

Session Wrap

2020

2nd Extraordinary Session

Louisiana Legislature



House Legislative Services
Louisiana House of Representatives

Updated November 13, 2020

All included legislation completed the legislative process.



2020 2nd Extraordinary Session

“Special Session”

The legislature was called into a second “special” session by [Proclamation](#) of the Presiding Officers, with majority support of both chambers.

There were 70 items listed in the call, and instruments could only be heard if their subject matter fell within those items.

Convened September 28th

Adjourned October 23rd

Instruments Filed

178 bills (101 House /77 Senate)

2 constitutional amendments

170 resolutions and study requests



Emergency Powers



HB 4

Allows the legislature to terminate an emergency declaration, or specific terms within the declaration, following a governor's action to renew a state of emergency, if:

- ❑ At least one legislative officer of each house agrees that the declaration, or part of the declaration:
 - Exceeds the governor's authority, or
 - Is not narrowly tailored to address the emergency, and
- ❑ A majority of the surviving members of each house vote to terminate such declaration, or part of the declaration, by a specified ballot process.

Remote Meetings

[Act 43](#)

Expands matters that may be considered by public bodies meeting via electronic means during a gubernatorially declared emergency or disaster to include critical or time-sensitive matters that are approved by two-thirds of the members present.

[SB 39](#)

Specifies that each house of the legislature and its committees may meet and transact business via electronic means during a gubernatorially declared emergency or disaster, when the nature of the emergency or disaster would cause a meeting at the state capitol to be detrimental to the health, safety, or welfare of the public.

[Act 6](#)

Allows testimony to be given via teleconference before the Board of Pardons and the committee on parole.

[Act 46](#) and [Act 3](#)

Revise the Business Corporation Act to allow virtual shareholder meetings and mergers.



Business Taxes and Fees

New Market Jobs Act Tax Credit [Act 1](#) expands the eligible recovery zones to include those parishes declared FEMA-eligible for both individual and public assistance due to Hurricane Laura.

Severance Tax [HB 29](#) suspends severance taxes on production from certain oil wells.



Ad Valorem Tax [Act 56](#) provides that ad valorem taxes on inventory, outer continental shelf vessels, and land-line telecommunications companies paid after December 31, 2020, may be counted as being paid before that date for purposes of claiming the tax credit.

[Act 59](#) addresses the refundable portion of the inventory tax credit for certain manufacturers impacted by the 2020 emergencies and disasters.

License Tax [HB 94](#) exempts certain businesses affected by COVID-19 from paying certain license renewal fees during the public health emergency and for at least six months thereafter.



[SB 18](#) exempts certain permit fees collected by the ATC.



Enterprise Zone [Act 41](#) authorizes LED to extend job creation requirements for enterprise zone and quality jobs incentives due to COVID-19 and Hurricanes Laura and Delta.

Unemployment Insurance

[SCR 9](#)

Suspends the unemployment insurance solvency tax law until sixty days after final adjournment of the 2021 Regular Session.

[Act 40](#) and [SCR 5](#)

Keep the taxable wage base in calendar year 2021 the same as calendar year 2020.

[Act 22](#)

Requires LWC to enhance the integrity of the state's unemployment insurance program.

[HCR 36](#)

Creates a task force to study and make recommendations for replenishing the unemployment trust fund and increasing the unemployment compensation weekly benefit amount.

Fiscal Year 2021 Adjustments

[Act 45](#), the supplemental appropriations bill, redistributes \$127M of state general fund from savings in Medicaid due to enhanced Federal Medical Assistance Percentage (FMAP) and appropriates \$17M of unobligated state general fund in FY 21 to help address needs throughout the state including:

- \$85M deposited into the Unemployment Compensation Fund to help offset the amount borrowed from the federal government;
- \$25M for direct aid to local governments for various projects;
- \$10M plus associated federal match to aid providers of home and community based services with costs associated with COVID-19;
- \$7M for statewide cybersecurity initiatives;
- \$5M for assistance to postsecondary education to help offset costs associated with COVID-19; and
- \$3M for the Public Defender Board's Office to help purchase permanent buildings for district defender offices.

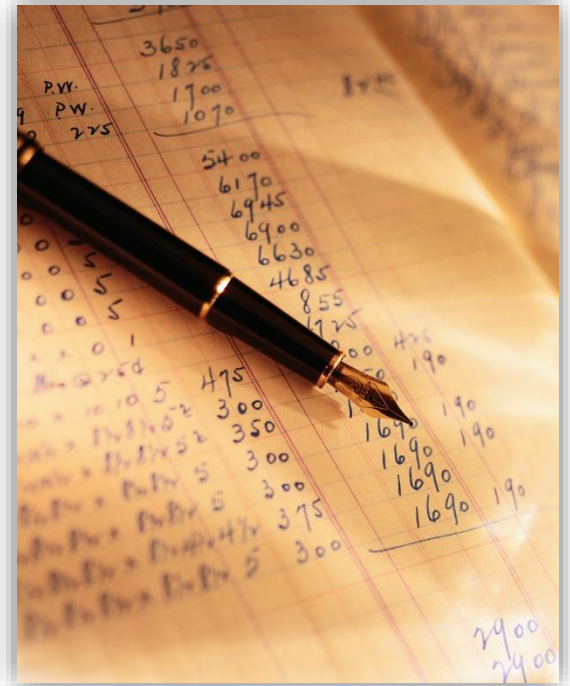


[Act 15](#) utilizes \$20M from the Capital Outlay Savings Fund to aid in the construction, repair, or restoration of state-owned buildings damaged or destroyed due to Hurricanes Laura or Delta.

Sales Tax Holiday

Act 16

- Establishes a sales tax holiday for Friday and Saturday, November 20-21, 2020, to provide tax relief from Hurricanes Laura and Delta and COVID-19.
- The holiday applies to the first \$2,500 of the sales price of consumer purchases.
- “Consumer purchases” means tangible personal property other than vehicles subject to license and title.
- Meals for consumption on the premises where purchased and to-go orders are not included.



Income Tax

[Act 26](#)

Decreases the amount of state tax due when a taxpayer claims the federal itemized deduction for net disaster losses attributable to Hurricanes Laura and Delta for 2019 and 2020.

[Act 13](#)

Establishes an income tax deduction for educational coaching service expenses paid for an eligible child between March 13, 2020, and December 31, 2020, due to COVID-19.

[Act 60](#)

Creates a one-time refundable tax credit for a portion of license or permit fees imposed by ATC on bars and restaurants required to temporarily close as a result of COVID-19.

[HB 37](#)

Authorizes a one-time credit for the amount of annual state license or permit fees imposed by the ATC for restaurant and bar owners when calendar year 2020 sales were affected by the COVID-19 pandemic.

Broadband and Connectivity



Act 24

Creates the Office of Broadband and Connectivity within the Governor's Office. Promoting and encouraging broadband adoption for households that do not have access to services is among the chief responsibilities of the office.

Act 42

Requires cable and video service providers to annually prepare and submit an emergency service plan to the PSC.

Health and Social Services

Several bills require LDH to promulgate new rules for visitation at certain institutional healthcare facilities during public health emergencies. The rules must include provisions to both allow visitation and protect residents and staff. Such rules are to be promulgated for visitation:

- requested by residents of nursing and adult residential care assisted living facilities, with special consideration for those receiving end-of-life care ([Act 18](#));
- of intermediate care facility clients ([Act 27](#)); and
- by clergy at inpatient healthcare facilities ([Act 30](#)).

[Act 30](#) also allows LDH to provide information to the public during a public health emergency regarding counseling, and emotional and spiritual support services provided by clergy, religious organizations, and other nonprofit organizations.

[HCR 29](#) amends administrative rules limiting Medicaid coverage for clients of intermediate care facilities to provide an exception for leaves of absence during a public health emergency.

[Act 20](#) requires the Office of Public Health to regularly report the number of school-age children known to have an infectious disease during any public health emergency related to that disease.

Education

Act 32

- Requires first-day health insurance coverage for employees of public elementary and secondary school systems when:
- the school system is located in a gubernatorially or presidentially declared disaster or emergency area; and
 - the disaster or emergency declaration specifies risks to the health or well-being of any individual who engages in risky activities integral to the job the employee is required to perform for the school system.

Act 47

and

Act 53

Prohibit using 2020-2021 school year student assessment data in teacher evaluations or placement decisions for 4th or 8th grade students.

Act 49

Allows sharing of student information for the purpose of administering the Pandemic Electronic Benefits Transfer (P-EBT) program.

School Discipline

The Ka'Mauri Harrison Act ([Act 48](#))

Provides disciplinary procedures for students engaged in virtual instruction from March 13, 2020, through December 31, 2020.

Provides judicial review of student discipline cases when the initial penalty is expulsion.

Requires public school boards to develop a protocol for discipline of students participating in virtual instruction by December 31, 2020.



Ka'Mauri Harrison

Criminal Justice



[Act 4](#) specifies that juveniles who commit 1st or 2nd degree murder, aggravated or 1st degree rape, or aggravated kidnapping are not eligible for parole after serving 25 years.

[Act 28](#) expands the duties of the Juvenile Justice Reform Act Implementation Commission to include consideration of the well-being of youth in the juvenile justice system during a public health emergency. It also adds to the membership of the commission, and requires the commission to submit annual reports to the legislature.

[Act 5](#) allows the Louisiana Bureau of Criminal Investigation & Information to share limited criminal history data with the Clean Slate Task Force, which was created during the Regular Session.

Agriculture



[Act 25](#) creates the Wildfire Suppression Subfund within the Forest Protection Fund. Severance tax on timber will be deposited into the subfund for LDAF to hire and retain forest firefighters.

[Act 23](#) creates the Louisiana Agricultural Workforce Development Program to incentivize the creation of internships by agricultural businesses in the state.



Elections



- [Act 11](#) authorizes additional compensation to election commissioners and custodians during an election held following a declared gubernatorial emergency.



[SB 20](#) requires the House and Senate Governmental Affairs Committees to jointly consider emergency election plans when the Secretary of State determines elections may be impaired due to a state of emergency. Adds procedures to enable the legislature to override a governor's disapproval of an emergency election plan.

- [Act 9](#) allows additional time for processing absentee by mail and early voting ballots for elections impaired by a declared disaster or emergency.



[SB 74](#) specifically lists fraud related to absentee voting by mail in election offenses.

- [Act 19](#) expands the requirement that public universities issue student ID cards with the elements required for voting purposes to each member institution of the Louisiana Community and Technical College System and Louisiana Association of Independent Colleges and Universities. Also allows student ID cards to be used for 6 years (instead of 4) for voting purposes.

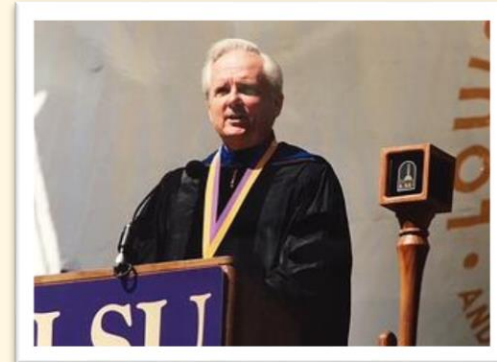


[HB 51](#) prohibits the use of private funds for election-related expenses.

Constitutional Amendment

December 5, 2020

- The membership of postsecondary education management boards (University of Louisiana System, LSU, Southern University, and Community and Technical Colleges) is contained in the current Constitution.



Lod Cook

- [Act 10](#) and [Act 38](#), The Lod Cook Act, are companion pieces of legislation that propose allowing an out-of-state resident to serve as an at-large member on these boards.