

Bill No. CS for SB 1708

Amendment No.

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Harris moved the following amendment:		
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13	Senate Amendment		
14	On page 48, lines 20-31, through page 49, lines 1-15,		
15	delete those lines		
16			
17	and insert:		
18	Section 6. Paragraph (b) of subsection (1) of section		
19	443.141, Florida Statutes, is amended, paragraph (c) is added		
20	to that subsection, and subsection (6) is amended to read:		
21	443.141 Collection of contributions.--		
22	(1) PAST DUE CONTRIBUTIONS.--		
23	(b) Penalty for delinquent reports.--		
24	1. Any employing unit which fails to file any reports		
25	required by the division in the administration of this		
26	chapter, in accordance with rules adopted by the division,		
27	shall pay to the division with respect to each such report the		
28	sum of \$25 for each 30 days or fraction thereof that such		
29	employing unit is delinquent, unless the division finds that		
30	such employing unit has or had good reason for failure to file		
31	such report or reports.		

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1 2. Sums collected as penalties under the provisions of
2 subparagraph 1. shall be deposited by the division in the
3 Special Employment Security Administration Trust Fund.

4 3. A waiver of penalty and interest for delinquent
5 reports may be authorized where impositions of interest or a
6 penalty would be inequitable.

7 (c) Application of partial payments.--When a
8 delinquency exists in the account of an employer not in
9 bankruptcy, and payment in an amount less than the total
10 delinquency is submitted, the division shall apply such
11 partial payment as the payer directs. In the absence of
12 specific direction, the division shall apply the partial
13 payment to the payer's account as prescribed by rule.

14 (6) REFUNDS.--If, not later than 4 years after the
15 date of payment of any amount as contributions, interest, or
16 penalties, an employing unit that has paid such contributions,
17 interest, or penalties makes application for an adjustment
18 thereof in connection with subsequent contribution payments,
19 or for a refund thereof because such adjustment cannot be
20 made, and the division determines that such contributions,
21 interest, or penalties or any portion thereof was erroneously
22 collected, the division shall allow such employing unit to
23 make an adjustment thereof without interest in connection with
24 subsequent contribution payment by it, or if such adjustment
25 cannot be made, the division shall refund said amount, without
26 interest, from the fund. For like cause, and within the same
27 period, adjustment or refund may be made on the division's own
28 initiative. However, nothing in this chapter shall be
29 construed to authorize a refund of contributions which were
30 properly paid in accordance with the provisions of this
31 chapter at the time of such payment, except as required by s.

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1 443.036(21)(19)(n)5.; further, refunds under this subsection
2 and under s. 443.036(21)(19)(n)5. may be paid from either the
3 clearing account or the benefit account of the Unemployment
4 Compensation Trust Fund and from the Special Employment
5 Security Administration Trust Fund with respect to interest or
6 penalties which have been previously paid into such fund, the
7 provisions of s. 443.191(2) to the contrary notwithstanding.

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