

Louisiana hazard pay rebate revoked, replaced

The Louisiana Department of Revenue has revoked and replaced a personal income tax emergency rule governing the state's COVID-19 Hazard Pay Rebate Program.

The Frontline Workers COVID-19 Hazard Pay Rebate Program provides a one-time \$250 hazard pay rebate to eligible essential critical infrastructure workers. Eligible workers are Louisiana residents who are determined to be "essential critical infrastructure workers" whose adjusted gross income is \$50,000 or less, as reported on the 2019 Louisiana individual income tax return. Additionally, to be eligible, the worker must have been employed in at least one essential critical infrastructure sector job on or after March 11, 2020.

The new emergency rule reduces the reserved allocation of funds for paper applications from 25% (\$12.5 million) to 2% (\$1 million) based on the quantity of paper applications received by the Department since inception of the program.

The emergency rule will remain in effect for 120 days, unless renewed or revoked. (*Louisiana Department of Revenue, LAC 61:I.1919, effective September 16, 2020*).