority of the elected members of both houses of the legislature, after having been interviewed by the House Appropriations Committee and the Senate Finance Committee and recommended for employment by the legislature by a majority vote of each such committee. He shall be a graduate of an accredited college or university with training in fiscal matters or shall have at least ten years experience in fiscal affairs of the state, shall take an oath of office and shall have general administrative control over the operations and functions of the office subject to the policies and directives of the legislature and of the Joint Legislative Committee on the Budget. He shall not be a member of the legislature. He may be removed by a majority vote of the elected members of both houses of the legislature. Any vacancy occasioned by death, resignation, or otherwise, which occurs while the legislature is not in session, shall be filled on a temporary basis by the Joint Legislative Committee on the Budget, until such time as such vacancy shall be filled by the legislature as herein provided. The salary of the legislative fiscal officer shall be established by the Joint Legislative Committee on the Budget, by majority vote of each house as prescribed by the statute creating the Joint Legislative Committee on the Budget.

Added by Acts 1973, No. 169, §1, eff. July 1, 1974. Amended by Acts 1974, No. 427, §1, emerg. eff. July 12, 1974; Acts 1978, No. 357, §3; Acts 1981, No. 834, §1, eff. July 1, 1981.

2020 First Extraordinary Session

HOUSE CONCURRENT RESOLUTION NO. 25

BY REPRESENTATIVES SCHEXNAYDER AND ZERINGUE AND SENATORS
CORTEZ AND WHITE

A CONCURRENT RESOLUTION

To elect Christopher A. Keaton as the legislative fiscal officer.

WHEREAS, a vacancy exists in the office of legislative fiscal officer; and

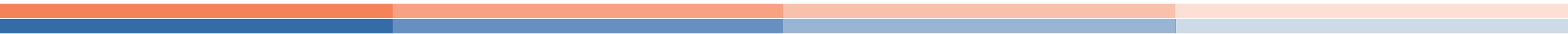
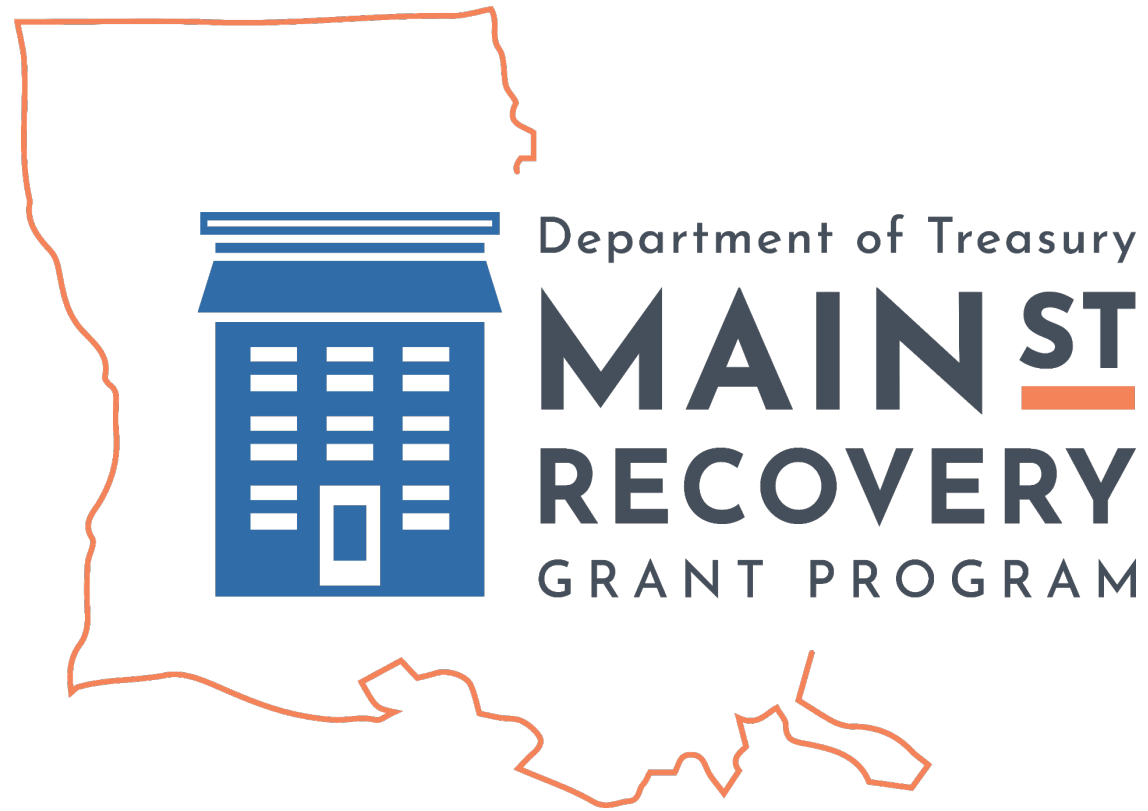
WHEREAS, R.S. 24:602 provides that the legislative fiscal officer shall be elected
by a favorable vote of a majority of the elected members of both houses of the legislature;
and


WHEREAS, after interviewing the applicant for legislative fiscal officer, the House
Committee on Appropriations and the Senate Committee on Finance recommended
Christopher Keaton for the position in accordance with R.S. 24:602.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
elect Christopher A. Keaton as the legislative fiscal officer.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE





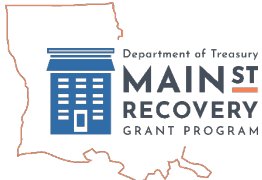
MSRP Report – July 14th Joint Legislative Committee on The Budget

- Report Outline
 - Overview of MSRP
 - Program Leadership
 - Program Timeline
 - High Priority Strategy Components
 - Accomplishments to Date



Overview of MSRP

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law by President Trump on March 27th, 2020. The funds for “MSRP” are federal Coronavirus Relief Funds and must adhere to the rules of the CARES Act
- Act 311 established the Louisiana Main Street Recovery Fund:
 - \$300 million in available grants up to \$15,000 (\$25m reduction by HB 70)
 - Purpose: Provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19
 - Administered by: Treasurer John Schroder
 - Goal: The Main Street Recovery Grant Program aims to help those who need it most.
 - Grants will first be given to businesses who didn’t receive a Payment Protection Program loan, insurance payment, or an Economic Injury Disaster loan or advance as well as businesses owned by women, minorities and veterans.
- Best of Breed team of Consultants & Advisors contracted



Key Program Leadership

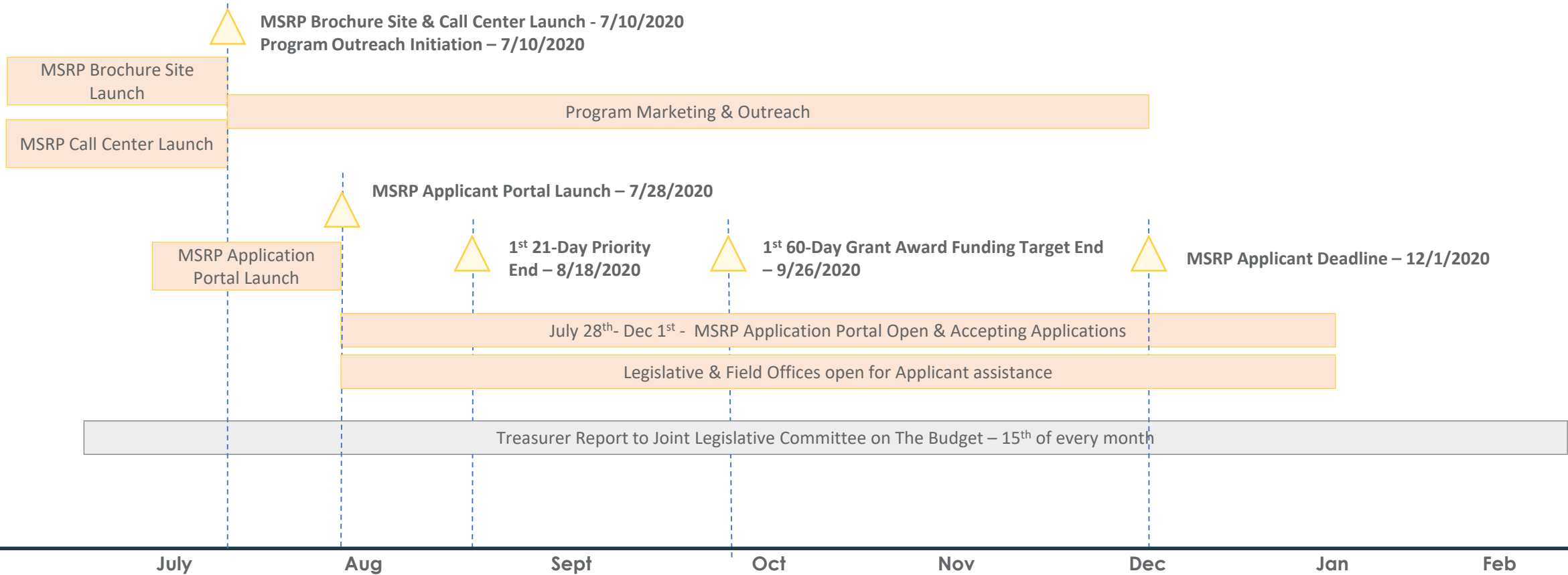
Louisiana State Legislature

John M. Schroder – State Treasurer

LA Treasurer	Rachel Kincaid – Deputy State Treasurer David Richard – Program Director Nancy Keaton – First Assistant State Treasurer Avery Hall – Outreach & Marketing	Ashley Delrie – Director of Governmental Affairs Michelle Millhollon – Communications Director Tony Ligi – Executive Counsel
P&N	Dan Gardiner – Managing Director and CEO Mark Staley – Program Director Corey Jambon – Program Manager Rachael Higginbotham – Outreach Brandon Schwartz – Marketing	Dustin Mire – Systems & Technology Freddy Smith – Policy, Accounting Lauren Hensgens – Policy, Legal Katherine Nesser – Training Jacques Stafford – Reporting
MLCworks	Lauren Lightfoot – Program Marketing	
OpenGov	Dave Swanson – Applicant Portal System	
Dept. of Revenue	Kevin Richard – Deputy Secretary	
Secretary of State	Nancy Landry – Chief of Staff	
LA Legislative Auditor	Daryl Purpera - LA Legislative Auditor John Morehead – Asst. Legislative Auditor	

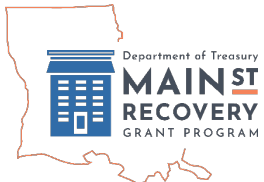
Program Management Timeline

As of July 10, 2020



Prior Program Milestones

- July 1, 2020 - Treasurer Announces MSRP Start Date of July 28, 2020





High Priority Strategy Components

- Marketing & Outreach activities prioritized to reach and engage minority, women and veteran business participation
- Engage Stakeholders across the State to maximize impact of MSRP in rural and urban areas most in need
- Engage applicants through a variety of channels (website, digital, call center, field agents, field offices, etc.) and in a genuine manner to help them successfully participate in the MSRP
- Create a policy environment that provides clarity to eligibility requirements and grant award methodology
- Design system, processes and controls to maximize efficiency and velocity of Grant Application Reviews with the highest level of confidentiality and privacy
- Disburse MSRP funds efficiently and responsibly in accordance with State and Federal Regulations

Accomplishments to Date

Program Management	Marketing & Outreach	Contact Centers	Systems & Technology	Grant Application Review
<ul style="list-style-type: none">▪ MSRP Program Start Date of July 28th announced on July 1st▪ Program leadership team identified & engaged▪ Multi-vendor functional teams established & collaborating effectively▪ Communication protocols established & operating▪ Leadership involvement in Treasurer meetings/webinars▪ Command Center set up at P&N Baton Rouge Office	<ul style="list-style-type: none">▪ MLC Works engaged by Treasurer for Program Marketing▪ Finalized logo and graphics on 7/6/20▪ Data acquisition processes and lists are ongoing▪ Collaboration with community partners is ongoing▪ MSRP Brochure site launched with detailed FAQs 7/10/20	<ul style="list-style-type: none">▪ Transitioned emails to info@louisianamainstreet.com and centralized communication channels established on 7/7/20▪ Call Center operations established▪ Call Center staff trained on 7/9/20▪ Call center launched on 7/10/20▪ Legislative offices for assistance in process	<ul style="list-style-type: none">▪ OpenGov engaged by Treasurer to provide Applicant Portal System▪ System design underway for Application Form design, Grant Application Review workflow design, and discussions and design for Revenue/SBA/LED data acquisition options▪ Data acquisition / integration call scheduled with Secretary of State on Monday 7/13/20	<ul style="list-style-type: none">▪ Policy Committee (P&N / Treasurer / LLA) established & engaged in ongoing discussions regarding Eligibility definitions & Grant Award Methodologies▪ Act 311 Policy interpretation discussion conducted with Congressman Scalise's Office on Friday 7/10/20

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

July 13, 2020

Via E-mail/R.R.R. to: sherry.lassere@la.gov and john.walsh@la.gov

The Honorable John Bel Edwards, Governor
State of Louisiana
P.O. Box 94004
Baton Rouge, LA 70804

Via E-mail/R.R.R. to: apa.housespeaker@legis.la.gov

The Honorable Clay Schexnayder
Speaker of the House
P.O. Box 94062
Baton Rouge, LA 70804

Via E-mail/R.R.R. to: apa.senatepresident@legis.la.gov

The Honorable Patrick "Page" Cortez
President of the Senate
P.O. Box 94183
Baton Rouge, LA 70804

Via E-mail/R.R.R. to: sholesl@ag.louisiana.gov and wiltonp@ag.louisiana.gov

The Honorable Jeff Landry, Attorney General
State of Louisiana
P.O. Box 94005
Baton Rouge, LA 70804

**RE: Emergency Rule LAC 61:I.1919
Frontline Workers COVID-19 Hazard Pay Rebate Program**

To Whom It May Concern:

Enclosed is the ***Emergency Rule*** issued by the Department of Revenue adopting LAC 61:I.1919, Frontline Workers COVID-19 Hazard Pay Rebate. The purpose of this regulation is to administer and implement, on an emergency basis, the provisions of Act No. 12 of the

Contributing to a better quality of life.

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896
Telephone (225) 219-4059 • Fax (225) 219-2114
www.revenue.louisiana.gov

2020 First Extraordinary Session of the Louisiana Legislature. This Emergency Rule is effective July 13, 2020, and will remain in effect for 120 days, unless renewed or revoked.

The promulgation of this rule on an emergency basis is necessary to avoid sanctions or penalties from the United States Government under the Coronavirus Aid, Relief, and Economic and Security Act (the "CARES Act"). The CARES Act established the Coronavirus Relief Fund (the "Fund") and Louisiana received over \$1.8 billion from the Fund. The Louisiana Legislature has authorized the utilization of \$50 million of the CARES Act funding to provide a one-time hazard pay rebate for essential critical infrastructure workers. The CARES Act provides that payments from the Fund may only be used for COVID-19 related expenses and the United States Treasury has issued Guidance for State, Local and Tribal Governments providing Treasury's interpretation on the permissible uses of the Fund (the "Guidance"). In accordance with the Guidance and the "Coronavirus Relief Fund Frequently Asked Questions Updated as of July 8, 2020", any program created using monies from the Fund should be administered in a manner that satisfies the requirements of the CARES Act and maintain records sufficient to demonstrate the monies have been used in accordance with Section 601(d) of the Social Security Act. Any State not utilizing the funding in accordance with the CARES Act and Guidance is subject to a repayment requirement.

This emergency rule provides for the administration and implementation of Act No. 12 to provide the \$50 million from the Fund is timely and efficiently distributed to Louisiana's frontline workers during an application window of July 15 to October 31, 2020 in accordance with the CARES Act and the Guidance. Absent utilization of the emergency rule process, the time delay in the rulemaking procedures of R.S. 49:953(A) would render this program obsolete because adoption and promulgation would not occur until after the program's application period ends. Authorization for promulgation of this rule on an emergency basis is hereby deemed necessary by the Secretary of Revenue as legislatively delegated to her by R.S. 51:1787(K)(6).

If you have any questions or need additional information, please contact me at (225) 219-2700.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kimberly Lewis Robinson', with a stylized flourish at the end.

Kimberly Lewis Robinson
Secretary

EMERGENCY RULE

Department of Revenue Policy Services Division

Frontline Workers COVID-19 Hazard Pay Rebate Program (LAC 61:I.1919)

In accordance with the emergency provisions of the Administrative Procedures Act, R.S. 49:953 (B), notice is hereby given that the Department of Revenue (“Department”) is, by emergency rule, adopting LAC 61:I.1919. The purpose of this regulation is to administer and implement, on an emergency basis, the provisions of Act No. 12 of the 2020 First Extraordinary Session of the Louisiana Legislature. This Emergency Rule is effective July 13, 2020, and will remain in effect for 120 days, unless renewed or revoked.

The promulgation of this rule on an emergency basis is necessary to avoid sanctions or penalties from the United States Government under the Coronavirus Aid, Relief, and Economic and Security Act (the “CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and Louisiana received over \$1.8 billion from the Fund. The Louisiana Legislature has authorized the utilization of \$50 million of the CARES Act funding to provide a one-time hazard pay rebate for essential critical infrastructure workers. The CARES Act provides that payments from the Fund may only be used for COVID-19 related expenses and the United States Treasury has issued Guidance for State, Local and Tribal Governments providing Treasury’s interpretation on the permissible uses of the Fund (the “Guidance”). In accordance with the Guidance and the Coronavirus Relief Fund Frequently Asked Questions Updated As of July 8, 2020, any program created using monies from the Fund should be administered in a manner that satisfies the requirements of the CARES Act and maintain records sufficient to demonstrate the monies have been used in accordance with Section 601(d) of the Social Security Act. Any State not utilizing the funding in accordance with the CARES Act and Guidance is subject to a repayment requirement.

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Under the authority of R.S. 51:1787(K)(6) and 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopts LAC 61:I.1919 regarding the Frontline Workers COVID-19 Hazard Pay Rebate Program.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions

§1919 Frontline Workers COVID-19 Hazard Pay Rebate Program

A. General Description. Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature provides for a one-time hazard pay rebate for essential critical infrastructure workers as those terms are defined in the enabling legislation.

B. Definitions

Assistants and Aides – assistants and aides providing services in the medical and healthcare fields

Department – the Louisiana Department of Revenue

In-Person Services – services provided on the frontline within Louisiana where the worker was in contact with customers, patients, or the general public and shall not include call center

personnel or persons whose job is conducted exclusively via telephone, computer, or other remote or virtual means.

Rebate – one-time hazard pay rebate as defined by Act 12

Rebate Program – the Frontline Workers COVID-19 Hazard Pay Rebate Program

Storage and Disposal Personnel – storage and disposal personnel providing services related to residential, commercial, and industrial solid waste and hazardous waste

Workers – essential critical infrastructure workers as defined by Act 12

Worker's Residence – any residence or other dwelling occupied by the worker, including the worker's primary residence

C. Eligibility

1. The Frontline Workers COVID-19 Hazard Pay Rebate Program provides a one-time \$250 rebate for applicants who meet all of the following eligibility requirements:

a. the applicant is determined to be an essential critical infrastructure worker as that term is defined by the federal Cybersecurity & Infrastructure Security Agency (CISA) in its publication "Guidance on the Essential Critical Infrastructure Workforce: Ensuring Community and National Resilience in COVID-19 Response Version 3.1";

b. the applicant was employed in at least one of the following jobs on or after March 11, 2020:

- i. nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapist, and workers providing direct patient care in inpatient and outpatient dialysis facilities;
- ii. housekeeping, laundry services, food services and waste management personnel in hospitals and healthcare facilities;

iii. long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, home delivered meal providers, and childcare service providers;

iv. emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, and public health epidemiologists;

v. bus drivers; retail fuel service personnel; sanitation personnel; residential, commercial and industrial solid waste and hazardous waste removal personnel; storage and disposal personnel;

vi. grocery store, convenience store, and food assistance program personnel;

vii. mortuary service providers; or

viii. veterinary service staff; and

c. the applicant was required to provide in-person services outside of the worker's residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours during the period from March 22, 2020, through May 14, 2020.

2. Only applicants whose adjusted gross income is \$50,000 or less are eligible for the rebate. For purposes of this requirement, the adjusted gross income on the applicant's 2019 income tax return shall be used. If the applicant has not filed his or her 2019 income tax return, the adjusted gross income from the applicant's 2018 income tax return shall be used.

3. If the applicant is employed in one of the enumerated jobs in subparagraph (C)(1)(b) above and worked at least 200 hours outside his or her residence during the period between March 22, 2020, and May 14, 2020, the applicant shall be presumed to have been responding to or mitigating the COVID-19 public health emergency.

a. This presumption shall be rebuttable by evidence or documentation obtained from the applicant's employer.

4. To the extent possible, the department shall rely upon definitions in the CISA guidance of the enumerated jobs listed in subparagraph (C)(1)(b) of this section. However, when no definition is provided, the department shall apply a broad, definitional approach giving words their common, generally understood meaning for purposes of determining applicant eligibility.

5. The representative of the estate of any worker who met all rebate eligibility requirements, but who died before applying for the rebate, shall be allowed to claim the benefit on behalf of the worker.

D. Application

1. The department shall receive applications for the rebate between July 15, 2020, and October 31, 2020, on Form R-6186, *Frontline Workers COVID-19 Hazard Pay Rebate Application*.

2. Applicants may apply either electronically by utilizing a portal on the department's website or by submitting a paper form to the department.

3. If an applicant files both or more than one electronic and paper application, the application received first by the department shall be reviewed for eligibility purposes, and the second and subsequent applications received by the department shall be denied.

4. If an applicant does not complete the application in its entirety, the department shall notify the applicant of the deficiencies by mail. The applicant shall have 30 calendar days from the date of the department's notification to correct the deficiencies. If the applicant fails to respond during the 30-day window, the application shall be denied.

5. The department may consult with Louisiana Department of Economic Development or the Louisiana Workforce Commission to verify information provided on the application. The applicant shall certify on the application that information contained in the files or records of the Louisiana Workforce Commission may be shared with the department.

6. Applications for the rebate shall be considered a report filed for purposes of R.S. 47:1565. Applications and applicant submitted documentation are the records and files of the Secretary of the Department of Revenue and are subject to the confidentiality provisions of R.S. 47:1508.

7. The department may request additional information from an applicant to determine eligibility. A request for additional information shall not impact or change the application's received date for purposes of administration of the rebate program cap if the applicant provides the requested information within 30 calendar days from date of the department's request letter.

E. Payment and Offset of the Rebate

1. Payment of the Rebate.

a. After review and verification of the application, payment of the rebate shall be made by direct deposit if bank account and routing information is provided with the application and verified in the Department's record. Otherwise, the payment shall be made by paper check.

b. The rebate shall only be direct deposited into a bank account on which the applicant is a named account holder.

2. Offset of the Rebate.

a. After consultation with the Department of Children and Family Services, the department shall offset the rebate for any delinquent child support payments.

b. The department shall also offset the rebate for any reported delinquent spousal support payments.

c. The department shall not offset the rebate for any outstanding tax liabilities or other outstanding judgments or liabilities reported to the department. Creditors and banks shall take reasonable steps to ensure rebates are not seized pursuant to existing judgments and orders.

F. Limitations on the Rebate Program

1. The rebate program is subject to a \$50,000,000 program cap. Additional rebates beyond the \$50,000,000 may be paid if monies are made available and the Joint Legislative Committee on the Budget approves payment of additional rebates.

2. The cap shall be administered on a first-come, first-served basis based upon the date that the department is in receipt of the application. Applications received on the day the cap is reached shall be paid in the order in which the applications were received and the rebates shall not be prorated.

a. For electronic applications, the receipt date shall be the date the application is submitted through the department's website.

b. For paper applications mailed via the U.S. Postal Service, the receipt date shall be the postmark date as shown on the envelope containing the paper application.

c. For paper applications transmitted via common carrier, the receipt date shall be the date the application is delivered to the department.

3. Twenty-five percent of the cap, or \$12,500,000, shall be reserved for rebate claims filed on paper applications. If the entire \$12,500,000 is not utilized to pay rebate claims filed by paper applications received on or before October 31, 2020, the remaining available amount shall be used to pay any remaining rebate claims received by electronically submitted applications which have not been paid because the remaining \$37,500,000 cap has been exhausted.

4. In the event additional rebates over the \$50,000,000 program cap are made available and the Joint Legislative Committee on the Budget approves payment of additional rebates, rebate claims previously denied due to the attainment of the \$50,000,000 cap shall take priority and be issued in order of the date that the department received the application. In this event, applicants shall not be required to submit a subsequent application.

G. Recapture of the Rebate.

1. In accordance with R.S. 47:1561.2, rebates previously granted to an applicant, but later disallowed, may be recovered by the secretary of the Department of Revenue through any collection remedy authorized by R.S. 47:1561 and initiated within three years from December 31 of the year in which the rebate was paid or to assess or to collect under any other provision of law.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 51:1787(K).
HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services
Division, LR

A handwritten signature in black ink, appearing to read 'KLR', with a stylized, flowing design.

Kimberly Lewis Robinson
Secretary, Department of Revenue
July 13, 2020

Revenue Information Bulletin No. 20-020

July 13, 2020

Administrative

Frontline Workers COVID-19 Hazard Pay Rebate Program

On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency due to the imminent threat posed to Louisiana citizens by the COVID-19 pandemic. On July 13, 2020, Governor John Bel Edwards signed Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature, which provides for a one-time hazard pay rebate of \$250 to essential critical infrastructure workers.

The Louisiana Department of Revenue ("Department") will implement and administer the Frontline Workers COVID-19 Hazard Pay Rebate Program. The purpose of this bulletin is to provide information on eligibility requirements, the application process, the rebate program cap, and related issues.

Eligibility for the Frontline Workers COVID-19 Hazard Pay Rebate

To be eligible for the rebate, an applicant must meet all of the following requirements:

- ☐ The applicant submits an application to the Department between July 15 and October 31, 2020;
- ☐ The applicant is a Louisiana resident individual;
- ☐ The applicant was employed on or after March 11, 2020, in one of the jobs listed in the Eligible Job Categories section of this bulletin; and
- ☐ The applicant was required by his or her employer to provide in-person services outside of the applicant's home and was in contact with customers, patients, or the general public for at least 200 hours between March 22, 2020, and May 14, 2020.¹ Call center personnel or persons whose jobs are conducted exclusively via telephone, computer or other remote or virtual means are not eligible for the rebate.

¹ Per LAC 61:I.1919, applicants will be presumed to have been responding to or mitigating the COVID-19 public health emergency as required by LA R.S. 47:1787(K) if the applicant meets all other requirements. This presumption is rebuttable by evidence or documentation obtained from the applicant's employer.

Eligible Job Categories

- Nurses, assistants, aides, medical residents, pharmacy staff, phlebotomists, respiratory therapist, and workers providing direct patient care in inpatient and outpatient dialysis facilities;
- Housekeeping, laundry services, food services and waste management personnel in hospitals and healthcare facilities;
- Long-term care facility personnel, outpatient care workers, home care workers, personal assistance providers, home health providers, home delivered meal providers, and childcare service providers;
- Emergency medical services (EMS) personnel, fire and rescue personnel, law enforcement personnel, and public health epidemiologists;
- Bus drivers; retail fuel service personnel; sanitation personnel; residential, commercial and industrial solid waste and hazardous waste removal personnel; storage and disposal personnel;
- Grocery store, convenience store, and food assistance program personnel;
- Mortuary service providers; or
- Veterinary service staff.

For further explanation of the eligible job categories, see the Job Descriptions section at the end of this bulletin.

Independent Contractors, Self-Employed Individuals, and Gig Workers

Independent contractors, self-employed individual, and gig workers may be eligible for rebates if all of the same eligibility requirements are met. In the Employer Information section of the application, these types of workers must list their client, service recipient, or other type of payee, the address where the work was performed, and a description of services provided. The worker must also attach an explanation of how their services were substantially dedicated to responding to or mitigating the COVID-19 public health emergency.

Application Process

Applicants are encouraged to submit their applications electronically by visiting <http://frontlineworkers.la.gov/>. Alternatively, applicants may submit their application via a printed form downloaded from the Department's website and mailed to the address on the form.

Once the application is submitted, the Department will review the applicant's information and verify it against available employment and tax return data. For expedited rebate payments, applicants are requested to submit employer pay stubs for the pay periods from March 22 through May 14. Before issuing a rebate, the Department may send a request by

mail for additional information. The applicant should review the letter carefully and respond as soon as possible to avoid unnecessary delays.

Applicants may request direct deposit of the rebate by completing the required banking information on the application. If banking information is not provided, unreadable, or incomplete, the rebate payment will be issued by paper check.

Rebate Program Cap

The Department urges all eligible frontline workers to apply for their rebate as soon as possible. Based on current program funding, the rebates are limited to the first 200,000 applicants. While additional funding may become available later, there is no guarantee that each applicant will receive a disbursement, as rebates are approved on a first-come, first-served basis.

Rebate Offsets

Rebates are generally exempt from seizure by creditors. However, the Department will reduce a rebate payment for outstanding child support obligations as reported by the Department of Children and Family Services or for spousal support obligations.

Additional Information

For additional information on the Frontline Workers COVID-19 Hazard Pay Rebate Program, please visit <http://frontlineworkers.la.gov/>, review the Department's Emergency Rule in [LAC 61:I.1919](#), or contact the Department at (855) 307-3893.

Kimberly Lewis Robinson
Secretary

Job Descriptions

Job/Position	Description
Healthcare	
Nurse	Self-explanatory
Medical assistant or aide	Self-explanatory
Medical resident	Self-explanatory
Pharmacy staff	Workers providing pharmacy services at a medical location or at a drug store.
Phlebotomists	Self-explanatory
Respiratory therapists	Self-explanatory
Workers providing direct patient care in inpatient and outpatient dialysis facilities	Self-explanatory
Housekeeping, laundry services in hospitals and healthcare facilities	Self-explanatory
Food services in hospitals and healthcare facilities	Self-explanatory
Waste management personnel in hospitals and healthcare facilities	Self-explanatory
Long-term care facility personnel	Workers at Long-term care facilities, residential and community-based providers (e.g. Programs of All-Inclusive Care for the Elderly (PACE), Intermediate Care Facilities for Individuals with Intellectual Disabilities, Psychiatric Residential Treatment Facilities, Religious Nonmedical Health Care Institutions, etc.).
Outpatient care workers	Workers including end-stage-renal disease practitioners and staff, Federally Qualified Health Centers, Rural Health Clinics, community mental health clinics, organ transplant/procurement centers, and other ambulatory care settings/providers, comprehensive outpatient rehabilitation facilities, etc.
Personal assistance providers	Workers who support activities of daily living for older adults, people with disabilities, and others with chronic health conditions who live independently in the community.
Home health providers	Workers who deliver health care services for older adults, people with disabilities, and others with chronic health conditions who live independently in the community with supports and services. Workers providing services such as home health care, at-home hospice, home dialysis, home infusion, etc. including workers providing services as prescribed by a doctor.
Home delivered meal providers	Workers providing home delivered meal for older adults, people with disabilities, and others with chronic health conditions. For

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

	example, Council on Aging meal delivery program, but does not include restaurant meals delivery services or general grocery delivery services.
Childcare service providers	Workers providing dependent care services, including childcare, necessary to maintain a comprehensive, supportive environment for individuals and caregivers needing these services.
Law Enforcement, Public Safety, and Other First Responders	
Emergency medical services (EMS) personnel	Self-explanatory
Fire and rescue personnel	Public, private, and voluntary personnel frontline and management workers, civilian and sworn. This includes air medical service providers (pilots and supporting technicians).
Law enforcement personnel	Civilian and sworn public front-line and management workers, including private security for essential healthcare, public works and retail establishments.
Public health epidemiologists	Workers who study or are an expert in the branch of medicine that deals with the incidence, distribution, and possible control of diseases. Includes workers who search for the cause of disease, identify people who are at risk, determine how to control or stop the spread or prevent it from happening again.
Public Works	
Bus drivers	Bus drivers and workers who provide or support intercity, commuter, and charter bus service in support of other essential services or functions, including school bus drivers.
Sanitation personnel	Workers maintaining the sanitation of residences, businesses and buildings.
Residential, commercial, and industrial solid waste removal, storage and disposal personnel	Workers who support the effective removal, storage, and disposal of residential, industrial, and commercial solid waste and hazardous waste, including landfill operations. This includes workers who support the effective removal, storage and disposal of recyclable material.
Retail	
Gas station personnel	Workers providing services at gas stations and truck stops.
Grocery store, convenience store and pharmacies	Workers enabling the sale of human food and beverage products at groceries, pharmacies, convenience stores, meat markets, and other retail, including staff for stocking shelves and displays. This does not include restaurant meals delivery services or general grocery delivery services.
Food assistance program personnel	Government, private, and non-governmental organizations' workers essential for food assistance programs (including school lunch programs). This includes workers at food banks and school meal delivery programs.

Other	
Mortuary service providers	Workers performing funeral, cremation, burial, cemetery, and related services, including funeral homes, crematoriums, cemetery workers. Workers who coordinate with other organizations to ensure the proper recovery, handling, identification, transportation, tracking, storage, and disposal of human remains and personal effects; and certify cause of death.
Veterinary service staff	Veterinary nurses, technicians, veterinarians, and others supporting individuals.

LOUISIANA

DEPARTMENT of REVENUE

Frontline Workers COVID-19 Hazard Pay Rebate Application

Louisiana Revised Statute 51:1787(K)

Louisiana Department of Revenue
P. O. Box 5128
Baton Rouge, LA 70821
Phone: (855) 307-3893

Act 12 of the 2020 First Extraordinary Session provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers. To receive your rebate faster, file this form electronically at frontlineworkers.la.gov. Do not file both this form by mail and the electronic form.

PLEASE PRINT OR TYPE

Your First Name	MI	Last Name	Social Security Number	
Mailing Address			Unit Type & Number	
City			State	ZIP
Email Address			Telephone ()	
State you are a resident of:		Parish you are a resident of:		
If you are completing this form on behalf of a deceased person, enter their date of death (mm/dd/yyyy):				

I, the applicant, by checking the boxes below certify that:

- I am currently a resident of Louisiana. Yes ☐ No ☐
- I filed a 2019 Louisiana Individual Income Tax Return. Yes ☐ No ☐
- I filed a 2018 Louisiana Individual Income Tax Return. Yes ☐ No ☐
- I was not required to file a 2019 or 2018 return because: (Select reason below) Yes ☐ No ☐

- ☐ I am a dependent of someone else and did not earn income in 2019 or 2018.
- ☐ I was not a resident of Louisiana. I moved to Louisiana on _____ (mm/dd/yyyy)
- ☐ I was not required to file because my gross income was below the requirement to file a federal and Louisiana Individual Income Tax Return.
- ☐ Other (please explain): _____

- My adjusted gross income was \$50,000 or less as reported on my 2019 Louisiana Individual Income Tax Return. If I have not yet filed a 2019 Louisiana Individual Income Tax Return, my adjusted gross income was \$50,000 or less as reported on my 2018 Louisiana Individual Income Tax Return. Yes ☐ No ☐

- On or after March 11, 2020, I was employed in an essential critical infrastructure section job. Yes ☐ No ☐
If yes, list the code(s) from the job table found on Page 4 of the instructions: _____

- From March 22, 2020, through May 14, 2020, I was required by my employer to provide in-person services in Louisiana. Yes ☐ No ☐

- I performed these in-person services outside of my residence and it was substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours. Yes ☐ No ☐

For example, if you work 25 hours per week on average, you will have worked 200 hours during this eight week period. If you work for more than one employer, but you work two jobs for 15 hours each per week, you will have worked 240 hours during this eight week period.

1. Name of Employer:
Address or Location:
Position title or description:
2. Name of Employer:
Address or Location:
Position title or description:
3. Name of Employer:
Address or Location:
Position title or description:

DO NOT FILE		DIRECT DEPOSIT INFORMATION	
Type:	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>	Will this rebate be forwarded to a financial institution located outside the United States? Yes <input type="checkbox"/> No <input type="checkbox"/>
Routing Number	Account Number		

Applicant Signature _____ Date: (mm/dd/yyyy) _____

**DRAFT FORM ONLY. DO NOT SUBMIT TO DEPARTMENT OF REVENUE.
VISIT FRONTLINEWORKERS.LA.GOV FOR FORM ON JULY 15, 2020.**

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN or LDR Account No.
	Firm's Name ➤				Firm's FEIN ➤	
	Firm's Address ➤				Telephone ➤	

LOUISIANA

DEPARTMENT of REVENUE

INSTRUCTIONS

Frontline Workers COVID-19 Hazard Pay Rebate Application

General Information

Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature enacted Revised Statute 51:1787(K), which provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers. See Revenue Information Bulletin 20-020 for more information.

To qualify for the rebate, you must:

- Be a resident of Louisiana.
- Have been employed in at least one of the essential critical infrastructure sector jobs listed on Page 4 on or after March 11, 2020.
- Have been required to provide in-person services outside of the your residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours during the period from March 22, 2020, through May 14, 2020. To qualify as in-person services, you must have been in contact with customers, patients, or the general public. Call center personnel or individuals whose job is conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.
- Have reported an adjusted gross income of \$50,000 or less on a 2019 Louisiana Individual Income Tax Return. If your 2019 return has not been filed, you must have reported an adjusted gross income of \$50,000 or less on your 2018 Louisiana Individual Income Tax Return.

Specific Instructions

Name, address, and Social Security Number – Enter your name, mailing address, and Social Security Number in the space provided. If you don't have a SSN, enter your IRS Individual Taxpayer Identification Number ("ITIN").

Email address and phone number – Enter your email address and daytime phone number.

State/Parish - Enter the state that you are currently a resident of and the parish/county in which you live.

Survivors of Deceased Frontline Workers - Survivors of workers who qualify for the rebate may apply for the rebate. Survivors must enter the date of death in the space provided and attach Form R-6642, *Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer*, and a copy of the death certificate to the application.

You will need to certify that you meet the qualifications for the rebate by checking the appropriate boxes.

Line 4 - If you were not required to file a 2019 or a 2018 return, mark the box for "yes" and check the box for the reason why you were not required.

Line 6 - Select yes if you were employed in an essential critical infrastructure section job. The jobs are listed on the job table found on the next page. In the space provided, list the code(s) for the job(s) you had that qualifies you for the rebate. Call center personnel or persons whose job is conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.

Lines 7 and 8 - You must have been required by your employer to provide in-person services outside of your residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours. On Page 2, list your employer(s) and the address or location of where you worked the 200 hours. Enter your position title or a brief description of the work performed in the space provided. If you are self-employed, list your client, service recipient, or other type of payee, the address where work was performed, and a description of services provided. You must also attach an explanation of how your services were substantially dedicated to responding to or mitigating the COVID-19 public health emergency.

If you do not provide the direct deposit information or the information is unreadable, a rebate check will be mailed to the address provided on this application. If this is your first time filing, your refund cannot be directly deposited. Sign and date this form. Mail the application to the address at the top of this form.

If your rebate form was prepared by a paid preparer, that person must also sign in the appropriate space, and complete the information in the "PAID PREPARER USE ONLY" box. If the paid preparer has a PTIN, that must be entered in the space provided, otherwise enter the LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "PAID PREPARER USE ONLY" box. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.

Code	Job/Position	Description
Healthcare		
11	Nurse	Self-explanatory
12	Medical assistant or aide	Self-explanatory
13	Medical resident	Self-explanatory
14	Pharmacy staff	Workers providing pharmacy services at a medical location or at a drug store.
15	Phlebotomists	Self-explanatory
16	Respiratory therapists	Self-explanatory
17	Workers providing direct patient care in inpatient and outpatient dialysis facilities	Self-explanatory
18	Housekeeping, laundry services in hospitals and healthcare facilities	Self-explanatory
19	Food services in hospitals and healthcare facilities	Self-explanatory
20	Waste management personnel in hospitals and healthcare facilities	Self-explanatory
21	Long-term care facility personnel	Workers at Long-term care facilities, residential and community-based providers (e.g. Programs of All-Inclusive Care for the Elderly (PACE), Intermediate Care Facilities for Individuals with Intellectual Disabilities, Psychiatric Residential Treatment Facilities, Religious Nonmedical Health Care Institutions, etc.).
22	Outpatient care workers	Workers including end-stage-renal disease practitioners and staff, Federally Qualified Health Centers, Rural Health Clinics, community mental health clinics, organ transplant/procurement centers, and other ambulatory care settings/providers, comprehensive outpatient rehabilitation facilities, etc.
23	Personal assistance providers	Workers who support activities of daily living for older adults, people with disabilities, and others with chronic health conditions who live independently in the community.
24	Home health providers	Workers who deliver health care services for older adults, people with disabilities, and others with chronic health conditions who live independently in the community with supports and services. Workers providing services such as home health care, at-home hospice, home dialysis, home infusion, etc. including workers providing services as prescribed by a doctor.
25	Home delivered meal providers	Workers providing home delivered meal for older adults, people with disabilities, and others with chronic health conditions. For example, Council on Aging meal delivery program, but does not include restaurant meals delivery services or general grocery delivery services.
26	Childcare service providers	Workers providing dependent care services, including childcare, necessary to maintain a comprehensive, supportive environment for individuals and caregivers needing these services.
Law Enforcement, Public Safety, and other First Responders		
31	Emergency medical services (EMS) personnel	Self-explanatory
32	Fire and rescue personnel	Public, private, and voluntary personnel frontline and management workers, civilian and sworn. This includes air medical service providers (pilots and supporting technicians).
33	Law enforcement personnel	Civilian or sworn public front-line and management workers, including private security for essential health care, public works and retail establishments.
34	Public health epidemiologists	Workers who study or are an expert in the branch of medicine which deals with the incidence, distribution, and possible control of diseases. Includes workers who search for the cause of disease, identify people who are at risk, determine how to control or stop the spread or prevent it from happening again.
Public Works		
41	Bus drivers	Bus drivers and workers who provide or support intercity, commuter, and charter bus service in support of other essential services or functions, including school bus drivers.
42	Sanitation personnel	Workers maintaining the sanitation of residences, businesses and buildings.
43	Residential, commercial, and industrial solid waste and hazardous waste removal, storage and disposal personnel	Workers who support the effective removal, storage, and disposal of residential, industrial, and commercial solid waste and hazardous waste, including landfill operations. This includes workers who support the effective removal, storage, and disposal of recyclable material.
Retail		
51	Gas station personnel	Workers providing services at gas stations and truck stops.
52	Grocery store, convenience store and pharmacies	Workers enabling the sale of human food and beverage products at groceries, pharmacies, convenience stores, meat markets, and other retail, including staff for stocking shelves and displays. Does not include restaurant meals delivery services or general grocery delivery services.
53	Food assistance program personnel	Government, private, and non-governmental organizations' workers essential for food assistance programs (including school lunch programs). This includes workers at food banks and school meal delivery programs.
Other		
61	Mortuary service providers	Workers performing funeral, cremation, burial, cemetery, and related services, including funeral homes, crematoriums, and cemetery workers. Workers who coordinate with other organizations to ensure the proper recovery, handling, identification, transportation, tracking, storage, and disposal of human remains and personal effects; and certify cause of death.
62	Veterinary service staff	Veterinary nurses, technicians, veterinarians, and others supporting individuals.



Frontline Workers COVID-19 Hazard Pay Rebate Application

Frontline Workers COVID-19 Hazard Pay Rebate Program

Administered by the Louisiana Department of Revenue

FrontLineWorkers.la.gov

Online Application

Eligibility

Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature enacted Revised Statute 51:1787(K), which provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers. See Revenue Information Bulletin 20-012 for more information.

Eligibility Criteria



Must be a resident of Louisiana.



Must have been employed in at least one of the essential critical infrastructure sector jobs on or after March 11, 2020.



Must have been required to provide in-person services outside of the worker's residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours during the period from March 22, 2020, through May 14, 2020. To qualify as in-person services, you must have been in contact with customers, patients, or the general public. Call center personnel or individuals whose job is conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.



Must have reported an adjusted gross income of \$50,000 or less on a 2019 Louisiana individual income tax return. If your 2019 return has not been filed, you must have reported an adjusted gross income of \$50,000 or less on your 2018 Louisiana individual income tax return if you were required to file.

[Cancel](#)[Previous](#)[Next](#)

Details

Required Information

The following information and documents will assist you in completing this application.



Social Security Number or IRS Individual Taxpayer Identification Number ("ITIN")



Mailing Address, State of Residence, Parish of Residence



Email Address and Phone Number



A copy of your 2019 or 2018 Louisiana Individual Income Tax Return, if filed.



Employer Name and Address



Pay Stubs for March 22 to May 14, 2020 Pay Periods.



Bank Account Information if Direct Deposit Requested.

Survivors of Deceased Frontline Workers

Survivors of workers who qualify for the rebate will need the following information to complete the application.



Date of Death, LDR Form R-6642: Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, Certificate of Death

[Cancel](#)[Previous](#)[Next](#)

Verification

I, the applicant, by checking the boxes below certify that:

1. I am currently a resident of Louisiana.

Yes	No
-----	----

2. I filed a 2019 Louisiana individual income tax return.

Yes	No
-----	----

3. I filed a 2018 Louisiana individual income tax return.

Yes	No
-----	----

4. I was not required to file a 2019 or 2018 return because: (Select reason below)

Yes	No
-----	----

- ☐ I am a dependent of someone else and did not earn income in 2019 or 2018.
- ☐ I was not a resident of Louisiana. I moved to Louisiana on
- ☐ I was not required to file because my gross income was below the requirement to file a federal and Louisiana individual income tax return.
- ☐ Other (please explain):

5. My adjusted gross income was \$50,000 or less as reported on my 2019 Louisiana individual income tax return. If I have not yet filed a 2019 Louisiana individual income tax return, my adjusted gross income was \$50,000 or less as reported on my 2018 Louisiana individual income tax return.

Yes	No
-----	----

6. On or after March 11, 2020, I was employed in an essential critical infrastructure section job.

Yes	No
-----	----

***At least one entry is required.**

	Job/Position	Description

7. From March 22, 2020, through May 14, 2020, I was required by my employer to provide in-person services in Louisiana.

Yes	No
-----	----

8. I performed these in-person services outside of my residence and it was substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours.

Yes	No
-----	----

Employer

List your employer(s) and either your position title or a description of the work performed below. To receive your rebate faster, attach copies of your pay stubs to your application.

***At least one entry is required.**

		Name of Employer	Address or Location of Employer	Position Title or Description:

If you are self-employed, list your client's name and address along with description of the services provided. Attach an explanation of how your services were substantially dedicated to responding to or mitigating the COVID-19 public health emergency.

			Attach Pay Stub
	Description	Name	

Cancel

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Direct Deposit

Would you like your rebate to be directly deposited in your account? If this is your first time filing with the Department of Revenue, your rebate cannot be directly deposited.

☒ Yes☐ No

Will this rebate be forwarded to a financial institution located outside the United States?

☐ Yes☒ No

Banking Information

Complete the information below to have your rebate directly deposited in your account. Your nine digit routing number appears under the memo line of your check; your bank account number will appear to the right of your routing number. The name of the applicant must be the name on the bank account.

Type

☒ Checking☐ Savings

Routing Number

Account Number

4. Deceased Person

5. Verification

6. Employer

7. Direct Deposit

8. Paid Preparer

9. Review

10. Signature

Signature

Under penalties of perjury and the recapture of the rebate issued, I declare that I have examined this application and any accompanying schedules, statements, or other attachments, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

By entering my name below, I agree and consent that the Louisiana Workforce Commission may share data with the Louisiana Department of Revenue for purposes of verifying my employment information including but not limited to (1) employer submitted reports on my wages paid and hours worked and (2) existence and amount of unemployment benefits paid to me. This consent shall be limited to periods between March 11, 2020 and May 22, 2020.

Signature

Frontline Worker

Cancel

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Submit

SENATE BILL NO. 189

BY SENATORS WHITE AND CLOUD

AN ACT

To enact Subpart M of Part II-A of Chapter 1 of Subtitle 1 of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.41 through 100.47 and R.S. 47:1508(B)(43), relative to special funds; to create special funds for the deposit of certain federal monies; to create the Coronavirus Local Recovery Allocation Fund, the Louisiana Main Street Recovery Fund, and the State Coronavirus Relief Fund; to create and to provide relative to the Coronavirus Local Recovery Allocation Program and the Louisiana Main Street Recovery Programs relative to the use of monies in the funds; to provide relative to the allocation, use, and disbursement of the monies in the funds; to provide relative to the powers and duties of the commissioner of administration, the Governor's Office of Homeland Security and Emergency Preparedness, the treasurer, and the legislative auditor with respect to such monies; to provide for legislative intent; to provide for the dedication of certain revenues and for the deposit of and use of monies in the fund; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart M of Part II-A of Chapter 1 of Subtitle 1 of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.41 through 100.47, are hereby enacted to read as follows:

SUBPART M. COVID -19 DISASTER FUNDS

§100.41. Legislative Intent

It is the intent of the Legislature to provide economic support to Louisiana political subdivisions and businesses for costs incurred for and continued response to the Coronavirus disease (COVID-19) pandemic from federal funds provided pursuant to Section 5001 of the CARES Act, which

1 created the Coronavirus Relief Fund from which the State received over one
2 billion eight hundred million dollars (CARES Act), of which the State's portion
3 is over nine hundred ninety-one million dollars. The State desires to use a
4 portion of the remaining portion of the CARES Fund monies in the amount of
5 five hundred eleven million one hundred seventy-eight thousand seven hundred
6 four dollars for economic support through the Coronavirus Local Recovery
7 Program for local government units to be administered by the division of
8 administration and the Governor's Office of Homeland Security and
9 Emergency Preparedness. The State further desires to use a portion of the
10 CARES Fund monies in the amount of three hundred million dollars for the
11 Louisiana Main Street Recovery Program for economic support for eligible
12 businesses to be administered by the State Treasurer, all as established in this
13 Subpart.

14 §100.42. Definitions

15 For the purposes of this Subpart, the following terms shall have the
16 following meanings:

17 (1) "Allocation Fund" shall mean the Coronavirus Local Recovery
18 Allocation Fund.

19 (2) "Allocation Program" shall mean the Local Recovery Allocation
20 Program administered by the commissioner of administration and GOHSEP.

21 (3) "CARES Act" shall mean the Coronavirus Aid, Relief, and Economic
22 Security Act, Public Law 116-136 and any guidance or regulations issued by the
23 United State Treasury as of the date of this Act or thereafter relative to the
24 CARES Act.

25 (4) "CARES Fund" for the purposes of this Subpart, shall mean the
26 monies received by the state from the federal government pursuant to the
27 CARES Act for in the amount of one billion eight hundred two million six
28 hundred nineteen thousand three hundred forty-two dollars.

29 (5) "Commissioner" shall mean the Commission of the division of
30 administration of the State.

1 (6) "COVID-19" means the Coronavirus disease 2019.

2 (7) "Eligible business" means a for profit corporation, a limited liability
3 company, a partnership, or a sole proprietorship that meets all of the following
4 criteria:

5 (a) Was domiciled in Louisiana as of March 1, 2020.

6 (b) Is in good standing with the Secretary of State, if applicable.

7 (c) Suffered an interruption of business caused by forced or voluntary
8 closures or restricted operations due to social distancing measures, decreased
9 customer demand, cleaning or disinfection expenses, and providing personal
10 protective equipment.

11 (d) Has at least fifty percent owned by one or more Louisiana residents,
12 whether individual resident citizens or Louisiana domestic business entities.

13 (e) Filed Louisiana taxes for tax year 2018 or 2019, or, if an eligible
14 business formed on or after January 1, 2020, intends to file Louisiana taxes for
15 tax year 2020.

16 (f) Has customers or employees coming to its physical premises.

17 (g) Had no more than fifty full-time equivalent employees as of March
18 1, 2020.

19 (h) Is not a subsidiary of a business with more than fifty full-time
20 equivalent employees, is not part of a larger business enterprise with more than
21 fifty full-time equivalent employees, and is not owned by a business with more
22 than fifty full-time equivalent employees.

23 (i) Does not exist for the purpose of advancing partisan political activity.
24 Does not directly lobby federal or state officials.

25 (j) Does not derive income from passive investments without active
26 participation in business operations.

27 (8) "Grant" means an award by the Treasurer to an eligible business.

28 (9) "GOHSEP" shall mean the Governor's Office of Homeland Security
29 and Emergency Preparedness.

30 (10) "Interruption of business" means business interruption caused by

1 forced or voluntary closures or restricted operations, including but not limited
2 to social distancing measures, decreased customer demand, cleaning or
3 disinfection expenses, and providing personal protective equipment, related to
4 COVID -19.

5 (11) "Louisiana taxes" means all taxes administered by the secretary of
6 the Department of Revenue pursuant to Title 47 of the Louisiana Revised
7 Statutes of 1950, as amended.

8 (12) "Local government unit" means a parish, municipality, town,
9 township, village or other unit of general government below the State level with
10 parishwide jurisdiction including, but not limited to, sheriffs, coroners, and
11 district attorneys. Entities which do not fit within the definition of political
12 subdivision as used in this Subpart, shall have the parish with which they are
13 affiliated submit the application.

14 (13) "Minority business enterprise" means a small business organized
15 for profit performing a commercially useful function which is at least fifty
16 percent owed by one or more minority individuals, women, or veterans, who
17 also control and operate the business. In addition to the requirements of this
18 Subparagraph, if more than one person owns the enterprise, at least fifty
19 percent of the owners must be resident citizens of the State. For the purposes
20 of this Subparagraph, "control" means exercising the power to make policy
21 decisions and "operate" means being actively involved in the day-to-day
22 management of the business.

23 (14) "Recovery Program" means the Louisiana Main Street Recovery
24 Program.

25 (15) "State" means the state of Louisiana.

26 (16) "Treasurer" means the state treasurer of Louisiana.

27 §100.43. Coronavirus Local Recovery Allocation Program

28 A. There is hereby created the Coronavirus Local Recovery Allocation
29 Program to be administered by the commissioner of the division of
30 administration, in consultation with the Governor's Office of Homeland

1 Security and Emergency Preparedness, in accordance with the provisions of this
2 Subpart.

3 B. There is hereby created and established in the state treasury, as a
4 special fund, the Coronavirus Local Recovery Allocation Fund, hereinafter
5 referred to as the "Allocation Fund" for the purpose of providing monies to
6 local governments for the expenditures incurred and in response to the COVID-
7 19 pandemic.

8 C. Pursuant to legislative appropriation, the treasurer is hereby
9 authorized and directed to deposit in and credit to the Allocation Fund five
10 hundred eleven million one hundred seventy-eight thousand seven hundred four
11 dollars pursuant to Section 5001 of the CARES Act. The monies in the
12 Allocation Fund shall be invested in the same manner as monies in the state
13 general fund. Interest earned on the investment of monies in the Recovery Fund
14 shall be deposited in and credited to the Allocation Fund. Except as provided
15 in this Section and if applicable under federal guidelines, unexpended and
16 unencumbered monies in the Allocation Fund shall remain the Allocation Fund.
17 Monies in the Allocation Fund shall be appropriated and used solely as
18 provided in this Section.

19 D. From the initial amount deposited into and credited to the Allocation
20 Fund, one-half of one percent shall be available for appropriation to GOHSEP
21 to be used for administering the program. GOHSEP is hereby authorized to use
22 staff as necessary from the office of Community Development for administrative
23 and technical support. One-half of one percent shall be available to be
24 appropriated to the legislative auditor for the costs of reviewing the program.
25 The remaining monies in the Allocation Fund shall be available to GOHSEP to
26 provide funds to political subdivisions in Fiscal Years 2020 and 2021 pursuant
27 to the Allocation Program as established in this Section.

28 E. The commissioner of administration, in consultation with GOHSEP
29 and the Office of Community Development in the division of administration,
30 shall develop procedures to govern the administration of the program, and

1 determine the maximum allocation of monies in the Allocation Fund available
2 for each parish to submit eligible applications for funds. The commissioner may
3 promulgate emergency rules, as necessary for the administration of this
4 program. The commissioner shall institute the program no later than June 5,
5 2020. The commissioner shall cause information regarding the program to be
6 published on the websites of the State, the division of administration, and
7 GOHSEP. The commissioner shall notify each parish of the provisions herein.

8 F. The commissioner of administration shall develop a method to
9 determine the maximum allocation for each parish based on total population of
10 the parish and the number of confirmed cases of COVID-19 within the parish.
11 The commissioner shall notify each applicant that there is no guarantee that the
12 amount of funds received by the local government units of a parish shall equal
13 the maximum amount allocated to the parish. If on November 1, 2020, any
14 parish has an unobligated portion of their allocation, the unobligated portion
15 may be moved by the commissioner of administration to other parishes which
16 have used all of their allocation and have remaining submissions, subject to
17 approval of the Joint Legislative Committee on the Budget.

18 G. The monies allocated to local government units in each parish shall
19 only be for eligible expenses as provided in the CARES Act.

20 H. Within fifteen calendar days after receiving a submission for
21 reimbursement pursuant to this Section, GOHSEP and the division of
22 administration shall review and, if eligible, approve the submission, and
23 forward the approved eligible expenditures to GOHSEP for disbursement.
24 Funds for verified claims shall be disbursed by GOHSEP within five business
25 days of receipt by GOSHEP.

26 I. Any claims for expenses incurred after December 30, 2020, or
27 submitted to the division of administration after January 31, 2021, shall be
28 ineligible for payment pursuant to the provisions of the CARES Act.

29 J. No later than the fifteenth day of each month, the director of GOHSEP
30 and the commissioner of administration jointly shall submit a report to the

1 Joint Legislative Committee on the Budget detailing by parish the amounts
2 requested for reimbursement pursuant to this Section, the amounts actually
3 reimbursed, and the average time for disbursing funds to each parish.

4 K. Each local governmental unit shall provide a certification, on a form
5 developed by the commissioner of administration and GOHSEP, signed by the
6 authorized chief executive of the local government that the proposed uses of the
7 funds are consistent with the CARES Act. The certification shall also provide
8 that the local government unit shall hold the State harmless and indemnify the
9 State in the event that payments were misappropriated, converted, and/or spent
10 for any purpose other than those authorized by and in accordance with the
11 CARES Act as determined by any executive, administrative, or judicial body of
12 competent jurisdiction.

13 L. Any unobligated balance in the fund on December 1, 2020, shall be
14 transferred to the State Coronavirus Relief Fund.

15 §100.44. Louisiana Main Street Recovery Program

16 A. There is hereby created the Louisiana Main Street Recovery Program
17 to be administered by the state treasurer in accordance with the provisions of
18 this Subpart.

19 B. There is hereby created in the state treasury, as a special fund, the
20 Louisiana Main Street Recovery Fund, hereinafter referred to as the "Recovery
21 Fund", to provide economic support to eligible Louisiana businesses for costs
22 incurred in connection with COVID-19, including business interruptions caused
23 by forced closures or restricted operations resulting from voluntary closures
24 instituted to promote social distancing, and resulting decreased customer
25 demand, cleaning or disinfection, and providing personal protective equipment.
26 Expenses reimbursed by business interruption insurance or disallowed by the
27 CARES Act or any guidance or regulation issued by the United States
28 Department of the Treasury shall not be an eligible expense.

29 C. Pursuant to legislative appropriation, the treasurer is hereby
30 authorized and directed to deposit in and credit to the Recovery Fund three

1 hundred million dollars of the federal monies allocated to Louisiana pursuant
2 to Section 5001 of the CARES Act. The monies in the Recovery Fund shall be
3 invested in the same manner as monies in the state general fund. Interest earned
4 on the investment of monies in the Recovery Fund shall be deposited in and
5 credited to the Recovery Fund. Except as provided in this Section and
6 applicable under federal guidelines, unexpended and unencumbered monies in
7 the Recovery Fund shall remain in the Recovery Fund. Monies in the Recovery
8 Fund shall be appropriated and used solely as provided in this Section.

9 D. Up to five percent of the monies initially deposited in the Recovery
10 Fund shall be appropriated to the treasurer for use in Fiscal Years 2020 and
11 2021 to develop procedures for the administration of and for the costs of
12 administering the Louisiana Main Street Recovery Program. Such expenses
13 may include costs for the treasurer and the legislative auditor for work
14 performed in execution of the program. Notwithstanding any provision of law
15 to the contrary, the treasurer may enter into a consulting services contract as
16 an emergency procurement, to expedite the distribution of the funds
17 appropriated for the Recovery Program. The cost of such contract shall be an
18 administrative expense of the Recovery Program.

19 E. All remaining monies in the Recovery Fund, after providing for
20 administrative expenses, shall be appropriated for grants to eligible businesses
21 that submit applications pursuant to this Section provided that any grant
22 programs have been approved by the Joint Legislative Committee on the
23 Budget.

24 F.(1) No later than June 20, 2020, the treasurer shall submit a proposal
25 for distribution of grants available through the Louisiana Main Street Recovery
26 Program to the Joint Legislative Committee on the Budget for approval prior
27 to any disbursement. The proposal shall contain recommendations from the
28 treasurer and shall reflect the work product of any contract consultants and the
29 legislative auditor. The proposal shall include details of the program, including
30 the amount of each grant, the purpose of the grant, the category of recipients

1 of each grant, the number of eligible recipients, documentation required for
2 receipt of a grant and the planned method of distribution. Any proposal
3 submitted to the Joint Legislative Committee on the Budget shall contain
4 recommended proposals to address, within the first twenty-one days, the needs
5 of eligible businesses that meet all of the following criteria:

6 (a) The eligible business did not receive a United States Small Business
7 Administration-Guaranty Paycheck Protection Program loan or a United States
8 Small Business Administration Economic Injury Disaster Loan Emergency
9 Advance.

10 (b) The eligible business did not receive and has not been awarded
11 reimbursement under any other federal program for the expenses that will be
12 reimbursed by a grant under this Section.

13 (c) The eligible business did not received compensation from an
14 insurance company for the interruption of business.

15 (2) The proposal shall next address the needs of eligible businesses after
16 the initial twenty-one day period.

17 G. The treasurer shall develop application forms to be used in operation
18 of the Recovery Program.

19 H. In no event shall any grant exceed fifteen thousand dollars.

20 I. The treasurer shall work with the Department of Revenue to verify
21 applicant tax information and with the Department of Education to promote
22 applications by childcare organizations.

23 J. Notwithstanding any provision of this Section to the contrary, the
24 treasurer shall ensure that within the first sixty days of the Recovery Program
25 no less than forty million dollars in grants, exclusive of administrative expenses,
26 shall be awarded to minority business enterprises.

27 K. Each recipient of a grant shall provide a certification, on a form
28 developed by the treasurer, signed by the authorized chief executive of the
29 eligible business, as defined in the program approved by the Joint Legislative
30 Committee on the Budget, that the proposed use of the funds are consistent with

1 the CARES Act. The certification shall also provide that the business shall hold
2 the State harmless and indemnify the State in the event that payments were
3 misappropriated, converted, and/or spent for any purpose other than those
4 authorized by and in accordance with th CARES Act as determined by any
5 executive, administrative, or judicial body of competent jurisdiction.

6 L. Within fifteen calendar days after receiving a submission pursuant to
7 this Section, the treasurer shall review and, if the grant is eligible under the
8 provisions of this Section and the procedures developed by the treasurer and
9 approved by the Joint Legislative Committee on the Budget, the treasurer may
10 approve the grant, funds appropriated for verified claims shall be disbursed by
11 the treasurer within five business days of the approval.

12 M. Any claims for expenses incurred after December 30, 2020, or
13 submitted to the treasurer after January 31, 2021, shall be ineligible for
14 payment pursuant to the provisions of the CARES Act.

15 N. No later than the fifteenth day of each month, the treasurer shall
16 submit a report to the Joint Legislative Committee on the Budget detailing the
17 number of grant submissions, the number of grants awarded, the amount of
18 each grant awarded, the purpose of the grant, the recipient of each grant, the
19 number of eligible recipients who have requested a grant and have not received
20 an award, and the obligated and unobligated balances in the Recovery Fund,
21 and the average time for disbursing funds to each recipient of a grant.

22 O. No later than July 1, 2020, the treasurer shall announce the date the
23 program shall begin.

24 P. Notice of the Recovery Program, and the availability of awards from
25 the Recovery Fund shall be provided to the commissioner to be published on the
26 web pages of each department in the executive branch, the main pages for the
27 legislative website, and in statewide news outlets at least ten days to the
28 beginning of the program.

29 Q. Any unobligated balance in the fund on December 1, 2020, shall be
30 transferred to the State Coronavirus Relief Fund.

§100.45. State Coronavirus Relief Fund

A. There is hereby created and established in the state treasury, as a special fund, the State Coronavirus Relief Fund, hereinafter the "Relief Fund". The treasurer is authorized and directed to deposit monies appropriated by the legislature from the CARES Fund to the Relief Fund. On December 1, 2020, the treasurer is authorized and directed to transfer any unobligated monies in the Coronavirus Local Recovery Allocation Fund and the Louisiana Main Street Recovery Fund to the Relief Fund. Monies in the Relief Fund may be used by the State, subject to appropriation, for the purposes of providing monies to local government units, eligible businesses, or the state in accordance with the provisions of this Subpart and the CARES Act.

B. The monies in the Relief Fund shall be invested in the same manner as monies in the state general fund. Interest earned on the investment of monies in the Relief Fund shall be deposited in and credited to the Relief Fund. If applicable under federal guidelines, unexpended and unencumbered monies in the Relief Fund shall remain in the Relief Fund.

§100.46. Changes in federal legislation

If federal legislation introduced and enacted which authorizes federal disaster funds to be used for revenue loss, the Joint Legislative Committee on the Budget is authorized to transfer any remaining funds to the Coronavirus Local Recovery Allocation Fund for disbursement.

§100.47. Duties of the legislative auditor

For purposes of this Subpart, the legislative auditor is hereby authorized to review all applications for compliance with the provisions of the programs established in this Subpart. The treasurer's office and the Governor's Office of Homeland Security and Emergency Preparedness shall be responsible for providing the legislative auditor all claims and necessary documentation to carry out his reviews. The legislative auditor shall report any findings to the Legislative Audit Advisory Council and the Joint Legislative Committee on the Budget.

§1508. Confidentiality of tax records

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APPROVED: _____

2020 WARN Notices

Company Name	Notice Date	Layoff Date	Employees Affected	Industry
Waitr Statewide	2/6/20	4/6/20	2300	Food Service Delivery
Aptim Maintenance (@Placid Refining) 1940 LA-1 Port Allen, LA 70767	3/10/20	3/22/20	112	Support Services
Coast Professional Inc. 651 Downing Pines West Monroe, LA 71292	3/27/20	3/20/20	98	Call Center
Coast Professional Inc. 651 Expo Circle West Monroe, LA 71292	3/27/20	3/20/20	82	Call Center
Wemco 200 James Drive East St. Rose, LA 70087	3/27/20	3/23/20	136	Wholesale
LAAlumina 41237 Hwy 22 Burnside, LA	3/29/20	5/24/20	302	Manufacturing
Dolet Hills Lignite 2002 Crow Lane Pelican, LA 71063	3/30/20	6/5/20	100	Mining
Cinemark Statewide	4/1/20	3/26/20	237	Entertainment
AlSCO Inc. 5000 Hollywood Ave Shreveport, LA	4/2/20	3/18/20	41	Linen & Laundry Service
Cypress Grove Behavioral Health 414 Pine St, Monroe, LA 4673 Eugene Ware Blvd, Bastrop, LA	4/3/20	5/1/20	139	Individual & Family Services
Coast Professional Inc. 651 Expo Circle Suite 7 West Monroe, LA 71292	4/3/20	4/3/20	13	Call Center
Halliburton Energy Services 4607 Hwy 90 E Broussard, LA 70518	4/14/20	4/14/20	36	Oil & Gas
ASRC Energy Services Omega 4418 Pesson Road New Iberia, LA 70560	4/17/20	6/5/20	180	Oil & Gas

2020 WARN Notices

Company Name	Notice Date	Layoff Date	Employees Affected	Industry
Turner Industries – Pipe Fabrication (3 locations) Port Allen, LA 70767	4/21/20	6/26/20	350	Construction
Harrah's Louisiana Downs East Texas Street Bossier City, LA 71111	4/22/20	3/31/20	201	Casino
Cactus Wellhead 4117 Meadow Lane Bossier City, LA 71111	4/22/20	4/1/20	67	Oil & Gas
Horseshoe Entertainment 711 Horseshoe Blvd Bossier City, LA 71111	4/22/20	3/31/20	978	Casino
Ensco Offshore Company Offshore – Gulf of Mexico	4/23/20	5/30/20	NA	Oil & Gas
Aptim Maintenance (Cheniere Energy) 9243 Gulf Beach Hwy Cameron, LA 70631	4/23/20	4/27/20	122	Support Services
Graphic Packaging 1000 Jonesboro Road West Monroe, LA 71294	4/29/20	6/13/20	56	Paper Mill
GE Gas Power 201 St. Charles Avenue New Orleans, LA 70170	4/29/20	6/29/20	71	Technology
GE Aviation 201 St. Charles Avenue New Orleans, LA 70170	4/29/20	6/29/20	31	Technology
Enterprise Rent-A-Car 600 Rental Blvd. Kenner, LA 70062	4/29/20	4/30/20	27	Rental Services
Enterprise Rent-A-Car 225 E. Airline Kenner, LA 70062	4/29/20	4/30/20	9	Rental Services
Enterprise Rent-A-Car 9292 General Chennault Dr. Baton Rouge, LA 70807	4/29/20	4/30/20	2	Rental Services
Enterprise Rent-A-Car 3529 North I-10 Service Rd. Metairie, LA 70002	4/30/20	4/30/20	13	Rental Services

2020 WARN Notices

Company Name	Notice Date	Layoff Date	Employees Affected	Industry
Benteler Steel/Tube Manufacturing Corp. 1 Benteler Drive, Shreveport, LA 71115	4/30/20	7/1/20	375	Manufacturing
Georgia-Pacific Wood Products LLC 3442 LA-12 Dequincy, LA 70633 Update:	5/1/20 6/4/20	6/30/20 7/13/20	188	Sawmills
Louisiana Riverboat Gaming Partnership dba Diamond Jacks Casino & Hotel 711 DiamondJacks Blvd. Bossier City, LA 71111	5/15/20	5/22/20	349	Casino
Renaissance New Orleans Pere Marquette FQ Area 817 Common Street New Orleans, LA 70112	5/20/20	7/21/20	76	Hospitality
Renaissance New Orleans Arts Warehouse District 700 Tchoupitoulas Street New Orleans, LA 70130	5/20/20	7/21/20	63	Hospitality
Sam's Town Hotel & Casino 315 Clyde Fant Pkwy Shreveport, LA 71101	5/22/20	7/1/20	414	Casino
Treasure Chest Casino 5050 Williams Blvd Kenner, LA 70065	5/22/20	7/1/20	340	Casino
Amelia Belle Casino 500 Lake Palourde Rd Amelia, LA 70340	5/22/20	7/1/20	170	Casino
Delta Downs Racetrack Casino and Hotel 2717 Delta Downs Dr Vinton, LA 70668	5/22/20	7/1/20	354	Casino
Evangeline Downs Racetrack Casino 2235 Creswell Ln Opelousas, LA 70570	5/22/20	7/1/20	246	Casino

2020 WARN Notices

Company Name	Notice Date	Layoff Date	Employees Affected	Industry
Crowne Plaza New Orleans French Quarter 739 Canal Street New Orleans, LA 70130	5/26/20	5/18/20	107	Hospitality
Blake International Rigs 410 South Van Ave. Houma, La 70363	5/28/20	6/3/20	105	Oil & Gas
Le Meridian Hotel 333 Poydras Street New Orleans, LA 70130	5/28/20	7/28/20	112	Hospitality
Loews Hotel 300 Poydras Street New Orleans, LA 70130	5/29/20	5/27/20	132	Hospitality
NAPA Auto Parts - Distribution Center 500 Shrewsbury Rd. New Orleans, LA 70121	6/1/20	7/31/20	70	Automotive Parts & Accessories
Hilton New Orleans Airport 901 Airline Drive Kenner, LA 70062	6/1/20	5/22/20	85	Hospitality
NOPSI Hotel 317 Baronne Street New Orleans, LA 70112	6/1/20	5/26/20	92	Hospitality
Sheraton Hotel 500 Canal Street New Orleans, LA 70130	6/4/20	3/13/20	431	Hospitality
New Orleans Marriott Hotel 555 Canal Street New Orleans, LA 70130	6/4/20	3/21/20	474	Hospitality
W French Quarter 316 Chartres Street New Orleans, LA 70130	6/4/20	3/18/20	84	Hospitality
Downtown Marriott at the Convention Center 859 Convention Center Blvd New Orleans 70130	6/4/20	3/21/20	109	Hospitality
The Ritz-Carlton Hotel 921 Canal Street New Orleans, LA 70112	6/5/20	3/14/20	423	Hospitality

2020 WARN Notices

Company Name	Notice Date	Layoff Date	Employees Affected	Industry
JW Marriott Hotel 614 Canal Street New Orleans, LA 70130	6/5/20	3/21/20	142	Hospitality
Hyatt Regency 601 Loyola Avenue New Orleans, LA 70113	6/5/20	3/22/20	343	Hospitality
The Higgins Hotel & Conference Center 1000 Magazine Street New Orleans LA 70130	6/9/20	6/9/20	132	Hospitality
Boomtown New Orleans 4132 Peters Road Harvey, LA 70058	6/12/20	8/15/20	197	Casino
Margaritaville Resort Casino 777 Margaritaville Way Bossier City, LA 71111	6/12/20	8/15/20	347	Casino
L'Auberge Casino Hotel 777 L'Auberge Avenue Baton Rouge, LA 70820	6/12/20	8/15/20	161	Casino
L'Auberge Casino Resort 777 Avenue L'Auberge Lake Charles, LA 70601	6/13/20	8/15/20	441	Casino
Link Restaurant Group 930 Tchoupitoulas New Orleans, LA 70130	6/17/20	3/17/20	312	Hospitality
Xanitos, Inc. 200 Houma Blvd. Metairie, LA 70006	6/18/20	8/18/20	138	Support Services
The Freeman Company 1000 Elmwood Park Blvd New Orleans, LA 70123	6/23/20	6/30/20	23	Support Services
Cypress Bayou Casino Hotel 832 Martin Luther King Rd Charenton, LA 70523	6/25/20	7/1/20	229	Casino
Hilton Shreveport 104 Market Street Shreveport, LA 71101	6/26/20	6/5/20	33	Hospitality
Delaware North Companies 800 Airline Highway Kenner, LA 70062	6/30/20	3/17/20	270	Hospitality
United Airlines - MSY 1 Terminal Dr Kenner, LA 70062	7/8/20	10/1/20	70	Airline

This page was last updated on 7/13/2020

2020 WARN Notices

Company Name	Notice Date	Layoff Date	Employees Affected	Industry
Sodexo - UNO 2000 Lakeshore Drive New Orleans, LA 70148	7/9/20	8/31/20	63	Support Services



WARN Fact Sheet - The Worker Adjustment and Retraining Notification Act: A Guide to Advance Notice of Closings and Layoffs

The Worker Adjustment and Retraining Notification Act (WARN) was enacted on August 4, 1988, and became effective on February 4, 1989.

General Provisions

WARN offers protection to workers, their families, and communities by requiring employers to provide notice 60 days in advance of covered plant closings and covered mass layoffs. This notice must be provided to either affected workers or their representatives (e.g., a labor union), to the State Dislocated Worker Unit, and to the appropriate unit of local government.

Employer Coverage

In general, employers are covered by WARN if they have 100 or more employees, not counting employees who have worked less than 6 months in the last 12 months and not counting employees who work an average of less than 20 hours a week. Private, for-profit employers and private, nonprofit employers are covered, as are public and quasi-public entities which operate in a commercial context and are separately organized from the regular government. Regular federal, state, and local government entities which provide public services are not covered.

Employee Coverage

Employees entitled to notice under WARN include hourly and salaried workers, as well as managerial and supervisory employees. Business partners are not entitled to notice.

What Triggers Notice?

Plant Closing: A covered employer must give notice if an employment site (or one or more facilities or operating units within an employment site) will be shut down, and the shutdown will result in an

employment loss (as defined later) for 50 or more employees during any 30-day period. This does not count employees who have worked less than 6 months in the last 12 months or employees who work an average of less than 20 hours a week for that employer. These latter groups, however, are entitled to notice (discussed later).

Mass Layoff: A covered employer must give notice if there is to be a mass layoff which does not result from a plant closing, but which will result in an employment loss at the employment site during any 30-day period for 500 or more employees, or for 50-499 employees if they make up at least 33% of the employer's active workforce. Again, this does not count employees who have worked less than 6 months in the last 12 months or employees who work an average of less than 20 hours a week for that employer. These latter groups, however, are entitled to notice (discussed later).

An employer also must give notice if the number of employment losses which occur during a 30-day period fails to meet the threshold requirements of a plant closing or mass layoff, but the number of employment losses for 2 or more groups of workers, each of which is less than the minimum number needed to trigger notice, reaches the threshold level, during any 90-day period, of either a plant closing or mass layoff. Job losses within any 90-day period will count together toward WARN threshold levels, unless the employer demonstrates that the employment losses during the 90-day period are the result of separate and distinct actions and causes.

Sale of Businesses

In a situation involving the sale of part or all of a business, the following requirements apply:

1. In each situation, there is always an employer responsible for giving notice.
2. If the sale by a covered employer results in a covered plant closing or mass layoff, the required parties (discussed later) must receive at least 60 days notice.
3. The seller is responsible for providing notice of any covered plant closing or mass layoff which occurs up to and including the date/time of the sale.
4. The buyer is responsible for providing notice of any covered plant closing or mass layoff which occurs after the date/time of the sale.
5. No notice is required if the sale does not result in a covered plant closing or mass layoff.
6. Employees of the seller (other than employees who have worked less than 6 months in the last 12 months or employees who work an average of less than 20 hours a week) on the date/time of the sale become, for purposes of WARN, employees of the buyer immediately following the sale. This provision preserves the notice rights of the employees of a business that has been sold.

Employment Loss

The term "employment loss" means:

1. An employment termination, other than a discharge for cause; voluntary departure; or retirement;
2. a layoff exceeding 6 months; or

3. a reduction in an employee's hours of work of more than 50% in each month of any 6-month period.

Exceptions: An employee who refuses a transfer to a different employment site within reasonable commuting distance does not experience an employment loss. An employee who accepts a transfer outside this distance within 30 days after it is offered or within 30 days after the plant closing or mass layoff, whichever is later, does not experience an employment loss. In both cases, the transfer offer must be made before the closing or layoff, there must be no more than a 6 month break in employment, and the new job must not be deemed a constructive discharge. These transfer exceptions from the "employment loss" definition apply only if the closing or layoff results from the relocation or consolidation of part or all of the employer's business.

Exemptions

An employer does not need to give notice if a plant closing is the closing of a temporary facility, or if the closing or mass layoff is the result of the completion of a particular project or undertaking. This exemption applies only if the workers were hired with the understanding that their employment was limited to the duration of the facility, project, or undertaking. An employer cannot label an ongoing project "temporary" in order to evade its obligations under WARN.

An employer does not need to provide notice to strikers or to workers who are part of the bargaining unit(s) which are involved in the labor negotiations that led to a lockout when the strike or lockout is equivalent to a plant closing or mass layoff. Non-striking employees who experience an employment loss as a direct or indirect result of a strike and workers who are not part of the bargaining unit(s) which are involved in the labor negotiations that led to a lockout are still entitled to notice.

An employer does not need to give notice when permanently replacing a person who is an "economic striker" as defined under the National Labor Relations Act.

Who Must Receive Notice?

The employer must give written notice to the chief elected officer of the exclusive representative(s) or bargaining agency(s) of affected employees and to unrepresented individual workers who may reasonably be expected to experience an employment loss. This includes employees who may lose their employment due to "bumping," or displacement by other workers, to the extent that the employer can identify those employees when notice is given. If an employer cannot identify employees who may lose their jobs through bumping procedures, the employer must provide notice to the incumbents in the jobs which are being eliminated. Employees who have worked less than 6 months in the last 12 months and

employees who work an average of less than 20 hours a week are due notice, even though they are not counted when determining the trigger levels.

The employer must also provide notice to the State Dislocated Worker Unit and to the chief elected official of the unit of local government in which the employment site is located.

Notification Period

With three exceptions, notice must be timed to reach the required parties at least 60 days before a closing or layoff. When the individual employment separations for a closing or layoff occur on more than one day, the notices are due to the representative(s), State Dislocated Worker Unit, and local government at least 60 days before each separation. If the workers are not represented, each worker's notice is due at least 60 days before that worker's separation.

The exceptions to 60-day notice are:

1. **Faltering company.** This exception, to be narrowly construed, covers situations where a company has sought new capital or business in order to stay open and where giving notice would ruin the opportunity to get the new capital or business, and applies only to plant closings.
2. **Unforeseeable business circumstances.** This exception applies to closings and layoffs that are caused by business circumstances that were not reasonably foreseeable at the time notice would otherwise have been required.
3. **Natural disaster.** This applies where a closing or layoff is the direct result of a natural disaster, such as a flood, earthquake, drought or storm.

If an employer provides less than 60 days advance notice of a closing or layoff and relies on one of these three exceptions, the employer bears the burden of proof that the conditions for the exception have been met. The employer also must give as much notice as is practicable. When the notices are given, they must include a brief statement of the reason for reducing the notice period in addition to the items required in notices.

Form and Content of Notice

No particular form of notice is required. However, all notices must be in writing. Any reasonable method of delivery designed to ensure receipt 60 days before a closing or layoff is acceptable.

Notice must be specific. Notice may be given conditionally upon the occurrence or non-occurrence of an event only when the event is definite and its occurrence or nonoccurrence will result in a covered employment action less than 60 days after the event.

The content of the notices to the required parties is listed in section 639.7 of the WARN final regulations. Additional notice is required when the date(s) or 14-day period(s) for a planned plant closing or mass layoff are extended beyond the date(s) or 14-day period(s) announced in the original notice.

Record

No particular form of record is required. The information employers will use to determine whether, to whom, and when they must give notice is information that employers usually keep in ordinary business practices and in complying with other laws and regulations.

Penalties

An employer who violates the WARN provisions by ordering a plant closing or mass layoff without providing appropriate notice is liable to each aggrieved employee for an amount including back pay and benefits for the period of violation, up to 60 days. The employer's liability may be reduced by such items as wages paid by the employer to the employee during the period of the violation and voluntary and unconditional payments made by the employer to the employee.

An employer who fails to provide notice as required to a unit of local government is subject to a civil penalty not to exceed \$500 for each day of violation. This penalty may be avoided if the employer satisfies the liability to each aggrieved employee within 3 weeks after the closing or layoff is ordered by the employer.

Enforcement

Enforcement of WARN requirements is through the United States district courts. Workers, representatives of employees, and units of local government may bring individual or class action suits. In any suit, the court, in its discretion, may allow the prevailing party a reasonable attorney's fee as part of the costs.

Information

Specific requirements of the Worker Adjustment and Retraining Notification Act may be found in the Act itself, Public Law 100-379 (29 U.S.C. 2101, et seq.). The U. S. Department of Labor published final regulations on April 20, 1989 in the Federal Register (Vol. 54, No. 75). The regulations appear at 20 CFR Part 639.

The Louisiana Workforce Commission, since it has no administrative or enforcement responsibility under WARN, cannot provide specific advice or guidance with respect to individual situations.

This fact sheet is intended as a general description only and does not carry the force of legal opinion.

COVID: Louisiana casinos plan layoffs for another 1,375 workers as industry struggles

William Taylor Potter, Lafayette Daily Advertiser

Published 7:00 a.m. CT July 7, 2020 | Updated 10:14 a.m. CT July 7, 2020

Louisiana's casinos, riverboats and racetracks are planning to layoff another 1,375 workers, bringing the total to nearly 3,000 employees who have lost their jobs as the state's gambling industry continues to take a hit from the COVID-19 pandemic.

Five casinos — one each in Acadiana, Lake Charles, Baton Rouge, Bossier City and the New Orleans — filed Worker Adjustment and Retraining Notification (WARN) Act notices in June, totaling 1,375 affected employees. In May, several other casinos announced layoffs totaling more than [1,500 affected employees](#).

In Bossier City, Margaritaville Resort Casino filed a notice that 347 employees would be permanently laid off beginning Aug. 15, though the casino will remain open. Cypress Bayou Casino Hotel in St. Mary Parish permanently laid off about 229 employees on July 1.

Boomtown New Orleans is permanently laying off 197 employees on Aug. 15, but the casino will remain open. L'Auberge Casino Hotel in Baton Rouge is permanently laying off 161 on Aug. 15, and L'Auberge Casino Resort in Lake Charles is permanently laying off 441 employees on Aug. 15. Both L'Auberge facilities are staying open.

In their notices, all the casinos cited COVID-19 as the reason for the layoffs.

Four of the casinos — Boomtown, Margaritaville and both L'Auberge locations — are owned by Penn National Gaming, which has 41 gaming properties across 19 states, according to its website. Cypress Bayou is an enterprise of the Chitimacha Tribe.

In the Boomtown notice, General Manager Brad Hirsch said that Penn did not foresee the initial, temporary closures of casinos to happen in every state it operates in. Even now, when some states like Louisiana allow casinos to operate at a limited capacity, it puts a strain on the businesses, he wrote.

"These significant drags on our business will likely continue for the foreseeable future. Finally, we could not have anticipated when our properties would be allowed to reopen

and how restrictive the new operating conditions would be, and the negative impact this would have on business volumes,” Hirsch said in the notice.

The four Penn National Gaming riverboat casinos lost a combined \$139 million in revenue in March, April and May compared to the same months in 2019. Boomtown lost about \$22.6 million, and Margaritaville lost \$28.3 million. L’Auberge in Lake Charles lost \$57.7 million, and the Baton Rouge location lost \$30.1 million, according to revenue reports from the Louisiana State Police.

No data was available for Cypress Bayou.

Louisiana’s riverboat casinos, which include the four owned by Penn, have lost a total of \$355.7 million for March, April and May. Louisiana’s lone land-based casino, Harrah’s in New Orleans, has lost \$68.3 million.

Slot machine revenue for racetracks is down \$71.1 million. Racetracks include Delta Downs near Lake Charles, Harrah’s Louisiana Downs in Bossier City, Evangeline Downs in Opelousas, and Fair Grounds Race Course in New Orleans.

Venues with video gaming, which totaled more than 1,600 locations, lost nearly \$119.9 million in revenue.

Video gaming, racetrack slots and casinos combined have lost nearly \$614 million from March to May.

Boyd Gaming Corporation, which owns five locations across Louisiana, filed notices in June about its intention to lay off more than 1,500 employees across its facilities at the beginning of July.

The five locations affected by those layoffs are Sam’s Town Hotel and Casino in Shreveport, Treasure Chest Casino in Kenner, Amelia Belle Casino in Amelia, Delta Downs Racetrack in Vinton, and Evangeline Downs Racetrack.

Collectively, these locations lost more than \$70.2 million in March and April.

Casinos were not able to operate for about half of March and May, and were shut down for all of April during the stay-home order issued by Gov. John Bel Edwards. Under Phase 1 reopening, which began May 15, casinos were limited to 25% capacity. Under Phase 2, they are at 50% capacity.

Edwards delayed expanding reopening in the state to Phase 3 until later this month.

Louisiana Workforce

at a glance

<http://www.laworks.net>

Release Date: June 26, 2020

Data For: May 2020

In This Issue

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Economic Comparison

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May 2020 Seasonally Adjusted Employment and Labor Force Information

Total Nonfarm employment (1,755,200 jobs) gained 32,800 jobs over the month but lost 236,000 jobs over the year. Louisiana nonfarm employment has seen 12 consecutive over-the-year losses.

Private sector employment (1,438,700 jobs) gained 38,400 jobs over the month but lost 221,600 jobs over the year. Private sector employment has lost jobs over-the-year for 12 straight months.

Mining and Logging (30,100 jobs) lost 1,700 jobs over the month and lost 7,000 jobs over the year. The series has lost jobs over the month in four of the last five months, and for five straight months over the year. This is the lowest employment level in series history.

Construction (125,600 jobs) gained 5,800 jobs over the month but lost 17,200 jobs over the year. Construction has lost jobs over the year for 16 consecutive months.

Manufacturing (128,200 jobs) gained 1,200 jobs over the month but lost 9,500 jobs over the year. Manufacturing has lost jobs over the year for five straight months. Durable goods manufacturing (59,900 jobs) gained 500 jobs over the month but lost 5,500 jobs over the year. Non-durable goods manufacturing (68,300 jobs) gained 700 jobs over the month but lost 4,000 jobs over the year.

Trade, Transportation, and Utilities (340,000 jobs) gained 900 jobs over the month but lost 40,000 jobs over the year. This is the lowest employment level for the month of May in series history (series began in 1990). Wholesale trade (61,200 jobs) lost 800 jobs over the month and lost 8,000 jobs over the year. This is the lowest employment level in series history (began in 1990). Retail trade (196,800 jobs) gained 2,500 jobs over the month but lost 27,100 jobs over the year. Retail trade has lost jobs over the year for 41 consecutive months. Transportation, warehousing, and utilities (82,000 jobs) lost 800 jobs over the month and lost 4,900 jobs over the year.

Information (18,500 jobs) lost 100 jobs over the month and lost 3,500 jobs over the year. This is the lowest employment level in series history. (Series began in 1990)

Financial Activities (90,200 jobs) gained 1,500 jobs over the month but lost 2,000 jobs over the year.

Professional and Business Services (197,100 jobs) gained 2,500 jobs over the month but lost 19,500 jobs over the year. Professional, scientific, and technical services (84,400 jobs) lost 100 jobs over the month and lost 5,500 jobs over the year. Administrative and support and waste management and remediation services (90,700 jobs) gained 2,400 jobs over the month but lost 13,000 jobs over the year.

Education and Health Services (296,800 jobs) gained 11,700 jobs over the month but lost 23,400 jobs over the year. This is the largest over-the-month gain in series history (Series began in 1990). The educational services subsector (44,600 jobs) gained 900 jobs over the month but lost 3,400 jobs over the year. The healthcare and social assistance subsector (252,200 jobs) gained 10,800 jobs over the month but lost 20,000 jobs over the year.

Leisure and Hospitality (145,900 jobs) gained 15,000 jobs over the month but lost 91,700 jobs over the year. This is the largest over-the-month gain in series history (Series began in 1990). Arts, entertainment, and recreation (17,500 jobs) gained 4,400 jobs over the month but lost 11,900 jobs over the year. Accommodation and food services (128,400 jobs) added 10,600 jobs over the month but lost 79,800 jobs over the year.

Other Services (66,300 jobs) gained 1,600 jobs over the month but lost 7,800 jobs over the year.

Government (316,500 jobs) lost 5,600 jobs over the month and lost 14,400 jobs over the year. This is the lowest employment level in series history (Series began in 1990). State government (90,700 jobs) gained 800 over the month and gained 800 jobs over the year. Local government (194,400 jobs) lost 6,300 jobs over the month and lost 15,100 jobs over the year.

Civilian Labor Force - Statewide and National Trends: The May 2020 preliminary, seasonally-adjusted unemployment rate for Louisiana decreased to 13.3 percent from the April rate of 15.1 percent. The national unemployment rate for May 2020 was 13.3 percent, a decrease from its April rate of 14.7 percent. Unemployment in the state for May was 273,200. The state civilian labor force increased to 2,046,501 with an increase in total employment to 1,773,301.

Seasonally Adjusted	United States	Louisiana
Civilian Labor Force	MAY 2020	MAY 2020
Labor Force	158,227,000	2,046,501
Employed	137,242,000	1,773,301
Unemployed	20,985,000	273,200
Unemployment Rate	13.3	13.3
Nonfarm Wage and Salary Employment	MAY 2020	MAY 2020
Total Nonfarm	132,912,000	1,755,200
Total Private	111,732,000	1,438,700
Mining and Logging	632,000	30,100
Construction	7,043,000	125,600
Manufacturing	11,707,000	128,200
Trade, Transportation, and Utilities	24,866,000	340,000
Information	2,578,000	18,500
Financial Activities	8,596,000	90,200
Professional and Business Services	19,394,000	197,100
Education and Health Services	22,242,000	296,800
Leisure and Hospitality	9,824,000	145,900
Other Services	4,850,000	66,300
Government	21,180,000	316,500

All Employees Average Hours & Earnings

(Not Seasonally Adjusted)

	MAY 2020	MAY 2020
Construction	United States	Louisiana
Average Weekly Earnings	\$ 1,230.10	\$ 1,214.63
Average Weekly Hours	39.2	40.1
Average Hourly Wages	\$ 31.38	\$ 30.29
Manufacturing		
Average Weekly Earnings	\$ 1,122.87	\$ 1,137.84
Average Weekly Hours	38.8	40.9
Average Hourly Wages	\$ 28.94	\$ 27.82

Louisiana Unemployment Insurance Activities

Claims	MAY 2020
Initial New & Renewals	121,459
Continued Weekly Intrastate Only	1,283,979
Insured Unemployment Rate	6.8

United States Consumer Price Index

	MAY 2020
All Urban Consumers	256.4

The civilian labor force and nonfarm **estimates** are prepared according to Bureau of Labor Statistics (BLS) methodology and are comparable with the U.S. and other states' data. For more information, go to page 20.

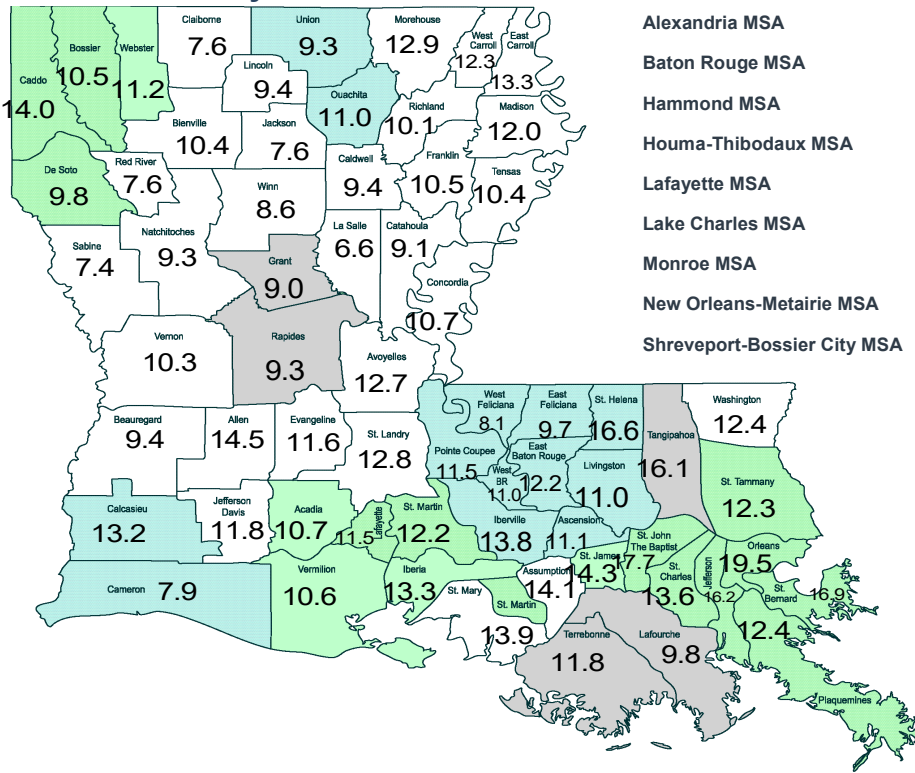


Economic Comparison

Seasonally Adjusted	United States			Louisiana		
Civilian Labor Force	MAY 2020	APR 2020	MAY 2019	MAY 2020	APR 2020	MAY 2019
Labor Force	158,227,000	156,481,000	162,782,000	2,046,501	1,931,888	2,086,757
Employed	137,242,000	133,403,000	156,844,000	1,773,301	1,640,602	1,993,195
Unemployed	20,985,000	23,078,000	5,938,000	273,200	291,286	93,562
Unemployment Rate	13.3	14.7	3.6	13.3	15.1	4.5
Nonfarm Wage and Salary Employment	MAY 2020	APR 2020	MAY 2019	MAY 2020	APR 2020	MAY 2019
Total Nonfarm	132,912,000	130,403,000	150,577,000	1,755,200	1,722,400	1,991,200
Total Private	111,732,000	108,638,000	128,026,000	1,438,700	1,400,300	1,660,300
Mining and Logging	632,000	652,000	743,000	30,100	31,800	37,100
Construction	7,043,000	6,579,000	7,478,000	125,600	119,800	142,800
Manufacturing	11,707,000	11,482,000	12,829,000	128,200	127,000	137,700
Trade, Transportation, and Utilities	24,866,000	24,498,000	27,667,000	340,000	339,100	380,000
Information	2,578,000	2,616,000	2,853,000	18,500	18,600	22,000
Financial Activities	8,596,000	8,563,000	8,727,000	90,200	88,700	92,200
Professional and Business Services	19,394,000	19,267,000	21,253,000	197,100	194,600	216,600
Education and Health Services	22,242,000	21,818,000	24,076,000	296,800	285,100	320,200
Leisure and Hospitality	9,824,000	8,585,000	16,519,000	145,900	130,900	237,600
Other Services	4,850,000	4,578,000	5,881,000	66,300	64,700	74,100
Government	21,180,000	21,765,000	22,551,000	316,500	322,100	330,900
All Employees Average Hours & Earnings						
Construction	United States (Not Seasonally Adjusted)			Louisiana (Not Seasonally Adjusted)		
	MAY 2020	APR 2020	MAY 2019	MAY 2020	APR 2020	MAY 2019
Average Weekly Earnings	\$ 1,230.10	\$ 1,187.41	\$ 1,206.03	\$ 1,214.63	\$ 1,165.85	\$ 1,132.35
Average Weekly Hours	39.2	37.9	39.4	40.1	39.4	41.6
Average Hourly Wages	\$ 31.38	\$ 31.33	\$ 30.61	\$ 30.29	\$ 29.59	\$ 27.22
Manufacturing						
Average Weekly Earnings	\$ 1,122.87	\$ 1,114.92	\$ 1,113.75	\$ 1,137.84	\$ 1,133.16	\$ 1,106.81
Average Weekly Hours	38.8	38.0	40.5	40.9	39.9	41.5
Average Hourly Wages	\$ 28.94	\$ 29.34	\$ 27.50	\$ 27.82	\$ 28.40	\$ 26.67
Louisiana Unemployment Insurance Activities						
Claims		MAY 2020	APR 2020	MAY 2019	% Change From	
Initial New & Renewals		121,459	324,365	9,065	APR 2020	MAY 2019
Continued Weekly Intrastate Only		1,283,979	973,185	35,777	31.9	3,488.8
Insured Unemployment Rate*		6.8	3.2	0.7	116.5	821.6
* Insured unemployment rate is for the week including the 12th of the month.						
United States Consumer Price Index (Not Seasonally Adjusted)						
	May 2020	% Change From:		Apr 2020	% Change From:	
	Index	Prior Month	Prior Year	Index	Prior Month	Prior Year
All Urban Consumers	256.4	0.0	0.1	256.4	-0.7	0.3

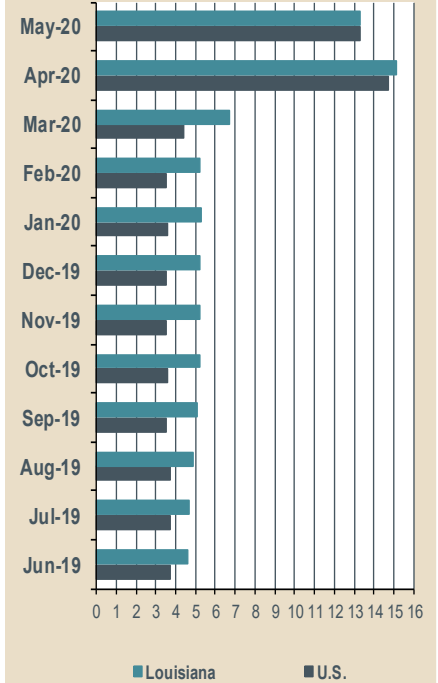
Louisiana Unemployment Rates (Not Seasonally Adjusted)

May 2020



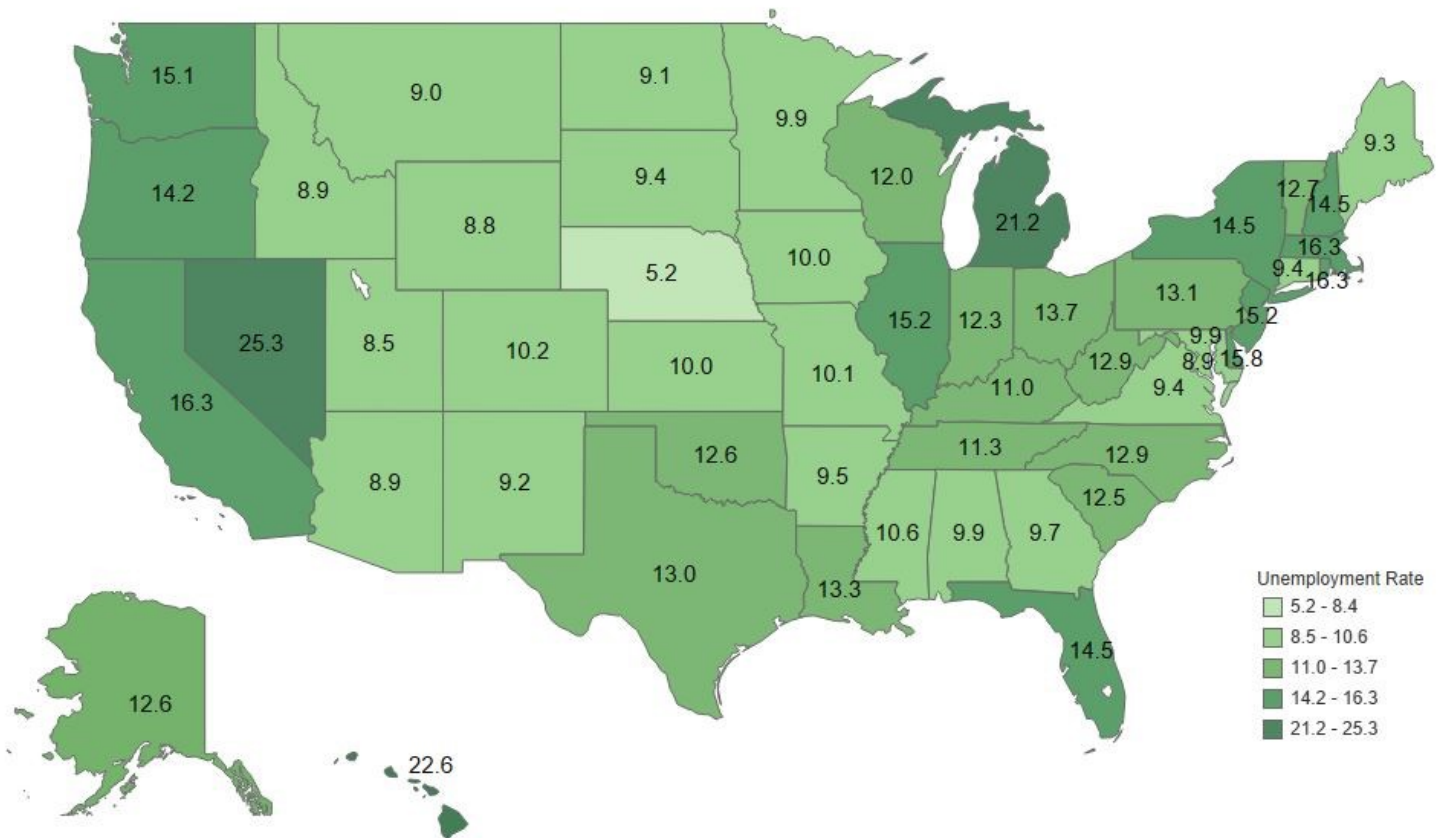
Statewide	13.1 %
Alexandria MSA	9.2 %
Baton Rouge MSA	11.8 %
Hammond MSA	16.1 %
Houma-Thibodaux MSA	10.9 %
Lafayette MSA	11.6 %
Lake Charles MSA	13.1 %
Monroe MSA	10.8 %
New Orleans-Metairie MSA	16.4 %
Shreveport-Bossier City MSA	12.5 %

United States - Louisiana Unemployment Rates (Seasonally Adjusted)



United States Unemployment Rates (Seasonally Adjusted)

May 2020



Unemployment Rate

- 5.2 - 8.4
- 8.5 - 10.6
- 11.0 - 13.7
- 14.2 - 16.3
- 21.2 - 25.3