LEGISLATIVE ACTION

Senate Comm: RCS 04/17/2021 House

The Committee on Appropriations (Farmer) recommended the following:

Senate Amendment (with title amendment)

Delete lines 17 - 172

and insert:

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Section 1. Present subsections (3) through (46) of section 443.036, Florida Statutes, are redesignated as subsections (4) through (47), respectively, a new subsection (3) is added to that section, and present subsection (24) of that section is amended, to read:

443.036 Definitions.-As used in this chapter, the term:

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11 <u>(3) "Alternative base period" means the four most recently</u> 12 <u>completed calendar quarters before an individual's benefit year,</u> 13 <u>if such quarters qualify the individual for benefits and were</u> 14 <u>not previously used to establish a prior valid benefit year.</u>

15 <u>(25)(24)</u> "High quarter" means the quarter in an 16 individual's base period, or in the individual's alternative 17 <u>base period if an alternative base period is used for</u> 18 <u>determining benefits eligibility</u>, in which the individual has 19 the greatest amount of wages paid, regardless of the number of 20 employers paying wages in that quarter.

Section 2. Paragraphs (c), (d), and (g) of subsection (1) of section 443.091, Florida Statutes, are amended to read:

443.091 Benefit eligibility conditions.-

(1) An unemployed individual is eligible to receive benefits for any week only if the Department of Economic Opportunity finds that:

(c) To make continued claims for benefits, she or he is reporting to the department in accordance with this paragraph and department rules. Department rules may not conflict with s. 443.111(1)(b), which requires that each claimant continue to report regardless of any pending appeal relating to her or his eligibility or disqualification for benefits.

1. For each week of unemployment claimed, each report must, at a minimum, include the name <u>and</u>, address, and telephone mumber of each prospective employer contacted, or the date the claimant reported to a one-stop career center, pursuant to paragraph (d). For the purposes of this subparagraph, the term "address" means a website address, a physical address, or an email address.

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40 2. The department shall offer an online assessment aimed at 41 identifying an individual's skills, abilities, and career 42 aptitude. The skills assessment must be voluntary, and the 43 department shall allow a claimant to choose whether to take the 44 skills assessment. The online assessment shall be made available 45 to any person seeking services from a local workforce 46 development board or a one-stop career center.

47 a. If the claimant chooses to take the online assessment, 48 the outcome of the assessment shall be made available to the 49 claimant, local workforce development board, and one-stop career 50 center. The department, local workforce development board, or 51 one-stop career center shall use the assessment to develop a 52 plan for referring individuals to training and employment 53 opportunities. Aggregate data on assessment outcomes may be made 54 available to CareerSource Florida, Inc., and Enterprise Florida, 55 Inc., for use in the development of policies related to 56 education and training programs that will ensure that businesses 57 in this state have access to a skilled and competent workforce.

58 b. Individuals shall be informed of and offered services 59 through the one-stop delivery system, including career 60 counseling, the provision of skill match and job market 61 information, and skills upgrade and other training 62 opportunities, and shall be encouraged to participate in such 63 services at no cost to the individuals. The department shall 64 coordinate with CareerSource Florida, Inc., the local workforce 65 development boards, and the one-stop career centers to identify, 66 develop, and use best practices for improving the skills of 67 individuals who choose to participate in skills upgrade and other training opportunities. The department may contract with 68

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69 an entity to create the online assessment in accordance with the 70 competitive bidding requirements in s. 287.057. The online 71 assessment must work seamlessly with the Reemployment Assistance 72 Claims and Benefits Information System.

73 (d) She or he is able to work and is available for work. In 74 order to assess eligibility for a claimed week of unemployment, 75 the department shall develop criteria to determine a claimant's 76 ability to work and availability for work. A claimant must be 77 actively seeking work in order to be considered available for 78 work. This means engaging in systematic and sustained efforts to 79 find work, including contacting at least three five prospective 80 employers for each week of unemployment claimed. For the 81 purposes of meeting the requirements of this paragraph, a 82 claimant may contact a prospective employer by submitting a 83 resume to an employer through an online job search service. A 84 claimant who submits a resume to at least three employers 85 through an online job search service satisfies the work search 86 requirements of this paragraph. The department may require the 87 claimant to provide proof of such efforts to the one-stop career center as part of reemployment services. A claimant's proof of 88 89 work search efforts may not include the same prospective 90 employer at the same location in 3 consecutive weeks, unless the 91 employer has indicated since the time of the initial contact that the employer is hiring. The department shall conduct random 92 93 reviews of work search information provided by claimants. As an 94 alternative to contacting at least three five prospective 95 employers for any week of unemployment claimed, a claimant may, 96 for that same week, report in person to a one-stop career center to meet with a representative of the center and access 97

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98 reemployment services of the center. The center shall keep a 99 record of the services or information provided to the claimant 100 and shall provide the records to the department upon request by 101 the department. However:

1. Notwithstanding any other provision of this paragraph or 103 paragraphs (b) and (e), an otherwise eligible individual may not be denied benefits for any week because she or he is in training with the approval of the department, or by reason of s. 443.101(2) relating to failure to apply for, or refusal to accept, suitable work. Training may be approved by the department in accordance with criteria prescribed by rule. A 109 claimant's eligibility during approved training is contingent upon satisfying eligibility conditions prescribed by rule.

111 2. Notwithstanding any other provision of this chapter, an 112 otherwise eligible individual who is in training approved under 113 s. 236(a)(1) of the Trade Act of 1974, as amended, may not be 114 determined ineligible or disgualified for benefits due to 115 enrollment in such training or because of leaving work that is 116 not suitable employment to enter such training. As used in this 117 subparagraph, the term "suitable employment" means work of a 118 substantially equal or higher skill level than the worker's past 119 adversely affected employment, as defined for purposes of the 120 Trade Act of 1974, as amended, the wages for which are at least 121 80 percent of the worker's average weekly wage as determined for 122 purposes of the Trade Act of 1974, as amended.

123 3. Notwithstanding any other provision of this section, an 124 otherwise eligible individual may not be denied benefits for any 125 week because she or he is before any state or federal court 126 pursuant to a lawfully issued summons to appear for jury duty.

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127 4. Union members who customarily obtain employment through 128 a union hiring hall may satisfy the work search requirements of 129 this paragraph by reporting daily to their union hall. 130 5. The work search requirements of this paragraph do not 131 apply to persons who are unemployed as a result of a temporary 132 layoff or who are claiming benefits under an approved short-time 133 compensation plan as provided in s. 443.1116. 134 6. In small counties as defined in s. 120.52(19), a 135 claimant engaging in systematic and sustained efforts to find 136 work must contact at least three prospective employers for each 137 week of unemployment claimed. 138 7. The work search requirements of this paragraph do not 139 apply to persons required to participate in reemployment 140 services under paragraph (e). 141 (g) She or he has been paid wages for insured work equal to 142 1.5 times her or his high quarter wages during her or his base 143 period, except that an unemployed individual is not eligible to 144 receive benefits if the base period wages are less than \$3,400. 145 If an unemployed individual is ineligible for benefits based on 146 base period wages, his or her wages shall be calculated using 147 the alternative base period, and his or her claim shall be 148 established using such wages. 149 Section 3. Subsections (2) and (3) and paragraph (b) of 150 subsection (5) of section 443.111, Florida Statutes, are 151 amended, and paragraph (b) of subsection (1) is republished, to 152 read: 153 443.111 Payment of benefits.-154

(1) MANNER OF PAYMENT.-Benefits are payable from the fund in accordance with rules adopted by the Department of Economic

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156 Opportunity, subject to the following requirements:

157 (b) As required under s. 443.091(1), each claimant must report at least biweekly to receive reemployment assistance 158 benefits and to attest to the fact that she or he is able and 159 160 available for work, has not refused suitable work, is seeking 161 work and has met the requirements of s. 443.091(1)(d), and, if 162 she or he has worked, to report earnings from that work. Each 163 claimant must continue to report regardless of any appeal or 164 pending appeal relating to her or his eligibility or 165 disgualification for benefits.

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(2) QUALIFYING REQUIREMENTS.-

(a) To establish a benefit year for reemployment assistance benefits, an individual must have:

 $\frac{1.(a)}{1.(a)}$ Wage credits in two or more calendar quarters of the individual's base period <u>or alternative base period</u>.

<u>2.(b)</u> Minimum total base period wage credits equal to the high quarter wages multiplied by 1.5, but at least \$3,400 in the base period, or in the alternative base period if the alternative base period is used for benefits eligibility.

(b)1. If a worker is ineligible for benefits based on base period wages, wages for that worker must be calculated using an alternative base period and the claim shall be established using such wages.

2. If the wage information for an individual's most recently completed calendar quarter is unavailable to the department from regular quarterly reports of systematically accessible wage information, the department must promptly contact the individual's employer to obtain the wage information.

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3. Wages that fall within the alternative base period of claims established under this paragraph are not available for reuse in qualifying for any subsequent benefit years.

4. The department shall adopt rules to administer this paragraph.

(3) WEEKLY BENEFIT AMOUNT.-

(a) An individual's "weekly benefit amount" is an amount 191 192 equal to one twenty-sixth of the total wages for insured work 193 paid during that quarter of the base period in which the total 194 wages paid were the highest, but not less than \$100 $\frac{$32}{}$ or more 195 than \$375 \$275. The weekly benefit amount, if not a multiple of 196 \$1, is rounded downward to the nearest full dollar amount. The 197 maximum weekly benefit amount in effect at the time the claimant 198 establishes an individual weekly benefit amount is the maximum 199 benefit amount applicable throughout the claimant's benefit 200 year.

(b) The weekly benefit amount shall be based on either the claimant's base period wages or alternative base period wages, whichever period results in the greater benefit amount.

(5) DURATION OF BENEFITS.-

205 (b) Each otherwise eligible individual is entitled during 206 any benefit year to a total amount of benefits equal to 25 207 percent of the total wages in his or her base period, not to 2.08 exceed \$8,625 \$6,325 or the product arrived at by multiplying 209 the weekly benefit amount with the number of weeks determined in 210 paragraph (c), whichever is less. However, the total amount of 211 benefits, if not a multiple of \$1, is rounded downward to the 212 nearest full dollar amount. These benefits are payable at a 213 weekly rate no greater than the weekly benefit amount.

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214 Section 4. Paragraph (a) of subsection (4) of section 215 215.425, Florida Statutes, is amended to read:

215.425 Extra compensation claims prohibited; bonuses; 217 severance pay.-

218 (4) (a) On or after July 1, 2011, a unit of government that 219 enters into a contract or employment agreement, or renewal or 220 renegotiation of an existing contract or employment agreement, 221 that contains a provision for severance pay with an officer, 2.2.2 agent, employee, or contractor must include the following 223 provisions in the contract:

1. A requirement that severance pay provided may not exceed an amount greater than 20 weeks of compensation.

2. A prohibition of provision of severance pay when the officer, agent, employee, or contractor has been fired for misconduct, as defined in s. 443.036(30) s. 443.036(29), by the unit of government.

Section 5. Paragraph (a) of subsection (1) and paragraph (f) of subsection (13) of section 443.1216, Florida Statutes, are amended to read:

443.1216 Employment.-Employment, as defined in s. 443.036, is subject to this chapter under the following conditions:

(1) (a) The employment subject to this chapter includes a service performed, including a service performed in interstate commerce, by:

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1. An officer of a corporation.

239 2. An individual who, under the usual common-law rules 240 applicable in determining the employer-employee relationship, is an employee. However, whenever a client, as defined in s. 241 443.036(19) s. 443.036(18), which would otherwise be designated 242

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243 as an employing unit has contracted with an employee leasing 244 company to supply it with workers, those workers are considered 245 employees of the employee leasing company. An employee leasing 246 company may lease corporate officers of the client to the client 247 and other workers to the client, except as prohibited by 248 regulations of the Internal Revenue Service. Employees of an 249 employee leasing company must be reported under the employee 250 leasing company's tax identification number and contribution 251 rate for work performed for the employee leasing company.

252 a. However, except for the internal employees of an employee leasing company, each employee leasing company may make 253 254 a separate one-time election to report and pay contributions 255 under the tax identification number and contribution rate for 256 each client of the employee leasing company. Under the client 257 method, an employee leasing company choosing this option must 258 assign leased employees to the client company that is leasing 259 the employees. The client method is solely a method to report 260 and pay unemployment contributions, and, whichever method is 261 chosen, such election may not impact any other aspect of state 262 law. An employee leasing company that elects the client method 263 must pay contributions at the rates assigned to each client 264 company.

(I) The election applies to all of the employee leasingcompany's current and future clients.

(II) The employee leasing company must notify the Department of Revenue of its election by July 1, 2012, and such election applies to reports and contributions for the first quarter of the following calendar year. The notification must include:



(A) A list of each client company and the unemployment
account number or, if one has not yet been issued, the federal
employment identification number, as established by the employee
leasing company upon the election to file by client method;

(B) A list of each client company's current and previous employees and their respective social security numbers for the prior 3 state fiscal years or, if the client company has not been a client for the prior 3 state fiscal years, such portion of the prior 3 state fiscal years that the client company has been a client must be supplied;

(C) The wage data and benefit charges associated with each client company for the prior 3 state fiscal years or, if the client company has not been a client for the prior 3 state fiscal years, such portion of the prior 3 state fiscal years that the client company has been a client must be supplied. If the client company's employment record is chargeable with benefits for less than 8 calendar quarters while being a client of the employee leasing company, the client company must pay contributions at the initial rate of 2.7 percent; and

(D) The wage data and benefit charges for the prior 3 state fiscal years that cannot be associated with a client company must be reported and charged to the employee leasing company.

(III) Subsequent to choosing the client method, the employee leasing company may not change its reporting method.

(IV) The employee leasing company shall file a Florida Department of Revenue Employer's Quarterly Report for each client company by approved electronic means, and pay all contributions by approved electronic means.

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(V) For the purposes of calculating experience rates when



301 the client method is chosen, each client's own benefit charges 302 and wage data experience while with the employee leasing company 303 determines each client's tax rate where the client has been a 304 client of the employee leasing company for at least 8 calendar 305 quarters before the election. The client company shall continue 306 to report the nonleased employees under its tax rate.

(VI) The election is binding on each client of the employee leasing company for as long as a written agreement is in effect between the client and the employee leasing company pursuant to s. 468.525(3)(a). If the relationship between the employee leasing company and the client terminates, the client retains the wage and benefit history experienced under the employee leasing company.

314 (VII) Notwithstanding which election method the employee 315 leasing company chooses, the applicable client company is an 316 employing unit for purposes of s. 443.071. The employee leasing 317 company or any of its officers or agents are liable for any 318 violation of s. 443.071 engaged in by such persons or entities. 319 The applicable client company or any of its officers or agents 320 are liable for any violation of s. 443.071 engaged in by such 321 persons or entities. The employee leasing company or its 322 applicable client company is not liable for any violation of s. 323 443.071 engaged in by the other party or by the other party's 324 officers or agents.

(VIII) If an employee leasing company fails to select the client method of reporting not later than July 1, 2012, the entity is required to report under the employee leasing company's tax identification number and contribution rate. (IX) After an employee leasing company is licensed pursuant

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to part XI of chapter 468, each newly licensed entity has 30 days after the date the license is granted to notify the tax collection service provider in writing of their selection of the client method. A newly licensed employee leasing company that fails to timely select reporting pursuant to the client method of reporting must report under the employee leasing company's tax identification number and contribution rate.

(X) Irrespective of the election, each transfer of trade or business, including workforce, or a portion thereof, between employee leasing companies is subject to the provisions of s. 443.131(3)(g) if, at the time of the transfer, there is common ownership, management, or control between the entities.

b. In addition to any other report required to be filed by law, an employee leasing company shall submit a report to the Labor Market Statistics Center within the Department of Economic Opportunity which includes each client establishment and each establishment of the leasing company, or as otherwise directed by the department. The report must include the following information for each establishment:

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(I) The trade or establishment name;

350 (II) The former reemployment assistance account number, if 351 available;

(III) The former federal employer's identification number, if available;

(IV) The industry code recognized and published by the United States Office of Management and Budget, if available;

356 (V) A description of the client's primary business activity 357 in order to verify or assign an industry code;

(VI) The address of the physical location;

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359 (VII) The number of full-time and part-time employees who 360 worked during, or received pay that was subject to reemployment 361 assistance taxes for, the pay period including the 12th of the 362 month for each month of the quarter; 363 (VIII) The total wages subject to reemployment assistance taxes paid during the calendar quarter; 364 (IX) An internal identification code to uniquely identify 365 366 each establishment of each client; 367 (X) The month and year that the client entered into the 368 contract for services; and 369 (XI) The month and year that the client terminated the 370 contract for services. 371 c. The report must be submitted electronically or in a 372 manner otherwise prescribed by the Department of Economic 373 Opportunity in the format specified by the Bureau of Labor 374 Statistics of the United States Department of Labor for its 375 Multiple Worksite Report for Professional Employer 376 Organizations. The report must be provided quarterly to the 377 Labor Market Statistics Center within the department, or as 378 otherwise directed by the department, and must be filed by the 379 last day of the month immediately after the end of the calendar 380 quarter. The information required in sub-sub-subparagraphs b.(X) 381 and (XI) need be provided only in the quarter in which the 382 contract to which it relates was entered into or terminated. The 383 sum of the employment data and the sum of the wage data in this 384 report must match the employment and wages reported in the 385 reemployment assistance quarterly tax and wage report. 386

386 d. The department shall adopt rules as necessary to387 administer this subparagraph, and may administer, collect,

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388 enforce, and waive the penalty imposed by s. 443.141(1)(b) for 389 the report required by this subparagraph.

e. For the purposes of this subparagraph, the term"establishment" means any location where business is conductedor where services or industrial operations are performed.

3. An individual other than an individual who is an employee under subparagraph 1. or subparagraph 2., who performs services for remuneration for any person:

a. As an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages other than milk, or laundry or drycleaning services for his or her principal.

b. As a traveling or city salesperson engaged on a fulltime basis in the solicitation on behalf of, and the transmission to, his or her principal of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in the business operations. This subsubparagraph does not apply to an agent-driver or a commissiondriver and does not apply to sideline sales activities performed on behalf of a person other than the salesperson's principal.

409 4. The services described in subparagraph 3. are employment410 subject to this chapter only if:

411 a. The contract of service contemplates that substantially
412 all of the services are to be performed personally by the
413 individual;

b. The individual does not have a substantial investment in
facilities used in connection with the services, other than
facilities used for transportation; and

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417	c. The services are not in the nature of a single
418	transaction that is not part of a continuing relationship with
419	the person for whom the services are performed.
420	(13) The following are exempt from coverage under this
421	chapter:
422	(f) Service performed in the employ of a public employer as
423	defined in s. 443.036, except as provided in subsection (2), and
424	service performed in the employ of an instrumentality of a
425	public employer as described in <u>s. 443.036(36)(b) or (c)</u> s.
426	443.036(35)(b) or (c), to the extent that the instrumentality is
427	immune under the United States Constitution from the tax imposed
428	by s. 3301 of the Internal Revenue Code for that service.
429	Section 6. Paragraph (f) of subsection (3) of section
430	443.131, Florida Statutes, is amended to read:
431	443.131 Contributions
432	(3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
433	EXPERIENCE
434	(f) Transfer of employment records
435	1. For the purposes of this subsection, two or more
436	employers who are parties to a transfer of business or the
437	subject of a merger, consolidation, or other form of
438	reorganization, effecting a change in legal identity or form,
439	are deemed a single employer and are considered to be one
440	employer with a continuous employment record if the tax
441	collection service provider finds that the successor employer
442	continues to carry on the employing enterprises of all of the
443	predecessor employers and that the successor employer has paid
444	all contributions required of and due from all of the
445	predecessor employers and has assumed liability for all

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446 contributions that may become due from all of the predecessor 447 employers. In addition, an employer may not be considered a successor under this subparagraph if the employer purchases a 448 449 company with a lower rate into which employees with job 450 functions unrelated to the business endeavors of the predecessor 451 are transferred for the purpose of acquiring the low rate and 452 avoiding payment of contributions. As used in this paragraph, 453 notwithstanding s. 443.036(15) s. 443.036(14), the term 454 "contributions" means all indebtedness to the tax collection 455 service provider, including, but not limited to, interest, 456 penalty, collection fee, and service fee. A successor employer 457 must accept the transfer of all of the predecessor employers' 458 employment records within 30 days after the date of the official 459 notification of liability by succession. If a predecessor 460 employer has unpaid contributions or outstanding quarterly 461 reports, the successor employer must pay the total amount with 462 certified funds within 30 days after the date of the notice 463 listing the total amount due. After the total indebtedness is 464 paid, the tax collection service provider shall transfer the 465 employment records of all of the predecessor employers to the 466 successor employer's employment record. The tax collection 467 service provider shall determine the contribution rate of the 468 combined successor and predecessor employers upon the transfer 469 of the employment records, as prescribed by rule, in order to 470 calculate any change in the contribution rate resulting from the 471 transfer of the employment records.

472 2. Regardless of whether a predecessor employer's
473 employment record is transferred to a successor employer under
474 this paragraph, the tax collection service provider shall treat

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475 the predecessor employer, if he or she subsequently employs 476 individuals, as an employer without a previous employment record 477 or, if his or her coverage is terminated under s. 443.121, as a 478 new employing unit.

479 3. The state agency providing reemployment assistance tax 480 collection services may adopt rules governing the partial 481 transfer of experience rating when an employer transfers an 482 identifiable and segregable portion of his or her payrolls and 483 business to a successor employing unit. As a condition of each 484 partial transfer, these rules must require the following to be 485 filed with the tax collection service provider: an application by the successor employing unit, an agreement by the predecessor 486 487 employer, and the evidence required by the tax collection 488 service provider to show the benefit experience and payrolls 489 attributable to the transferred portion through the date of the 490 transfer. These rules must provide that the successor employing 491 unit, if not an employer subject to this chapter, becomes an 492 employer as of the date of the transfer and that the transferred 493 portion of the predecessor employer's employment record is 494 removed from the employment record of the predecessor employer. 495 For each calendar year after the date of the transfer of the 496 employment record in the records of the tax collection service 497 provider, the service provider shall compute the contribution 498 rate payable by the successor employer or employing unit based 499 on his or her employment record, combined with the transferred 500 portion of the predecessor employer's employment record. These 501 rules may also prescribe what contribution rates are payable by 502 the predecessor and successor employers for the period between the date of the transfer of the transferred portion of the 503



504 predecessor employer's employment record in the records of the 505 tax collection service provider and the first day of the next 506 calendar year.

507 4. This paragraph does not apply to an employee leasing 508 company and client contractual agreement as defined in s. 509 443.036, except as provided in s. 443.1216(1)(a)2.a. The tax 510 collection service provider shall, if the contractual agreement 511 is terminated or the employee leasing company fails to submit 512 reports or pay contributions as required by the service 513 provider, treat the client as a new employer without previous 514 employment record unless the client is otherwise eligible for a 515 variation from the standard rate.

Delete lines 3 - 8

520 and insert:

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521 s. 443.036, F.S.; defining and revising terms for 522 purposes of the Reemployment Assistance Program Law; 523 amending s. 443.091, F.S.; revising requirements for 524 reemployment assistance benefits eligibility; amending 525 s. 443.111, F.S.; requiring an alternative base period 526 to be used under certain circumstances when 527 calculating wages in determining qualification for 528 reemployment assistance benefits; requiring the 529 Department of Economic Opportunity to contact an 530 individual's employer if certain wage information is unavailable through specified means; specifying that 531 532 wages that fall within an alternative base period are

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533 not available for reuse in subsequent benefit years; 534 requiring the department to adopt rules; increasing 535 the weekly benefit amounts an individual may receive; 536 providing that weekly benefit amounts be determined 537 based on the greater of the base period or alternative 538 base period; increasing the cap on the total benefit amount an individual is entitled to receive during a 539 540 benefit year; amending ss. 215.425, 443.1216, and 443.131, F.S.; conforming cross-references; reenacting 541 542 ss.