



**Revenue Information Bulletin No. 21-031**  
**December 1, 2021**  
**Withholding Tax**  
**Administrative**

**Implementation of the Fresh Start**  
**Proper Worker Classification Initiative Delayed**

Act 297 of the 2021 Regular Session (“Act 297”) enacted The Fresh Start Proper Worker Classification Initiative (“Fresh Start Program”). The Fresh Start Program allows employers who have been misclassifying a class or classes of workers as independent contractors to reclassify those workers and voluntarily disclose such reclassification to the Department of Revenue (“Department”) and Louisiana Workforce Commission (“LWC”) without liability for prior periods. Under the Fresh Start Program, the employer agrees to treat the reclassified as workers on a prospective basis and in exchange is not held liable for any withholding tax, unemployment tax, interest or penalties for prior periods.

The Fresh Start Program is scheduled to begin January 1, 2022. However, the Louisiana Workforce Commission adopted an [Emergency Rule](#), effective November 8, 2021, to delay the implementation of certain provisions of Act 297, specifically including LA R.S. 23:1772(C) which provides the relief associated with the Fresh Start Program. Since the program involves participation by and relief from both the Department and LWC, the Department’s implementation of the Fresh Start Program will be delayed while the Emergency Rule remains in effect.

**Kimberly J. Lewis**  
**Secretary**