

By the Committee on Commerce, Economic Opportunities, and  
Consumer Services

310-95H-03

1                                   A bill to be entitled  
2           An act relating to unemployment compensation;  
3           amending ss. 45.031, 69.041, F.S., relating to  
4           judicial sales and disbursement of funds;  
5           providing for disbursements in conformance with  
6           changes made by the act; amending s. 120.80,  
7           F.S.; specifying that a judge adjudicating a  
8           claim under the unemployment compensation law  
9           is not an agency for purposes of chapter 120,  
10          F.S.; providing for the conduct of hearings;  
11          conforming provisions to the transfer of  
12          certain duties of the Department of Labor and  
13          Employment Security to the Agency for Workforce  
14          Innovation; exempting certain appeal  
15          proceedings from the uniform rules of  
16          procedure; amending s. 213.053, F.S.;  
17          clarifying duties of the Department of Revenue  
18          with respect to tax collection performed under  
19          a contract with the Agency for Workforce  
20          Innovation; amending s. 216.292, F.S.;  
21          clarifying procedures for transferring  
22          delinquent reimbursements due to the  
23          Unemployment Compensation Trust Fund; amending  
24          s. 220.191, F.S.; revising definitions for  
25          purposes of the capital investment tax credit;  
26          amending s. 222.15, F.S., relating to payments  
27          upon the death of an employee; conforming  
28          provisions; amending ss. 288.106, 288.107,  
29          288.108, F.S.; revising definitions governing  
30          the tax-refund program for qualified target  
31          industry businesses, brownfield redevelopment

1 bonus refunds, and high-impact businesses;  
2 conforming provisions; amending s. 440.15,  
3 F.S., relating to compensation for disability;  
4 conforming provisions; amending s. 440.381,  
5 F.S.; conforming provisions governing an  
6 employer's quarterly earning reports; amending  
7 ss. 443.011, 443.012, F.S., relating to the  
8 Unemployment Compensation Law and the  
9 Unemployment Appeals Commission; clarifying  
10 provisions; amending s. 443.031, F.S.; revising  
11 provisions governing construction of the  
12 Unemployment Compensation Law; amending ss.  
13 443.0315, 443.036, 443.041, F.S., relating to  
14 subsequent proceedings, definitions, and  
15 certain waivers; clarifying and conforming  
16 provisions; providing a penalty; amending s.  
17 443.051, F.S.; specifying additional duties of  
18 the Department of Revenue with respect to  
19 individuals who are obligated to pay child  
20 support; amending s. 443.061, F.S.; providing  
21 that the Unemployment Compensation Law does not  
22 create vested rights; amending s. 443.071,  
23 F.S.; revising penalties; amending s. 443.091,  
24 F.S., relating to benefit eligibility;  
25 conforming provisions to the transfer of duties  
26 to the Agency for Workforce Innovation;  
27 deleting obsolete provisions; amending s.  
28 443.101, F.S.; clarifying and conforming  
29 provisions under which an individual may be  
30 disqualified for benefits; amending s. 443.111,  
31 F.S., relating to the payment of benefits;

1 conforming provisions to changes made by the  
2 act and the transfer of duties to the Agency  
3 for Workforce Innovation; creating ss.  
4 443.1115, 443.1116, F.S., relating to extended  
5 benefits and short-time compensation; providing  
6 definitions; providing for eligibility;  
7 providing payment amounts; providing for  
8 recovery of overpayments; amending s. 443.121,  
9 F.S., relating to employing units; conforming  
10 provisions in accordance with the tax  
11 collection services performed by the Department  
12 of Revenue; creating s. 443.1215, F.S.;  
13 specifying employing units that are subject to  
14 the Unemployment Compensation Law; creating s.  
15 443.1216, F.S.; specifying types of services  
16 that constitute employment for purposes of the  
17 Unemployment Compensation Law; creating s.  
18 443.1217, F.S.; specifying wages and payments  
19 that are subject to the Unemployment  
20 Compensation Law; amending s. 443.131, F.S.;  
21 providing for payment of contributions;  
22 providing contribution rates; providing benefit  
23 ratios; creating s. 443.1312, F.S.; providing  
24 for benefits paid to employees of nonprofit  
25 organizations; creating s. 443.1313, F.S.;  
26 providing for benefits paid to employees of  
27 public employers; amending s. 443.1315, F.S.,  
28 relating to Indian tribes; conforming  
29 provisions to changes made by the act; amending  
30 s. 443.1316, F.S.; revising requirements  
31 governing the duties of the Department of

1 Revenue under its contract with the Agency for  
2 Workforce Innovation to provide tax collection  
3 services; creating s. 443.1317, F.S.;  
4 authorizing the Agency for Workforce Innovation  
5 and the state agency providing unemployment tax  
6 collection services to adopt rules to  
7 administer ch. 443, F.S.; amending s. 443.141,  
8 F.S., relating to the collection of  
9 contributions; conforming provisions; providing  
10 duties of the tax collection service provider;  
11 providing rulemaking authority; authorizing  
12 civil actions to enforce the collection of  
13 contributions, penalties, and interest;  
14 prohibiting the payment of interest on refunds  
15 or adjustments; amending s. 443.151, F.S.,  
16 relating to procedures concerning claims;  
17 conforming provisions to the transfer of duties  
18 to the Agency for Workforce Innovation;  
19 deleting certain qualification requirements for  
20 appeals referees; amending s. 443.163, F.S.,  
21 relating to reporting and remitting taxes;  
22 conforming provisions; amending s. 443.171,  
23 F.S.; specifying duties of the Agency for  
24 Workforce Innovation with respect to  
25 administering ch. 443, F.S.; requiring the  
26 publication of acts and rules; deleting  
27 provisions creating the Unemployment  
28 Compensation Advisory Council; providing for  
29 employment stabilization to be under the  
30 direction of Workforce Florida, Inc.;  
31 conforming provisions governing records,

1 reports, and subpoenas and governing the  
2 administration of ch. 443, F.S.; amending ss.  
3 443.1715, 443.1716, F.S., relating to the  
4 confidentiality of information and electronic  
5 access to employer information; conforming  
6 provisions; deleting obsolete provisions;  
7 amending s. 443.181, F.S.; conforming  
8 provisions governing the public employment  
9 service in accordance with the duties  
10 transferred to the Agency for Workforce  
11 Innovation; amending ss. 443.191, 443.211,  
12 F.S., relating to the Unemployment Compensation  
13 Trust Fund and the Employment Security  
14 Administration Trust Fund; conforming  
15 provisions; specifying that the Unemployment  
16 Compensation Trust Fund is the sole source for  
17 paying unemployment compensation benefits;  
18 limiting the state's liability; deleting  
19 obsolete provisions; amending s. 443.221, F.S.;  
20 revising provisions governing reciprocal  
21 arrangements with other states and the Federal  
22 Government; conforming provisions; amending s.  
23 445.009, F.S., relating to the one-stop  
24 delivery system operated under the Workforce  
25 Innovation Act; conforming provisions to the  
26 transfer of duties from the Department of Labor  
27 and Employment Security to the Agency for  
28 Workforce Innovation; amending ss. 468.529,  
29 896.101, F.S.; conforming provisions governing  
30 employee leasing companies and the Florida  
31 Money Laundering Act; repealing s. 6 of ch.

1 94-347, Laws of Florida, relating to payment of  
2 benefits; repealing ss. 443.021, 443.161,  
3 443.201, 443.231, 443.232, F.S., relating to  
4 public policy, administrative provisions, the  
5 Florida Training Investment Program, and  
6 rulemaking; providing an effective date.

7  
8 Be It Enacted by the Legislature of the State of Florida:

9  
10 Section 1. Subsection (7) of section 45.031, Florida  
11 Statutes, is amended to read:

12 45.031 Judicial sales procedure.--In any sale of real  
13 or personal property under an order or judgment, the following  
14 procedure may be followed as an alternative to any other sale  
15 procedure if so ordered by the court:

16 (7) DISBURSEMENTS OF PROCEEDS.--On filing a  
17 certificate of title, the clerk shall disburse the proceeds of  
18 the sale in accordance with the order or final judgment and  
19 shall file a report of such disbursements and serve a copy of  
20 it on each party not in default, and on the Department of  
21 Revenue if the department was named as a defendant in the  
22 action or if the Agency for Workforce Innovation or the former  
23 Department of Labor and Employment Security was named as a  
24 defendant while the Department of Revenue was providing  
25 ~~performing~~ unemployment ~~compensation~~ tax collection services  
26 under pursuant to a contract with the Agency for Workforce  
27 Innovation through an interagency agreement pursuant to s.  
28 443.1316, in substantially the following form:

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30 (Caption of Action)

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CERTIFICATE OF DISBURSEMENTS

The undersigned clerk of the court certifies that he or she disbursed the proceeds received from the sale of the property as provided in the order or final judgment to the persons and in the amounts as follows:

Name	Amount
Total	

WITNESS my hand and the seal of the court on .....,  
...(year)....  
...(Clerk)..  
By ...(Deputy Clerk)...

If no objections to the report are served within 10 days after it is filed, the disbursements by the clerk shall stand approved as reported. If timely objections to the report are served, they shall be heard by the court. Service of objections to the report does not affect or cloud the title of the purchaser of the property in any manner.

Section 2. Paragraph (a) of subsection (4) of section 69.041, Florida Statutes, is amended to read:

69.041 State named party; lien foreclosure, suit to quiet title.--

(4)(a) The Department of Revenue has the right to participate in the disbursement of funds remaining in the registry of the court after distribution pursuant to s. 45.031(7). The department shall participate in accordance with applicable procedures in any mortgage foreclosure action in which the department has a duly filed tax warrant, or

1 interests under a lien arising from a judgment, order, or  
2 decree for support, as defined in s. 409.2554, or interest in  
3 an unemployment compensation tax lien under pursuant to a  
4 contract with the Agency for Workforce Innovation through an  
5 interagency agreement pursuant to s. 443.1316, against the  
6 subject property and with the same priority, regardless of  
7 whether a default against the department, the Agency for  
8 Workforce Innovation, or the former Department of Labor and  
9 Employment Security has been entered for failure to file an  
10 answer or other responsive pleading.

11 Section 3. Subsections (1) and (10) of section 120.80,  
12 Florida Statutes, are amended to read:

13 120.80 Exceptions and special requirements;  
14 agencies.--

15 (1) DIVISION OF ADMINISTRATIVE HEARINGS.--

16 (a) Division as a party.--Notwithstanding s.  
17 120.57(1)(a), a hearing in which the division is a party may  
18 ~~shall~~ not be conducted by an administrative law judge assigned  
19 by the division. An attorney assigned by the Administration  
20 Commission shall be the hearing officer.

21 (b) Workers' compensation.--Notwithstanding s.  
22 120.52(1), a judge of compensation claims, in adjudicating  
23 matters under chapter 440, is not an agency or part of an  
24 agency for purposes of this chapter.

25 (10) AGENCY FOR WORKFORCE INNOVATION ~~DEPARTMENT OF~~  
26 ~~LABOR AND EMPLOYMENT SECURITY.~~--

27 (a) ~~Unemployment compensation.~~--

28 ~~1.~~ Notwithstanding s. 120.54, the rulemaking  
29 provisions of this chapter do not apply to unemployment  
30 ~~compensation~~ appeals referees.

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1           **(b)** Notwithstanding s. 120.54(5), the uniform rules of  
2 procedure do not apply to appeal proceedings conducted under  
3 chapter 443 by the Unemployment Appeals Commission or  
4 unemployment appeals referees.

5           **(c)2.** Notwithstanding s. 120.57(1)(a), hearings under  
6 chapter 443 may not be conducted by an administrative law  
7 judge assigned by the division, but instead shall may be  
8 conducted by the Unemployment Appeals Commission in  
9 unemployment compensation appeals, unemployment ~~compensation~~  
10 appeals referees, and the Agency for Workforce Innovation or  
11 its special deputies under ~~pursuant to~~ s. 443.141.

12           ~~(b) Workers' compensation.--Notwithstanding s.~~  
13 ~~120.52(1), a judge of compensation claims, in the adjudication~~  
14 ~~of matters pursuant to chapter 440, shall not be considered an~~  
15 ~~agency or part of an agency for the purposes of this chapter.~~

16           Section 4. Subsection (3) of section 213.053, Florida  
17 Statutes, is amended to read:

18           213.053 Confidentiality and information sharing.--

19           (3) The department shall permit a taxpayer, his or her  
20 authorized representative, or the personal representative of  
21 an estate to inspect the taxpayer's return and may furnish him  
22 or her an abstract of such return. A taxpayer may authorize  
23 the department in writing to divulge specific information  
24 concerning the taxpayer's account. The department, while  
25 providing ~~performing~~ unemployment ~~compensation~~ tax collection  
26 services under ~~pursuant to a~~ contract with the Agency for  
27 Workforce Innovation through an interagency agreement pursuant  
28 to s. 443.1316, may release unemployment tax rate information  
29 to the agent of an employer, which agent provides payroll  
30 services for more than 500 employers, pursuant to the terms of  
31 a memorandum of understanding. The memorandum of

1 understanding must ~~shall~~ state that the agent affirms, subject  
2 to the criminal penalties contained in ss. 443.171 and  
3 443.1715, that the agent will retain the confidentiality of  
4 the information, that the agent has in effect a power of  
5 attorney from the employer which permits the agent to obtain  
6 unemployment tax rate information, and that the agent shall  
7 provide the department with a copy of the employer's power of  
8 attorney upon request.

9 Section 5. Paragraph (a) of subsection (8) of section  
10 216.292, Florida Statutes, is amended to read:

11 216.292 Appropriations nontransferable; exceptions.--

12 (8)(a) If ~~Should~~ any state agency or the judicial  
13 branch is ~~become~~ more than 90 days delinquent on  
14 reimbursements due to the Unemployment Compensation Trust  
15 Fund, the state agency providing unemployment tax collection  
16 services under contract with the Agency for Workforce  
17 Innovation through an interagency agreement pursuant to s.  
18 443.1316 ~~Department of Labor and Employment Security~~ shall  
19 certify to the Comptroller the amount due; and the Comptroller  
20 shall transfer the amount due to the Unemployment Compensation  
21 Trust Fund from any funds of the agency available.

22 Section 6. Paragraph (e) of subsection (1) of section  
23 220.191, Florida Statutes, is amended to read:

24 220.191 Capital investment tax credit.--

25 (1) DEFINITIONS.--For purposes of this section:

26 (e) "Jobs" means full-time equivalent positions, as  
27 that ~~such~~ term is consistent with terms used by the Agency for  
28 Workforce Innovation ~~Department of Labor and Employment~~  
29 ~~Security~~ and the United States Department of Labor for  
30 purposes of unemployment tax administration and employment  
31 estimation, resulting directly from a project in this state.

1 ~~The such~~ term does not include temporary construction jobs  
2 involved in the construction of the project facility.

3 Section 7. Subsection (2) of section 222.15, Florida  
4 Statutes, is amended to read:

5 222.15 Wages or unemployment compensation payments due  
6 deceased employee may be paid spouse or certain relatives.--

7 (2) It is also lawful for the Agency for Workforce  
8 Innovation ~~Division of Unemployment Compensation of the~~  
9 ~~Department of Labor and Employment Security~~, in case of death  
10 of any unemployed individual, to pay to those persons referred  
11 to in subsection (1) any unemployment compensation payments  
12 that may be due to the ~~such~~ individual at the time of his or  
13 her death.

14 Section 8. Paragraphs (c) and (i) of subsection (1) of  
15 section 288.106, Florida Statutes, are amended to read:

16 288.106 Tax refund program for qualified target  
17 industry businesses.--

18 (1) DEFINITIONS.--As used in this section:

19 (c) "Business" means an employing unit, as defined in  
20 s. 443.036, which is registered ~~with the Department of Labor~~  
21 ~~and Employment Security~~ for unemployment compensation purposes  
22 with the state agency providing unemployment tax collection  
23 services under contract with the Agency for Workforce  
24 Innovation through an interagency agreement pursuant to s.  
25 443.1316, or a subcategory or division of an employing unit  
26 which is accepted by the state agency providing unemployment  
27 tax collection services ~~Department of Labor and Employment~~  
28 ~~Security~~ as a reporting unit.

29 (i) "Jobs" means full-time equivalent positions, as  
30 that term is ~~such terms are~~ consistent with terms used by the  
31 Agency for Workforce Innovation ~~Department of Labor and~~

1 ~~Employment Security~~ and the United States Department of Labor  
2 for purposes of unemployment compensation tax administration  
3 and employment estimation, resulting directly from a project  
4 in this state. The term does ~~This number shall~~ not include  
5 temporary construction jobs involved with the construction of  
6 facilities for the project or any jobs ~~which have~~ previously  
7 ~~been~~ included in any application for tax refunds under s.  
8 288.1045 or this section.

9           Section 9. Paragraph (f) of subsection (1) and  
10 subsection (5) of section 288.107, Florida Statutes, are  
11 amended to read:

12           288.107 Brownfield redevelopment bonus refunds.--

13           (1) DEFINITIONS.--As used in this section:

14           (f) "Jobs" means full-time equivalent positions, as  
15 that term is consistent with ~~the use of such~~ terms used by the  
16 Agency for Workforce Innovation ~~Department of Labor and~~  
17 ~~Employment Security~~ for the purpose of unemployment  
18 compensation tax, resulting directly from a project in this  
19 state. The term ~~This number~~ does not include temporary  
20 construction jobs involved with the construction of facilities  
21 for the project and which are not associated with the  
22 implementation of the site rehabilitation as provided in s.  
23 376.80.

24           (5) ADMINISTRATION.--

25           (a) The office may ~~is authorized to~~ verify information  
26 provided in any claim submitted for tax credits under this  
27 section with regard to employment and wage levels or the  
28 payment of the taxes to the appropriate agency or authority,  
29 including the Department of Revenue, the Agency for Workforce  
30 Innovation ~~Department of Labor and Employment Security~~, or any  
31 local government or authority.

1 (b) To facilitate the process of monitoring and  
2 auditing applications made under this program, the office may  
3 provide a list of qualified target industry businesses to the  
4 Department of Revenue, to the Agency for Workforce Innovation  
5 ~~Department of Labor and Employment Security~~, to the Department  
6 of Environmental Protection, or to any local government  
7 authority. The office may request the assistance of those  
8 entities with respect to monitoring the payment of the taxes  
9 listed in s. 288.106(2).

10 Section 10. Paragraph (g) of subsection (2) of section  
11 288.108, Florida Statutes, is amended to read:

12 288.108 High-impact business.--

13 (2) DEFINITIONS.--As used in this section, the term:

14 (g) "Jobs" means full-time equivalent positions, as  
15 that term is ~~such terms are~~ consistent with terms used by the  
16 Agency for Workforce Innovation ~~Department of Labor and~~  
17 ~~Employment Security~~ and the United States Department of Labor  
18 for purposes of unemployment compensation tax administration  
19 and employment estimation, resulting directly from a project  
20 in this state. The term ~~This definition~~ does not include  
21 temporary construction jobs involved in the construction of  
22 the project facility.

23 Section 11. Paragraph (c) of subsection (10) of  
24 section 440.15, Florida Statutes, is amended to read:

25 440.15 Compensation for disability.--Compensation for  
26 disability shall be paid to the employee, subject to the  
27 limits provided in s. 440.12(2), as follows:

28 (10) EMPLOYEE ELIGIBLE FOR BENEFITS UNDER THIS CHAPTER  
29 AND FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE  
30 ACT.--

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1           (c) ~~No~~ Disability compensation benefits payable for  
2 any week, including those benefits provided by paragraph  
3 (1)(f), may not ~~shall~~ be reduced pursuant to this subsection  
4 until the Social Security Administration determines the amount  
5 otherwise payable to the employee under 42 U.S.C. ss. 402 and  
6 423 and the employee has begun receiving such social security  
7 benefit payments. The employee shall, upon demand by the  
8 department, the employer, or the carrier, authorize the Social  
9 Security Administration to release disability information  
10 relating to her or him and authorize the Agency for Workforce  
11 Innovation Division of Unemployment Compensation to release  
12 unemployment compensation information relating to her or him,  
13 in accordance with rules to be adopted by the department  
14 prescribing the procedure and manner for requesting the  
15 authorization and for compliance by the employee. ~~Neither~~ The  
16 department or ~~nor~~ the employer or carrier may not ~~shall~~ make  
17 any payment of benefits for total disability or those  
18 additional benefits provided by paragraph (1)(f) for any  
19 period during which the employee willfully fails or refuses to  
20 authorize the release of information in the manner and within  
21 the time prescribed by such rules. The authority for release  
22 of disability information granted by an employee under this  
23 paragraph is ~~shall be~~ effective for a period not to exceed 12  
24 months and, such authority may be renewed, to be renewable as  
25 the department prescribes ~~may prescribe~~ by rule.

26           Section 12. Subsections (4) and (7) of section  
27 440.381, Florida Statutes, are amended to read:

28           440.381 Application for coverage; reporting payroll;  
29 payroll audit procedures; penalties.--

30           (4) Each employer must ~~shall~~ submit a copy of the  
31 quarterly earning report required by chapter 443 at the end of

1 each quarter to the carrier and submit self-audits supported  
2 by the quarterly earnings reports required by chapter 443 and  
3 the rules adopted by of the Agency for Workforce Innovation or  
4 by the state agency providing unemployment tax collection  
5 services under contract with the Agency for Workforce  
6 Innovation through an interagency agreement pursuant to s.  
7 443.1316 Division of Unemployment Compensation. The Such  
8 reports must ~~shall~~ include a sworn statement by an officer or  
9 principal of the employer attesting to the accuracy of the  
10 information contained in the report.

11 (7) If an employee suffering a compensable injury was  
12 not reported as earning wages on the last quarterly earnings  
13 report filed with the Agency for Workforce Innovation or the  
14 state agency providing unemployment tax collection services  
15 under contract with the Agency for Workforce Innovation  
16 through an interagency agreement pursuant to s. 443.1316  
17 ~~Division of Unemployment Compensation~~ before the accident, the  
18 employer shall indemnify the carrier for all workers'  
19 compensation benefits paid to or on behalf of the employee  
20 unless the employer establishes that the employee was hired  
21 after the filing of the quarterly report, in which case the  
22 employer and employee shall attest to the fact that the  
23 employee was employed by the employer at the time of the  
24 injury. Failure of the employer to indemnify the insurer  
25 within 21 days after demand by the insurer is ~~shall constitute~~  
26 grounds for the insurer to immediately cancel coverage. Any  
27 action for indemnification brought by the carrier is ~~shall be~~  
28 cognizable in the circuit court having jurisdiction where the  
29 employer or carrier resides or transacts business. The insurer  
30 is ~~shall be~~ entitled to a reasonable attorney's fee if it  
31 recovers any portion of the benefits paid in the ~~such~~ action.

1           Section 13. Section 443.011, Florida Statutes, is  
2 amended to read:

3           443.011 Short title.--This chapter ~~shall be known and~~  
4 may be cited as the "Unemployment Compensation Law."

5           Section 14. Section 443.012, Florida Statutes, is  
6 amended to read:

7           443.012 Unemployment Appeals Commission.--

8           (1) There is created within the Agency for Workforce  
9 Innovation an Unemployment Appeals Commission, ~~hereinafter~~  
10 ~~referred to as the "commission."~~ The commission is composed  
11 ~~shall consist~~ of a chair and two other members ~~to be~~ appointed  
12 by the Governor, subject to confirmation by the Senate. Only  
13 ~~Not more than~~ one appointee may must be a representative of  
14 employers, as demonstrated by his or her person who, on  
15 ~~account of~~ previous vocation, employment, or affiliation, ~~is~~  
16 ~~classified as a representative of employers;~~ and only not more  
17 ~~than one such~~ appointee may must be a representative of  
18 employees, as demonstrated by his or her person who, on  
19 ~~account of~~ previous vocation, employment, or affiliation, ~~is~~  
20 ~~classified as a representative of employees.~~

21           (a) The chair shall devote his or her entire time to  
22 commission duties and is ~~shall be~~ responsible for the  
23 administrative functions of the commission.

24           (b) The chair has ~~shall have the~~ authority to appoint  
25 a general counsel and ~~such~~ other personnel ~~as may be necessary~~  
26 to carry out the duties and responsibilities of the  
27 commission.

28           (c) The chair must ~~shall~~ have the qualifications  
29 required by law for a judge of the circuit court and may ~~shall~~  
30 not engage in any other business vocation or employment.  
31 Notwithstanding any other ~~provisions of existing~~ law, the



1 chair shall be paid a salary equal to that paid under state  
2 law to a judge of the circuit court.

3 (d) The remaining members shall be paid a stipend of  
4 \$100 for each day they are engaged in the work of the  
5 commission. The chair and other members are entitled to ~~shall~~  
6 ~~also~~ be reimbursed for travel expenses, as provided in s.  
7 112.061.

8 (e) The total salary and travel expenses of each  
9 member of the commission shall be paid from the Employment  
10 Security Administration Trust Fund.

11 (2) The members of the commission shall be appointed  
12 to staggered ~~serve for terms of 4 years each, except that,~~  
13 ~~beginning July 1, 1977, the chair shall be appointed for a~~  
14 ~~term of 4 years, one member for 3 years, and one member for 2~~  
15 ~~years.~~ A vacancy for the unexpired term of a member shall be  
16 filled in the same manner as the ~~provided in this subsection~~  
17 ~~for an~~ original appointment. The presence of two members  
18 constitutes ~~shall constitute~~ a quorum for any called meeting  
19 of the commission.

20 (3) The commission has ~~is vested with~~ all authority,  
21 powers, duties, and responsibilities relating to unemployment  
22 compensation appeal proceedings under this chapter.

23 (4) The property, personnel, and appropriations  
24 relating to the specified authority, powers, duties, and  
25 responsibilities of the commission shall be provided to the  
26 commission by the Agency for Workforce Innovation.

27 (5) The commission is ~~shall~~ not ~~be~~ subject to control,  
28 supervision, or direction by the Agency for Workforce  
29 Innovation in performing ~~the performance of its powers or and~~  
30 duties under this chapter.

31

1           (6) The commission may ~~shall~~ make ~~such~~ expenditures,  
2 including expenditures for personal services and rent ~~at the~~  
3 ~~seat of government and elsewhere~~, for law books, books of  
4 reference, periodicals, furniture, equipment, and supplies,  
5 and for printing and binding as ~~are~~ necessary in exercising  
6 its authority and powers and carrying out its duties and  
7 responsibilities. All such expenditures of the commission  
8 shall be allowed and paid as provided in s. 443.211 upon the  
9 presentation of itemized vouchers ~~therefor~~, approved by the  
10 chair.

11           (7) The commission may charge fees, ~~in its discretion~~,  
12 for publications, subscriptions, and copies of records and  
13 documents. These ~~Such~~ fees must ~~shall~~ be deposited in the  
14 Employment Security Administration Trust Fund.

15           (8) The commission shall maintain and keep open during  
16 reasonable business hours an office, ~~which shall be provided~~  
17 ~~in the Capitol or some other suitable building in the City of~~  
18 Tallahassee, for the purpose ~~transaction~~ of transacting its  
19 business, at which office the commission shall keep its  
20 official records and papers ~~shall be kept~~. The offices shall  
21 be furnished and equipped by the commission. The commission  
22 may hold sessions and conduct hearings at any place within the  
23 state.

24           (9) The commission shall prepare and submit a budget  
25 covering the necessary administrative cost of the commission.

26           (10) The commission shall have a seal for  
27 authenticating ~~authentication~~ of its orders, awards, and  
28 proceedings, upon which shall be inscribed the words "State of  
29 Florida-Unemployment Appeals Commission-Seal," and it shall be  
30 judicially noticed.

31

1           (11) The commission has authority to adopt rules under  
2 ~~pursuant to~~ ss. 120.536(1) and 120.54 to administer the  
3 ~~implement~~ provisions of law conferring duties upon it.

4           (12) Orders of the commission relating to unemployment  
5 compensation under this chapter are ~~shall be~~ subject to review  
6 only by notice of appeal to the district courts of appeal in  
7 the manner provided in s. 443.151(4)(e).

8           Section 15. Section 443.031, Florida Statutes, is  
9 amended to read:

10           443.031 Rule of liberal construction.--This chapter  
11 shall be liberally construed in favor of a claimant of  
12 unemployment benefits who is unemployed through no fault of  
13 his or her own. Any doubt to accomplish its purpose to promote  
14 ~~employment security by increasing opportunities for placement~~  
15 ~~through the maintenance of a system of public employment~~  
16 ~~offices and to provide through the accumulation of reserves~~  
17 ~~for the payment of compensation to individuals with respect to~~  
18 ~~their unemployment. The Legislature hereby declares its~~  
19 ~~intention to provide for carrying out the purposes of this~~  
20 ~~chapter in cooperation with the appropriate agencies of other~~  
21 ~~states and of the federal government, as part of a nationwide~~  
22 ~~employment security program, and particularly to provide for~~  
23 ~~meeting the requirements of Title III, the requirements of the~~  
24 ~~Federal Unemployment Tax Act, and the Act of Congress approved~~  
25 ~~June 6, 1933, entitled "An Act to provide for the~~  
26 ~~establishment of a national employment system and for~~  
27 ~~cooperation with the states in the promotion of such system,~~  
28 ~~and for other purposes" (the Wagner-Peyser Act), each as~~  
29 ~~amended, in order to secure for this state and the citizens~~  
30 ~~thereof the grants and privileges available thereunder; all~~  
31 ~~doubts as to the proper construction of any provision of this~~

1 chapter shall be resolved in favor of conformity with federal  
2 law, including, but not limited to, the Federal Unemployment  
3 Tax Act, the Social Security Act, the Wagner-Peyser Act, and  
4 the Workforce Investment Act ~~such requirements.~~

5 Section 16. Section 443.0315, Florida Statutes, is  
6 amended to read:

7 443.0315 Effect of finding, judgment, conclusion, or  
8 order in separate or subsequent action or proceeding; use as  
9 evidence.--Any finding of fact or law, judgment, conclusion,  
10 or final order made by a hearing officer, the commission, or  
11 any person with the authority to make findings of fact or law  
12 in any proceeding under ~~pursuant to this chapter act,~~ is shall  
13 ~~not be~~ conclusive or binding in any separate or subsequent  
14 action or proceeding, other than an action or proceeding under  
15 this chapter, between an individual and his or her present or  
16 prior employer brought before an arbitrator, court, or judge  
17 of this state or the United States, regardless of whether the  
18 prior action was between the same or related parties or  
19 involved the same facts.

20 Section 17. Section 443.036, Florida Statutes, is  
21 amended to read:

22 443.036 Definitions.--As used in this chapter, the  
23 term ~~unless the context clearly requires otherwise:~~

24 (1) ~~ABLE TO WORK.~~ ~~The term~~ "Able to work" means  
25 physically and mentally capable of performing the duties of  
26 the occupation in which work is being sought.

27 (2) ~~AGRICULTURAL LABOR.~~ ~~The term~~ "Agricultural labor"  
28 means any remunerated service performed:

29 (a) On a farm, in the employ of any person, in  
30 connection with cultivating the soil or in connection with  
31 raising or harvesting any agricultural or horticultural

1 commodity, including the raising, shearing, feeding, caring  
2 for, training, and management of livestock, bees, poultry, and  
3 fur-bearing animals and wildlife.

4 (b) In the employ of the owner or tenant or other  
5 operator of a farm in connection with the operation,  
6 management, conservation, improvement, or maintenance of such  
7 farm and its tools and equipment, or in salvaging timber or  
8 clearing land of brush and other debris left by a hurricane if  
9 the major part of the ~~such~~ service is performed on a farm.

10 (c) In connection with the production or harvesting of  
11 any commodity defined as an agricultural commodity in s. 15(g)  
12 of the Agricultural Marketing Act, as amended (46 Stat. 1550,  
13 s. 3; 12 U.S.C. s. 1141j); the ginning of cotton; or the  
14 operation or maintenance of ditches, canals, reservoirs, or  
15 waterways, not owned or operated for profit, used exclusively  
16 for supplying and storing water for farming purposes.

17 (d)1. In the employ of the operator of a farm in  
18 handling, planting, drying, packing, packaging, processing,  
19 freezing, grading, storing, or delivering to storage or to  
20 market or to a carrier for transportation to market, in its  
21 unmanufactured state, any agricultural or horticultural  
22 commodity, but only if the ~~such~~ operator produced more than  
23 one-half of the commodity for ~~with respect to~~ which the ~~such~~  
24 service is performed.

25 2. In the employ of a group of operators of farms, ~~or~~  
26 a cooperative organization of which the ~~such~~ operators are  
27 members, ~~in~~ the performance of service described in  
28 subparagraph 1., but only if the ~~such~~ operators produced more  
29 than one-half of the commodity for ~~with respect to~~ which the  
30 ~~such~~ service is performed.

31

1           3. ~~The provisions of~~ Subparagraphs 1. and 2. do ~~shall~~  
2 not apply ~~be deemed to be applicable with respect~~ to service  
3 performed in connection with commercial canning or commercial  
4 freezing or in connection with any agricultural or  
5 horticultural commodity after its delivery to a terminal  
6 market for distribution for consumption or in connection with  
7 grading, packing, packaging, or processing fresh citrus  
8 fruits.

9           (e) On a farm operated for profit if the ~~such~~ service  
10 is not in the course of the employer's trade or business.

11           (3) ~~AMERICAN AIRCRAFT.~~ ~~The term~~ "American aircraft"  
12 means an aircraft registered under the laws of the United  
13 States.

14           (4) ~~AMERICAN EMPLOYER.~~ ~~An~~ "American employer" means:

15           (a) An individual who is a resident of the United  
16 States.

17           (b) A partnership, if two-thirds or more of the  
18 partners are residents of the United States.

19           (c) A trust, if each ~~all~~ of the trustees is a resident  
20 ~~are residents~~ of the United States.

21           (d) A corporation organized under the laws of the  
22 United States or of any state.

23           (5) ~~AMERICAN VESSEL.~~ ~~The term~~ "American vessel" means  
24 any vessel documented or numbered under the laws of the United  
25 States. The term ~~and~~ includes any vessel that ~~which~~ is neither  
26 documented or numbered under the laws of the United States,  
27 nor documented under the laws of any foreign country, if its  
28 crew is employed solely by one or more citizens or residents  
29 of the United States or corporations organized under the laws  
30 of the United States or of any state.

31

1           (6) ~~AVAILABLE FOR WORK.~~ ~~The term~~ "Available for work"  
2 means actively seeking and being ready and willing to accept  
3 suitable employment.

4           (7) ~~BASE PERIOD.~~ "Base period" means the first four  
5 of the last five completed calendar quarters immediately  
6 preceding the first day of an individual's benefit year.

7           (8) "Benefits" means the money payable to an  
8 individual, as provided in this chapter, for his or her  
9 unemployment.

10           (9) ~~(8) BENEFIT YEAR.~~ "Benefit year," ~~with respect to~~  
11 ~~any individual, means, for an individual, the 1-year period~~  
12 beginning with the first day of the first week for ~~with~~  
13 ~~respect to~~ which the individual first files a valid claim for  
14 benefits and, thereafter, the 1-year period beginning with the  
15 first day of the first week for ~~with respect to~~ which the  
16 individual next files a valid claim for benefits after the  
17 termination of his or her last preceding benefit year. Each  
18 ~~Any~~ claim for benefits made in accordance with s. 443.151(2)  
19 ~~is shall be deemed to be~~ a "valid claim" under for the  
20 ~~purposes of~~ this subsection if the individual was has been  
21 paid wages for insured work in accordance with the provisions  
22 of s. 443.091(1)(f) and is unemployed as defined in subsection  
23 ~~(43)(39)~~ at the time of ~~the~~ filing the ~~of such~~ claim.

24 However, the Agency for Workforce Innovation ~~division~~ may  
25 adopt rules providing in its discretion ~~provide by rule~~ for  
26 the establishment of a uniform benefit year for all workers in  
27 one or more groups or classes of service or within a  
28 particular industry when ~~and if it has been determined by the~~  
29 agency determines ~~division~~, after notice to the industry and  
30 to the workers in the ~~such~~ industry and an opportunity to be  
31 heard in the matter, that those ~~such~~ groups or classes of

1 workers in a particular industry periodically experience  
2 unemployment resulting from layoffs or shutdowns for limited  
3 periods of time.

4 ~~(9) BENEFITS.--"Benefits" means the money payable to~~  
5 ~~an individual, as provided in this chapter, with respect to~~  
6 ~~his or her unemployment.~~

7 (10) ~~CALENDAR QUARTER.~~=="Calendar quarter" means each  
8 period of 3 consecutive calendar months ending on March 31,  
9 June 30, September 30, and December 31 of each year.

10 (11) ~~CASUAL LABOR.~~=="Casual labor" means labor that  
11 ~~which~~ is occasional, incidental, or irregular, not exceeding  
12 200 person-hours in total duration. As used in this  
13 subsection, the term "duration" means the period of time from  
14 the commencement to the completion of the particular job or  
15 project. However, Services performed by an employee for his  
16 or her employer during a period of 1 calendar month or any 2  
17 consecutive calendar months, however, are shall be deemed to  
18 be casual labor only if the such service is performed on not  
19 more than 10 or fewer calendar days, regardless of whether  
20 those or not such days are consecutive. If any of the  
21 services performed by of an individual on a particular labor  
22 project are not casual labor, each as defined, then none of  
23 the services performed by the of such individual on that such  
24 job or project may not shall be deemed casual labor. In order  
25 for services to be exempt under this subsection, such Services  
26 must shall constitute casual labor, as defined, and may not be  
27 performed in the course of the employer's trade or business  
28 for those services to be exempt under this section, as  
29 defined.

30 (12) ~~COMMISSION.~~=="Commission" means the Unemployment  
31 Appeals Commission.



1           (13) "Contributing employer" means an employer who is  
2 liable for contributions under this chapter.

3           (14)(13)"Contribution"  
4 ~~CONTRIBUTIONS.--"Contributions"~~means a payment of payroll tax  
5 ~~the money payments~~ to the Unemployment Compensation Trust Fund  
6 which is required under by this chapter to finance  
7 unemployment benefits.

8           (15)(14) CREW LEADER.--"Crew leader" means an  
9 individual who:

10           (a) Furnishes individuals to perform service in  
11 agricultural labor for another ~~any other~~ person.

12           (b) Pays, either on his or her own behalf or on behalf  
13 of the ~~such~~ other person, the individuals ~~so~~ furnished by him  
14 or her for the service in agricultural labor performed by  
15 those individuals ~~them~~.

16           (c) Has not entered into a written agreement with the  
17 ~~such~~ other person under which the ~~such~~ individual is  
18 designated as an employee of the ~~such~~ other person.

19           ~~(15) DIVISION.--"Division" means the Division of~~  
20 ~~Unemployment Compensation of the Department of Labor and~~  
21 ~~Employment Security.~~

22           (16) ~~EARNED INCOME.--The term "Earned income" means~~  
23 gross remuneration derived from work, professional service, or  
24 self-employment ~~but does not include income derived from~~  
25 ~~invested capital or ownership of property.~~ The term includes  
26 commissions, bonuses, back pay awards, and the cash value of  
27 all remuneration paid in a any medium other than cash. The  
28 term does not include income derived from invested capital or  
29 ownership of property.

30           (17) ~~EDUCATIONAL INSTITUTION.--With the exception of~~  
31 ~~an institution of higher education as defined in subsection~~

1 ~~(26)~~, "Educational institution" means an institution, except  
2 for an institution of higher education:

3 (a) In which participants, trainees, or students are  
4 offered an organized course of study or training designed to  
5 transfer to them knowledge, skills, information, doctrines,  
6 attitudes, or abilities from, by, or under the guidance of, an  
7 instructor or teacher;

8 (b) That which is approved, licensed, or issued a  
9 permit to operate as a school by the Department of Education  
10 or other governmental agency that is authorized within the  
11 state to approve, license, or issue a permit for the operation  
12 of a school; and

13 (c) That which offers courses of study or training  
14 which are academic, technical, trade, or preparation for  
15 gainful employment in a recognized occupation.

16 (18) ~~EMPLOYEE LEASING COMPANY.~~ ~~The term~~ "Employee  
17 leasing company" means an employing unit that has which  
18 ~~maintains~~ a valid and active license under chapter 468 and  
19 that which maintains the records required by s. 443.171(5)~~s.~~  
20 ~~443.171(7)~~and, in addition, maintains a listing of the  
21 clients of the employee leasing company and of the employees,  
22 including their social security numbers, who have been  
23 assigned to work at each client company job site. Further,  
24 each client company job site must be identified by industry,  
25 products or services, and address. The client list must shall  
26 be provided to the tax collection service provider division by  
27 June 30 and by December 31 of each year. As used in For  
28 ~~purposes of~~ this subsection, the term "client" means a party  
29 who has contracted with an employee leasing company to provide  
30 a worker, or workers, to perform services for the client.  
31 Leased employees ~~shall~~ include employees subsequently placed

1 on the payroll of the employee leasing company on behalf of  
2 the client. An ~~The~~ employee leasing company must ~~shall~~ notify  
3 the tax collection service provider division within 30 days  
4 after ~~of~~ the initiation or termination of the company's  
5 relationship with any client company under ~~pursuant to~~ chapter  
6 468.

7 (19) ~~EMPLOYER.~~ ~~==~~ "Employer" means an employing unit  
8 subject to this chapter under s. 443.1215.~~+~~

9 ~~(a) Any employing unit which:~~

10 ~~1. In any calendar quarter in either the current or~~  
11 ~~preceding calendar year paid for service in employment wages~~  
12 ~~of \$1,500 or more; or~~

13 ~~2. For any portion of a day in each of 20 different~~  
14 ~~calendar weeks, whether or not such weeks were consecutive, in~~  
15 ~~either the current or the preceding calendar year, had in~~  
16 ~~employment at least one individual, irrespective of whether~~  
17 ~~the same individual was in employment in each such day.~~

18 ~~(b) Any employing unit for which service in~~  
19 ~~employment, as defined in paragraph (21)(b), is performed,~~  
20 ~~except as provided in paragraph (e).~~

21 ~~(c) Any employing unit for which service in~~  
22 ~~employment, as defined in paragraph (21)(c), is performed,~~  
23 ~~except as provided in paragraph (e).~~

24 ~~(d)1. Any employing unit for which agricultural labor,~~  
25 ~~as defined in paragraph (21)(e), is performed after December~~  
26 ~~31, 1977.~~

27 ~~2. Any employing unit for which domestic service in~~  
28 ~~employment, as defined in paragraph (21)(g), is performed~~  
29 ~~after December 31, 1977.~~

30 ~~(e)1. In determining whether or not an employing unit~~  
31 ~~for which service other than domestic service is also~~

1 ~~performed is an employer under paragraph (a), paragraph (b),~~  
2 ~~or paragraph (c) or subparagraph (d)1., the wages earned or~~  
3 ~~the employment of an employee performing domestic service~~  
4 ~~after December 31, 1977, shall not be taken into account.~~

5 ~~2. In determining whether or not an employing unit for~~  
6 ~~which service other than agricultural labor is also performed~~  
7 ~~is an employer under paragraph (a), paragraph (b), or~~  
8 ~~paragraph (c) or subparagraph (d)2., the wages earned or the~~  
9 ~~employment of an employee performing service in agricultural~~  
10 ~~labor after December 31, 1977, shall not be taken into~~  
11 ~~account. If an employing unit is determined to be an employer~~  
12 ~~of agricultural labor, the employing unit shall be determined~~  
13 ~~an employer for the purposes of paragraph (a).~~

14 ~~(f) Any individual or employing unit which acquired~~  
15 ~~the organization, trade, or business, or substantially all the~~  
16 ~~assets thereof, of another which at the time of such~~  
17 ~~acquisition was an employer subject to this chapter or which~~  
18 ~~acquired a part of the organization, trade, or business of~~  
19 ~~another which at the time of such acquisition was an employer~~  
20 ~~subject to this chapter, provided such other would have been~~  
21 ~~an employer under paragraph (a) if such part had constituted~~  
22 ~~its entire organization, trade, or business.~~

23 ~~(g) Any individual or employing unit which acquired~~  
24 ~~the organization, trade, or business, or substantially all the~~  
25 ~~assets thereof, of another employing unit, if the employment~~  
26 ~~record of the predecessor prior to such acquisition together~~  
27 ~~with the employment record of such individual or employing~~  
28 ~~unit subsequent to such acquisition, both within the same~~  
29 ~~calendar year, would be sufficient to render an employing unit~~  
30 ~~subject to this chapter as an employer under paragraph (a).~~

31

1           ~~(h) Any employing unit not an employer by reason of~~  
2 ~~any other paragraph of this subsection.~~

3           ~~1. For which, within either the current or preceding~~  
4 ~~calendar year, service is or was performed with respect to~~  
5 ~~which such employing unit is liable for any federal tax~~  
6 ~~against which credit may be taken for contributions required~~  
7 ~~to be paid into a state unemployment fund.~~

8           ~~2. Which, as a condition for approval of this chapter~~  
9 ~~for full tax credit against the tax imposed by the Federal~~  
10 ~~Unemployment Tax Act, is required pursuant to such act to be~~  
11 ~~an "employer" under this chapter.~~

12           ~~(i) Any employing unit which has become an employer~~  
13 ~~under paragraph (a), paragraph (b), paragraph (c), paragraph~~  
14 ~~(d), paragraph (e), paragraph (f), paragraph (g), or paragraph~~  
15 ~~(h) and has not ceased to be an employer subject to this~~  
16 ~~chapter, as provided in s. 443.121.~~

17           ~~(j) For the effective period of its election, any~~  
18 ~~other employing unit which has elected to become subject to~~  
19 ~~this chapter.~~

20           ~~(k) Any employing unit which fails to keep the records~~  
21 ~~of employment required by this chapter and by the rules of the~~  
22 ~~division shall be presumed to be an employer liable for the~~  
23 ~~payment of contributions pursuant to the provisions of this~~  
24 ~~chapter, regardless of the number of individuals employed by~~  
25 ~~such employing unit. However, the division shall make written~~  
26 ~~demand that such employing unit keep and maintain required~~  
27 ~~payroll records, and such demand shall have been made not less~~  
28 ~~than 6 months before assessing contributions against any~~  
29 ~~employing unit determined to have become an "employer" solely~~  
30 ~~by reason of this paragraph.~~

31

1 ~~For purposes of this subsection, if any week includes both~~  
2 ~~December 31 and January 1, the days of that week up to January~~  
3 ~~1 shall be deemed 1 calendar week, and the days beginning~~  
4 ~~January 1, another such week.~~

5 (20) ~~EMPLOYING UNIT.~~--"Employing unit" means an any  
6 individual or type of organization, including a any  
7 partnership, association, trust, estate, joint-stock company,  
8 insurance company, or corporation, whether domestic or  
9 foreign; the receiver, trustee in bankruptcy, trustee, or  
10 successor of any of the foregoing; or the legal representative  
11 of a deceased person, which has or had in its employ one or  
12 more individuals performing services for it within this state.

13 (a) Each individual employed to perform or to assist  
14 in performing the work of any agent or employee of an  
15 employing unit is ~~shall be~~ deemed to be employed by the ~~such~~  
16 employing unit for ~~all~~ the purposes of this chapter,  
17 regardless of whether the such individual was hired or paid  
18 directly by the ~~the~~ employing unit or by an ~~such~~ agent or  
19 employee of the employing unit, ~~if provided~~ the employing unit  
20 had actual or constructive knowledge of the work.

21 (b) Each individual ~~All individuals~~ performing  
22 services in within this state for an ~~any~~ employing unit  
23 maintaining at least ~~which maintains~~ two or more separate  
24 establishments in within this state is ~~shall be~~ deemed to be  
25 performing services for a single employing unit for ~~all~~ the  
26 purposes of this chapter.

27 (c) A ~~Any~~ person who is an officer of a corporation  
28 and who performs services for the ~~such~~ corporation in within  
29 this state, regardless of whether those ~~or not such~~ services  
30 are continuous, is ~~shall be~~ deemed an employee of the  
31 corporation during all of each week of his or her tenure of

1 office, regardless of whether ~~or not~~ he or she is compensated  
2 for those such services. Services are ~~shall be~~ presumed to be  
3 ~~have been~~ rendered for the corporation in cases in which the  
4 ~~where such~~ officer is compensated by means other than  
5 dividends upon shares of stock of the such corporation owned  
6 by him or her.

7 (21) ~~EMPLOYMENT.~~ ~~==~~ "Employment," ~~subject to the other~~  
8 ~~provisions of this chapter,~~ means a any service subject to  
9 this chapter under s. 443.1216 which is performed by an  
10 employee for the person employing him or her.

11 ~~(a) Generally.~~

12 1. ~~The term "employment" includes any service~~  
13 ~~performed prior to January 1, 1978, which was employment as~~  
14 ~~defined in this subsection prior to such date and, subject to~~  
15 ~~the other provisions of this subsection, service performed~~  
16 ~~after December 31, 1977, including service in interstate~~  
17 ~~commerce, by:~~

18 a. ~~Any officer of a corporation.~~

19 b. ~~Any individual who, under the usual common-law~~  
20 ~~rules applicable in determining the employer-employee~~  
21 ~~relationship, has the status of an employee. However, whenever~~  
22 ~~a company, hereafter referred to as "client," which would~~  
23 ~~otherwise be designated as an employing unit has contracted~~  
24 ~~with an employee leasing company to supply it with workers,~~  
25 ~~those workers shall, after December 31, 1986, be considered~~  
26 ~~employees of the employee leasing company. The employee~~  
27 ~~leasing company shall be permitted to lease corporate officers~~  
28 ~~of the client to the client and such other workers where not~~  
29 ~~prohibited by Internal Revenue Service regulations. Employees~~  
30 ~~of the employee leasing company shall be reported under the~~

31

1 ~~employee leasing company's tax identification number and tax~~  
2 ~~rate for work performed for the employee leasing company.~~

3 ~~c. Any individual other than an individual who is an~~  
4 ~~employee under sub-subparagraph a. or sub-subparagraph b., who~~  
5 ~~performs services for remuneration for any person:~~

6 ~~(I) As an agent-driver or commission-driver engaged in~~  
7 ~~distributing meat products, vegetable products, fruit~~  
8 ~~products, bakery products, beverages (other than milk), or~~  
9 ~~laundry or drycleaning services for his or her principal.~~

10 ~~(II) As a traveling or city salesperson, other than as~~  
11 ~~an agent-driver or commission-driver, engaged on a full-time~~  
12 ~~basis in the solicitation on behalf of, and the transmission~~  
13 ~~to, his or her principal (except for sideline sales activities~~  
14 ~~on behalf of some other person) of orders from wholesalers,~~  
15 ~~retailers, contractors, or operators of hotels, restaurants,~~  
16 ~~or other similar establishments for merchandise for resale or~~  
17 ~~supplies for use in their business operations.~~

18  
19 ~~For purposes of sub-subparagraph c., the term "employment"~~  
20 ~~includes services described in sub-sub-subparagraphs (I) and~~  
21 ~~(II) only if: The contract of service contemplates that~~  
22 ~~substantially all of the services are to be performed~~  
23 ~~personally by such individual; the individual does not have a~~  
24 ~~substantial investment in facilities used in connection with~~  
25 ~~the performance of the services, other than in facilities for~~  
26 ~~transportation; and the services are not in the nature of a~~  
27 ~~single transaction that is not part of a continuing~~  
28 ~~relationship with the person for whom the services are~~  
29 ~~performed.~~

30 ~~2. Notwithstanding any other provisions of this~~  
31 ~~subsection, service with respect to which a tax is required to~~



1 ~~be paid under any federal law imposing a tax against which~~  
2 ~~credit may be taken for contributions required to be paid into~~  
3 ~~a state unemployment fund or which as a condition for full tax~~  
4 ~~credit against the tax imposed by the Federal Unemployment Tax~~  
5 ~~Act is required to be covered under this chapter.~~

6         ~~3. If the services performed during one-half or more~~  
7 ~~of any pay period by an employee for the person employing him~~  
8 ~~or her constitute employment, all of the services of such~~  
9 ~~employee for such period shall be deemed to be employment, but~~  
10 ~~if the services performed during more than one-half of any~~  
11 ~~such pay period by an employee for the person employing him or~~  
12 ~~her do not constitute employment, then none of the services of~~  
13 ~~such employee for such period shall be deemed to be~~  
14 ~~employment. This subparagraph shall not be applicable with~~  
15 ~~respect to services performed in a pay period by an employee~~  
16 ~~for the person employing him or her, when any of such service~~  
17 ~~is excepted by subparagraph (n)7.~~

18         ~~4. If two or more related corporations concurrently~~  
19 ~~employ the same individual and compensate such individual~~  
20 ~~through a common paymaster, each related corporation shall be~~  
21 ~~considered to have paid as wages to such individual only the~~  
22 ~~amounts actually disbursed by it to such individual and shall~~  
23 ~~not be considered to have paid as wages to such individual any~~  
24 ~~amounts actually disbursed to such individual by another of~~  
25 ~~such corporations.~~

26         ~~a. A "common paymaster" is any member of a group of~~  
27 ~~related corporations that disburses wages to concurrent~~  
28 ~~employees on behalf of the related corporations and that is~~  
29 ~~responsible for keeping payroll records with respect to those~~  
30 ~~concurrent employees. The common paymaster is not required to~~  
31 ~~disburse wages to all the employees of the related~~

1 ~~corporations, but the provisions of this section shall not~~  
2 ~~apply to any wages to concurrent employees that are not~~  
3 ~~disbursed through a common paymaster. The common paymaster~~  
4 ~~shall pay concurrently employed individuals under this section~~  
5 ~~by one combined paycheck.~~

6 ~~b. "Concurrent employment" means the existence of~~  
7 ~~simultaneous employment relationships, as defined in this~~  
8 ~~chapter, between an individual and related corporations. Such~~  
9 ~~relationships require the performance of services by the~~  
10 ~~employee for the benefit of the related corporations,~~  
11 ~~including the common paymaster, in exchange for wages which,~~  
12 ~~if deductible for the purposes of federal income tax, would be~~  
13 ~~deductible by the related corporations.~~

14 ~~c. Corporations shall be considered related~~  
15 ~~corporations for an entire calendar quarter, as defined in~~  
16 ~~subsection (10), if they satisfy any one of the following four~~  
17 ~~tests at any time during that calendar quarter:~~

18 ~~(I) The corporations are members of a "controlled~~  
19 ~~group of corporations" as defined in s. 1563 of the Internal~~  
20 ~~Revenue Code of 1986 or would be members if paragraph~~  
21 ~~1563(a)(4) and subsection 1563(b) did not apply.~~

22 ~~(II) In the case of a corporation that does not issue~~  
23 ~~stock, either 50 percent or more of the members of the board~~  
24 ~~of directors or other governing body of one corporation are~~  
25 ~~members of the board of directors or other governing body of~~  
26 ~~the other corporation, or the holders of 50 percent or more of~~  
27 ~~the voting power to select such members are concurrently the~~  
28 ~~holders of more than 50 percent of that power with respect to~~  
29 ~~the other corporation.~~

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1           ~~(III) Fifty percent or more of the officers of one~~  
2 ~~corporation are concurrently officers of the other~~  
3 ~~corporation.~~

4           ~~(IV) Thirty percent or more of the employees of one~~  
5 ~~corporation are concurrently employees of the other~~  
6 ~~corporation.~~

7           ~~d. The common paymaster shall report to the division,~~  
8 ~~as a part of the unemployment compensation quarterly tax and~~  
9 ~~wage report, the state unemployment compensation account~~  
10 ~~number and name of each related corporation for which~~  
11 ~~concurrent employees are being reported. Failure to timely~~  
12 ~~report this information shall result in the related~~  
13 ~~corporations being denied common paymaster status for that~~  
14 ~~calendar quarter.~~

15           ~~e. The common paymaster shall also have the primary~~  
16 ~~responsibility for remitting contributions due under this~~  
17 ~~chapter with respect to the wages it disburses as the common~~  
18 ~~paymaster. The common paymaster shall compute these~~  
19 ~~contributions as though it were the sole employer of the~~  
20 ~~concurrently employed individuals. If the common paymaster~~  
21 ~~fails to timely remit these contributions or reports, in whole~~  
22 ~~or in part, it shall remain liable for the full amount of the~~  
23 ~~unpaid portion of these taxes. In addition, each of the other~~  
24 ~~related corporations using the common paymaster shall be~~  
25 ~~jointly and severally liable for its appropriate share of~~  
26 ~~these contributions. Such share shall be an amount equal to~~  
27 ~~the greater of the following:~~

28           ~~(I) The amount of the liability of the common~~  
29 ~~paymaster under this chapter, after taking into account any~~  
30 ~~contributions made.~~

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1           ~~(II) The amount of the liability under this chapter~~  
2 ~~which, but for this section, would have existed with respect~~  
3 ~~to the wages from such other related corporations, reduced by~~  
4 ~~an allocable portion of any contributions previously paid by~~  
5 ~~the common paymaster with respect to those wages.~~

6           ~~f. This subsection may apply to all contributions and~~  
7 ~~reports due for the first quarter of 1997 and thereafter.~~

8           ~~(b) Public employees.--The term "employment" includes~~  
9 ~~service performed in the employ of this state or any of its~~  
10 ~~instrumentalities or any political subdivision thereof or any~~  
11 ~~of its instrumentalities, any instrumentality of more than one~~  
12 ~~of the foregoing, or any instrumentality of any of the~~  
13 ~~foregoing and one or more other states or political~~  
14 ~~subdivisions, provided such service is excluded from~~  
15 ~~"employment" as defined in s. 3306(c)(7) of the Federal~~  
16 ~~Unemployment Tax Act and is not excluded from "employment"~~  
17 ~~under paragraph (d) of this subsection.~~

18           ~~(c) Religious, charitable, etc., employees.--The term~~  
19 ~~"employment" includes service performed by an individual in~~  
20 ~~the employ of a religious, charitable, educational, or other~~  
21 ~~organization, but only if the following conditions are met:~~

22           ~~1. The service is excluded from "employment" as~~  
23 ~~defined in the Federal Unemployment Tax Act solely by reason~~  
24 ~~of s. 3306(c)(8) of that act; and~~

25           ~~2. The organization had four or more individuals in~~  
26 ~~employment for some portion of a day in each of 20 different~~  
27 ~~weeks, whether or not such weeks were consecutive, within~~  
28 ~~either the current or preceding calendar year, regardless of~~  
29 ~~whether they were employed at the same moment of time.~~

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1           ~~(d) Exclusions from paragraphs (b) and (c). For the~~  
2 ~~purposes of paragraphs (b) and (c), the term "employment" does~~  
3 ~~not apply to service performed:~~

4           ~~1. In the employ of:~~

5           ~~a. A church or convention or association of churches.~~

6           ~~b. An organization which is operated primarily for~~  
7 ~~religious purposes and which is operated, supervised,~~  
8 ~~controlled, or principally supported by a church or convention~~  
9 ~~or association of churches.~~

10          ~~2. By a duly ordained, commissioned, or licensed~~  
11 ~~minister of a church in the exercise of his or her ministry or~~  
12 ~~by a member of a religious order in the exercise of duties~~  
13 ~~required by such order.~~

14          ~~3. Prior to January 1, 1978, in the employ of a~~  
15 ~~nonprofit educational institution which is not an institution~~  
16 ~~of higher education and which would otherwise be employment as~~  
17 ~~defined in paragraph (c).~~

18          ~~4. In the employ of a governmental entity referred to~~  
19 ~~in paragraph (b), if such service is performed by an~~  
20 ~~individual in the exercise of duties:~~

21          ~~a. As an elected official.~~

22          ~~b. As a member of a legislative body, or a member of~~  
23 ~~the judiciary, of a state or political subdivision.~~

24          ~~c. As an employee serving on a temporary basis in case~~  
25 ~~of fire, storm, snow, earthquake, flood, or similar emergency.~~

26          ~~d. In a position which, under or pursuant to the laws~~  
27 ~~of this state, is designated as a major nontenured~~  
28 ~~policymaking or advisory position or a policymaking or~~  
29 ~~advisory position, the performance of the duties of which~~  
30 ~~ordinarily does not require more than 8 hours per week.~~

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1 ~~e. As an election official or election worker if the~~  
2 ~~amount of remuneration received by the individual during the~~  
3 ~~calendar year for such services is less than \$1,000.~~

4 ~~5. In a facility conducted for the purpose of carrying~~  
5 ~~out a program of rehabilitation for individuals whose earning~~  
6 ~~capacity is impaired by age or physical or mental deficiency~~  
7 ~~or injury or providing remunerative work for individuals who,~~  
8 ~~because of their impaired physical or mental capacity, cannot~~  
9 ~~be readily absorbed in the competitive labor market, by an~~  
10 ~~individual receiving such rehabilitation or remunerative work.~~

11 ~~6. As part of an unemployment work-relief or~~  
12 ~~work-training program assisted or financed in whole or in part~~  
13 ~~by any federal agency or an agency of a state or political~~  
14 ~~subdivision thereof, by an individual receiving such work~~  
15 ~~relief or work training, except that this subparagraph does~~  
16 ~~not apply to unemployment work-relief or work-training~~  
17 ~~programs for which unemployment compensation coverage is~~  
18 ~~required under a federal law, rule, or regulation.~~

19 ~~7. By an inmate of a custodial or penal institution.~~

20 ~~(e) Agricultural service.--The term "employment"~~  
21 ~~includes service performed after December 31, 1977, by an~~  
22 ~~individual in agricultural labor, as defined in subsection~~  
23 ~~(2), when:~~

24 ~~1. Such service is performed before January 1, 1988,~~  
25 ~~for a person who:~~

26 ~~a. During any calendar quarter in either the current~~  
27 ~~or the preceding calendar year paid remuneration in cash of~~  
28 ~~\$20,000 or more to individuals employed in agricultural labor.~~

29 ~~b. For some portion of a day in each of 20 different~~  
30 ~~calendar weeks, whether or not such weeks were consecutive, in~~  
31 ~~either the current or the preceding calendar year, employed in~~

1 ~~agricultural labor 10 or more individuals, regardless of~~  
2 ~~whether they were employed at the same moment of time.~~  
3       2. ~~Such service is performed after December 31, 1987,~~  
4 ~~for a person who:~~  
5           a. ~~During any calendar quarter in either the current~~  
6 ~~or the preceding calendar year paid remuneration in cash of~~  
7 ~~\$10,000 or more to individuals employed in agricultural labor.~~  
8           b. ~~For some portion of a day in each of 20 different~~  
9 ~~calendar weeks, whether or not such weeks were consecutive, in~~  
10 ~~either the current or the preceding calendar year, employed in~~  
11 ~~agricultural labor five or more individuals, regardless of~~  
12 ~~whether they were employed at the same moment of time.~~  
13       3. ~~Such service is performed by any individual who is~~  
14 ~~a member of a crew furnished by a crew leader to perform~~  
15 ~~service in agricultural labor for any other person.~~  
16           a. ~~For the purposes of this subparagraph, a crew~~  
17 ~~member shall be treated as an employee of the crew leader:~~  
18               (I) ~~If the crew leader holds a valid certificate of~~  
19 ~~registration under the Migrant and Seasonal Agricultural~~  
20 ~~Worker Protection Act of 1983 or if substantially all of the~~  
21 ~~members of the crew operate or maintain tractors, mechanized~~  
22 ~~harvesting or crop-dusting equipment, or any other mechanized~~  
23 ~~equipment which is provided by the crew leader; and~~  
24               (II) ~~If such individual is not an employee of such~~  
25 ~~other person within the meaning of paragraph (a).~~  
26           b. ~~For the purposes of this subparagraph, in the case~~  
27 ~~of an individual who is furnished by a crew leader to perform~~  
28 ~~service in agricultural labor for any other person and who is~~  
29 ~~not treated as an employee of the crew leader under~~  
30 ~~sub-subparagraph a.~~  
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1           ~~(I) Such other person and not the crew leader shall be~~  
2 ~~treated as the employer of such individual; and~~

3           ~~(II) Such other person shall be treated as having paid~~  
4 ~~cash remuneration to such individual in an amount equal to the~~  
5 ~~amount of cash remuneration paid to such individual by the~~  
6 ~~crew leader, either on his or her own behalf or on the behalf~~  
7 ~~of such other person, for the service in agricultural labor~~  
8 ~~performed for such other person.~~

9           ~~(f) Exclusion from paragraph (e).--The term~~  
10 ~~"employment" does not include service performed by an~~  
11 ~~individual in agricultural labor, except as provided in~~  
12 ~~paragraph (e); however, the provisions of paragraph (e) shall~~  
13 ~~not reduce the coverage provided under subparagraph (d)3.~~

14           ~~(g) Domestic service.--The term "employment" includes~~  
15 ~~domestic service after December 31, 1977, performed by maids,~~  
16 ~~cooks, maintenance workers, chauffeurs, social secretaries,~~  
17 ~~caretakers, private yacht crews, butlers, and houseparents, in~~  
18 ~~a private home, local college club, or local chapter of a~~  
19 ~~college fraternity or sorority performed for a person who paid~~  
20 ~~cash remuneration of \$1,000 or more after December 31, 1977,~~  
21 ~~in any calendar quarter in the current calendar year or the~~  
22 ~~preceding calendar year to individuals employed in such~~  
23 ~~domestic service.~~

24           ~~(h) Service outside state.--The term "employment"~~  
25 ~~includes an individual's entire service, performed within or~~  
26 ~~both within and without this state if:~~

- 27           ~~1. The service is localized in this state; or~~  
28           ~~2. The service is not localized in any state, but some~~  
29 ~~of the service is performed in this state, and:~~

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1           ~~a. The base of operations, or, if there is no base of~~  
2 ~~operations, then the place from which such service is directed~~  
3 ~~or controlled, is in this state; or~~

4           ~~b. The base of operations or place from which such~~  
5 ~~service is directed or controlled is not in any state in which~~  
6 ~~some part of the service is performed, but the individual's~~  
7 ~~residence is in this state.~~

8           ~~(i) Employer election to include service outside~~  
9 ~~state.--Services not covered under subparagraph (h)2. and~~  
10 ~~performed entirely without this state, with respect to no part~~  
11 ~~of which contributions are required and paid under an~~  
12 ~~unemployment compensation law of any other state or of the~~  
13 ~~Federal Government, shall be deemed to be employment subject~~  
14 ~~to this chapter if the individual performing such services is~~  
15 ~~a resident of this state and the division approves the~~  
16 ~~election of the employing unit for whom such services are~~  
17 ~~performed that the entire service of such individual shall be~~  
18 ~~deemed to be employment subject to this chapter.~~

19           ~~(j) Service deemed to be localized within~~  
20 ~~state.--Service shall be deemed to be localized within a state~~  
21 ~~if:~~

22           ~~1. The service is performed entirely within such~~  
23 ~~state; or~~

24           ~~2. The service is performed both within and without~~  
25 ~~such state, but the service performed without such state is~~  
26 ~~incidental to the individual's service within the state; for~~  
27 ~~example, it is temporary or transitory in nature or consists~~  
28 ~~of isolated transactions.~~

29           ~~(k) Service outside United States.--The term~~  
30 ~~"employment" includes the service of an individual who is a~~  
31 ~~citizen of the United States, performed outside the United~~

1 ~~States (except in Canada) in the employ of an American~~  
2 ~~employer, other than service which is deemed "employment"~~  
3 ~~under the provisions of paragraph (b) or paragraph (c) or the~~  
4 ~~parallel provisions of another state's law, if:~~  
5       1. ~~The employer's principal place of business in the~~  
6 ~~United States is located in this state.~~  
7       2. ~~The employer has no place of business in the United~~  
8 ~~States, but:~~  
9           a. ~~The employer is an individual who is a resident of~~  
10 ~~this state.~~  
11           b. ~~The employer is a corporation which is organized~~  
12 ~~under the laws of this state.~~  
13           c. ~~The employer is a partnership or a trust and the~~  
14 ~~number of the partners or trustees who are residents of this~~  
15 ~~state is greater than the number who are residents of any one~~  
16 ~~other state.~~  
17       3. ~~None of the criteria of subsection (4) and this~~  
18 ~~paragraph is met, but the employer has elected coverage in~~  
19 ~~this state, or, the employer having failed to elect coverage~~  
20 ~~in any state, the individual has filed a claim for benefits,~~  
21 ~~based on such service, under the laws of this state.~~  
22       (1) ~~Service on American vessel or aircraft.--The term~~  
23 ~~"employment" includes all service performed by an officer or~~  
24 ~~member of a crew of an American vessel or American aircraft on~~  
25 ~~or in connection with such vessel or aircraft, provided that~~  
26 ~~the operating office, from which the operations of such vessel~~  
27 ~~or aircraft operating within or within and without the United~~  
28 ~~States is ordinarily and regularly supervised, managed,~~  
29 ~~directed, and controlled, is within this state.~~  
30       (m) ~~Service under other unemployment compensation~~  
31 ~~law.--The term "employment" includes services covered by an~~

1 ~~arrangement pursuant to s. 443.221 between the division and~~  
2 ~~the agency charged with the administration of any other state~~  
3 ~~unemployment compensation law or Federal Unemployment~~  
4 ~~Compensation Law, pursuant to which all services performed by~~  
5 ~~an individual for an employing unit are deemed to be performed~~  
6 ~~entirely within this state, if the division has approved an~~  
7 ~~election of the employing unit for which such services are~~  
8 ~~performed, pursuant to which the entire service of such~~  
9 ~~individual during the period covered by such election is~~  
10 ~~deemed to be insured work.~~

11 ~~(n) Exclusions generally. The term "employment" does~~  
12 ~~not include:~~

13 ~~1. Domestic service in a private home, local college~~  
14 ~~club, or local chapter of a college fraternity or sorority,~~  
15 ~~except as provided in paragraph (g).~~

16 ~~2. Service performed on or in connection with a vessel~~  
17 ~~or aircraft not an American vessel or American aircraft, if~~  
18 ~~the employee is employed on and in connection with such vessel~~  
19 ~~or aircraft when outside the United States.~~

20 ~~3. Service performed by an individual in, or as an~~  
21 ~~officer or member of the crew of a vessel while it is engaged~~  
22 ~~in, the catching, taking, harvesting, cultivating, or farming~~  
23 ~~of any kind of fish, shellfish, crustacea, sponges, seaweeds,~~  
24 ~~or other aquatic forms of animal and vegetable life, including~~  
25 ~~service performed by any such individual as an ordinary~~  
26 ~~incident to any such activity, except:~~

27 ~~a. Service performed in connection with the catching~~  
28 ~~or taking of salmon or halibut for commercial purposes.~~

29 ~~b. Service performed on, or in connection with, a~~  
30 ~~vessel of more than 10 net tons, determined in the manner~~

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1 ~~provided for determining the register tonnage of merchant~~  
2 ~~vessels under the laws of the United States.~~

3 ~~4. Service performed by an individual in the employ of~~  
4 ~~his or her son, daughter, or spouse, including step~~  
5 ~~relationships, and service performed by a child, or stepchild,~~  
6 ~~under the age of 21 in the employ of his or her father or~~  
7 ~~mother, or stepfather or stepmother.~~

8 ~~5. Service performed in the employ of the United~~  
9 ~~States Government or of an instrumentality of the United~~  
10 ~~States which is:~~

11 ~~a. Wholly or partially owned by the United States.~~

12 ~~b. Exempt from the tax imposed by s. 3301 of the~~  
13 ~~Internal Revenue Code by virtue of any provision of federal~~  
14 ~~law which specifically refers to such section, or the~~  
15 ~~corresponding section of prior law, in granting such~~  
16 ~~exemption; except that to the extent that the Congress shall~~  
17 ~~permit states to require any instrumentalities of the United~~  
18 ~~States to make payments into an unemployment fund under a~~  
19 ~~state unemployment compensation law, all of the provisions of~~  
20 ~~this law shall be applicable to such instrumentalities, and to~~  
21 ~~services performed for such instrumentalities, in the same~~  
22 ~~manner, to the same extent, and on the same terms as to all~~  
23 ~~other employers, employing units, individuals, and services.~~  
24 ~~If this state is not certified for any year by the Secretary~~  
25 ~~of Labor under s. 3304 of the federal Internal Revenue Code,~~  
26 ~~the payments required of such instrumentalities with respect~~  
27 ~~to such year shall be refunded by the division from the fund~~  
28 ~~in the same manner and within the same period as is provided~~  
29 ~~in s. 443.141(6) with respect to contributions erroneously~~  
30 ~~collected.~~

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1           ~~6. Service performed in the employ of a state, or any~~  
2 ~~political subdivision thereof, or any instrumentality of any~~  
3 ~~one or more of the foregoing which is wholly owned by one or~~  
4 ~~more states or political subdivisions, except as provided in~~  
5 ~~paragraph (b), and any service performed in the employ of any~~  
6 ~~instrumentality of one or more states or political~~  
7 ~~subdivisions, to the extent that the instrumentality is, with~~  
8 ~~respect to such service, immune under the Constitution of the~~  
9 ~~United States from the tax imposed by s. 3301 of the Internal~~  
10 ~~Revenue Code.~~

11           ~~7. Service performed in the employ of a corporation,~~  
12 ~~community chest, fund, or foundation, organized and operated~~  
13 ~~exclusively for religious, charitable, scientific, testing for~~  
14 ~~public safety, literary, or educational purposes, or for the~~  
15 ~~prevention of cruelty to children or animals, no part of the~~  
16 ~~net earnings of which inures to the benefit of any private~~  
17 ~~shareholder or individual, no substantial part of the~~  
18 ~~activities of which is carrying on propaganda or otherwise~~  
19 ~~attempting to influence legislation, and which does not~~  
20 ~~participate in, or intervene in (including the publishing or~~  
21 ~~distributing of statements), any political campaign on behalf~~  
22 ~~of any candidate for public office, except as provided in~~  
23 ~~paragraph (c).~~

24           ~~8. Service with respect to which unemployment~~  
25 ~~compensation is payable under an unemployment compensation~~  
26 ~~system established by an Act of Congress.~~

27           ~~9.a. Service performed in any calendar quarter in the~~  
28 ~~employ of any organization exempt from income tax under s.~~  
29 ~~501(a) of the Internal Revenue Code, other than an~~  
30 ~~organization described in s. 401(a), or under s. 521, if the~~  
31 ~~remuneration for such service is less than \$50.~~

1           ~~b. Service performed in the employ of a school,~~  
2 ~~college, or university, if such service is performed by a~~  
3 ~~student who is enrolled and is regularly attending classes at~~  
4 ~~such school, college, or university.~~

5           ~~10. Service performed in the employ of a foreign~~  
6 ~~government, including service as a consular or other officer~~  
7 ~~or employee of a nondiplomatic representative.~~

8           ~~11. Service performed in the employ of an~~  
9 ~~instrumentality wholly owned by a foreign government;~~

10           ~~a. If the service is of a character similar to that~~  
11 ~~performed in foreign countries by employees of the United~~  
12 ~~States Government or of an instrumentality thereof; and~~

13           ~~b. The Secretary of State shall certify to the~~  
14 ~~Secretary of the Treasury that the foreign government, with~~  
15 ~~respect to whose instrumentality exemption is claimed, grants~~  
16 ~~an equivalent exemption with respect to similar service~~  
17 ~~performed in the foreign country by employees of the United~~  
18 ~~States Government and of instrumentalities thereof.~~

19           ~~12. Service performed as a student nurse in the employ~~  
20 ~~of a hospital or a nurses' training school by an individual~~  
21 ~~who is enrolled and is regularly attending classes in a~~  
22 ~~nurses' training school chartered or approved pursuant to a~~  
23 ~~state law; service performed as an intern in the employ of a~~  
24 ~~hospital by an individual who has completed a 4-year course in~~  
25 ~~a medical school chartered or approved pursuant to state law;~~  
26 ~~and service performed by a patient of a hospital for such~~  
27 ~~hospital.~~

28           ~~13. Service performed by an individual for a person as~~  
29 ~~an insurance agent or as an insurance solicitor, if all such~~  
30 ~~service performed by such individual for such person is~~  
31 ~~performed for remuneration solely by way of commission, except~~

1 ~~for such services performed in accordance with 26 U.S.C.S. s.~~  
2 ~~3306(c)(7) and (8). For purposes of this subsection, those~~  
3 ~~benefits excluded from the definition of wages pursuant to~~  
4 ~~subparagraphs (40)(b)2.-6., inclusive, shall not be considered~~  
5 ~~remuneration.~~

6 ~~14. Service performed by an individual for a person as~~  
7 ~~a real estate salesperson or agent, if all such service~~  
8 ~~performed by such individual for such person is performed for~~  
9 ~~remuneration solely by way of commission.~~

10 ~~15. Service performed by an individual under the age~~  
11 ~~of 18 in the delivery or distribution of newspapers or~~  
12 ~~shopping news, not including delivery or distribution to any~~  
13 ~~point for subsequent delivery or distribution.~~

14 ~~16. Service covered by an arrangement between the~~  
15 ~~division and the agency charged with the administration of any~~  
16 ~~other state or federal unemployment compensation law pursuant~~  
17 ~~to which all services performed by an individual for an~~  
18 ~~employing unit during the period covered by such employing~~  
19 ~~unit's duly approved election are deemed to be performed~~  
20 ~~entirely within such agency's state or under such federal law.~~

21 ~~17. Service performed by an individual who is enrolled~~  
22 ~~at a nonprofit or public educational institution which~~  
23 ~~normally maintains a regular faculty and curriculum and~~  
24 ~~normally has a regularly organized body of students in~~  
25 ~~attendance at the place where its educational activities are~~  
26 ~~carried on as a student in a full-time program, taken for~~  
27 ~~credit at such institution, which combines academic~~  
28 ~~instruction with work experience, if such service is an~~  
29 ~~integral part of such program, and such institution has so~~  
30 ~~certified to the employer, except that this subparagraph does~~

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1 ~~not apply to service performed in a program established for or~~  
2 ~~on behalf of an employer or group of employers.~~

3 ~~18. Service performed by an individual for a person as~~  
4 ~~a barber, if all such service performed by such individual for~~  
5 ~~such person is performed for remuneration solely by way of~~  
6 ~~commission.~~

7 ~~19. Casual labor not in the course of the employer's~~  
8 ~~trade or business.~~

9 ~~20. Service performed by a speech therapist,~~  
10 ~~occupational therapist, or physical therapist who is~~  
11 ~~nonsalaried and working pursuant to a written contract with a~~  
12 ~~home health agency as defined in s. 400.462.~~

13 ~~21. Service performed by a direct seller. For purposes~~  
14 ~~of this subparagraph, the term "direct seller" means a person:~~

15 ~~a.(I) Who is engaged in the trade or business of~~  
16 ~~selling or soliciting the sale of consumer products to buyers~~  
17 ~~on a buy-sell basis or a deposit-commission basis, or on any~~  
18 ~~similar basis, for resale in the home or in any other place~~  
19 ~~that is not a permanent retail establishment; or~~

20 ~~(II) Who is engaged in the trade or business of~~  
21 ~~selling or soliciting the sale of consumer products in the~~  
22 ~~home or in any other place that is not a permanent retail~~  
23 ~~establishment;~~

24 ~~b. Substantially all of whose remuneration for~~  
25 ~~services described in sub-subparagraph a., whether or not paid~~  
26 ~~in cash, is directly related to sales or other output, rather~~  
27 ~~than to the number of hours worked; and~~

28 ~~c. Who performs such services pursuant to a written~~  
29 ~~contract with the person for whom the services are performed,~~  
30 ~~which contract provides that the person will not be treated as~~  
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1 ~~an employee with respect to such services for federal tax~~  
2 ~~purposes.~~

3 ~~22. Service performed by a nonresident alien~~  
4 ~~individual for the period he or she is temporarily present in~~  
5 ~~the United States as a nonimmigrant under subparagraph (F) or~~  
6 ~~subparagraph (J) of s. 101(a)(15) of the Immigration and~~  
7 ~~Nationality Act, and which is performed to carry out the~~  
8 ~~purpose specified in subparagraph (F) or subparagraph (J), as~~  
9 ~~the case may be.~~

10 ~~23. Service performed by an individual for~~  
11 ~~remuneration for a private, for-profit delivery or messenger~~  
12 ~~service, if the individual:~~

13 ~~a. Is free to accept or reject jobs from the delivery~~  
14 ~~or messenger service and the delivery or messenger service has~~  
15 ~~no control over when the individual works;~~

16 ~~b. Is remunerated for each delivery, or the~~  
17 ~~remuneration is based on factors that relate to the work~~  
18 ~~performed, including receipt of a percentage of any rate~~  
19 ~~schedule;~~

20 ~~c. Pays all expenses and the opportunity for profit or~~  
21 ~~loss rests solely with the individual;~~

22 ~~d. Is responsible for operating costs, including fuel,~~  
23 ~~repairs, supplies, and motor vehicle insurance;~~

24 ~~e. Determines the method of performing the service,~~  
25 ~~including selection of routes and order of deliveries;~~

26 ~~f. Is responsible for the completion of a specific job~~  
27 ~~and is liable for any failure to complete that job;~~

28 ~~g. Enters into a contract with the delivery or~~  
29 ~~messenger service which specifies the relationship of the~~  
30 ~~individual to the delivery or messenger service to be that of~~  
31 ~~an independent contractor and not that of an employee; and~~

1           h. ~~Provides the vehicle used to perform the service.~~

2           24. ~~Service performed in agricultural labor by an~~  
3 ~~individual who is an alien admitted to the United States to~~  
4 ~~perform service in agricultural labor pursuant to ss.~~  
5 ~~101(a)(15)(H) and 214(c) of the Immigration and Nationality~~  
6 ~~Act.~~

7           25. ~~Service performed by a person who is an inmate of~~  
8 ~~a penal institution.~~

9           ~~(22) EMPLOYMENT OFFICE.--"Employment office" means a~~  
10 ~~free public employment office or branch thereof operated by~~  
11 ~~this or any other state as a part of a state-controlled system~~  
12 ~~of public employment offices or by a federal agency charged~~  
13 ~~with the administration of an unemployment compensation~~  
14 ~~program or free public employment offices.~~

15           ~~(22)(23) FARM.--"Farm" includes stock, dairy, poultry,~~  
16 ~~fruit, fur-bearing animal, and truck farms, plantations,~~  
17 ~~ranches, nurseries, ranges, greenhouses or other similar~~  
18 ~~structures used primarily for the raising of agricultural or~~  
19 ~~horticultural commodities, and orchards.~~

20           ~~(23)(24) FUND.--"Fund" means the Unemployment~~  
21 ~~Compensation Trust Fund created under by this chapter, into to~~  
22 ~~which all contributions and reimbursements required under this~~  
23 ~~chapter are deposited and from which all benefits provided~~  
24 ~~under this chapter are ~~shall be~~ paid.~~

25           ~~(24) "High quarter" means the quarter in an~~  
26 ~~individual's base period in which the individual has the~~  
27 ~~greatest amount of wages paid, regardless of the number of~~  
28 ~~employers paying wages in that quarter.~~

29           ~~(25) HOSPITAL.--"Hospital" means an institution that~~  
30 ~~is ~~which has been~~ licensed, certified, or approved by the~~  
31 ~~Agency for Health Care Administration as a hospital.~~

1           (26) ~~INSTITUTION OF HIGHER EDUCATION.~~—"Institution of  
2 higher education" means an educational institution that which:

3           (a) Admits as regular students only individuals having  
4 a certificate of graduation from a high school, or the  
5 recognized equivalent of ~~such~~ a certificate of graduation;

6           (b) Is legally authorized in this state to provide a  
7 program of education beyond high school;

8           (c) Provides an educational program for which it  
9 awards a bachelor's or higher degree, or provides a program  
10 that which is acceptable for full credit toward ~~such~~ a  
11 bachelor's or higher degree; ~~a~~ a program of postgraduate or  
12 postdoctoral studies; ~~or~~ a program of training to prepare  
13 students for gainful employment in a recognized occupation;  
14 and

15           (d) Is a public or other nonprofit institution.

16  
17 The term includes each community college and state university  
18 in this state, and each other institution ~~Notwithstanding any~~  
19 ~~of the foregoing provisions of this subsection, all colleges~~  
20 ~~and universities~~ in this state authorized under s. 1005.03 to  
21 use the designation "college" or "university." ~~and recognized~~  
22 ~~as such by this state are institutions of higher education for~~  
23 ~~purposes of this section.~~

24           (27) ~~INSURED WORK.~~—"Insured work" means employment  
25 for employers.

26           (28) ~~LEAVE OF ABSENCE.~~—~~The term~~ "Leave of absence"  
27 means a temporary break in service to an employer, for a  
28 specified period of time, during which the employing unit  
29 guarantees the same or a comparable position to the worker at  
30 the expiration of the leave.

31

1           (29) ~~MISCONDUCT.~~ "Misconduct" includes, but is not  
2 limited to, the following, which may ~~shall~~ not be construed in  
3 pari materia with each other:

4           (a) Conduct demonstrating ~~evincing such~~ willful or  
5 wanton disregard of an employer's interests and ~~as is~~ found to  
6 be a ~~in~~ deliberate violation or disregard of the standards of  
7 behavior which the employer has a ~~the~~ right to expect of his  
8 or her employee; or

9           (b) Carelessness or negligence to ~~of such~~ a degree or  
10 recurrence that manifests ~~as to manifest~~ culpability, wrongful  
11 intent, or evil design or shows ~~to show~~ an intentional and  
12 substantial disregard of the employer's interests or of the  
13 employee's duties and obligations to his or her employer.

14           (30) ~~MONETARY DETERMINATION.~~ The term "Monetary  
15 determination" means a determination of whether and in what  
16 amount a claimant is eligible for benefits based on the  
17 claimant's employment during the base period of the claim.

18           (31) ~~NONMONETARY DETERMINATION.~~ The term "Nonmonetary  
19 determination" means a determination of the claimant's  
20 eligibility for benefits based on an issue ~~all issues~~ other  
21 than monetary entitlement and benefit overpayment.

22           (32) ~~NOT IN THE COURSE OF THE EMPLOYER'S TRADE OR~~  
23 ~~BUSINESS.~~ "Not in the course of the employer's trade or  
24 business" means ~~that which does~~ not promoting ~~promote~~ or  
25 advancing ~~advance~~ the trade or business of the employer.

26           (33) "One-stop career center" means a service site  
27 established and maintained as part of the one-stop delivery  
28 system under s. 445.009.

29           (34) ~~(33) PAY PERIOD.~~ "Pay period" means a period of  
30 ~~not more than 31~~ or fewer consecutive days for which a payment  
31

1 or remuneration is ordinarily made to the employee by the  
2 person employing him or her.

3 (35) "Public employer" means:

4 (a) A state agency or political subdivision of the  
5 state;

6 (b) An instrumentality that is wholly owned by one or  
7 more state agencies or political subdivisions of the state; or

8 (c) An instrumentality that is wholly owned by one or  
9 more state agencies, political subdivisions, or  
10 instrumentalities of the state and one or more state agencies  
11 or political subdivisions of one or more other states.

12 (36)(34) REASONABLE ASSURANCE.--The term "Reasonable  
13 assurance" means a written or verbal agreement, or an  
14 agreement between an ~~the~~ employer and a ~~the~~ worker understood  
15 through tradition within the trade or occupation, or an  
16 agreement as defined in an employer's employer policy.

17 (37) "Reimbursement" means a payment of money to the  
18 Unemployment Compensation Trust Fund in lieu of a contribution  
19 which is required under this chapter to finance unemployment  
20 benefits.

21 (38)(35) REIMBURSABLE EMPLOYER.--"Reimbursing  
22 Reimbursable employer" means an employer who is liable for  
23 reimbursements ~~payments~~ in lieu of contributions under ~~as~~  
24 ~~required by~~ this chapter.

25 (39)(36) STATE.--"State" includes the states of the  
26 United States, the District of Columbia, Canada, the  
27 Commonwealth of Puerto Rico, and the Virgin Islands.

28 (40)(37) STATE LAW.--"State law" means the  
29 unemployment insurance law of any state, approved by the  
30 United States Secretary of Labor under s. 3304 of the Internal  
31 Revenue Code of 1954.

1           (41) "Tax collection service provider" or "service  
2 provider" means the state agency providing unemployment tax  
3 collection services under contract with the Agency for  
4 Workforce Innovation through an interagency agreement pursuant  
5 to s. 443.1316.

6           ~~(42)(38) TEMPORARY LAYOFF.--~~The term "Temporary  
7 layoff" means a job separation due to lack of work which does  
8 not exceed 8 consecutive weeks ~~in duration~~ and which has a  
9 fixed or approximate return-to-work ~~return-to-work~~ date.

10           ~~(43)(39) UNEMPLOYMENT.--~~"Unemployment" means:

11           (a) An individual is ~~shall be deemed~~ "totally  
12 unemployed" in any week during which he or she does not  
13 perform any ~~performs no~~ services and for ~~with respect to~~ which  
14 ~~no~~ earned income is not payable to him or her. An individual  
15 ~~is, or shall be deemed~~ "partially unemployed" in any week of  
16 less than full-time work if the earned income payable to him  
17 or her for that ~~with respect to such~~ week is less than his or  
18 her weekly benefit amount. The Agency for Workforce  
19 Innovation may adopt rules prescribing ~~division shall~~  
20 ~~prescribe regulations applicable to unemployed individuals~~  
21 ~~making such~~ distinctions in the procedures for unemployed  
22 individuals based on ~~as to~~ total unemployment, part-time  
23 unemployment, partial unemployment of individuals attached to  
24 their regular jobs, and other forms of short-time work, ~~as the~~  
25 ~~division deems necessary.~~

26           (b) An individual's week of unemployment commences  
27 ~~shall be deemed to commence~~ only after his or her registration  
28 with the Agency for Workforce Innovation as required in s.  
29 443.091 at an employment office, except as the agency division  
30 may ~~by rule~~ otherwise prescribe by rule.

31           ~~(44)(40) WAGES.--~~

1           (a) "Wages" means all remuneration subject to this  
2 chapter under s. 443.1217.~~for employment, including~~  
3 ~~commissions, bonuses, back pay awards, and the cash value of~~  
4 ~~all remuneration paid in any medium other than cash. The~~  
5 ~~reasonable cash value of remuneration in any medium other than~~  
6 ~~cash shall be estimated and determined in accordance with~~  
7 ~~rules prescribed by the division. After January 1, 1986, the~~  
8 ~~term "wages" includes tips or gratuities which are received~~  
9 ~~while performing services which constitute employment and are~~  
10 ~~included in a written statement furnished to the employer~~  
11 ~~pursuant to s. 6053(a) of the Internal Revenue Code of 1954.~~

12           (b) ~~"Wages" does not include:~~

13           1. ~~That part of remuneration which, after remuneration~~  
14 ~~equal to \$6,000 prior to January 1, 1983, and \$7,000 after~~  
15 ~~December 31, 1982, has been paid in a calendar year to an~~  
16 ~~individual by an employer or his or her predecessor with~~  
17 ~~respect to employment during any calendar year, is paid to~~  
18 ~~such individual by such employer during such calendar year,~~  
19 ~~unless that part of the remuneration is subject to a tax,~~  
20 ~~under a federal law imposing the tax, against which credit may~~  
21 ~~be taken for contributions required to be paid into a state~~  
22 ~~unemployment fund. For the purposes of this subsection, the~~  
23 ~~term "employment" includes services constituting employment~~  
24 ~~under any employment security law of another state or of the~~  
25 ~~Federal Government.~~

26           2. ~~The amount of any payment, with respect to services~~  
27 ~~performed, to, or on behalf of, an individual in its employ~~  
28 ~~under a plan or system established by an employing unit which~~  
29 ~~makes provision for individuals in its employ generally or for~~  
30 ~~a class or classes of such individuals, including any amount~~

31

1 ~~paid by an employing unit for insurance or annuities, or into~~  
2 ~~a fund, to provide for any such payment, on account of:~~  
3       ~~a. Sickness or accident disability, but, in the case~~  
4 ~~of payments made to an employee or any of his or her~~  
5 ~~dependents, this subparagraph shall exclude from the term~~  
6 ~~"wages" only those payments received under a workers'~~  
7 ~~compensation law.~~  
8       ~~b. Medical and hospitalization expenses in connection~~  
9 ~~with sickness or accident disability.~~  
10       ~~c. Death, provided the individual in its employ:~~  
11           ~~(I) Has not the option to receive, instead of~~  
12 ~~provision for such death benefit, any part of such payment or,~~  
13 ~~if such death benefit is insured, any part of the premiums, or~~  
14 ~~contributions to premiums, paid by his or her employing unit;~~  
15 ~~and~~  
16           ~~(II) Has not the right, under the provisions of the~~  
17 ~~plan or system or policy of insurance providing for such death~~  
18 ~~benefit, to assign such benefit or to receive cash~~  
19 ~~consideration in lieu of such benefit either upon his or her~~  
20 ~~withdrawal from the plan or system providing for such benefit~~  
21 ~~or upon termination of such plan or system or policy of~~  
22 ~~insurance or of his or her services with such employing unit.~~  
23       ~~3. The amount of any payment on account of sickness or~~  
24 ~~accident disability, or medical or hospitalization expenses in~~  
25 ~~connection with sickness or accident disability, made by an~~  
26 ~~employing unit to, or on behalf of, an individual performing~~  
27 ~~services for it after the expiration of 6 calendar months~~  
28 ~~following the last calendar month in which the individual~~  
29 ~~performed services for such employing unit.~~  
30       ~~4. The payment by an employing unit, without deduction~~  
31 ~~from the remuneration of the individual in its employ, of the~~



1 ~~tax imposed upon an individual in its employ under s. 3101 of~~  
2 ~~the federal Internal Revenue Code with respect to services~~  
3 ~~performed.~~

4 ~~5. The value of:~~

5 ~~a. Meals furnished to an employee or the employee's~~  
6 ~~spouse or dependents by the employer on the business premises~~  
7 ~~of the employer for the convenience of the employer; or~~

8 ~~b. Lodging furnished to an employee or the employee's~~  
9 ~~spouse or dependents by the employer on the business premises~~  
10 ~~of the employer for the convenience of the employer when such~~  
11 ~~lodging is included as a condition of employment.~~

12 ~~6. The amount of any payment made by an employing unit~~  
13 ~~to, or on behalf of, an individual performing services for it~~  
14 ~~or a beneficiary of such individual:~~

15 ~~a. From or to a trust described in s. 401(a) of the~~  
16 ~~Internal Revenue Code of 1954 which is exempt from tax under~~  
17 ~~s. 501(a) at the time of such payment unless such payment is~~  
18 ~~made to an employee of the trust as remuneration for services~~  
19 ~~rendered as such employee and not as a beneficiary of the~~  
20 ~~trust;~~

21 ~~b. Under or to an annuity plan which, at the time of~~  
22 ~~such payment, is a plan described in s. 403(a) of the Internal~~  
23 ~~Revenue Code of 1954;~~

24 ~~c. Under a simplified employee pension if, at the time~~  
25 ~~of the payment, it is reasonable to believe that the employee~~  
26 ~~will be entitled to a deduction under s. 219(b)(2) of the~~  
27 ~~Internal Revenue Code of 1954 for such payment;~~

28 ~~d. Under or to an annuity contract described in s.~~  
29 ~~403(b) of the Internal Revenue Code of 1954, other than a~~  
30 ~~payment for the purchase of such contract which is made by~~

31

1 ~~reason of a salary reduction agreement, whether evidenced by a~~  
2 ~~written instrument or otherwise;~~

3 ~~e. Under or to an exempt governmental deferred~~  
4 ~~compensation plan as described in s. 3121(v)(3) of the~~  
5 ~~Internal Revenue Code of 1954; or~~

6 ~~f. To supplement pension benefits under a plan or~~  
7 ~~trust described in any of the foregoing provisions of this~~  
8 ~~subparagraph to take into account some portion or all of the~~  
9 ~~increase in the cost of living, as determined by the United~~  
10 ~~States Secretary of Labor, since retirement, but only if such~~  
11 ~~supplemental payments are under a plan which is treated as a~~  
12 ~~welfare plan under s. 3(2)(B)(ii) of the Employee Retirement~~  
13 ~~Income Security Act of 1974.~~

14 ~~g. Under a cafeteria plan, within the meaning of s.~~  
15 ~~125 of the Internal Revenue Code of 1986, as amended, if such~~  
16 ~~payment would not be treated as wages without regard to such~~  
17 ~~plan and it is reasonable to believe that, if s. 125 of the~~  
18 ~~Internal Revenue Code of 1986, as amended, applied for~~  
19 ~~purposes of this section, s. 125 of the Internal Revenue Code~~  
20 ~~of 1986, as amended, would not treat any wages as~~  
21 ~~constructively received.~~

22 ~~h. Any payment made, or benefit provided, to or for~~  
23 ~~the benefit of an employee if at the time of such payment or~~  
24 ~~provision of benefit it is reasonable to believe that the~~  
25 ~~employee will be able to exclude such payment or benefit from~~  
26 ~~income under s. 127 of the Internal Revenue Code of 1986, as~~  
27 ~~amended.~~

28 ~~(45)(41) WEEK.~~ ---"Week" means a such period of 7  
29 consecutive days as defined in the rules of the Agency for  
30 Workforce Innovation the division may by rule prescribe. The  
31 Agency for Workforce Innovation division may by rule prescribe

1 that a week is ~~shall be~~ deemed to be "in," "within," or  
2 "during" the ~~that~~ benefit year that contains ~~which includes~~  
3 the greater part of the ~~such~~ week.

4 ~~(42) HIGH QUARTER.--"High quarter" means that quarter~~  
5 ~~in the base period in which the claimant had the greatest~~  
6 ~~amount of wages paid, regardless of the number of employers~~  
7 ~~paying wages in that quarter.~~

8 Section 18. Section 443.041, Florida Statutes, is  
9 amended to read:

10 443.041 Waiver of rights; fees; privileged  
11 communications.--

12 (1) WAIVER OF RIGHTS VOID.--Any agreement by an  
13 individual to waive, release, or commute her or his rights to  
14 benefits or any other rights under this chapter is ~~shall be~~  
15 void. Any agreement by an individual in the employ of any  
16 person or concern to pay all or any portion of any employer's  
17 contributions, reimbursements, interest, penalties, fines, or  
18 fees required under this chapter from the ~~such~~ employer, is  
19 ~~shall be~~ void. An ~~No~~ employer may not ~~shall~~ directly or  
20 indirectly make or require or accept any deduction from wages  
21 to finance the employer's contributions, reimbursements,  
22 interest, penalties, fines, or fees required from her or him,  
23 or require or accept any waiver of any right under this  
24 chapter hereunder by any individual in her or his employ. An  
25 ~~Any~~ employer, or an officer or agent of an employer, who  
26 violates ~~any provision of~~ this subsection commits ~~shall be~~  
27 ~~guilty of~~ a misdemeanor of the second degree, punishable as  
28 provided in s. 775.082 or s. 775.083.

29 (2) FEES.--

30 (a) Except as otherwise provided in this chapter, an  
31 ~~No~~ individual claiming benefits may not ~~shall~~ be charged fees

1 of any kind in any proceeding under this chapter by the  
2 commission or the Agency for Workforce Innovation, division or  
3 their representatives, or by any court or any officer of the  
4 court thereof, except as hereinafter provided. An Any  
5 individual claiming benefits in any proceeding before the  
6 commission or the Agency for Workforce Innovation division, or  
7 representatives of either, or a court may be represented by  
8 counsel or an duly authorized representative agent, but the no  
9 such counsel or representative may not agent shall either  
10 charge or receive for those such services more than an amount  
11 approved by the commission, the Agency for Workforce  
12 Innovation, or division or by the court.

13 (b) An attorney at law representing a claimant for  
14 benefits in any district court of appeal of this state or in  
15 the Supreme Court of Florida is entitled to counsel fees  
16 payable by the Agency for Workforce Innovation division as set  
17 fixed by the court if the petition for review or appeal is  
18 initiated by the claimant and results in a decision awarding  
19 more benefits than provided in did the decision from which  
20 appeal was taken. The amount of the fee may not exceed 50  
21 percent of the total amount of regular benefits permitted  
22 awarded under s. 443.111(5)(a) during the benefit year.

23 (c) The Agency for Workforce Innovation shall pay  
24 attorneys' fees awarded under this section from the shall be  
25 paid by the division out of Employment Security Administration  
26 Trust Fund funds as a part of the costs of administration of  
27 this chapter and may pay these fees be paid directly to the  
28 attorney for the claimant in a lump sum. The Agency for  
29 Workforce Innovation division or the commission may not pay  
30 any other fees or costs in connection with an appeal.

31

1           (d) Any person, firm, or corporation who or which  
2 seeks or receives any remuneration or gratuity for any  
3 services rendered on behalf of a claimant, except as allowed  
4 by this section and in an amount approved by the Agency for  
5 Workforce Innovation, the ~~division or~~ commission, or by a  
6 court, ~~commits shall be guilty of a misdemeanor of the second~~  
7 degree, punishable as provided in s. 775.082 or s. 775.083.

8 ~~Any person, firm or corporation who or which shall solicit the~~  
9 ~~business of appearing on behalf of a claimant, or shall make~~  
10 ~~it a business to solicit employment for another in connection~~  
11 ~~with any claim for benefits under this chapter, shall be~~  
12 ~~guilty of a misdemeanor of the second degree, punishable as~~  
13 ~~provided in s. 775.082 or s. 775.083.~~

14           (3) PRIVILEGED COMMUNICATIONS.--All letters, reports,  
15 communications, or any other matters, either oral or written,  
16 between an employer and an employee or between the Agency for  
17 Workforce Innovation or its tax collection service provider  
18 division and any of their ~~its~~ agents, representatives, or  
19 employees which are written, sent, delivered, or made in  
20 connection with ~~the requirements and administration of this~~  
21 chapter, are ~~absolutely~~ privileged and may not be the subject  
22 matter or basis for any suit for slander or libel in any court  
23 of the state.

24           Section 19. Section 443.051, Florida Statutes, is  
25 amended to read:

26           443.051 Benefits not alienable; exception, child  
27 support intercept.--

28           (1) DEFINITIONS.--As used in this section:

29           (a) "Unemployment compensation" means any compensation  
30 payable under ~~the~~ state law, including amounts payable  
31 pursuant to an agreement under any federal law providing for

1 compensation, assistance, or allowances for ~~with respect to~~  
2 unemployment.

3 (b) "Support obligations" includes only those  
4 obligations that ~~which~~ are being enforced under ~~pursuant to~~ a  
5 plan described in s. 454 of the Social Security Act which has  
6 been approved by the Secretary of Health and Human Services  
7 under Part D of Title IV of the Social Security Act.

8 ~~(c) "State or local child support enforcement agency"~~  
9 ~~means any agency of a state or political subdivision thereof~~  
10 ~~which enforces support obligations.~~

11 (2) BENEFITS NOT ALIENABLE.--Except as provided in  
12 subsection (3), benefits due under this chapter may ~~shall~~ not  
13 be assigned, pledged, encumbered, released, or commuted and  
14 ~~shall~~, except as otherwise provided in this chapter, are ~~be~~  
15 exempt from all claims of creditors and from levy, execution,  
16 or attachment, or other remedy for recovery or collection of a  
17 debt, which exemption may not be waived.

18 (3) EXCEPTION, SUPPORT INTERCEPT.--

19 (a) ~~The division shall require~~ Each individual filing  
20 a new claim for unemployment compensation must ~~to~~ disclose at  
21 the time of filing the ~~such~~ claim whether ~~or not~~ she or he  
22 owes support obligations that ~~which~~ are being enforced by the  
23 Department of Revenue ~~a state or local child support~~  
24 ~~enforcement agency~~. If an ~~any~~ applicant discloses that she or  
25 he owes support obligations and she or he is determined to be  
26 eligible for unemployment compensation benefits, the Agency  
27 for Workforce Innovation ~~division~~ shall notify the Department  
28 of Revenue if the department is ~~state or local child support~~  
29 ~~enforcement agency~~ enforcing the support ~~such~~ obligation. The  
30 Department of Revenue shall, at least biweekly, provide the  
31 Agency for Workforce Innovation with a magnetic tape or other

1 electronic data file disclosing the individuals who owe  
2 support obligations and the amount of any legally required  
3 deductions.

4 (b) The Agency for Workforce Innovation division shall  
5 deduct and withhold from any unemployment compensation  
6 otherwise payable to an individual disclosed under paragraph  
7 (a) who owes support obligations:

8 ~~1. The amount specified by the individual to the~~  
9 ~~division to be deducted and withheld under this section;~~

10 1.2. The amount determined under pursuant to an  
11 agreement submitted to the Agency for Workforce Innovation  
12 division under s. 454(19)(B)(i) s. 454(20)(B)(i) of the Social  
13 Security Act by the Department of Revenue state or local child  
14 support enforcement agency; or

15 ~~2.3. The Any amount otherwise~~ required to be deducted  
16 and withheld from ~~such~~ unemployment compensation through legal  
17 process as defined in s. 459 of the Social Security Act; ~~or.~~

18 3. The amount otherwise specified by the individual to  
19 the Agency for Workforce Innovation to be deducted and  
20 withheld under this section.

21 (c) The Agency for Workforce Innovation division shall  
22 pay any amount deducted and withheld under paragraph (b) to  
23 the Department of Revenue appropriate state or local child  
24 support enforcement agency.

25 (d) Any amount deducted and withheld under this  
26 subsection shall for all purposes be treated as if it were  
27 paid to the individual as unemployment compensation and paid  
28 by the such individual to the Department of Revenue state or  
29 local child support enforcement agency for support  
30 obligations.

31

1           (e) The Department of Revenue ~~Each state or local~~  
2 ~~child support enforcement agency~~ shall reimburse the Agency  
3 for Workforce Innovation ~~state agency charged with the~~  
4 ~~administration of the Unemployment Compensation Law~~ for the  
5 administrative costs incurred by the agency ~~division~~ under  
6 this subsection which are attributable to support obligations  
7 being enforced by the department ~~state or local child support~~  
8 ~~enforcement agency~~.

9           Section 20. Section 443.061, Florida Statutes, is  
10 amended to read:

11           (Substantial rewording of section. See  
12           s. 443.061, F.S., for present text.)

13           443.061 Vested rights not created.--A right granted  
14 under this chapter is subject to amendment or repeal and does  
15 not create a vested right in any person.

16           Section 21. Section 443.071, Florida Statutes, is  
17 amended to read:

18           443.071 Penalties.--

19           (1) Any person who ~~Whoever~~ makes a false statement or  
20 representation, knowing it to be false, or knowingly fails to  
21 disclose a material fact to obtain or increase any benefits or  
22 other payment under this chapter or under an employment  
23 security law of any other state, of the Federal Government, or  
24 of a foreign government, either for herself or himself or for  
25 any other person, commits ~~is guilty of~~ a felony of the third  
26 degree, punishable as provided in s. 775.082, s. 775.083, or  
27 s. 775.084. ~~and~~ ~~Each~~ ~~such~~ false statement or representation  
28 or failure to disclose a material fact constitutes ~~shall~~  
29 ~~constitute~~ a separate offense.

30           (2) Any employing unit or any officer or agent of any  
31 employing unit or any other person who makes a false statement



1 or representation, knowing it to be false, or who knowingly  
2 fails to disclose a material fact, to prevent or reduce the  
3 payment of benefits to any individual entitled to benefits  
4 ~~thereto~~, or to avoid becoming or remaining subject to this  
5 chapter hereto, or to avoid or reduce any contribution,  
6 reimbursement, or other payment required from an employing  
7 unit under this chapter commits ~~is guilty of~~ a felony of the  
8 third degree, punishable as provided in s. 775.082, s.  
9 775.083, or s. 775.084.

10 (3) Any employing unit or any officer or agent of any  
11 employing unit or any other person who fails to furnish any  
12 reports required under this chapter hereunder or to produce or  
13 permit the inspection of or copying of records as required  
14 under this chapter hereunder, or who fails or refuses, within  
15 6 months after written demand ~~therefor~~ by the Agency for  
16 Workforce Innovation or its tax collection service provider  
17 division, to keep and maintain the payroll records required by  
18 this chapter or and by rule of the Agency for Workforce  
19 Innovation or the state agency providing tax collection  
20 services division, or who willfully fails or refuses to make  
21 any contribution, reimbursement, or other payment required  
22 from an employer ~~employing unit~~ under this chapter commits ~~is~~  
23 ~~guilty of~~ a misdemeanor of the second degree, punishable as  
24 provided in s. 775.082 or s. 775.083.

25 ~~(4) Any person who shall willfully violate any~~  
26 ~~provision of this chapter or any order or rule hereunder, the~~  
27 ~~violation of which is made unlawful or the observance of which~~  
28 ~~is required under the terms of this chapter, and for which a~~  
29 ~~penalty is neither prescribed hereunder nor provided by any~~  
30 ~~other applicable statute, is guilty of a misdemeanor of the~~  
31

1 ~~second degree, punishable as provided in s. 775.082 or s.~~  
2 ~~775.083.~~

3       (4)(5) In any prosecution or action under the  
4 ~~provisions of this section, the signature of a person on a~~  
5 document, letter, or other writing constitutes ~~shall~~  
6 ~~constitute~~ prima facie evidence of the ~~such~~ person's identity  
7 if the following conditions exist:

8           (a) The person gives her or his name, residence  
9 address, home telephone number, present or former place of  
10 employment, gender ~~sex~~, date of birth, social security number,  
11 height, weight, and race.

12           (b) The signature of the ~~such~~ person is witnessed by  
13 an agent or employee of the Agency for Workforce Innovation or  
14 its tax collection service provider ~~division~~ at the time the  
15 document, letter, or other writing is filed.

16       Section 22. Section 443.091, Florida Statutes, is  
17 amended to read:

18       443.091 Benefit eligibility conditions.--

19           (1) An unemployed individual is ~~shall be~~ eligible to  
20 receive benefits for ~~with respect to~~ any week only if the  
21 Agency for Workforce Innovation ~~division~~ finds that:

22           (a) She or he has made a claim for benefits for that  
23 ~~with respect to such~~ week in accordance with the ~~such~~ rules  
24 adopted by the Agency for Workforce Innovation ~~as the division~~  
25 ~~may prescribe.~~

26           (b) She or he has registered for work with ~~at~~, and  
27 subsequently thereafter continued to report to ~~at~~, the  
28 ~~division, which shall be responsible for notification of the~~  
29 Agency for Workforce Innovation in accordance with its ~~such~~  
30 rules. The Agency for Workforce Innovation ~~as the division may~~  
31 ~~prescribe; except that the division may~~by rule not

1 ~~inconsistent with the purposes of this law, waive or alter~~  
2 ~~either or both of the requirements of this paragraph for~~  
3 ~~subsection as to individuals attached to regular jobs. These~~  
4 ~~rules must not, but no such rule shall~~ conflict with s.  
5 443.111(1).

6 (c)1. She or he is able to work and is available for  
7 work. In order to assess eligibility for a claimed week of  
8 unemployment, the Agency for Workforce Innovation division  
9 shall develop criteria to determine a claimant's ability to  
10 work and availability for work.

11 2. Notwithstanding any other provision of provisions  
12 ~~in~~ this section, an ~~no~~ otherwise eligible individual may not  
13 ~~shall~~ be denied benefits for any week because she or he is in  
14 training with the approval of the Agency for Workforce  
15 Innovation division, and nor shall such an individual may not  
16 be denied benefits for ~~with respect to~~ any week in which she  
17 or he is in training with the approval of the Agency for  
18 Workforce Innovation division by reason of ~~the application of~~  
19 ~~provisions in~~ subparagraph 1. relating to availability for  
20 work, or ~~the provisions of~~ s. 443.101(2) relating to failure  
21 to apply for, or refusal to accept, suitable work. Training  
22 may be approved by the Agency for Workforce Innovation  
23 ~~division~~ in accordance with criteria prescribed by rule. A  
24 claimant's eligibility during approved training is contingent  
25 upon satisfying eligibility conditions prescribed by rule.

26 3. Notwithstanding any other provision of this  
27 chapter, an individual who is in training approved under s.  
28 236(a)(1) of the Trade Act of 1974, as amended, may not be  
29 determined to be ineligible or disqualified for benefits with  
30 respect to her or his enrollment in such training or because  
31 of leaving work that ~~which~~ is not suitable employment to enter

1 such training. As used in ~~For the purposes of~~ this  
2 subparagraph, the term "suitable employment" means, for with  
3 ~~respect to~~ a worker, work of a substantially equal or higher  
4 skill level than the worker's past adversely affected  
5 employment, as defined for purposes of the Trade Act of 1974,  
6 as amended, the wages for which are at least ~~not less than~~ 80  
7 percent of the worker's average weekly wage as determined for  
8 purposes of the Trade Act of 1974, as amended.

9 4. Notwithstanding any other provision of this  
10 section, an otherwise eligible individual may ~~shall~~ not be  
11 denied benefits for any week by reason of ~~the application of~~  
12 subparagraph 1. because she or he is before any court of the  
13 United States or any state under ~~pursuant to~~ a lawfully issued  
14 summons to appear for jury duty.

15 (d) She or he participates in reemployment services,  
16 such as job search assistance services, whenever the  
17 individual has been determined, by ~~pursuant to~~ a profiling  
18 system established by rule of the Agency for Workforce  
19 Innovation division, to be likely to exhaust regular benefits  
20 and to be in need of reemployment services.

21 (e) She or he has been unemployed for a waiting period  
22 of 1 week. A No week may not ~~shall~~ be counted as a week of  
23 unemployment under ~~for the purposes of~~ this subsection:

24 1. Unless it occurs within the benefit year that ~~which~~  
25 includes the week for ~~with respect to~~ which she or he claims  
26 payment of benefits.

27 2. If benefits have been paid for that week ~~with~~  
28 ~~respect thereto~~.

29 3. Unless the individual was eligible for benefits for  
30 that week ~~with respect thereto~~ as provided in this section and  
31

1 s. 443.101, except for the requirements of this subsection and  
2 of s. 443.101(5).

3 (f) She or he has been paid wages for insured work  
4 equal to 1.5 times her or his high quarter wages during her or  
5 his base period, except that an unemployed individual is not  
6 eligible to receive benefits if the base period wages are less  
7 than \$3,400. ~~As amended by this act, this paragraph applies~~  
8 ~~only to benefit years beginning on or after July 1, 1996.~~

9 (2) An ~~No~~ individual may not receive benefits in a  
10 benefit year unless, after ~~subsequent to~~ the beginning of the  
11 next preceding benefit year during which she or he received  
12 benefits, she or he performed service, regardless of whether  
13 ~~or not~~ in employment as defined in s. 443.036, and earned  
14 remuneration for that ~~such~~ service of at least in an amount  
15 ~~equal to not less than~~ 3 times her or his weekly benefit  
16 amount as determined for her or his current benefit year.

17 (3) Benefits based on service in employment described  
18 defined in s. 443.1216(2) and (3) are ~~s. 443.036(21)(b) and~~  
19 ~~(c) shall be~~ payable in the same amount, on the same terms,  
20 and subject to the same conditions as benefits payable based  
21 ~~on the basis of~~ other service subject to this chapter, except  
22 that:

23 (a) Benefits are ~~shall not payable for be paid based~~  
24 ~~on~~ services in an instructional, research, or principal  
25 administrative capacity for an educational institution or an  
26 institution of higher education for any week of unemployment  
27 commencing during the period between 2 successive academic  
28 years; during a similar period between two regular terms,  
29 whether or not successive; or during a period of paid  
30 sabbatical leave provided for in the individual's contract, to  
31 any individual, if the ~~such~~ individual performs those ~~such~~

1 services in the first of those ~~such~~ academic years or terms  
2 and there is a contract or a reasonable assurance that the  
3 ~~such~~ individual will perform services in any such capacity for  
4 any educational institution or institution of higher education  
5 in the second of those ~~such~~ academic years or terms.

6 (b) Benefits may ~~shall~~ not be based on services in any  
7 other capacity for an educational institution or an  
8 institution of higher education to any individual for any week  
9 that ~~which~~ commences during a period between 2 successive  
10 academic years or terms if the ~~such~~ individual performs those  
11 ~~such~~ services in the first of the academic years or terms and  
12 there is a reasonable assurance that the ~~such~~ individual will  
13 perform those ~~such~~ services in the second of the academic  
14 years or terms. ~~However; except that~~, if compensation is  
15 denied to any individual under this paragraph and the ~~such~~  
16 individual was not offered an opportunity to perform those  
17 ~~such~~ services for the educational institution for the second  
18 of those ~~such~~ academic years or terms, that individual is  
19 ~~shall be~~ entitled to a retroactive payment of compensation for  
20 each week for which the individual filed a timely claim for  
21 compensation and for which compensation was denied solely by  
22 reason of this paragraph.

23 (c) Benefits are ~~shall~~ not payable ~~be paid~~, based on  
24 services provided to an educational institution or institution  
25 of higher learning, to any individual for any week that ~~which~~  
26 commences during an established and customary vacation period  
27 or holiday recess if the ~~such~~ individual performs any services  
28 described in paragraph (a) or paragraph (b) in the period  
29 immediately before the ~~such~~ vacation period or holiday recess  
30 and there is a reasonable assurance that the ~~such~~ individual  
31

1 will perform any ~~such~~ service in the period immediately after  
2 the following ~~such~~ vacation period or holiday recess.

3 (d) Benefits are ~~shall not be payable for on the basis~~  
4 ~~of services in any capacity such capacities as~~ specified in  
5 paragraphs (a), (b), and (c) to any individual who performed  
6 those ~~such~~ services in an educational institution while in the  
7 employ of a governmental agency or governmental entity that  
8 ~~which~~ is established and operated exclusively for the purpose  
9 of providing those ~~such~~ services to one or more educational  
10 institutions.

11 (e) Benefits are ~~shall not be payable for on the basis~~  
12 ~~of services in any capacity such capacities as~~ specified in  
13 paragraphs (a), (b), (c), and (d) to any individual who  
14 provided those ~~such~~ services to or on behalf of an educational  
15 institution, or an institution of higher education.

16 (f) As used in this subsection, the term:

17 1. "Fixed contract" means a written agreement of  
18 employment for a specified period of time, ~~and the term~~

19 2. "Continuing contract" means a written agreement  
20 that is automatically renewed until terminated by one of the  
21 parties to the contract.

22 (4) In the event of national emergency, in the course  
23 of which the Federal Emergency Unemployment Payment Plan is,  
24 at the request of the Governor, invoked for all or any part of  
25 the state, the emergency ~~such~~ plan shall supersede the  
26 procedures prescribed by this chapter, and by rules adopted  
27 under this chapter hereunder, and the Agency for Workforce  
28 Innovation division shall act as the Florida agency for the  
29 United States Department of Labor in the administration of the  
30 ~~such~~ plan.

31

1           (5) Benefits are ~~shall~~ not payable ~~be paid~~ to any  
2 individual based on ~~the basis of any~~ service, 90 percent or  
3 more of which consists of participating in sports or athletic  
4 events or training, or preparing to ~~so~~ participate, for any  
5 week that ~~which~~ commences during the period between two  
6 successive sport seasons, ~~(or similar periods,)~~ if the such  
7 individual performed the such service in the first of those  
8 ~~such~~ seasons, ~~(or similar periods,)~~ and there is a reasonable  
9 assurance that the such individual will perform those such  
10 services in the later of those such seasons, ~~(or similar~~  
11 ~~periods)~~.

12           ~~(6) With respect to weeks of unemployment beginning on~~  
13 ~~or after January 1, 1978, wages for insured work shall include~~  
14 ~~wages paid for previously uncovered services. For the~~  
15 ~~purposes of this subsection, except to the extent that~~  
16 ~~assistance under Title II of the Emergency Jobs and~~  
17 ~~Unemployment Assistance Act of 1974 was paid on the basis of~~  
18 ~~such services, the term "previously uncovered services" means~~  
19 ~~services:~~

20           ~~(a) Which were not employment as defined in this~~  
21 ~~chapter prior to January 1, 1978, and were not services~~  
22 ~~covered pursuant to s. 443.121(3) at any time during the~~  
23 ~~1-year period ending December 31, 1975; and~~

24           ~~(b) Which are:~~

25           ~~1. Agricultural labor or domestic service as defined~~  
26 ~~in s. 443.036; or~~

27           ~~2. Services performed by an employee of this state or~~  
28 ~~a political subdivision thereof, as provided in s.~~  
29 ~~443.036(21)(b), or by an employee of a nonprofit educational~~  
30 ~~institution which is not an institution of higher education.~~

31



1           ~~(7) Benefits paid to any individual whose base period~~  
2 ~~wages include wages for previously uncovered services, as~~  
3 ~~defined in subsection (6), shall not be charged to the~~  
4 ~~employer or the employer's experience rating account, to the~~  
5 ~~extent that such individual would not have been eligible to~~  
6 ~~receive such compensation had the state not provided for~~  
7 ~~payment of compensation on the basis of such previously~~  
8 ~~uncovered services, and provided benefits shall be paid for~~  
9 ~~such previously uncovered service only to the extent that the~~  
10 ~~division determines that the unemployment compensation fund~~  
11 ~~may be reimbursed for such benefits pursuant to Pub. L. No.~~  
12 ~~94-566, s. 121.~~

13           Section 23. Section 443.101, Florida Statutes, is  
14 amended to read:

15           443.101 Disqualification for benefits.--An individual  
16 shall be disqualified for benefits:

17           (1)(a) For the week in which he or she has voluntarily  
18 left his or her work without good cause attributable to his or  
19 her employing unit or in which the individual has been  
20 discharged by his or her employing unit for misconduct  
21 connected with his or her work, based on a finding if so found  
22 by the Agency for Workforce Innovation division. ~~The term~~  
23 ~~"work,"~~As used in this paragraph, the term "work" means any  
24 work, whether full-time, part-time, or temporary.

25           1. Disqualification for voluntarily quitting continues  
26 ~~shall continue~~ for the full period of unemployment next  
27 ensuing after he or she has left his or her full-time,  
28 part-time, or temporary work voluntarily without good cause  
29 and until the ~~such~~ individual has earned income equal to or in  
30 excess of 17 times his or her weekly benefit amount, ~~the term~~  
31 ~~"good cause"~~As used in this subsection, the term "good cause"

1 includes only that such cause ~~as is~~ attributable to the  
2 employing unit or which consists of illness or disability of  
3 the individual requiring separation from his or her work. Any  
4 ~~No~~ other disqualification may not be imposed. An individual is  
5 ~~shall not be~~ disqualified under this subsection for  
6 voluntarily leaving temporary work to return immediately when  
7 called to work by the permanent employing unit that  
8 temporarily terminated his or her work within the previous 6  
9 calendar months.

10           2. Disqualification for being discharged for  
11 misconduct connected with his or her work continues shall  
12 ~~continue~~ for the full period of unemployment next ensuing  
13 after having been discharged and until the such individual has  
14 become reemployed and has earned income of at least not less  
15 ~~than~~ 17 times his or her weekly benefit amount and for not  
16 more than 52 weeks that immediately follow that such week, as  
17 determined by the Agency for Workforce Innovation division in  
18 each case according to the circumstances in each case or the  
19 seriousness of the misconduct, under the agency's rules  
20 ~~adopted pursuant to rules of the division enacted~~ for  
21 determinations of disqualification for benefits for  
22 misconduct.

23           (b) For any week with respect to which the Agency for  
24 Workforce Innovation division finds that his or her  
25 unemployment is due to a suspension for misconduct connected  
26 with the individual's work.

27           (c) For any week with respect to which the Agency for  
28 Workforce Innovation division finds that his or her  
29 unemployment is due to a leave of absence, if the such leave  
30 was voluntarily initiated by the such individual.

31

1           (d) For any week with respect to which the Agency for  
2 Workforce Innovation ~~division~~ finds that his or her  
3 unemployment is due to a discharge for misconduct connected  
4 with the individual's work, consisting of drug use, as  
5 evidenced by a positive, confirmed drug test.

6           (2) If the Agency for Workforce Innovation ~~division~~  
7 finds that the individual has failed without good cause ~~either~~  
8 to apply for available suitable work when ~~so~~ directed by the  
9 agency ~~division~~ or the one-stop career center ~~employment~~  
10 ~~office, or~~ to accept suitable work when offered to him or her,  
11 or to return to the individual's customary self-employment  
12 when ~~so~~ directed by the agency ~~division~~, the ~~such~~  
13 disqualification continues ~~shall continue~~ for the full period  
14 of unemployment next ensuing after he or she ~~has~~ failed  
15 without good cause ~~either~~ to apply for available suitable  
16 work, ~~or~~ to accept suitable work, or to return to his or her  
17 customary self-employment, under ~~pursuant to~~ this subsection,  
18 and until the ~~such~~ individual has earned income at least equal  
19 ~~to or in excess of~~ 17 times his or her weekly benefit amount.  
20 The Agency for Workforce Innovation ~~division~~ shall by rule  
21 adopt ~~provide~~ criteria for determining the "suitability of  
22 work," as used in this section. The Agency for Workforce  
23 Innovation ~~division~~ in developing these ~~such~~ rules shall  
24 consider the duration of a claimant's unemployment in  
25 determining the suitability of work and the suitability of  
26 proposed rates of compensation for available work. Further,  
27 after an individual has received 25 weeks of benefits in a  
28 single year, suitable work is ~~shall be~~ a job that ~~which~~ pays  
29 the minimum wage and is 120 percent or more of the weekly  
30 benefit amount the individual is drawing.

31

1 (a) In determining whether or not any work is suitable  
2 for an individual, the Agency for Workforce Innovation  
3 ~~division~~ shall consider the degree of risk involved to his or  
4 her health, safety, and morals; his or her physical fitness  
5 and prior training; the individual's experience and prior  
6 earnings; his or her length of unemployment and prospects for  
7 securing local work in his or her customary occupation; and  
8 the distance of the available work from his or her residence.

9 (b) Notwithstanding any other provisions of this  
10 chapter, ~~no work is not shall be~~ is not deemed suitable and benefits  
11 may ~~shall~~ not be denied under this chapter to any otherwise  
12 eligible individual for refusing to accept new work under any  
13 of the following conditions:

14 1. If the position offered is vacant due directly to a  
15 strike, lockout, or other labor dispute.

16 2. If the wages, hours, or other conditions of the  
17 work offered are substantially less favorable to the  
18 individual than those prevailing for similar work in the  
19 locality.

20 3. If as a condition of being employed, the individual  
21 would be required to join a company union or to resign from or  
22 refrain from joining any bona fide labor organization.

23  
24 (c) If the Agency for Workforce Innovation ~~division~~  
25 finds that an individual was ~~has been~~ rejected for offered  
26 employment as the direct result of a positive, confirmed drug  
27 test required as a condition of employment, the ~~such~~  
28 individual is ~~shall be~~ disqualified for refusing to accept an  
29 offer of suitable work.

30 (3) For any week with respect to which he or she is  
31 receiving or has received remuneration in the form of:

1 (a) Wages in lieu of notice.~~†~~

2 (b)1. Compensation for temporary total disability or  
3 permanent total disability under the workers' compensation law  
4 of any state or under a similar law of the United States.

5 2. However, if the remuneration referred to in  
6 paragraphs (a) and (b) is less than the benefits that ~~which~~  
7 would otherwise be due under this chapter, he or she is ~~shall~~  
8 ~~be~~ entitled to receive for that ~~such~~ week, if otherwise  
9 eligible, benefits reduced by the amount of the ~~such~~  
10 remuneration.

11 (4) For any week with respect to which the Agency for  
12 Workforce Innovation ~~division~~ finds that his or her total or  
13 partial unemployment is due to a labor dispute in active  
14 progress which exists at the factory, establishment, or other  
15 premises at which he or she is or was last employed; except  
16 that this subsection does ~~shall~~ not apply if it is shown to  
17 the satisfaction of the Agency for Workforce Innovation  
18 ~~division~~ that:

19 (a)1. He or she is not participating in, financing, or  
20 directly interested in the labor dispute that ~~which~~ is in  
21 active progress; however, the payment of regular union dues  
22 may ~~shall~~ not be construed as financing a labor dispute within  
23 the meaning of this section; and

24 2. He or she does not belong to a grade or class of  
25 workers of which immediately before the commencement of the  
26 labor dispute there were members employed at the premises at  
27 which the labor dispute occurs any of whom are participating  
28 in, financing, or directly interested in the dispute; if in  
29 any case separate branches of work are commonly conducted as  
30 separate businesses in separate premises, or are conducted in  
31 separate departments of the same premises, each department

1 ~~shall~~, for the purpose of this subsection, is ~~be~~ deemed to be  
2 a separate factory, establishment, or other premise.

3 (b) His or her total or partial unemployment results  
4 from a lockout by his or her employer. As used in ~~For the~~  
5 ~~purposes of this section~~, the term "lockout" means ~~shall mean~~  
6 a situation in which ~~where~~ employees have not gone on strike,  
7 nor have employees notified the employer of a date certain for  
8 a strike, but in which ~~where~~ employees have been denied entry  
9 to the factory, establishment, or other premises of employment  
10 by the employer. However, benefits are ~~shall~~ not ~~be~~ payable  
11 under this paragraph if the lockout action was taken in  
12 response to threats, actions, or other indications of  
13 impending damage to property and equipment or possible  
14 physical violence by employees or in response to actual damage  
15 or violence or a substantial reduction in production  
16 instigated or perpetrated by employees.

17 (5) For any week with respect to which or a part of  
18 which he or she has received or is seeking unemployment  
19 benefits under an unemployment compensation law of another  
20 state or of the United States, For the purposes of this  
21 subsection, an unemployment compensation law of the United  
22 States is any law of the United States which provides for  
23 payment of any type and in any amounts for periods of  
24 unemployment due to lack of work. However, if the appropriate  
25 agency of the ~~such~~ other state or of the United States finally  
26 determines that he or she is not entitled to ~~such~~ unemployment  
27 benefits, this disqualification does ~~shall~~ not apply.

28 (6) For a period ~~of~~ not to exceed 1 year from the date  
29 of the discovery by the Agency for Workforce Innovation  
30 ~~division~~ of the making of any false or fraudulent  
31 representation for the purpose of obtaining benefits contrary

1 to ~~the provisions of~~ this chapter, constituting a violation  
2 under within the intent of s. 443.071. This; ~~Any such~~  
3 disqualification may be appealed ~~from~~ in the same manner as  
4 ~~from~~ any other disqualification imposed under this section  
5 hereunder. A conviction by any court of competent jurisdiction  
6 in this state of the offense prohibited or punished by s.  
7 443.071 is ~~shall be~~ conclusive upon the appeals referee and  
8 the commission of the making of the ~~such~~ false or fraudulent  
9 representation for which disqualification is imposed under  
10 this section hereunder.

11 (7) If the Agency for Workforce Innovation division  
12 finds that the individual is an alien, unless the ~~such~~ alien  
13 is an individual who has been lawfully admitted for permanent  
14 residence or otherwise is permanently residing in the United  
15 States under color of law, ~~(including an alien who is lawfully~~  
16 ~~present in the United States as a result of the application of~~  
17 ~~the provisions of s. 203(a)(7) or s. 212(d)(5) of the~~  
18 ~~Immigration and Nationality Act)~~, if provided that any  
19 modifications to ~~the provisions of~~ s. 3304(a)(14) of the  
20 Federal Unemployment Tax Act, as provided by Pub. L. No.  
21 94-566, which specify other conditions or other effective  
22 dates than those stated under federal law herein for the  
23 denial of benefits based on services performed by aliens, and  
24 which modifications are required to be implemented under state  
25 law as a condition for full tax credit against the tax imposed  
26 by the Federal Unemployment Tax Act, are ~~shall be~~ deemed  
27 applicable under ~~the provisions of~~ this section, if provided:

28 (a) Any data or information required of individuals  
29 applying for benefits to determine whether benefits are not  
30 payable to them because of their alien status is ~~shall be~~  
31 uniformly required from all applicants for benefits; and

1 (b) In the case of an individual whose application for  
2 benefits would otherwise be approved, a no determination that  
3 benefits to such individual are not payable because of his or  
4 her alien status may not ~~shall~~ be made except by upon a  
5 preponderance of the evidence.

6  
7 ~~(c)~~ If the Agency for Workforce Innovation ~~division~~ finds  
8 that the individual has refused without good cause an offer of  
9 resettlement or relocation, which offer provides for suitable  
10 employment for the such individual notwithstanding the  
11 distance of ~~such~~ relocation, resettlement, or employment from  
12 the current location of the such individual in this state,  
13 this such disqualification continues ~~shall continue~~ for the  
14 week in which the such failure occurred and for not more than  
15 17 weeks immediately after that ~~following such~~ week, or a  
16 reduction by not more than 5 weeks from the duration of  
17 benefits, as determined by the Agency for Workforce Innovation  
18 ~~division~~ in each case.

19 (8) For any week with respect to which he or she has  
20 received, from a base period employer, benefits from a  
21 retirement, pension, or annuity program embodied in a union  
22 contract or either a public or private employee benefit  
23 program, except:

24 (a) For any week in which benefits from a retirement,  
25 pension, or annuity program, as referred to in this  
26 subsection, are less than the weekly benefits that ~~which~~ would  
27 otherwise be due under this chapter, he or she is ~~shall be~~  
28 entitled to receive for that such week, if otherwise eligible,  
29 benefits reduced by the amount of benefits from the  
30 retirement, pension, or annuity program, prorated to a weekly  
31 basis;



1           (b) For any week in which an individual has received  
2 benefits from a retirement, pension, or annuity program, as  
3 referred to in this subsection, for which program he or she  
4 has paid at least one-half of the contributions, the  
5 individual is ~~shall be~~ entitled to receive for that ~~such~~ week,  
6 if otherwise eligible, benefits reduced by one-half of the  
7 amount of benefits from the retirement, pension, or annuity  
8 program, prorated on a weekly basis; or

9           (c) For any week in which he or she has received  
10 benefits from a retirement, pension, or annuity program under  
11 the United States Social Security Act, for which program he or  
12 she has paid any contribution, ~~there shall be no reduction in~~  
13 benefits may not be reduced because of the contribution. ~~This~~  
14 ~~paragraph applies only to weeks of unemployment beginning on~~  
15 ~~or after July 5, 1992.~~

16  
17 For the purpose of this subsection, benefits from the United  
18 States Social Security Act, a disability benefit program, or  
19 any other similar periodic payment ~~that is~~ based on the  
20 previous work of the ~~such~~ individual are ~~shall be~~ considered  
21 ~~as~~ retirement income, except as provided in paragraph (c).

22           (9) If the individual was terminated from his or her  
23 work for violation of any criminal law punishable by  
24 imprisonment, or for any dishonest act, in connection with his  
25 or her work, as follows:

26           (a) If the Agency for Workforce Innovation ~~division~~ or  
27 the Unemployment Appeals Commission finds that the individual  
28 was terminated from his or her work for violation of any  
29 criminal law punishable by imprisonment in connection with his  
30 or her work, and the individual was ~~has been~~ found guilty of  
31 the offense, ~~has~~ made an admission of guilt in a court of law,

1 or ~~has~~ entered a plea of no contest, the individual ~~is shall~~  
2 not ~~be~~ entitled to unemployment benefits compensation for up  
3 to 52 weeks, under ~~pursuant to~~ rules adopted by the Agency for  
4 Workforce Innovation division, and until he or she has earned  
5 income ~~equal to or in excess~~ of at least 17 times his or her  
6 weekly benefit amount. If, before ~~prior to~~ an adjudication of  
7 guilt, an admission of guilt, or a plea of no contest, the  
8 employer shows the Agency for Workforce Innovation ~~can show~~  
9 ~~before a hearing examiner or appeals referee~~ that the arrest  
10 was due to a crime against the employer or the employer's  
11 business and, after considering all the evidence, the Agency  
12 for Workforce Innovation ~~hearing examiner or appeals referee~~  
13 finds misconduct in connection with the individual's work, the  
14 individual ~~is shall~~ not ~~be~~ entitled to unemployment benefits  
15 compensation.

16 (b) If the Agency for Workforce Innovation ~~division~~ or  
17 the Unemployment Appeals Commission finds that the individual  
18 was terminated from work for any dishonest act in connection  
19 with his or her work, the individual ~~is shall~~ not ~~be~~ entitled  
20 to unemployment benefits compensation for up to 52 weeks,  
21 under ~~pursuant to~~ rules adopted by the Agency for Workforce  
22 Innovation division, and until he or she has earned income  
23 ~~equal to or in excess~~ of at least 17 times his or her weekly  
24 benefit amount. In addition, if should the employer terminates  
25 ~~terminate~~ an individual as a result of a dishonest act in  
26 connection with his or her work and the Agency for Workforce  
27 Innovation ~~hearing examiner or appeals referee~~ finds  
28 misconduct in connection with his or her work, the individual  
29 ~~is shall~~ not ~~be~~ entitled to unemployment benefits  
30 compensation.

31

1 With respect to an individual ~~so~~ disqualified for benefits,  
2 the account of the terminating employer, if the ~~such~~ employer  
3 is in the base period, is ~~shall be~~ noncharged at the time the  
4 disqualification is imposed.

5 (10) Subject to the requirements of this subsection,  
6 if the claim is made based on the ~~basis of~~ loss of employment  
7 as a leased employee for an employee leasing company or as a  
8 temporary employee for a temporary help firm.

9 (a) As used in this subsection, the term:

10 1. "Temporary help firm" means a firm that hires its  
11 own employees and assigns them to clients to support or  
12 supplement the client's workforce in work situations such as  
13 employee absences, temporary skill shortages, seasonal  
14 workloads, and special assignments and projects. The term also  
15 includes a firm created by an entity licensed under s.  
16 125.012(6), which hires employees assigned by a union for the  
17 purpose of supplementing or supporting the workforce of the  
18 temporary help firm's clients. The term does not include  
19 employee leasing companies regulated under part XI of chapter  
20 468.

21 2. "Temporary employee" means an employee assigned to  
22 work for the clients of a temporary help firm.

23 3. "Leased employee" means an employee assigned to  
24 work for the clients of an employee leasing company regulated  
25 under part XI of chapter 468.

26 (b) A temporary or leased employee is ~~will be~~ deemed  
27 to have voluntarily quit employment and is ~~will be~~  
28 disqualified for benefits under subparagraph (1)(a)1. if, upon  
29 conclusion of his or her latest assignment, the temporary or  
30 leased employee, without good cause, failed to contact the  
31 temporary help or employee-leasing firm for reassignment, if

1 ~~provided that~~ the employer advised the temporary or leased  
2 employee at the time of hire and that the leased employee is  
3 notified also at the time of separation that he or she must  
4 report for reassignment upon conclusion of each assignment,  
5 regardless of the duration of the assignment, and that  
6 unemployment benefits may be denied for failure to report ~~do~~  
7 ~~so~~.

8 (11) If an individual is discharged from employment  
9 for drug use as evidenced by a positive, confirmed drug test  
10 as provided in paragraph (1)(d), or is rejected for offered  
11 employment because of a positive, confirmed drug test as  
12 provided in paragraph (2)(c), test results and chain of  
13 custody documentation provided to the employer by a licensed  
14 and approved drug-testing laboratory is ~~will be~~  
15 self-authenticating and admissible in unemployment  
16 compensation hearings, and such evidence creates ~~will create~~ a  
17 rebuttable presumption that the individual used, or was using,  
18 controlled substances, subject to the following conditions:

19 (a) To qualify for the presumption described in this  
20 subsection, an employer must have implemented a drug-free  
21 workplace program under ss. 440.101 and 440.102, and must  
22 submit proof that the employer has qualified for the insurance  
23 discounts provided under s. 627.0915, as certified by the  
24 insurance carrier or self-insurance unit. In lieu of these  
25 requirements ~~thereof~~, an employer who does not fit the  
26 definition of "employer" in s. 440.102 may qualify for the  
27 presumption if ~~provided that~~ the employer is in compliance  
28 with equivalent or more stringent drug-testing standards  
29 established by federal law or regulation.

30 (b) Only laboratories licensed and approved as  
31 provided in s. 440.102(9), or as provided by equivalent or

1 more stringent licensing requirements established by federal  
2 law or regulation may perform the drug ~~such~~ tests.

3 (c) Disclosure of drug test results and other  
4 information pertaining to drug testing of individuals who  
5 claim or receive compensation under this chapter shall be  
6 governed by ~~the provisions of~~ s. 443.1715.

7 Section 24. Section 443.111, Florida Statutes, is  
8 amended to read:

9 443.111 Payment of benefits.--

10 (1) MANNER OF PAYMENT.--Benefits are ~~shall be~~ payable  
11 from the fund in accordance with ~~such~~ rules adopted by the  
12 Agency for Workforce Innovation ~~as the division may prescribe,~~  
13 subject to the following requirements:

14 (a) Benefits are payable ~~shall be paid through claims~~  
15 ~~offices or~~ by mail or electronically.

16 (b) Each claimant must ~~shall~~ report in the manner  
17 prescribed by the Agency for Workforce Innovation ~~division~~ to  
18 certify for benefits that ~~which~~ are paid and must ~~shall~~  
19 continue to report at least biweekly to receive unemployment  
20 benefits and to attest to the fact that she or he is able and  
21 available for work, has not refused suitable work, ~~and~~ is  
22 seeking work, and, if she or he has worked, to report earnings  
23 from that ~~such~~ work.

24 (2) QUALIFYING REQUIREMENTS.--To establish a benefit  
25 year for unemployment ~~insurance~~ benefits, ~~effective on or~~  
26 ~~after July 1, 1996,~~ an individual must have:

27 (a) Wage credits in two or more calendar quarters of  
28 the individual's base period.

29 (b) Minimum total base period wage credits equal to  
30 the high quarter wages multiplied by 1.5, but at least ~~not~~  
31 ~~less than~~ \$3,400 in the base period.

1           (3) WEEKLY BENEFIT AMOUNT.--An individual's "weekly  
2 benefit amount" is ~~shall be~~ an amount equal to one  
3 twenty-sixth of the total wages for insured work paid during  
4 that quarter of the base period in which the ~~such~~ total wages  
5 paid were the highest, but not less than \$32 or more than  
6 \$275. ~~For claims with benefit years beginning January 1, 2000,~~  
7 ~~through December 31, 2000, an additional 5 percent of the~~  
8 ~~weekly benefit amount shall be added for the first 8~~  
9 ~~compensable weeks of benefits paid, not to exceed \$288.~~The  
10 ~~Such~~ weekly benefit amount, if not a multiple of \$1, is ~~shall~~  
11 ~~be~~ rounded downward to the nearest full dollar amount. The  
12 maximum weekly benefit amount in effect at the time the  
13 claimant establishes an individual weekly benefit amount is  
14 ~~shall be~~ the maximum benefit amount applicable throughout the  
15 claimant's benefit year.

16           (4) WEEKLY BENEFIT FOR UNEMPLOYMENT.--

17           (a) Total.--Each eligible individual who is totally  
18 unemployed in any week is ~~shall be~~ paid for the ~~with respect~~  
19 ~~to such~~ week a benefit ~~in an amount~~ equal to her or his weekly  
20 benefit amount.

21           (b) Partial.--Each eligible individual who is  
22 partially unemployed in any week is ~~shall be~~ paid for the ~~with~~  
23 ~~respect to such~~ week a benefit ~~in an amount~~ equal to her or  
24 his weekly benefit less that part of the earned income, if  
25 any, (if any) payable to her or him for the ~~with respect to~~  
26 ~~such~~ week which is in excess of 8 times the federal hourly  
27 minimum wage. These ~~Such~~ benefits, if not a multiple of \$1,  
28 are ~~shall be~~ rounded downward to the nearest full dollar  
29 amount. ~~This paragraph applies only to weeks of unemployment~~  
30 ~~beginning on or after July 5, 1992.~~

31           (5) DURATION OF BENEFITS.--

1           (a)1. Each ~~Any~~ otherwise eligible individual is ~~shall~~  
2 ~~be~~ entitled during any benefit year to a total amount of  
3 benefits equal to 25 percent of the total wages in his or her  
4 ~~the~~ base period, not to exceed \$7,150. ~~For claims with benefit~~  
5 ~~years beginning January 1, 2000, through December 31, 2000, an~~  
6 ~~additional amount equal to 5 percent of the weekly benefit~~  
7 ~~amount multiplied by 8 shall be added to the calculated total~~  
8 ~~amount of benefits, the sum of which may not exceed \$7,254.~~  
9 However, the ~~such~~ total amount of benefits, if not a multiple  
10 of \$1, is ~~shall be~~ rounded downward to the nearest full dollar  
11 amount. These ~~Such~~ benefits are ~~shall be~~ payable at a weekly  
12 rate no greater than the weekly benefit amount.

13           2. For the purposes of this subsection, wages are  
14 ~~shall be~~ counted as "wages for insured work" for benefit  
15 purposes for ~~with respect to~~ any benefit year only if the ~~such~~  
16 benefit year begins after ~~subsequent to~~ the date ~~on which~~ the  
17 employing unit by whom the ~~such~~ wages were paid has satisfied  
18 the conditions of this chapter for ~~with respect to~~ becoming an  
19 employer.

20           (b) If the remuneration of an individual is not based  
21 upon a fixed period or duration of time or if the individual's  
22 wages are paid at irregular intervals or in a ~~such~~ manner that  
23 does ~~as~~ not ~~to~~ extend regularly over the period of employment,  
24 the wages for any week or for any calendar quarter for the  
25 purpose of computing an individual's right to employment  
26 benefits only are ~~shall be~~ determined in the ~~such~~ manner as  
27 may by rule be ~~prescribed by rule.~~ These ~~Such~~ rules, to the  
28 extent practicable, must ~~so far as possible, shall~~ secure  
29 results reasonably similar to those that ~~which~~ would prevail  
30 if the individual were paid her or his wages at regular  
31 intervals.

1           ~~(6) EXTENDED BENEFITS.~~

2           ~~(a) Definitions.--As used in this subsection, unless~~  
3 ~~the context clearly requires otherwise, the term:~~

4           ~~1. "Extended benefit period" means a period which:~~

5           ~~a. Begins with the third week after a week for which~~  
6 ~~there is a state "on" indicator; and~~

7           ~~b. Ends with either of the following weeks, whichever~~  
8 ~~occurs later:~~

9           ~~(I) The third week after the first week for which~~  
10 ~~there is a state "off" indicator; or~~

11           ~~(II) The 13th consecutive week of such period.~~

12

13 ~~However, no extended benefit period may begin by reason of a~~  
14 ~~state "on" indicator before the 14th week following the end of~~  
15 ~~a prior extended benefit period which was in effect with~~  
16 ~~respect to this state.~~

17           ~~2. There is a "state 'on' indicator" for a week if the~~  
18 ~~rate of insured unemployment (not seasonally adjusted) under~~  
19 ~~the state law, for the period consisting of such week and the~~  
20 ~~12 weeks immediately preceding it:~~

21           ~~a. Equaled or exceeded 120 percent of the average of~~  
22 ~~such rates for the corresponding 13-week period ending in each~~  
23 ~~of the preceding 2 calendar years; and~~

24           ~~b. Equaled or exceeded 5 percent.~~

25           ~~3. There is a "state 'off' indicator" for a week if,~~  
26 ~~for the period consisting of such week and the immediately~~  
27 ~~preceding 12 weeks, either sub-subparagraph a. or~~  
28 ~~sub-subparagraph b. of subparagraph 2. was not satisfied.~~

29           ~~4. "Rate of insured unemployment," for purposes of~~  
30 ~~subparagraphs 2. and 3., means the percentage derived by~~  
31 ~~dividing the average weekly number of individuals filing~~



1 ~~claims for regular compensation in this state excluding~~  
2 ~~extended benefit claimants for weeks of unemployment with~~  
3 ~~respect to the most recent 13-consecutive-week period, as~~  
4 ~~determined by the division on the basis of its reports to the~~  
5 ~~United States Secretary of Labor, by the average monthly~~  
6 ~~employment covered under this chapter for the first four of~~  
7 ~~the most recent six completed calendar quarters ending before~~  
8 ~~the end of such 13-week period.~~

9         ~~5. "Regular benefits" means benefits payable to an~~  
10 ~~individual under this chapter or under any other state law,~~  
11 ~~including benefits payable to federal civilian employees and~~  
12 ~~to ex-service members pursuant to 5 U.S.C. chapter 85, other~~  
13 ~~than extended benefits.~~

14         ~~6. "Extended benefits" means benefits, including~~  
15 ~~benefits payable to federal civilian employees and to~~  
16 ~~ex-service members pursuant to 5 U.S.C. chapter 85, payable to~~  
17 ~~an individual under the provisions of this subsection for~~  
18 ~~weeks of unemployment in her or his eligibility period.~~

19         ~~7. "Eligibility period" of an individual means the~~  
20 ~~period consisting of the weeks in her or his benefit year~~  
21 ~~which begin in an extended benefit period and, if her or his~~  
22 ~~benefit year ends within such extended benefit period, any~~  
23 ~~weeks thereafter which begin in such period.~~

24         ~~8. "Exhaustee" means an individual who, with respect~~  
25 ~~to any week of unemployment in her or his eligibility period:~~

26             ~~a. Has received, prior to such week, all of the~~  
27 ~~regular benefits that were available to her or him under this~~  
28 ~~chapter or any other state law, including dependents'~~  
29 ~~allowances and benefits payable to federal civilian employees~~  
30 ~~and ex-service members under 5 U.S.C. chapter 85, in her or~~  
31 ~~his current benefit year that includes such week. For the~~

1 ~~purposes of this subparagraph, an individual shall be deemed~~  
2 ~~to have received all of the regular benefits that were~~  
3 ~~available to her or him although, as a result of a pending~~  
4 ~~appeal with respect to wages paid for insured work that were~~  
5 ~~not considered in the original monetary determination in her~~  
6 ~~or his benefit year, she or he may subsequently be determined~~  
7 ~~to be entitled to added regular benefits;~~

8 ~~b. Her or his benefit year having expired prior to~~  
9 ~~such week, has been paid no, or insufficient, wages for~~  
10 ~~insured work on the basis of which she or he could establish a~~  
11 ~~new benefit year that would include such week; and~~

12 ~~c.(I) Has no right to unemployment benefits or~~  
13 ~~allowances, as the case may be, under the Railroad~~  
14 ~~Unemployment Insurance Act or such other federal laws as are~~  
15 ~~specified in regulations issued by the United States Secretary~~  
16 ~~of Labor; and~~

17 ~~(II) Has not received and is not seeking unemployment~~  
18 ~~benefits under the unemployment compensation law of Canada;~~  
19 ~~but if she or he is seeking such benefits and the appropriate~~  
20 ~~agency finally determines that she or he is not entitled to~~  
21 ~~benefits under such law, she or he is considered an exhaustee.~~

22 ~~(b) Effect of state law provisions relating to regular~~  
23 ~~benefits on claims for, and the payment of, extended~~  
24 ~~benefits.-- Except when the result would be inconsistent with~~  
25 ~~the other provisions of this subsection, as provided in the~~  
26 ~~rules of the division, the provisions of this chapter which~~  
27 ~~apply to claims for, or the payment of, regular benefits shall~~  
28 ~~apply to claims for, and the payment of, extended benefits.~~  
29 ~~Such extended benefits shall be charged to the experience~~  
30 ~~rating accounts of employers to the extent the share of such~~  
31 ~~extended benefits paid from this state's unemployment~~

1 ~~compensation trust fund is not eligible for reimbursement from~~  
2 ~~federal sources.~~

3 ~~(c) Eligibility requirements for extended benefits.--~~

4 ~~1. An individual shall be eligible to receive extended~~  
5 ~~benefits with respect to any week of unemployment in her or~~  
6 ~~his eligibility period only if the division finds that, with~~  
7 ~~respect to such week:~~

8 ~~a. She or he is an exhaustee as defined in~~  
9 ~~subparagraph (a)8.~~

10 ~~b. She or he has satisfied the requirements of this~~  
11 ~~chapter for the receipt of regular benefits that are~~  
12 ~~applicable to individuals claiming extended benefits,~~  
13 ~~including not being subject to a disqualification for the~~  
14 ~~receipt of benefits. An individual who is disqualified to~~  
15 ~~receive regular benefits due to her or his having voluntarily~~  
16 ~~left work, having been discharged from work for misconduct, or~~  
17 ~~having refused suitable work may not receive extended benefits~~  
18 ~~even after the disqualification period for regular benefits~~  
19 ~~has terminated. However, if the disqualification period for~~  
20 ~~regular benefits terminates because the individual received~~  
21 ~~the required amount of remuneration for services rendered as a~~  
22 ~~common-law employee, she or he may receive extended benefits.~~

23 ~~c. The individual has been paid wages for insured work~~  
24 ~~with respect to the applicable benefit year equal to~~  
25 ~~one and one-half times the high quarter earnings during this~~  
26 ~~base period.~~

27 ~~2.a. Except as provided in sub-subparagraph b., an~~  
28 ~~individual shall not be eligible for extended benefits for any~~  
29 ~~week if:~~

30  
31

1           ~~(I) Extended benefits are payable for such week~~  
2 ~~pursuant to an interstate claim filed in any state under the~~  
3 ~~interstate benefit payment plan, and~~

4           ~~(II) No extended benefit period is in effect for such~~  
5 ~~week in such state.~~

6           ~~b. This subparagraph shall not apply with respect to~~  
7 ~~the first 2 weeks for which extended benefits are payable,~~  
8 ~~pursuant to an interstate claim filed under the interstate~~  
9 ~~benefit payment plan, to the individual from the extended~~  
10 ~~benefit account established for the individual with respect to~~  
11 ~~the benefit year.~~

12           ~~3.a. An individual shall be disqualified for receipt~~  
13 ~~of extended benefits if the division finds that, during any~~  
14 ~~week of unemployment in her or his eligibility period:~~

15           ~~(I) She or he has failed to apply for suitable work~~  
16 ~~or, if offered, has failed to accept suitable work, unless the~~  
17 ~~individual can furnish to the division satisfactory evidence~~  
18 ~~that her or his prospects for obtaining work in her or his~~  
19 ~~customary occupation within a reasonably short period are~~  
20 ~~good. If such evidence is deemed satisfactory for this~~  
21 ~~purpose, the determination of whether any work is suitable~~  
22 ~~with respect to such individual shall be made in accordance~~  
23 ~~with the definition of suitable work contained in s.~~

24 ~~443.101(2). Such disqualification shall begin with the week~~  
25 ~~in which such failure occurred and shall continue until she or~~  
26 ~~he has been employed for at least 4 weeks and has earned wages~~  
27 ~~equal to or in excess of 17 times her or his weekly benefit~~  
28 ~~amount.~~

29           ~~(II) She or he has failed to furnish tangible evidence~~  
30 ~~that she or he has actively engaged in a systematic and~~  
31 ~~sustained effort to find work. Such disqualification shall~~

1 ~~begin with the week in which such failure occurred and shall~~  
2 ~~continue until she or he has been employed for at least 4~~  
3 ~~weeks and has earned wages equal to or in excess of 4 times~~  
4 ~~her or his weekly benefit amount.~~

5 ~~b. Except as otherwise provided in~~  
6 ~~sub-sub-subparagraph a.(I), for purposes of this subparagraph,~~  
7 ~~the term "suitable work" means any work which is within the~~  
8 ~~individual's capabilities to perform, if:~~

9 ~~(I) The gross average weekly remuneration payable for~~  
10 ~~the work exceeds the sum of the individual's weekly benefit~~  
11 ~~amount plus the amount, if any, of supplemental unemployment~~  
12 ~~benefits, as defined in s. 501(c)(17)(D) of the Internal~~  
13 ~~Revenue Code of 1954, as amended, payable to such individual~~  
14 ~~for such week;~~

15 ~~(II) The wages payable for the work equal the higher~~  
16 ~~of the minimum wages provided by s. 6(a)(1) of the Fair Labor~~  
17 ~~Standards Act of 1938, without regard to any exemption, or the~~  
18 ~~state or local minimum wage;~~

19 ~~(III) The position was offered to the individual in~~  
20 ~~writing and was listed with the State Employment Service; and~~

21 ~~(IV) Such work otherwise meets the definition of~~  
22 ~~suitable work contained in s. 443.101(2) to the extent that~~  
23 ~~such criteria of suitability are not inconsistent with the~~  
24 ~~provisions of this subparagraph.~~

25 ~~4. However, notwithstanding subparagraph 3., or any~~  
26 ~~other provision of this chapter, an individual who is in~~  
27 ~~training approved under s. 236(a)(1) of the Trade Act of 1974,~~  
28 ~~as amended, may not be determined to be ineligible or~~  
29 ~~disqualified for extended benefits with respect to her or his~~  
30 ~~enrollment in such training or because of leaving work which~~  
31 ~~is not suitable employment to enter such training. For the~~

1 ~~purposes of this subparagraph, the term "suitable employment"~~  
2 ~~means, with respect to a worker, work of a substantially equal~~  
3 ~~or higher skill level than the worker's past adversely~~  
4 ~~affected employment, as defined for purposes of the Trade Act~~  
5 ~~of 1974, as amended, the wages for which are not less than 80~~  
6 ~~percent of the worker's average weekly wage, as determined for~~  
7 ~~purposes of the Trade Act of 1974, as amended.~~

8 ~~(d) Weekly extended benefit amount.--The weekly~~  
9 ~~extended benefit amount payable to an individual for a week of~~  
10 ~~total unemployment in her or his eligibility period shall be~~  
11 ~~an amount equal to the weekly benefit amount payable to her or~~  
12 ~~him during her or his applicable benefit year. For any~~  
13 ~~individual who was paid benefits during the applicable benefit~~  
14 ~~year in accordance with more than one weekly benefit amount,~~  
15 ~~the weekly extended benefit amount shall be the average of~~  
16 ~~such weekly benefit amounts.~~

17 ~~(e) Total extended benefit amount.--~~

18 ~~1. Except as provided in subparagraph 2., the total~~  
19 ~~extended benefit amount payable to any eligible individual~~  
20 ~~with respect to her or his applicable benefit year shall be~~  
21 ~~the lesser of the following amounts:~~

22 ~~a. Fifty percent of the total amount of regular~~  
23 ~~benefits which were payable to her or him under this chapter~~  
24 ~~in her or his applicable benefit year; or~~

25 ~~b. Thirteen times her or his weekly benefit amount~~  
26 ~~which was payable to her or him under this chapter for a week~~  
27 ~~of total unemployment in the applicable benefit year.~~

28 ~~2. Notwithstanding any other provision of this chapter~~  
29 ~~or any federal law, if the benefit year of an individual ends~~  
30 ~~within an extended benefit period, the number of weeks of~~  
31 ~~extended benefits that such individual would, but for this~~

1 ~~paragraph, be entitled to receive in that extended benefit~~  
2 ~~period with respect to weeks of unemployment beginning after~~  
3 ~~the end of the benefit year shall be reduced (but not to below~~  
4 ~~zero) by the number of weeks for which the individual~~  
5 ~~received, within such benefit year, trade readjustment~~  
6 ~~allowances under the Trade Act of 1974, as amended.~~

7 ~~(f) Beginning and termination of extended benefit~~  
8 ~~period.--Whenever an extended benefit period is to become~~  
9 ~~effective in this state or an extended benefit period is to be~~  
10 ~~terminated in this state, the division shall make an~~  
11 ~~appropriate public announcement.~~

12 ~~(g) Computations.--Computations required by the~~  
13 ~~provisions of subparagraph (a)4. shall be made by the~~  
14 ~~division, in accordance with regulations prescribed by the~~  
15 ~~United States Secretary of Labor.~~

16 ~~(h) Recovery of overpayments under the Trade Act of~~  
17 ~~1974, as amended.--Any person who has been determined by~~  
18 ~~either this state, a cooperating state agency, the United~~  
19 ~~States Secretary of Labor, or a court of competent~~  
20 ~~jurisdiction to have received any payments under the Trade Act~~  
21 ~~of 1974, as amended, to which the person was not entitled~~  
22 ~~shall have such sum deducted from any extended benefits~~  
23 ~~payable to her or him under this section, except that no~~  
24 ~~single deduction under this paragraph shall exceed 50 percent~~  
25 ~~of the amount otherwise payable. The amounts so deducted shall~~  
26 ~~be paid to the agency which issued the payments under the~~  
27 ~~Trade Act of 1974, as amended, for return to the United States~~  
28 ~~Treasury. However, except for overpayments determined by a~~  
29 ~~court of competent jurisdiction, no deduction may be made~~  
30 ~~under this paragraph until a determination by the state agency~~  
31 ~~or the United States Secretary of Labor has become final.~~

1           ~~(7) SHORT-TIME COMPENSATION PROGRAM.~~  
2           ~~(a) Definitions.--As used in this subsection, the~~  
3 ~~term:~~  
4           1. ~~"Affected unit" means a specified plant,~~  
5 ~~department, shift, or other definable unit of two or more~~  
6 ~~employees designated by the employer to participate in a~~  
7 ~~short-time compensation plan.~~  
8           2. ~~"Normal weekly hours of work" means the number of~~  
9 ~~hours in a week that an individual would regularly work for~~  
10 ~~the short-time compensation employer, not to exceed 40 hours,~~  
11 ~~excluding overtime.~~  
12           3. ~~"Short-time compensation benefits" means benefits~~  
13 ~~payable to individuals in an affected unit under an approved~~  
14 ~~short-time compensation plan.~~  
15           4. ~~"Short-time compensation employer" means an~~  
16 ~~employer with a short-time compensation plan in effect.~~  
17           5. ~~"Short-time compensation plan" or "plan" means an~~  
18 ~~employer's written plan for reducing unemployment under which~~  
19 ~~an affected unit shares the work remaining after its normal~~  
20 ~~weekly hours of work are reduced.~~  
21           ~~(b) Requirements for approval of short-time~~  
22 ~~compensation plans.--An employer wishing to participate in the~~  
23 ~~short-time compensation program shall submit a signed,~~  
24 ~~written, short-time plan to the director of the division for~~  
25 ~~approval. The director shall approve the plan if:~~  
26           1. ~~The plan applies to and identifies the specific~~  
27 ~~affected units.~~  
28           2. ~~The individuals in the affected unit are identified~~  
29 ~~by name and social security number.~~  
30  
31



1           ~~3. The normal weekly hours of work for individuals in~~  
2 ~~the affected unit or units are reduced by not less than 10~~  
3 ~~percent and by not more than 40 percent.~~

4           ~~4. The plan includes a certified statement by the~~  
5 ~~employer that the aggregate reduction in work hours is in lieu~~  
6 ~~of temporary layoffs which would have affected at least 10~~  
7 ~~percent of the employees in the affected unit and which would~~  
8 ~~have resulted in an equivalent reduction in work hours.~~

9           ~~5. The plan applies to at least 10 percent of the~~  
10 ~~employees in the affected unit.~~

11           ~~6. The plan is approved in writing by the collective~~  
12 ~~bargaining agent for each collective bargaining agreement~~  
13 ~~covering any individual in the affected unit.~~

14           ~~7. The plan will not serve as a subsidy to seasonal~~  
15 ~~employers during the off season or as a subsidy to employers~~  
16 ~~who have traditionally used part-time employees.~~

17           ~~8. The plan certifies the manner in which the employer~~  
18 ~~will treat fringe benefits of the individuals in the affected~~  
19 ~~unit if the hours of the individuals are reduced to less than~~  
20 ~~their normal weekly hours of work. For purposes of this~~  
21 ~~subparagraph, the term "fringe benefits" includes, but is not~~  
22 ~~limited to, health insurance, retirement benefits under~~  
23 ~~defined benefit pension plans (as defined in subsection 35 of~~  
24 ~~s. 1002 of the Employee Retirement Income Security Act of~~  
25 ~~1974, 29 U.S.C.), paid vacation and holidays, and sick leave.~~

26           ~~(c) Approval or disapproval of the plan. The director~~  
27 ~~shall approve or disapprove a short-time compensation plan in~~  
28 ~~writing within 15 days after its receipt. If the plan is~~  
29 ~~denied, the director shall notify the employer of the reasons~~  
30 ~~for disapproval.~~

31

1           ~~(d) Beginning and termination of short-time~~  
2 ~~compensation benefit period.--A plan shall be effective on the~~  
3 ~~date of its approval by the director and shall expire at the~~  
4 ~~end of the 12th full calendar month after its effective date.~~

5           ~~(e) Eligibility requirements for short-time~~  
6 ~~compensation benefits.--~~

7           ~~1. Except as provided in this paragraph, an individual~~  
8 ~~is eligible to receive short-time compensation benefits with~~  
9 ~~respect to any week only if she or he has satisfied the~~  
10 ~~requirements of this chapter and the division finds that:~~

11           ~~a. The individual is employed as a member of an~~  
12 ~~affected unit in an approved plan which was approved prior to~~  
13 ~~the week and is in effect for the week.~~

14           ~~b. The individual is able to work and is available for~~  
15 ~~additional hours of work or for full-time work with the~~  
16 ~~short-time employer.~~

17           ~~c. The normal weekly hours of work of the individual~~  
18 ~~were reduced by at least 10 percent but not by more than 40~~  
19 ~~percent, with a corresponding reduction in wages.~~

20           ~~2. The division may not deny short-time compensation~~  
21 ~~benefits to an individual who is otherwise eligible for such~~  
22 ~~benefits for any week by reason of the application of any~~  
23 ~~provision of this chapter relating to availability for work,~~  
24 ~~active search for work, or refusal to apply for or accept work~~  
25 ~~from other than the short-time compensation employer of such~~  
26 ~~individual.~~

27           ~~3. Notwithstanding any other provision of this~~  
28 ~~chapter, an individual is deemed unemployed in any week for~~  
29 ~~which compensation is payable to her or him, as an employee in~~  
30 ~~an affected unit, for less than her or his normal weekly hours~~  
31

1 ~~of work in accordance with an approved short-time compensation~~  
2 ~~plan in effect for the week.~~

3 ~~(f) Weekly short-time compensation benefit~~  
4 ~~amount.--The weekly short-time compensation benefit amount~~  
5 ~~payable to an individual shall be an amount equal to the~~  
6 ~~product of her or his weekly benefit amount as provided in~~  
7 ~~subsection (3) and the ratio of the number of normal weekly~~  
8 ~~hours of work for which the employer would not compensate the~~  
9 ~~individual to the individual's normal weekly hours of work.~~  
10 ~~Such benefit amount, if not a multiple of \$1, shall be rounded~~  
11 ~~downward to the next lower multiple of \$1.~~

12 ~~(g) Total short-time compensation benefit amount.--No~~  
13 ~~individual shall be paid benefits under this paragraph in any~~  
14 ~~benefit year for more than the maximum entitlement provided in~~  
15 ~~subsection (5), nor shall an individual be paid short-time~~  
16 ~~compensation benefits for more than 26 weeks in any benefit~~  
17 ~~year.~~

18 ~~(h) Effect of short-time compensation benefits~~  
19 ~~relating to the payment of regular and extended benefits.--~~

20 ~~1. The short-time compensation benefits paid to an~~  
21 ~~individual shall be deducted from the total benefit amount~~  
22 ~~established for that individual as provided in subsection (5).~~

23 ~~2. An individual who has received all of the~~  
24 ~~short-time compensation or combined unemployment compensation~~  
25 ~~and short-time compensation available in a benefit year shall~~  
26 ~~be considered an exhaustee for purposes of the extended~~  
27 ~~benefits program as provided in subsection (6) and, if~~  
28 ~~otherwise eligible under those provisions, shall be eligible~~  
29 ~~to receive extended benefits.~~

30 ~~3. No otherwise eligible individual shall be~~  
31 ~~disqualified from benefits for leaving employment instead of~~

1 ~~accepting a reduction in hours pursuant to the implementation~~  
2 ~~of an approved plan.~~

3 ~~(i) Allocation of short-time compensation benefit~~  
4 ~~charges.--Except when the result would be inconsistent with~~  
5 ~~the other provisions of this chapter, short-time compensation~~  
6 ~~benefits shall be charged to the employment record of~~  
7 ~~employers as provided in s. 443.131(3).~~

8 Section 25. Section 443.1115, Florida Statutes, is  
9 created to read:

10 443.1115 Extended benefits.--

11 (1) DEFINITIONS.--As used in this section, the term:

12 (a) "Extended benefit period" means a period that:

13 1. Begins with the third week after a week for which  
14 there is a state "on" indicator; and

15 2. Ends with either of the following weeks, whichever  
16 occurs later:

17 a. The third week after the first week for which there  
18 is a state "off" indicator; or

19 b. The 13th consecutive week of that period.

20  
21 However, an extended benefit period may not begin by reason of  
22 a state "on" indicator before the 14th week after the end of a  
23 prior extended benefit period that was in effect for this  
24 state.

25 (b) "State 'on' indicator" means the occurrence of a  
26 week in which the rate of insured unemployment under state  
27 law, not seasonally adjusted, for the period consisting of  
28 that week and the 12 weeks immediately preceding it:

29 1. Equals or exceeds 120 percent of the average of  
30 those rates for the corresponding 13-week period ending in  
31 each of the preceding 2 calendar years; and

- 1           2. Equals or exceeds 5 percent.
- 2           (c) "State 'off' indicator" means the occurrence of a  
3 week in which there is no state "on" indicator.
- 4           (d) "Rate of insured unemployment" means the  
5 percentage derived by dividing the average weekly number of  
6 individuals filing claims for regular compensation in this  
7 state, excluding extended-benefit claimants for weeks of  
8 unemployment with respect to the most recent  
9 13-consecutive-week period, as determined by the Agency for  
10 Workforce Innovation on the basis of its reports to the United  
11 States Secretary of Labor, by the average monthly employment  
12 covered under this chapter for the first four of the most  
13 recent six completed calendar quarters ending before the end  
14 of that 13-week period.
- 15           (e) "Regular benefits" means benefits payable to an  
16 individual under this chapter or under any other state law,  
17 including benefits payable to federal civilian employees and  
18 to ex-service members under 5 U.S.C. ss. 8501-8525, other than  
19 extended benefits.
- 20           (f) "Extended benefits" means benefits, including  
21 benefits payable to federal civilian employees and to  
22 ex-service members under 5 U.S.C. ss. 8501-8525, payable to an  
23 individual under this section for weeks of unemployment in her  
24 or his eligibility period.
- 25           (g) "Eligibility period" means the period consisting  
26 of the weeks in her or his benefit year which begin in an  
27 extended benefit period and, if her or his benefit year ends  
28 within that extended benefit period, any subsequent weeks  
29 beginning in that period.
- 30           (h) "Exhaustee" means an individual who, for any week  
31 of unemployment in her or his eligibility period:

1           1. Has received, before that week, all of the regular  
2 benefits available to her or him under this chapter or any  
3 other state law, including dependents' allowances and benefits  
4 payable to federal civilian employees and ex-service members  
5 under 5 U.S.C. ss. 8501-8525, in her or his current benefit  
6 year that includes that week. For the purposes of this  
7 paragraph, an individual has received all of the regular  
8 benefits available to her or him although, as a result of a  
9 pending appeal for wages paid for insured work which were not  
10 considered in the original monetary determination in her or  
11 his benefit year, she or he may subsequently be determined to  
12 be entitled to added regular benefits;

13           2. Her or his benefit year having expired before that  
14 week, was paid no, or insufficient, wages for insured work on  
15 the basis of which she or he could establish a new benefit  
16 year that includes that week; and

17           3.a. Has no right to unemployment benefits or  
18 allowances under the Railroad Unemployment Insurance Act or  
19 other federal laws as specified in regulations issued by the  
20 United States Secretary of Labor; and

21           b. Has not received and is not seeking unemployment  
22 benefits under the unemployment compensation law of Canada;  
23 but if she or he is seeking those benefits and the appropriate  
24 agency finally determines that she or he is not entitled to  
25 benefits under that law, she or he is considered an exhaustee.

26           (2) REGULAR BENEFITS ON CLAIMS FOR, AND THE PAYMENT  
27 OF, EXTENDED BENEFITS.--Except when the result is inconsistent  
28 with the other provisions of this section and as provided in  
29 the rules of the Agency for Workforce Innovation, the  
30 provisions of this chapter applying to claims for, or the  
31 payment of, regular benefits apply to claims for, and the

1 payment of, extended benefits. These extended benefits are  
2 charged to the employment records of employers to the extent  
3 that the share of those extended benefits paid from this  
4 state's Unemployment Compensation Trust Fund is not eligible  
5 to be reimbursed from federal sources.

6 (3) ELIGIBILITY REQUIREMENTS FOR EXTENDED BENEFITS.--

7 (a) An individual is eligible to receive extended  
8 benefits for any week of unemployment in her or his  
9 eligibility period only if the Agency for Workforce Innovation  
10 finds that, for that week:

11 1. She or he is an exhaustee as defined in subsection  
12 (1).

13 2. She or he satisfies the requirements of this  
14 chapter for the receipt of regular benefits applicable to  
15 individuals claiming extended benefits, including not being  
16 subject to disqualification from the receipt of benefits. An  
17 individual disqualified from receiving regular benefits may  
18 not receive extended benefits after the disqualification  
19 period terminates if he or she was disqualified for  
20 voluntarily leaving work, being discharged from work for  
21 misconduct, or refusing suitable work. However, if the  
22 disqualification period for regular benefits terminates  
23 because the individual received the required amount of  
24 remuneration for services rendered as a common-law employee,  
25 she or he may receive extended benefits.

26 3. The individual was paid wages for insured work for  
27 the applicable benefit year equal to 1.5 times the high  
28 quarter earnings during the base period.

29 (b)1. Except as provided in subparagraph 2., an  
30 individual is not eligible for extended benefits for any week  
31 if:

1           a. Extended benefits are payable for the week pursuant  
2 to an interstate claim filed in any state under the interstate  
3 benefit payment plan; and

4           b. An extended benefit period is not in effect for the  
5 week in the other state.

6           2. This paragraph does not apply with respect to the  
7 first 2 weeks for which extended benefits are payable,  
8 pursuant to an interstate claim filed under the interstate  
9 benefit payment plan, to the individual from the extended  
10 benefit account established for the individual for the benefit  
11 year.

12           (c)1. An individual is disqualified from receiving  
13 extended benefits if the Agency for Workforce Innovation finds  
14 that, during any week of unemployment in her or his  
15 eligibility period:

16           a. She or he failed to apply for suitable work or, if  
17 offered, failed to accept suitable work, unless the individual  
18 can furnish to the agency satisfactory evidence that her or  
19 his prospects for obtaining work in her or his customary  
20 occupation within a reasonably short period are good. If this  
21 evidence is deemed satisfactory for this purpose, the  
22 determination of whether any work is suitable for the  
23 individual shall be made in accordance with the definition of  
24 suitable work in s. 443.101(2). This disqualification begins  
25 with the week the failure occurred and continues until she or  
26 he is employed for at least 4 weeks and receives earned income  
27 of at least 17 times her or his weekly benefit amount.

28           b. She or he failed to furnish tangible evidence that  
29 she or he actively engaged in a systematic and sustained  
30 effort to find work. This disqualification begins with the  
31 week the failure occurred and continues until she or he is



1 employed for at least 4 weeks and receives earned income of at  
2 least 4 times her or his weekly benefit amount.

3 2. Except as otherwise provided in sub-subparagraph  
4 1.a., as used in this paragraph, the term "suitable work"  
5 means any work within the individual's capabilities to  
6 perform, if:

7 a. The gross average weekly remuneration payable for  
8 the work exceeds the sum of the individual's weekly benefit  
9 amount plus the amount, if any, of supplemental unemployment  
10 benefits, as defined in s. 501(c)(17)(D) of the Internal  
11 Revenue Code of 1954, as amended, payable to the individual  
12 for that week;

13 b. The wages payable for the work equal the higher of  
14 the minimum wages provided by s. 6(a)(1) of the Fair Labor  
15 Standards Act of 1938, without regard to any exemption, or the  
16 state or local minimum wage; and

17 c. The work otherwise meets the definition of suitable  
18 work in s. 443.101(2) to the extent that the criteria for  
19 suitability are not inconsistent with this paragraph.

20 (d) However, notwithstanding paragraph (c), or any  
21 other provision of this chapter, an individual who is in  
22 training approved under s. 236(a)(1) of the Trade Act of 1974,  
23 as amended, may not be determined to be ineligible or  
24 disqualified for extended benefits for her or his enrollment  
25 in training or because of leaving work that is not suitable  
26 employment to enter such training. As used in this paragraph,  
27 the term "suitable employment" means work of a substantially  
28 equal or higher skill level than the worker's past adversely  
29 affected employment, as defined for purposes of the Trade Act  
30 of 1974, as amended, the wages for which are at least 80

31

1 percent of the worker's average weekly wage, as determined for  
2 purposes of the Trade Act of 1974, as amended.

3 (4) WEEKLY EXTENDED BENEFIT AMOUNT.--The weekly  
4 extended benefit amount payable to an individual for a week of  
5 total unemployment in her or his eligibility period is equal  
6 to the weekly benefit amount payable to her or him during her  
7 or his applicable benefit year. For any individual who is paid  
8 benefits during the applicable benefit year in accordance with  
9 more than one weekly benefit amount, the weekly extended  
10 benefit amount is the average of those weekly benefit amounts.

11 (5) TOTAL EXTENDED BENEFIT AMOUNT.--

12 (a) Except as provided in paragraph (b), the total  
13 extended benefit amount payable to an eligible individual for  
14 her or his applicable benefit year is the lesser of:

15 1. Fifty percent of the total regular benefits payable  
16 to her or him under this chapter in her or his applicable  
17 benefit year; or

18 2. Thirteen times her or his weekly benefit amount  
19 payable to her or him under this chapter for a week of total  
20 unemployment in the applicable benefit year.

21 (b) Notwithstanding any other provision of this  
22 chapter, if the benefit year of an individual ends within an  
23 extended benefit period, the number of weeks of extended  
24 benefits the individual is entitled to receive in that  
25 extended benefit period for weeks of unemployment beginning  
26 after the end of the benefit year, except as provided in this  
27 subsection, is reduced, but not to below zero, by the number  
28 of weeks for which the individual received, within that  
29 benefit year, trade readjustment allowances under the Trade  
30 Act of 1974, as amended.

31

1           (6) COMPUTATIONS.--The Agency for Workforce Innovation  
2 shall perform the computations required under paragraph (1)(d)  
3 in accordance with regulations of the United States Secretary  
4 of Labor.

5           (7) RECOVERY OF OVERPAYMENTS UNDER THE TRADE ACT OF  
6 1974, AS AMENDED.--If the state, a cooperating state agency,  
7 the United States Secretary of Labor, or a court of competent  
8 jurisdiction finds that a person has received payments under  
9 the Trade Act of 1974, as amended, to which the person was not  
10 entitled, the sum of those payments shall be deducted from the  
11 extended benefits payable to that person under this section,  
12 except that each single deduction under this subsection may  
13 not exceed 50 percent of the amount otherwise payable. The  
14 amounts deducted must be paid to the agency that issued the  
15 payments under the Trade Act of 1974, as amended, for return  
16 to the United States Treasury. However, except for  
17 overpayments determined by a court of competent jurisdiction,  
18 a deduction may not be made under this subsection until a  
19 determination by the state agency or the United States  
20 Secretary of Labor is final.

21           Section 26. Section 443.1116, Florida Statutes, is  
22 created to read:

23           443.1116 Short-time compensation.--

24           (1) DEFINITIONS.--As used in this section, the term:

25           (a) "Affected unit" means a specified plant,  
26 department, shift, or other definable unit of two or more  
27 employees designated by the employer to participate in a  
28 short-time compensation plan.

29           (b) "Normal weekly hours of work" means the number of  
30 hours in a week that an individual would regularly work for  
31

1 the short-time compensation employer, not to exceed 40 hours,  
2 excluding overtime.

3 (c) "Short-time compensation benefits" means benefits  
4 payable to individuals in an affected unit under an approved  
5 short-time compensation plan.

6 (d) "Short-time compensation employer" means an  
7 employer with a short-time compensation plan in effect.

8 (e) "Short-time compensation plan" or "plan" means an  
9 employer's written plan for reducing unemployment under which  
10 an affected unit shares the work remaining after its normal  
11 weekly hours of work are reduced.

12 (2) APPROVAL OF SHORT-TIME COMPENSATION PLANS.--An  
13 employer wishing to participate in the short-time compensation  
14 program must submit a signed, written, short-time plan to the  
15 director of the Agency for Workforce Innovation for approval.  
16 The director or his or her designee shall approve the plan if:

17 (a) The plan applies to and identifies each specific  
18 affected unit;

19 (b) The individuals in the affected unit are  
20 identified by name and social security number;

21 (c) The normal weekly hours of work for individuals in  
22 the affected unit are reduced by at least 10 percent and by  
23 not more than 40 percent;

24 (d) The plan includes a certified statement by the  
25 employer that the aggregate reduction in work hours is in lieu  
26 of temporary layoffs that would affect at least 10 percent of  
27 the employees in the affected unit and that would have  
28 resulted in an equivalent reduction in work hours;

29 (e) The plan applies to at least 10 percent of the  
30 employees in the affected unit;

31

1       (f) The plan is approved in writing by the collective  
2 bargaining agent for each collective bargaining agreement  
3 covering any individual in the affected unit;

4       (g) The plan does not serve as a subsidy to seasonal  
5 employers during the off season or as a subsidy to employers  
6 who traditionally use part-time employees; and

7       (h) The plan certifies the manner in which the  
8 employer will treat fringe benefits of the individuals in the  
9 affected unit if the hours of the individuals are reduced to  
10 less than their normal weekly hours of work. As used in this  
11 paragraph, the term "fringe benefits" includes, but is not  
12 limited to, health insurance, retirement benefits under  
13 defined benefit pension plans as defined in subsection 35 of  
14 s. 1002 of the Employee Retirement Income Security Act of  
15 1974, 29 U.S.C., paid vacation and holidays, and sick leave.

16       (3) APPROVAL OR DISAPPROVAL OF THE PLAN.--The director  
17 or his or her designee shall approve or disapprove a  
18 short-time compensation plan in writing within 15 days after  
19 its receipt. If the plan is denied, the director or his or her  
20 designee shall notify the employer of the reasons for  
21 disapproval.

22       (4) BEGINNING AND TERMINATION OF SHORT-TIME  
23 COMPENSATION BENEFIT PERIOD.--A plan takes effect on the date  
24 of its approval by the director or his or her designee and  
25 expires at the end of the 12th full calendar month after its  
26 effective date.

27       (5) ELIGIBILITY REQUIREMENTS FOR SHORT-TIME  
28 COMPENSATION BENEFITS.--

29       (a) Except as provided in this subsection, an  
30 individual is eligible to receive short-time compensation  
31

1 benefits for any week only if she or he complies with this  
2 chapter and the Agency for Workforce Innovation finds that:

3 1. The individual is employed as a member of an  
4 affected unit in an approved plan that was approved before the  
5 week and is in effect for the week;

6 2. The individual is able to work and is available for  
7 additional hours of work or for full-time work with the  
8 short-time employer; and

9 3. The normal weekly hours of work of the individual  
10 are reduced by at least 10 percent but not by more than 40  
11 percent, with a corresponding reduction in wages.

12 (b) The Agency for Workforce Innovation may not deny  
13 short-time compensation benefits to an individual who is  
14 otherwise eligible for these benefits for any week by reason  
15 of the application of any provision of this chapter relating  
16 to availability for work, active search for work, or refusal  
17 to apply for or accept work from other than the short-time  
18 compensation employer of that individual.

19 (c) Notwithstanding any other provision of this  
20 chapter, an individual is deemed unemployed in any week for  
21 which compensation is payable to her or him, as an employee in  
22 an affected unit, for less than her or his normal weekly hours  
23 of work in accordance with an approved short-time compensation  
24 plan in effect for the week.

25 (6) WEEKLY SHORT-TIME COMPENSATION BENEFIT  
26 AMOUNT.--The weekly short-time compensation benefit amount  
27 payable to an individual is equal to the product of her or his  
28 weekly benefit amount as provided in s. 443.111(3) and the  
29 ratio of the number of normal weekly hours of work for which  
30 the employer would not compensate the individual to the  
31 individual's normal weekly hours of work. The benefit amount,

1 if not a multiple of \$1, is rounded downward to the next lower  
2 multiple of \$1.

3 (7) TOTAL SHORT-TIME COMPENSATION BENEFIT AMOUNT.--An  
4 individual may not be paid benefits under this section in any  
5 benefit year for more than the maximum entitlement provided in  
6 s. 443.111(5), and an individual may not be paid short-time  
7 compensation benefits for more than 26 weeks in any benefit  
8 year.

9 (8) EFFECT OF SHORT-TIME COMPENSATION BENEFITS  
10 RELATING TO THE PAYMENT OF REGULAR AND EXTENDED BENEFITS.--

11 (a) The short-time compensation benefits paid to an  
12 individual shall be deducted from the total benefit amount  
13 established for that individual in s. 443.111(5).

14 (b) An individual who receives all of the short-time  
15 compensation or combined unemployment compensation and  
16 short-time compensation available in a benefit year is  
17 considered an exhaustee for purposes of the extended benefits  
18 program in s. 443.1115 and, if otherwise eligible under those  
19 provisions, is eligible to receive extended benefits.

20 (c) An otherwise eligible individual may not be  
21 disqualified from benefits for leaving employment instead of  
22 accepting a reduction in hours under an approved plan.

23 (9) ALLOCATION OF SHORT-TIME COMPENSATION BENEFIT  
24 CHARGES.--Except when the result is inconsistent with the  
25 other provisions of this chapter, short-time compensation  
26 benefits shall be charged to the employment record of  
27 employers as provided in s. 443.131(3).

28 Section 27. Section 443.121, Florida Statutes, is  
29 amended to read:

30 443.121 Employing units affected.--

31 (1) PERIODS OF LIABILITY.--

1           (a) Any employing unit that ~~which~~ is or becomes an  
2 employer subject to this chapter as described ~~defined~~ in s.  
3 443.1215(1)(a), (1)(b), (1)(c), (1)(d), or (2)s.  
4 ~~443.036(19)(a), (b), (c), (d), or (e)~~ within any calendar year  
5 is ~~shall be~~ subject to this chapter during the entire ~~whole~~ of  
6 ~~such~~ calendar year.

7           (b) Any employing unit that ~~which~~ is or becomes an  
8 employer subject to this chapter solely by reason of s.  
9 443.1215(1)(e) ~~is the provisions of s. 443.036(19)(f)~~ shall be  
10 subject to this chapter only during its operation of the  
11 business acquired.

12           (c) Any employing unit that ~~which~~ is or becomes an  
13 employer subject to this chapter solely by reason of s.  
14 443.1215(1)(f) ~~is the provisions of s. 443.036(19)(g)~~ shall be  
15 subject to this chapter only for ~~with respect to~~ employment  
16 occurring after ~~subsequent to~~ the date of the ~~such~~  
17 acquisition.

18           (2) TERMINATION OF COVERAGE.--

19           (a) General.--Except as otherwise provided in this  
20 section, an employing unit ceases ~~shall cease~~ to be an  
21 employer subject to this chapter as of January 1 of any  
22 calendar year only if it files with the tax collection service  
23 provider ~~division~~, by April 30 of the year for which  
24 termination is requested, a written application for  
25 termination of coverage and the service provider ~~division~~  
26 finds that the employing unit, in the preceding calendar year,  
27 did not meet the requirements of an employer, as described  
28 defined in s. 443.1215(1)(a), (1)(d), or (2)s.  
29 ~~443.036(19)(a), (d), or (e).~~ This ~~However,~~ the  
30 ~~above-prescribed~~ time limit ~~limitation~~ for the filing an ~~of~~  
31 ~~such written~~ application may be waived by the tax collection



1 service provider division in cases in which the time limit  
2 expires before ~~where such time limitation had expired prior to~~  
3 ~~the establishment in the records of the division of the~~  
4 liability of the such employing unit is established in the  
5 records of the service provider. For the purposes of this  
6 subsection, the two or more employing units listed ~~mentioned~~  
7 in s. 443.1215(1)(e), (1)(f), and (1)(h) ~~s. 443.036(19)(f),~~  
8 ~~(g), and (i)~~ shall be treated as a single employing unit.

9 (b) Nonprofit organizations.--Except as otherwise  
10 provided in subsection (4), an employing unit subject to this  
11 chapter under s. 443.1216(3) ceases by reason of s.  
12 ~~443.036(21)(c) shall cease~~ to be an employer ~~so~~ subject to  
13 this chapter as of January 1 of any calendar year only if it  
14 files with the tax collection service provider division, by  
15 April 30 of the year for which termination is requested, a  
16 written application for termination of coverage and the  
17 service provider division finds that there were fewer than no  
18 20 different days, each day being in a different week within  
19 the preceding calendar year, within which the such employing  
20 unit employed four or more individuals in employment subject  
21 to this chapter. The timely filing of application may be  
22 waived as provided in paragraph (a).

23 (c) Public employers ~~State and political~~  
24 ~~subdivisions.--Each public employer in The state and any~~  
25 ~~political subdivision of the state is shall remain~~ an employer  
26 subject to this chapter for the duration of any employment  
27 defined in s. 443.1216(2) ~~s. 443.036(21)(b) and ceases to be~~  
28 ~~shall cease being so~~ subject to this chapter only as provided  
29 in pursuant to subsection (4).

30 (3) ELECTIVE COVERAGE.--

31

1           (a) General.--An employing unit, not otherwise subject  
2 to this chapter, which files with the tax collection service  
3 provider division its written election to become an employer  
4 subject to this chapter hereto for at least not less than 1  
5 calendar year, ~~shall,~~with written approval of the such  
6 election by the service provider, becomes division, become an  
7 employer subject to this chapter hereto to the same extent as  
8 all other employers as of the date stated in the such  
9 approval, and ceases shall cease to be subject to this chapter  
10 hereto as of January 1 of any calendar year after subsequent  
11 ~~to~~ the first calendar year of its election only if, by April  
12 30 of the next such subsequent year, the such employing unit  
13 files has filed with the division a written notice to that  
14 effect with the tax collection service provider. However, at  
15 the expiration of the calendar year of the such election, the  
16 tax collection service provider division may reconsider the  
17 such voluntary election of coverage and may ~~in its discretion~~  
18 notify the such employer that the such employer will not be  
19 carried upon the records of the service provider division as  
20 an employer, and thereupon the such employer ceases shall  
21 ~~cease~~ to be an employer under ~~the provisions of~~ this chapter  
22 as of January 1 of the year next succeeding the last calendar  
23 year during which it was an employer under this chapter.

24           (b) Public employers State and political  
25 subdivisions.--An Any employing unit ~~that, including this~~  
26 ~~state or any political subdivision thereof, or any~~  
27 ~~instrumentality of any one or more of the foregoing which is a~~  
28 public employer as defined in s. 443.036 wholly owned by this  
29 ~~state or by one or more of its political subdivisions, for~~  
30 which services that do not constitute employment as defined in  
31 this chapter are performed, may file with the tax collection

1 service provider division a written election that all those  
2 ~~such~~ services performed by individuals in its employ in one or  
3 more distinct establishments or places of business ~~shall be~~  
4 ~~deemed to~~ constitute employment for ~~all the~~ purposes of this  
5 chapter for at least ~~not less than~~ 1 calendar year. Upon  
6 written approval of the such election by the tax collection  
7 service provider division, these such services ~~shall be deemed~~  
8 ~~to~~ constitute employment subject to this chapter from and  
9 after the date stated in the such approval. These Such  
10 services ~~shall~~ cease to be ~~deemed~~ employment subject to this  
11 chapter hereto as of January 1 of any calendar year after that  
12 ~~subsequent to such~~ calendar year only if, by April 30 of the  
13 next such subsequent year, the such employing unit files has  
14 ~~filed with the division~~ a written notice to that effect with  
15 the tax collection service provider.

16 (c) Certain services for political subdivisions.--  
17 1. Any political subdivision of this state may elect  
18 to cover under this chapter, for at least not less than 1  
19 calendar year, service performed by employees in all of the  
20 hospitals and institutions of higher education operated by the  
21 ~~such~~ political subdivision. Election must is to be made by  
22 filing with the tax collection service provider division a  
23 notice of ~~such~~ election at least 30 days before ~~prior to~~ the  
24 effective date of the such election. The election may exclude  
25 any services described in s. 443.1216(4)~~s. 443.036(21)(d)~~.  
26 Any political subdivision electing coverage under this  
27 paragraph must be a reimbursing employer and shall make  
28 reimbursements payments in lieu of contributions for with  
29 ~~respect to~~ benefits attributable to this such employment, as  
30 provided for with respect to nonprofit organizations in s.  
31 443.1312(3) and (5)~~s. 443.131(4)(b) and (d)~~.

1           2. The provisions of in s. 443.091(4) relating with  
2 respect to benefit rights based on service for nonprofit  
3 organizations and state hospitals and institutions of higher  
4 education ~~shall be applicable~~ also apply to service covered by  
5 an election under this section.

6           3. The amounts required to be reimbursed ~~paid~~ in lieu  
7 of contributions by any political subdivision under this  
8 paragraph shall be billed, and payment made, as provided in s.  
9 443.1312(3) for ~~s. 443.131(4)(b)~~ ~~with respect to~~ similar  
10 reimbursements ~~payments~~ by nonprofit organizations.

11           4. An election under this paragraph may be terminated  
12 after at least ~~not less than~~ 1 calendar year of coverage by  
13 filing with the tax collection service provider division  
14 written notice not later than 30 days before ~~preceding~~ the  
15 last day of the calendar year in which the termination is to  
16 be effective. The ~~Such~~ termination takes effect on ~~becomes~~  
17 ~~effective as of~~ January 1 of the next ensuing calendar year  
18 for ~~with respect to~~ services performed after that date.

19           (4) INACTIVE EMPLOYERS.--Notwithstanding the other  
20 provisions of this section, if the tax collection service  
21 provider division finds that an employer is ~~has become~~  
22 inactive and has ceased to be an employing unit as defined by  
23 this chapter for a complete calendar year, the service  
24 provider division may automatically terminate the account of  
25 the ~~such~~ employer as of January 1 of any year following a  
26 complete calendar year in which the ~~such~~ employer ~~has~~ ceased  
27 to be an employing unit, and the ~~thereupon~~ ~~such~~ employer  
28 ceases ~~shall cease~~ to be an employer subject to ~~the~~ ~~provisions~~  
29 ~~of~~ this chapter.

30           Section 28. Section 443.1215, Florida Statutes, is  
31 created to read:

1           443.1215 Employers.--  
2           (1) Each of the following employing units is an  
3 employer subject to this chapter:  
4           (a) An employing unit that:  
5           1. In a calendar quarter during the current or  
6 preceding calendar year paid wages of at least \$1,500 for  
7 service in employment; or  
8           2. For any portion of a day in each of 20 different  
9 calendar weeks, regardless of whether the weeks were  
10 consecutive, during the current or the preceding calendar  
11 year, employed at least one individual in employment,  
12 irrespective of whether the same individual was in employment  
13 during each day.  
14           (b) An employing unit for which service in employment,  
15 as defined in s. 443.1216(2), is performed, except as provided  
16 in subsection (2).  
17           (c) An employing unit for which service in employment,  
18 as defined in s. 443.1216(3), is performed, except as provided  
19 in subsection (2).  
20           (d)1. An employing unit for which agricultural labor,  
21 as defined in s. 443.1216(5), is performed.  
22           2. An employing unit for which domestic service in  
23 employment, as defined in s. 443.1216(6), is performed.  
24           (e) An individual or employing unit that acquires the  
25 organization, trade, or business, or substantially all of the  
26 assets of another individual or employing unit, which, at the  
27 time of the acquisition, is an employer subject to this  
28 chapter, or that acquires a part of the organization, trade,  
29 or business of another individual or employing unit which, at  
30 the time of the acquisition, is an employer subject to this  
31 chapter, if the other individual or employing unit would be an

1 employer under paragraph (a) if that part constitutes its  
2 entire organization, trade, or business.

3 (f) An individual or employing unit that acquires the  
4 organization, trade, or business, or substantially all of the  
5 assets of another employing unit, if the employment record of  
6 the predecessor before the acquisition, together with the  
7 employment record of the individual or employing unit after  
8 the acquisition, both within the same calendar year, is  
9 sufficient to render an employing unit subject to this chapter  
10 as an employer under paragraph (a).

11 (g) An employing unit that is not otherwise an  
12 employer subject to this chapter under this section:

13 1. For which, during the current or preceding calendar  
14 year, service is or was performed for which the employing unit  
15 is liable for any federal tax against which credit may be  
16 taken for contributions required to be paid into a state  
17 unemployment fund.

18 2. Which, as a condition for approval of this chapter  
19 for full tax credit against the tax imposed by the Federal  
20 Unemployment Tax Act, is required under the federal act to be  
21 an employer that is subject to this chapter.

22 (h) An employing unit that became an employer under  
23 paragraph (a), paragraph (b), paragraph (c), paragraph (d),  
24 paragraph (e), paragraph (f), or paragraph (g) and that  
25 remains an employer subject to this chapter, as provided in s.  
26 443.121.

27 (i) During the effective period of its election, an  
28 employing unit that elects to become subject to this chapter.

29 (2)(a) In determining whether an employing unit for  
30 which service, other than domestic service, is also performed  
31 is an employer under paragraph (a), paragraph (b), paragraph

1 (c), or subparagraph (d)1., the wages earned or the employment  
2 of an employee performing domestic service may not be taken  
3 into account.

4 (b) In determining whether an employing unit for which  
5 service, other than agricultural labor, is also performed is  
6 an employer under paragraph (a), paragraph (b), paragraph (c)  
7 or subparagraph (d)1., the wages earned or the employment of  
8 an employee performing service in agricultural labor may not  
9 be taken into account. If an employing unit is determined to  
10 be an employer of agricultural labor, the employing unit is  
11 considered an employer for purposes of subsection (1).

12 (3) An employing unit that fails to keep the records  
13 of employment required by this chapter and by the rules of the  
14 Agency for Workforce Innovation and the state agency providing  
15 unemployment tax collection services is presumed to be an  
16 employer liable for the payment of contributions under this  
17 chapter, regardless of the number of individuals employed by  
18 the employing unit. However, the tax collection service  
19 provider shall make written demand that the employing unit  
20 keep and maintain required payroll records. The demand must be  
21 made at least 6 months before assessing contributions against  
22 an employing unit determined to be an employer that is subject  
23 to this chapter solely by reason of this subsection.

24 (4) For purposes of this section, if a week includes  
25 both December 31 and January 1, the days of that week through  
26 December 31 are deemed a calendar week, and the days of that  
27 week beginning January 1 are deemed another calendar week.

28 Section 29. Section 443.1216, Florida Statutes, is  
29 created to read:

30  
31

1           443.1216 Employment.--Employment, as defined in s.  
2 443.036, is subject to this chapter under the following  
3 conditions:

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

7           1. An officer of a corporation.

8           2. An individual who, under the usual common-law rules  
9 applicable in determining the employer-employee relationship,  
10 is an employee. However, whenever a client, as defined in s.  
11 443.036(18), which would otherwise be designated as an  
12 employing unit has contracted with an employee leasing company  
13 to supply it with workers, those workers are considered  
14 employees of the employee leasing company. An employee leasing  
15 company may lease corporate officers of the client to the  
16 client and to other workers, except as prohibited by  
17 regulations of the Internal Revenue Service. Employees of an  
18 employee leasing company must be reported under the employee  
19 leasing company's tax identification number and contribution  
20 rate for work performed for the employee leasing company.

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

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

28           b. As a traveling or city salesperson engaged on a  
29 full-time basis in the solicitation on behalf of, and the  
30 transmission to, his or her principal of orders from  
31 wholesalers, retailers, contractors, or operators of hotels,



1 restaurants, or other similar establishments for merchandise  
2 for resale or supplies for use in their business operations.  
3 This sub-subparagraph does not apply to an agent-driver or a  
4 commission-driver and does not apply to sideline sales  
5 activities performed on behalf of a person other than the  
6 salesperson's principal.

7 4. The services described in subparagraph 3. are  
8 employment subject to this chapter only if:

9 a. The contract of service contemplates that  
10 substantially all of the services are to be performed  
11 personally by the individual;

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

15 c. The services are not in the nature of a single  
16 transaction that is not part of a continuing relationship with  
17 the person for whom the services are performed.

18 (b) Notwithstanding any other provision of this  
19 section, service for which a tax is required to be paid under  
20 any federal law imposing a tax against which credit may be  
21 taken for contributions required to be paid into a state  
22 unemployment fund or which as a condition for full tax credit  
23 against the tax imposed by the Federal Unemployment Tax Act is  
24 required to be covered under this chapter.

25 (c) If the services performed during at least one-half  
26 of a pay period by an employee for the person employing him or  
27 her constitute employment, all of the services performed by  
28 the employee during the period are deemed to be employment. If  
29 the services performed during more than one-half of the pay  
30 period by an employee for the person employing him or her do  
31 not constitute employment, all of the services performed by

1 the employee during the period are not deemed to be  
2 employment. This paragraph does not apply to services  
3 performed in a pay period by an employee for the person  
4 employing him or her if any of those services are exempted  
5 under paragraph (13)(g).

6 (d) If two or more related corporations concurrently  
7 employ the same individual and compensate the individual  
8 through a common paymaster, each related corporation is  
9 considered to have paid wages to the individual only in the  
10 amounts actually disbursed by that corporation to the  
11 individual and is not considered to have paid the wages  
12 actually disbursed to the individual by another of the related  
13 corporations.

14 1. As used in this paragraph, the term "common  
15 paymaster" means a member of a group of related corporations  
16 that disburses wages to concurrent employees on behalf of the  
17 related corporations and that is responsible for keeping  
18 payroll records for those concurrent employees. A common  
19 paymaster is not required to disburse wages to all the  
20 employees of the related corporations; however, this  
21 subparagraph does not apply to wages of concurrent employees  
22 which are not disbursed through a common paymaster. A common  
23 paymaster must pay concurrently employed individuals under  
24 this subparagraph by one combined paycheck.

25 2. As used in this paragraph, the term "concurrent  
26 employment" means the existence of simultaneous employment  
27 relationships between an individual and related corporations.  
28 Those relationships require the performance of services by the  
29 employee for the benefit of the related corporations,  
30 including the common paymaster, in exchange for wages that, if

31

1 deductible for the purposes of federal income tax, are  
2 deductible by the related corporations.

3 3. Corporations are considered related corporations  
4 for an entire calendar quarter if they satisfy any one of the  
5 following tests at any time during the calendar quarter:

6 a. The corporations are members of a "controlled group  
7 of corporations" as defined in s. 1563 of the Internal Revenue  
8 Code of 1986 or would be members if paragraph 1563(a)(4) and  
9 subsection 1563(b) did not apply.

10 b. In the case of a corporation that does not issue  
11 stock, at least 50 percent of the members of the board of  
12 directors or other governing body of one corporation are  
13 members of the board of directors or other governing body of  
14 the other corporation or the holders of at least 50 percent of  
15 the voting power to select those members are concurrently the  
16 holders of at least 50 percent of the voting power to select  
17 those members of the other corporation.

18 c. At least 50 percent of the officers of one  
19 corporation are concurrently officers of the other  
20 corporation.

21 d. At least 30 percent of the employees of one  
22 corporation are concurrently employees of the other  
23 corporation.

24 4. The common paymaster must report to the tax  
25 collection service provider, as part of the unemployment  
26 compensation quarterly tax and wage report, the state  
27 unemployment compensation account number and name of each  
28 related corporation for which concurrent employees are being  
29 reported. Failure to timely report this information shall  
30 result in the related corporations being denied common  
31 paymaster status for that calendar quarter.

1           5. The common paymaster also has the primary  
2 responsibility for remitting contributions due under this  
3 chapter for the wages it disburses as the common paymaster.  
4 The common paymaster must compute these contributions as  
5 though it were the sole employer of the concurrently employed  
6 individuals. If a common paymaster fails to timely remit these  
7 contributions or reports, in whole or in part, the common  
8 paymaster remains liable for the full amount of the unpaid  
9 portion of these contributions. In addition, each of the other  
10 related corporations using the common paymaster is jointly and  
11 severally liable for its appropriate share of these  
12 contributions. Each related corporation's share equals the  
13 greater of:

14           a. The liability of the common paymaster under this  
15 chapter, after taking into account any contributions made.

16           b. The liability under this chapter which,  
17 notwithstanding this section, would have existed for the wages  
18 from the other related corporations, reduced by an allocable  
19 portion of any contributions previously paid by the common  
20 paymaster for those wages.

21           (2) The employment subject to this chapter includes  
22 service performed in the employ of a public employer as  
23 defined in s. 443.036, if the service is excluded from the  
24 definition of "employment" in s. 3306(c)(7) of the Federal  
25 Unemployment Tax Act and is not excluded from the employment  
26 subject to this chapter under subsection (4).

27           (3) The employment subject to this chapter includes  
28 service performed by an individual in the employ of a  
29 religious, charitable, educational, or other organization, if:  
30  
31

1           (a) The service is excluded from the definition of  
2 "employment" in the Federal Unemployment Tax Act solely by  
3 reason of s. 3306(c)(8) of that act; and

4           (b) The organization had at least four individuals in  
5 employment for some portion of a day in each of 20 different  
6 weeks during the current or preceding calendar year,  
7 regardless of whether the weeks were consecutive and whether  
8 the individuals were employed at the same time.

9           (4) For purposes of subsections (2) and (3), the  
10 employment subject to this chapter does not apply to service  
11 performed:

12           (a) In the employ of:

13           1. A church or a convention or association of  
14 churches.

15           2. An organization that is operated primarily for  
16 religious purposes and that is operated, supervised,  
17 controlled, or principally supported by a church or a  
18 convention or association of churches.

19           (b) By a duly ordained, commissioned, or licensed  
20 minister of a church in the exercise of his or her ministry or  
21 by a member of a religious order in the exercise of duties  
22 required by the order.

23           (c) In the employ of a public employer if the service  
24 is performed by an individual in the exercise of duties:

25           1. As an elected official.

26           2. As a member of a legislative body, or a member of  
27 the judiciary, of a state or a political subdivision of a  
28 state.

29           3. As an employee serving on a temporary basis in case  
30 of fire, storm, snow, earthquake, flood, or similar emergency.

31

1           4. In a position that, under state law, is designated  
2 as a major nontenured policymaking or advisory position,  
3 including a position in the Senior Management Service created  
4 under s. 110.402, or a policymaking or advisory position for  
5 which the duties do not ordinarily require more than 8 hours  
6 per week.

7           5. As an election official or election worker if the  
8 amount of remuneration received by the individual during the  
9 calendar year for those services is less than \$1,000.

10           (d) In a facility operating a program of  
11 rehabilitation for individuals whose earning capacity is  
12 impaired by age, physical or mental deficiency, or injury, or  
13 a program providing remunerative work for individuals who  
14 cannot be readily absorbed in the competitive labor market  
15 because of their impaired physical or mental capacity, by an  
16 individual receiving such rehabilitation or remunerative work.

17           (e) As part of an unemployment work-relief or  
18 work-training program assisted or financed in whole or in part  
19 by any federal agency or an agency of a state or political  
20 subdivision of a state, by an individual receiving the work  
21 relief or work training. This paragraph does not apply to  
22 unemployment work-relief or work-training programs for which  
23 unemployment compensation coverage is required by the Federal  
24 Government.

25           (f) By an inmate of a custodial or penal institution.

26           (5) The employment subject to this chapter includes  
27 service performed by an individual in agricultural labor if:

28           (a) The service is performed for a person who:

29           1. Paid remuneration in cash of at least \$10,000 to  
30 individuals employed in agricultural labor in a calendar  
31 quarter during the current or preceding calendar year.

1           2. Employed in agricultural labor at least five  
2 individuals for some portion of a day in each of 20 different  
3 calendar weeks during the current or preceding calendar year,  
4 regardless of whether the weeks were consecutive or whether  
5 the individuals were employed at the same time.

6           (b) The service is performed by a member of a crew  
7 furnished by a crew leader to perform agricultural labor for  
8 another person.

9           1. For purposes of this paragraph, a crew member is  
10 treated as an employee of the crew leader if:

11           a. The crew leader holds a valid certificate of  
12 registration under the Migrant and Seasonal Agricultural  
13 Worker Protection Act of 1983 or substantially all of the crew  
14 members operate or maintain tractors, mechanized harvesting or  
15 crop-dusting equipment, or any other mechanized equipment  
16 provided by the crew leader; and

17           b. The individual does not perform that agricultural  
18 labor as an employee of an employer other than the crew  
19 leader.

20           2. For purposes of this paragraph, in the case of an  
21 individual who is furnished by a crew leader to perform  
22 agricultural labor for another person and who is not treated  
23 as an employee of the crew leader under subparagraph 1.:

24           a. The other person and not the crew leader is treated  
25 as the employer of the individual; and

26           b. The other person is treated as having paid cash  
27 remuneration to the individual equal to the cash remuneration  
28 paid to the individual by the crew leader, either on his or  
29 her own behalf or on behalf of the other person, for the  
30 agricultural labor performed for the other person.

31

1           (6) The employment subject to this chapter includes  
2 domestic service performed by maids, cooks, maintenance  
3 workers, chauffeurs, social secretaries, caretakers, private  
4 yacht crews, butlers, and houseparents, in a private home,  
5 local college club, or local chapter of a college fraternity  
6 or sorority performed for a person who paid cash remuneration  
7 of at least \$1,000 during a calendar quarter in the current  
8 calendar year or the preceding calendar year to individuals  
9 employed in the domestic service.

10           (7) The employment subject to this chapter includes an  
11 individual's entire service, performed inside or both inside  
12 and outside this state if:

13           (a) The service is localized within this state; or

14           (b) The service is not localized within any state, but  
15 some of the service is performed in this state, and:

16           1. The base of operations, or, if there is no base of  
17 operations, the place from which the service is directed or  
18 controlled, is located within this state; or

19           2. The base of operations or place from which the  
20 service is directed or controlled is not located within any  
21 state in which some part of the service is performed, but the  
22 individual's residence is located within this state.

23           (8) Services not covered under paragraph (7)(b) which  
24 are performed entirely outside of this state, and for which  
25 contributions are not required or paid under an unemployment  
26 compensation law of any other state or of the Federal  
27 Government, are deemed to be employment subject to this  
28 chapter if the individual performing the services is a  
29 resident of this state and the tax collection service provider  
30 approves the election of the employing unit for whom the  
31 services are performed, electing that the entire service of



1 the individual is deemed to be employment subject to this  
2 chapter.  
3 (9) Service is deemed to be localized within a state  
4 if:  
5 (a) The service is performed entirely inside the  
6 state; or  
7 (b) The service is performed both inside and outside  
8 the state, but the service performed outside the state is  
9 incidental to the individual's service inside the state.  
10 Incidental service includes, but is not limited to, service  
11 that is temporary or transitory in nature or consists of  
12 isolated transactions.  
13 (10) The employment subject to this chapter includes  
14 service performed outside the United States, except in Canada,  
15 by a citizen of the United States who is in the employ of an  
16 American employer, other than service deemed employment  
17 subject to this chapter under subsection (2), subsection (3),  
18 or similar provisions of another state's law, if:  
19 (a) The employer's principal place of business in the  
20 United States is located within this state.  
21 (b) The employer does not have a place of business  
22 located in the United States, but:  
23 1. The employer is a natural person who is a resident  
24 of this state.  
25 2. The employer is a corporation organized under the  
26 laws of this state.  
27 3. The employer is a partnership or a trust and the  
28 number of the partners or trustees who are residents of this  
29 state is greater than the number who are residents of any one  
30 other state.  
31

1           (c) The employer is not an American employer, or  
2 neither paragraph (a) nor paragraph (b) apply, but the  
3 employer elects coverage in this state or the employer fails  
4 to elect coverage in any state and the individual files a  
5 claim for benefits based on that service under the laws of  
6 this state.

7           (11) The employment subject to this chapter includes  
8 all service performed by an officer or member of a crew of an  
9 American vessel or American aircraft on, or in connection  
10 with, the vessel or aircraft, if the operating office from  
11 which the operations of the vessel or aircraft operating  
12 inside or both inside and outside the United States is  
13 ordinarily and regularly supervised, managed, directed, and  
14 controlled within this state.

15           (12) The employment subject to this chapter includes  
16 services covered by a reciprocal arrangement under s. 443.221  
17 between the Agency for Workforce Innovation or its tax  
18 collection service provider and the agency charged with the  
19 administration of another state unemployment compensation law  
20 or a federal unemployment compensation law, under which all  
21 services performed by an individual for an employing unit are  
22 deemed to be performed entirely within this state, if the  
23 Agency for Workforce Innovation or its tax collection service  
24 provider approved an election of the employing unit in which  
25 all of the services performed by the individual during the  
26 period covered by the election are deemed to be insured work.

27           (13) The following employment is exempt from this  
28 chapter:

29           (a) Domestic service in a private home, local college  
30 club, or local chapter of a college fraternity or sorority,  
31 except as provided in subsection (6).

1           (b) Service performed on or in connection with a  
2 vessel or aircraft that is not an American vessel or American  
3 aircraft, if the employee is employed on and in connection  
4 with the vessel or aircraft while the vessel or aircraft is  
5 outside the United States.

6           (c) Service performed by an individual engaged in, or  
7 as an officer or member of the crew of a vessel engaged in,  
8 the catching, taking, harvesting, cultivating, or farming of  
9 any kind of fish, shellfish, crustacea, sponges, seaweeds, or  
10 other aquatic forms of animal and vegetable life, including  
11 service performed by an individual as an ordinary incident to  
12 engaging in those activities, except:

13           1. Service performed in connection with the catching  
14 or taking of salmon or halibut for commercial purposes.

15           2. Service performed on, or in connection with, a  
16 vessel of more than 10 net tons, determined in the manner  
17 provided for determining the registered tonnage of merchant  
18 vessels under the laws of the United States.

19           (d) Service performed by an individual in the employ  
20 of his or her son, daughter, or spouse, including step  
21 relationships, and service performed by a child, or stepchild,  
22 under the age of 21 in the employ of his or her father,  
23 mother, stepfather, or stepmother.

24           (e) Service performed in the employ of the Federal  
25 Government or of an instrumentality of the Federal Government  
26 which is:

27           1. Wholly or partially owned by the United States.

28           2. Exempt from the tax imposed by s. 3301 of the  
29 Internal Revenue Code under a federal law that specifically  
30 cites s. 3301, or the corresponding section of prior law, in  
31 granting the exemption. However, to the extent that the United

1 States Congress permits the state to require an  
2 instrumentality of the Federal Government to make payments  
3 into the Unemployment Compensation Trust Fund under this  
4 chapter, this chapter applies to that instrumentality, and to  
5 services performed for that instrumentality, in the same  
6 manner, to the same extent, and on the same terms as other  
7 employers, employing units, individuals, and services. If this  
8 state is not certified for any year by the Secretary of Labor  
9 under s. 3304 of the federal Internal Revenue Code, the tax  
10 collection service provider shall refund the payments required  
11 of each instrumentality of the Federal Government for that  
12 year from the fund in the same manner and within the same  
13 period as provided in s. 443.141(6) for contributions  
14 erroneously collected.

15 (f) Service performed in the employ of a public  
16 employer as defined in s. 443.036, except as provided in  
17 subsection (2), and service performed in the employ of an  
18 instrumentality of a public employer as described in s.  
19 443.036(35)(b) or (c), to the extent that the instrumentality  
20 is immune under the United States Constitution from the tax  
21 imposed by s. 3301 of the Internal Revenue Code for that  
22 service.

23 (g) Service performed in the employ of a corporation,  
24 community chest, fund, or foundation that is organized and  
25 operated exclusively for religious, charitable, scientific,  
26 testing for public safety, literary, or educational purposes  
27 or for the prevention of cruelty to children or animals. This  
28 exemption does not apply to an employer if part of the  
29 employer's net earnings inures to the benefit of any private  
30 shareholder or individual or if a substantial part of the  
31 employer's activities involve carrying on propaganda,

1 otherwise attempting to influence legislation, or  
2 participating or intervening in, including the publishing or  
3 distributing of statements, a political campaign on behalf of  
4 a candidate for public office, except as provided in  
5 subsection (3).

6 (h) Service for which unemployment compensation is  
7 payable under an unemployment compensation system established  
8 by the United States Congress, of which this chapter is not a  
9 part.

10 (i)1. Service performed during a calendar quarter in  
11 the employ of an organization exempt from the federal income  
12 tax under s. 501(a) of the Internal Revenue Code, other than  
13 an organization described in s. 401(a), or under s. 521, if  
14 the remuneration for the service is less than \$50.

15 2. Service performed in the employ of a school,  
16 college, or university, if the service is performed by a  
17 student who is enrolled and is regularly attending classes at  
18 the school, college, or university.

19 (j) Service performed in the employ of a foreign  
20 government, including service as a consular or other officer  
21 or employee of a nondiplomatic representative.

22 (k) Service performed in the employ of an  
23 instrumentality wholly owned by a foreign government if:

24 1. The service is of a character similar to that  
25 performed in foreign countries by employees of the Federal  
26 Government or of an instrumentality of the Federal Government;  
27 and

28 2. The United States Secretary of State certifies to  
29 the United States Secretary of the Treasury that the foreign  
30 government for whose instrumentality the exemption is claimed  
31 grants an equivalent exemption for similar service performed

1 in the foreign country by employees of the Federal Government  
2 and of instrumentalities of the Federal Government.

3 (l) Service performed as a student nurse in the employ  
4 of a hospital or a nurses' training school by an individual  
5 who is enrolled and is regularly attending classes in a  
6 nurses' training school chartered or approved under state law,  
7 service performed as an intern in the employ of a hospital by  
8 an individual who has completed a 4-year course in a medical  
9 school chartered or approved under state law, and service  
10 performed by a patient of a hospital for the hospital.

11 (m) Service performed by an individual for a person as  
12 an insurance agent or as an insurance solicitor, if all of the  
13 service performed by the individual for that person is  
14 performed for remuneration solely by way of commission, except  
15 for services performed in accordance with 26 U.S.C. s.  
16 3306(c)(7) and (8). For purposes of this section, those  
17 benefits excluded from the wages subject to this chapter under  
18 s. 443.1217(2)(b)-(f), inclusive, are not considered  
19 remuneration.

20 (n) Service performed by an individual for a person as  
21 a real estate salesperson or agent, if all of the service  
22 performed by the individual for that person is performed for  
23 remuneration solely by way of commission.

24 (o) Service performed by an individual under the age  
25 of 18 in the delivery or distribution of newspapers or  
26 shopping news, excluding delivery or distribution to any point  
27 for subsequent delivery or distribution.

28 (p) Service covered by an arrangement between the  
29 Agency for Workforce Innovation, or its tax collection service  
30 provider, and the agency charged with the administration of  
31 another state or federal unemployment compensation law under

1 which all services performed by an individual for an employing  
2 unit during the period covered by the employing unit's duly  
3 approved election is deemed to be performed entirely within  
4 the other agency's state or under the federal law.

5 (q) Service performed by an individual enrolled at a  
6 nonprofit or public educational institution that normally  
7 maintains a regular faculty and curriculum and normally has a  
8 regularly organized body of students in attendance at the  
9 place where its educational activities are carried on, if the  
10 institution certifies to the employer that the individual is a  
11 student in a full-time program, taken for credit at the  
12 institution that combines academic instruction with work  
13 experience, and that the service is an integral part of the  
14 program. This paragraph does not apply to service performed in  
15 a program established for or on behalf of an employer or group  
16 of employers.

17 (r) Service performed by an individual for a person as  
18 a barber, if all of the service performed by the individual  
19 for that person is performed for remuneration solely by way of  
20 commission.

21 (s) Casual labor not in the course of the employer's  
22 trade or business.

23 (t) Service performed by a speech therapist,  
24 occupational therapist, or physical therapist who is  
25 nonsalaried and working under a written contract with a home  
26 health agency as defined in s. 400.462.

27 (u) Service performed by a direct seller. As used in  
28 this paragraph, the term "direct seller" means a person:

29 1.a. Who is engaged in the trade or business of  
30 selling or soliciting the sale of consumer products to buyers  
31 on a buy-sell basis, on a deposit-commission basis, or on a

1 similar basis, for resale in the home or in another place that  
2 is not a permanent retail establishment; or

3 b. Who is engaged in the trade or business of selling  
4 or soliciting the sale of consumer products in the home or in  
5 another place that is not a permanent retail establishment;

6 2. Substantially all of whose remuneration for  
7 services described in subparagraph 1., regardless of whether  
8 paid in cash, is directly related to sales or other output,  
9 rather than to the number of hours worked; and

10 3. Who performs the services under a written contract  
11 with the person for whom the services are performed, if the  
12 contract provides that the person will not be treated as an  
13 employee for those services for federal tax purposes.

14 (v) Service performed by a nonresident alien for the  
15 period he or she is temporarily present in the United States  
16 as a nonimmigrant under subparagraph (F) or subparagraph (J)  
17 of s. 101(a)(15) of the Immigration and Nationality Act, and  
18 which is performed to carry out the purpose specified in  
19 subparagraph (F) or subparagraph (J), as applicable.

20 (w) Service performed by an individual for  
21 remuneration for a private, for-profit delivery or messenger  
22 service, if the individual:

23 1. Is free to accept or reject jobs from the delivery  
24 or messenger service and the delivery or messenger service  
25 does not have control over when the individual works;

26 2. Is remunerated for each delivery, or the  
27 remuneration is based on factors that relate to the work  
28 performed, including receipt of a percentage of any rate  
29 schedule;

30 3. Pays all expenses, and the opportunity for profit  
31 or loss rests solely with the individual;



1           4. Is responsible for operating costs, including fuel,  
2 repairs, supplies, and motor vehicle insurance;

3           5. Determines the method of performing the service,  
4 including selection of routes and order of deliveries;

5           6. Is responsible for the completion of a specific job  
6 and is liable for any failure to complete that job;

7           7. Enters into a contract with the delivery or  
8 messenger service which specifies that the individual is an  
9 independent contractor and not an employee of the delivery or  
10 messenger service; and

11           8. Provides the vehicle used to perform the service.

12           (x) Service performed in agricultural labor by an  
13 individual who is an alien admitted to the United States to  
14 perform service in agricultural labor under ss. 101(a)(15)(H)  
15 and 214(c) of the Immigration and Nationality Act.

16           (y) Service performed by a person who is an inmate of  
17 a penal institution.

18           Section 30. Section 443.1217, Florida Statutes, is  
19 created to read:

20           443.1217 Wages.--

21           (1) The wages subject to this chapter include all  
22 remuneration for employment, including commissions, bonuses,  
23 back pay awards, and the cash value of all remuneration paid  
24 in any medium other than cash. The reasonable cash value of  
25 remuneration in any medium other than cash must be estimated  
26 and determined in accordance with rules adopted by the Agency  
27 for Workforce Innovation or the state agency providing tax  
28 collection services. The wages subject to this chapter include  
29 tips or gratuities received while performing services that  
30 constitute employment and are included in a written statement

31

1 furnished to the employer under s. 6053(a) of the Internal  
2 Revenue Code of 1954.

3 (2) The following wages are exempt from this chapter:

4 (a) That part of remuneration paid to an individual by  
5 an employer for employment during a calendar year in excess of  
6 the first \$7,000 of remuneration paid to the individual by the  
7 employer or his or her predecessor during that calendar year,  
8 unless that part of the remuneration is subject to a tax,  
9 under a federal law imposing the tax, against which credit may  
10 be taken for contributions required to be paid into a state  
11 unemployment fund. As used in this section only, the term  
12 "employment" includes services constituting employment under  
13 any employment security law of another state or of the Federal  
14 Government.

15 (b) Payment by an employing unit with respect to  
16 services performed for, or on behalf of, an individual  
17 employed by the employing unit under a plan or system  
18 established by the employing unit which provides for payment  
19 to its employees generally or to a class of its employees,  
20 including any amount paid by the employing unit for insurance  
21 or annuities or paid into a fund on account of:

22 1. Sickness or accident disability. When payment is  
23 made to an employee or any of his or her dependents, this  
24 subparagraph exempts from the wages subject to this chapter  
25 only those payments received under a workers' compensation  
26 law.

27 2. Medical and hospitalization expenses in connection  
28 with sickness or accident disability.

29 3. Death, if the employee:

30 a. Does not have the option to receive, in lieu of the  
31 death benefit, part of the payment or, if the death benefit is

1 insured, part of the premiums or contributions to premiums  
2 paid by his or her employing unit; and

3 b. Does not have the right under the plan, system, or  
4 policy providing the death benefit to assign the benefit or to  
5 receive cash consideration in lieu of the benefit upon his or  
6 her withdrawal from the plan or system; upon termination of  
7 the plan, system, or policy; or upon termination of his or her  
8 services with the employing unit.

9 (c) Payment on account of sickness or accident  
10 disability, or payment of medical or hospitalization expenses  
11 in connection with sickness or accident disability, by an  
12 employing unit to, or on behalf of, an individual performing  
13 services for the employing unit more than 6 calendar months  
14 after the last calendar month the individual performed  
15 services for the employing unit.

16 (d) Payment by an employing unit, without deduction  
17 from the remuneration of an individual employed by the  
18 employing unit, of the tax imposed upon the individual under  
19 s. 3101 of the federal Internal Revenue Code for services  
20 performed.

21 (e) The value of:

22 1. Meals furnished to an employee or the employee's  
23 spouse or dependents by the employer on the business premises  
24 of the employer for the convenience of the employer; or

25 2. Lodging furnished to an employee or the employee's  
26 spouse or dependents by the employer on the business premises  
27 of the employer for the convenience of the employer when  
28 lodging is included as a condition of employment.

29 (f) Payment made by an employing unit to, or on behalf  
30 of, an individual performing services for the employing unit  
31 or a beneficiary of the individual:

1           1. From or to a trust described in s. 401(a) of the  
2 Internal Revenue Code of 1954 which is exempt from tax under  
3 s. 501(a) at the time of payment, unless payment is made to an  
4 employee of the trust as remuneration for services rendered as  
5 an employee of the trust and not as a beneficiary of the  
6 trust;

7           2. Under or to an annuity plan that, at the time of  
8 payment, is a plan described in s. 403(a) of the Internal  
9 Revenue Code of 1954;

10           3. Under a simplified employee pension if, at the time  
11 of payment, it is reasonable to believe that the employee is  
12 entitled to a deduction under s. 219(b)(2) of the Internal  
13 Revenue Code of 1954 for the payment;

14           4. Under or to an annuity contract described in s.  
15 403(b) of the Internal Revenue Code of 1954, other than a  
16 payment for the purchase of an annuity contract as part of a  
17 salary reduction agreement, regardless of whether the  
18 agreement is evidenced by a written instrument or otherwise;

19           5. Under or to an exempt governmental deferred  
20 compensation plan described in s. 3121(v)(3) of the Internal  
21 Revenue Code of 1954;

22           6. To supplement pension benefits under a plan or  
23 trust described in subparagraphs 1.-5. to account for some  
24 portion or all of the increase in the cost of living, as  
25 determined by the United States Secretary of Labor, since  
26 retirement, but only if the supplemental payments are under a  
27 plan that is treated as a welfare plan under s. 3(2)(B)(ii) of  
28 the Employee Retirement Income Security Act of 1974; or

29           7. Under a cafeteria plan, as defined in s. 125 of the  
30 Internal Revenue Code of 1986, as amended, if the payment  
31 would not be treated as wages without regard to such plan and

1 it is reasonable to believe that, if s. 125 of the Internal  
2 Revenue Code of 1986, as amended, applied for purposes of this  
3 section, s. 125 of the Internal Revenue Code of 1986, as  
4 amended, would not treat any wages as constructively received.

5 (g) Payment made, or benefit provided, by an employing  
6 unit to or for the benefit of an individual performing  
7 services for the employing unit or a beneficiary of the  
8 individual if, at the time of such payment or provision of the  
9 benefit, it is reasonable to believe that the individual may  
10 exclude the payment or benefit from income under s. 127 of the  
11 Internal Revenue Code of 1986, as amended.

12 Section 31. Section 443.131, Florida Statutes, is  
13 amended to read:

14 443.131 Contributions.--

15 (1) PAYMENT OF CONTRIBUTIONS ~~WHEN~~  
16 ~~PAYABLE~~--Contributions ~~shall~~ accrue and are become payable by  
17 each employer for each calendar quarter ~~in which~~ he or she is  
18 subject to this chapter ~~for, with respect to~~ wages paid during  
19 each such calendar quarter for employment. ~~Such~~ Contributions  
20 ~~are shall become~~ due and payable be paid by each employer to  
21 the tax collection service provider ~~Agency for Workforce~~  
22 ~~Innovation or its designee for the fund,~~ in accordance with  
23 the such rules adopted by as the Agency for Workforce  
24 Innovation or the state agency providing tax collection  
25 services its designee may prescribe. ~~However, nothing in This~~  
26 subsection does not shall be construed to prohibit the tax  
27 collection service provider ~~Agency for Workforce Innovation or~~  
28 ~~its designee~~ from allowing, at the request of the employer,  
29 employers of employees performing domestic services, as  
30 defined in s. 443.1216(6)~~s. 443.036(21)(g)~~, to pay  
31 contributions or report wages at intervals other than

1 quarterly when the nonquarterly ~~such~~ payment or reporting  
2 ~~assists is to the service provider advantage of the Agency for~~  
3 ~~Workforce Innovation or its designee, and when such~~  
4 nonquarterly payment and reporting is authorized under federal  
5 law. ~~This provision gives~~ Employers of employees performing  
6 domestic services may ~~the option to elect to~~ report wages and  
7 pay contributions ~~taxes~~ annually, with a due date of January 1  
8 and a delinquency date of February 1. ~~In order~~ To qualify for  
9 this election, the employer must employ only employees  
10 performing ~~who perform~~ domestic services, be eligible for a  
11 variation from the standard rate ~~as~~ computed under ~~pursuant to~~  
12 subsection (3), apply to this program no later than December 1  
13 of the preceding calendar year, and agree to provide the  
14 Agency for Workforce Innovation or its tax collection service  
15 provider designee with any special reports that are ~~which~~  
16 ~~might be requested, as required by rule 60BB-2.025(5), Florida~~  
17 ~~Administrative Code, including copies of all federal~~  
18 employment tax forms. An employer who fails ~~Failure~~ to timely  
19 furnish any wage information ~~when~~ required by the Agency for  
20 Workforce Innovation or its tax collection service provider  
21 loses ~~designee shall result in the employer's loss of the~~  
22 privilege to participate ~~elect participation~~ in this program,  
23 effective the calendar quarter immediately after ~~following~~ the  
24 calendar quarter the ~~in which such~~ failure occurred. The  
25 employer may ~~is eligible to~~ reapply for annual reporting when  
26 a ~~after~~ 1 complete calendar year elapses after ~~has elapsed~~  
27 ~~since~~ the employer's disqualification if the employer timely  
28 furnished any requested wage information during the period in  
29 which annual reporting was denied. An employer may not deduct  
30 contributions, interests, penalties, fines, or fees required  
31 under this chapter ~~shall not be deducted, in whole or in part,~~

1 from any part of the wages of his or her employees ~~individuals~~  
2 ~~in such employer's employ. In the payment of any~~  
3 ~~contributions,~~ A fractional part of a cent less than one-half  
4 cent shall be disregarded from the payment of contributions,  
5 but a fractional part of at least ~~unless it amounts to~~  
6 ~~one-half cent or more, in which case it shall be increased to~~  
7 1 cent.

8 (2) CONTRIBUTION RATES.--Each employer must ~~is~~  
9 ~~required to~~ pay contributions equal to the following  
10 percentages of wages paid by him or her for ~~with respect to~~  
11 employment:

12 (a) Initial rate.--Each employer whose employment  
13 record is ~~has been~~ chargeable with benefits ~~benefit payments~~  
14 for less than 8 ~~eight~~ calendar quarters shall pay  
15 contributions at the initial rate of 2.7 percent ~~with respect~~  
16 ~~to wages paid on or after January 1, 1978.~~

17 (b) Variable rates.--Each employer whose employment  
18 record is ~~has been~~ chargeable ~~with benefit payments~~ for  
19 benefits during at least 8 ~~eight~~ calendar quarters shall pay  
20 contributions at the standard rate in paragraph (3)(c) of 5.4  
21 percent, except as otherwise varied through ~~determined by~~  
22 experience rating under subsection (3) provisions of this  
23 ~~chapter.~~ For the purposes of this section, the total wages on  
24 which contributions were ~~have been~~ paid by a single employer  
25 or his or her predecessor to an individual in any state during  
26 ~~within~~ a single calendar year shall be counted to determine  
27 whether more remuneration was ~~than constitutes wages has been~~  
28 paid to the ~~such~~ individual by the ~~such~~ employer or his or her  
29 predecessor in 1 calendar year than constituted wages.

30 (c)1. ~~Should the Congress either amend or repeal the~~  
31 ~~Wagner-Peyser Act, the Federal Unemployment Tax Act, the~~

1 ~~Social Security Act, or subtitle C of the Internal Revenue~~  
2 ~~Code, any act or acts supplemental to or in lieu thereof, or~~  
3 ~~any part or parts of either or all of said laws, or should~~  
4 ~~either or all of said laws, or any part or parts thereof, be~~  
5 ~~held invalid, to the end and with such effect that~~  
6 ~~appropriations of funds by the Congress and grants thereof to~~  
7 ~~this state for the payment of costs of administration of the~~  
8 ~~division become no longer available for such purposes, or~~  
9 ~~should employers in this state subject to the payment of tax~~  
10 ~~under the Federal Unemployment Tax Act be granted full credit~~  
11 ~~upon such a tax for contributions or taxes paid to the~~  
12 ~~Unemployment Compensation Trust Fund, then in such case,~~  
13 ~~beginning with the effective date of such change in liability~~  
14 ~~for payment of such federal tax, and for each year thereafter,~~  
15 ~~the standard contribution rate under this chapter shall be 3~~  
16 ~~percent per annum of each such employer's payroll subject to~~  
17 ~~contributions. With respect to each such employer having a~~  
18 ~~reduced rate of contribution for such year pursuant to the~~  
19 ~~terms of subsection (3), to the rate of contribution, as~~  
20 ~~determined for such year in which such change occurs, shall be~~  
21 ~~added three-tenths of 1 percent.~~

22         ~~2. The amount of the excess of tax for which such~~  
23 ~~employer is or may become liable, by reason of this~~  
24 ~~subsection, over the amount which such employer would pay or~~  
25 ~~become liable for except for the provisions of this~~  
26 ~~subsection, shall be paid and transferred into the Employment~~  
27 ~~Security Administration Trust Fund to be disbursed and paid~~  
28 ~~out under the same conditions and for the same purposes as are~~  
29 ~~other moneys provided to be paid into such fund; provided,~~  
30 ~~that if the division determines that as of January 1 of any~~  
31 ~~year, there is an excess in the fund over the moneys and funds~~



1 ~~required to be disbursed therefrom for the purposes thereof~~  
2 ~~for such year, then, and in such cases an amount equal to such~~  
3 ~~excess, as determined by the division, shall be transferred to~~  
4 ~~and become a part of the Unemployment Compensation Trust Fund,~~  
5 ~~and such funds shall be deemed to be and are hereby~~  
6 ~~appropriated for the purposes set out in this chapter.~~

7 ~~(d) In the event that the Federal Unemployment Tax Act~~  
8 ~~is amended to permit credit against such tax in excess of 2.7~~  
9 ~~percent with respect to any calendar year, payment of the~~  
10 ~~amount of contributions necessary to qualify an employer for~~  
11 ~~such additional credit shall be deemed to be required under~~  
12 ~~this chapter.~~

13 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
14 EXPERIENCE.--

15 (a) Employment records.--The regular and short-time  
16 compensation benefits paid ~~benefit payments made~~ to an any  
17 eligible individual shall be charged to the employment record  
18 of each employer who paid the such individual wages of at  
19 least equal to \$100 during or more within the individual's  
20 base period ~~of such individual in the proportion to which~~  
21 ~~wages paid by each such employer to such individual within the~~  
22 ~~base period bears to total wages paid by all such employers~~  
23 ~~who paid the to such individual wages during within~~ the  
24 individual's base period. Benefits may not ~~No benefit charges~~  
25 ~~shall be charged made~~ to the employment record of an any  
26 employer who furnishes ~~has furnished~~ part-time work to an  
27 individual who, because of loss of employment with one or more  
28 other employers, is ~~becomes~~ eligible for partial benefits  
29 while ~~still~~ being furnished part-time work by the such  
30 employer on substantially the same basis and in substantially  
31 the same amount as the individual's employment ~~has been made~~

1 ~~available to such worker~~ during his or her base period,  
2 ~~regardless of whether this part-time work is the~~ employments  
3 ~~were~~ simultaneous or successive to the individual's lost  
4 employment. Further, benefits may ~~benefit payments will not~~  
5 be charged to the employment record ~~accounts~~ of an employer  
6 who furnishes ~~employers when such employers have furnished the~~  
7 Agency for Workforce Innovation ~~division~~ with notice, as  
8 prescribed in ~~such notices regarding separations of~~  
9 ~~individuals from work and the refusal of individuals to accept~~  
10 ~~offers of suitable work as are required by the provisions of~~  
11 ~~this chapter and the agency's rules of the division, that any~~  
12 ~~if one or more~~ of the following apply ~~conditions are found to~~  
13 ~~be applicable:~~

14         1. When an individual leaves ~~has left~~ his or her work  
15 job without good cause attributable to the ~~his or her~~ employer  
16 or is ~~has been~~ discharged by the ~~his or her~~ employer for  
17 misconduct connected with his or her work, ~~no~~ benefits  
18 subsequently paid to the individual based ~~him or her on the~~  
19 basis of wages paid to such individual by the ~~such~~ employer  
20 before the ~~prior to~~ such separation may not ~~shall~~ be charged  
21 to the employment record of the employer ~~such employer's~~  
22 account.

23         2. When an individual is ~~has been~~ discharged by the ~~an~~  
24 employer for unsatisfactory performance during an initial  
25 employment probationary period, ~~no~~ benefits subsequently paid  
26 to the individual based on ~~the basis of~~ wages paid during ~~to~~  
27 ~~such individual in~~ the probationary period by the employer  
28 before the ~~prior to~~ employment separation may not ~~shall~~ be  
29 charged to the employer's employment record ~~account~~, provided  
30 The employer must notify ~~has so notified~~ the Agency for  
31 Workforce Innovation of the discharge ~~division~~ in writing

1 within 10 days after ~~from~~ the mailing date of the notice of  
2 initial determination of a claim. As used in this subparagraph  
3 ~~paragraph~~, the term "initial employment probationary period"  
4 means an established probationary plan that ~~which~~ applies to  
5 all employees or a specific group of employees and that does  
6 not exceed 90 calendar days following ~~from~~ the first day a new  
7 employee begins work. The employee must be informed of the  
8 probationary period within the first 7 days of work ~~workdays~~.  
9 The employer ~~There~~ must demonstrate by ~~be~~ conclusive evidence  
10 ~~to establish~~ that the individual was separated because of ~~due~~  
11 ~~to~~ unsatisfactory work performance and not ~~separated~~ because  
12 of lack of work due to temporary, seasonal, casual, or other  
13 similar employment that is not of a regular, permanent, and  
14 year-round nature.

15 3. Benefits subsequently ~~which are~~ paid to an ~~any~~  
16 individual after his or her ~~subsequent to the~~ refusal without  
17 good cause to accept ~~by such individual of an offer of~~  
18 suitable work ~~employment~~ from an employer may ~~will~~ not be  
19 charged to the employment record ~~account~~ of the ~~such~~ employer  
20 when ~~all or~~ any part of those ~~such~~ benefits are based on ~~upon~~  
21 ~~the basis of~~ wages paid to ~~such individual~~ by the ~~such~~  
22 employer before ~~prior to the~~ individual's refusal ~~by such~~  
23 individual to accept ~~such offer of~~ suitable work. As used in  
24 ~~For purposes of~~ this subparagraph, the term "good cause" ~~does~~  
25 not include distance to employment caused by ~~due to~~ a change  
26 of residence by the ~~such~~ individual. ~~(The~~ Agency for  
27 Workforce Innovation ~~division~~ shall adopt rules prescribing,  
28 for ~~determine with respect to~~ the payment of all benefits,  
29 whether this subparagraph applies regardless of ~~proviso shall~~  
30 ~~be applied without regard to~~ whether a disqualification under  
31 ~~pursuant to the provisions of~~ s. 443.101 applies to the claim

1 ~~has or may be invoked against a claimant or claimants for~~  
2 ~~benefits.)~~

3           4. When an individual is separated from work an  
4 ~~employer~~ as a direct result of a natural disaster declared  
5 under pursuant to the Robert T. Stafford Disaster Relief and  
6 Emergency Assistance Act, 42 U.S.C. s. 5121, et seq. Disaster  
7 ~~Relief Act of 1974 and the Disaster Relief and Emergency~~  
8 ~~Assistance Amendments of 1988~~, no benefits subsequently paid  
9 to the individual based on the basis of wages paid by the  
10 employer before the separation may not to such individual  
11 ~~shall~~ be charged to the employment record of the employer such  
12 ~~employer's account.~~

13  
14 ~~In the event subparagraph 2. has the effect of placing this~~  
15 ~~state out of compliance with the Federal Unemployment~~  
16 ~~Compensation Law, as determined by the appropriate court of~~  
17 ~~law, by affecting the amount of federal funds due to the state~~  
18 ~~or adversely affecting the unemployment compensation tax rate,~~  
19 ~~then subparagraph 2. shall be null and void and shall stand~~  
20 ~~repealed upon the date on which any of such conditions occur.~~

21           (b) Benefit ratio.--

22           1. As used in this paragraph, the term "annual  
23 payroll" means the calendar quarter taxable payroll reported  
24 to the tax collection service provider for the quarters used  
25 in computing the benefit ratio. The term does not include a  
26 penalty resulting from the untimely filing of required wage  
27 and tax reports. All of the taxable payroll reported to the  
28 tax collection service provider by the end of the quarter  
29 preceding the quarter for which the contribution rate is to be  
30 computed must be used in the computation.

1           ~~2.(b)1. The division shall,~~For each calendar year,  
2 the tax collection service provider shall compute a benefit  
3 ratio for each employer whose employment record was ~~has been~~  
4 chargeable ~~with benefit payments~~ for benefits during the 12  
5 consecutive quarters ending June 30 of the calendar year  
6 preceding the calendar year for which the benefit ratio is  
7 computed. An employer's benefit ratio is ~~shall be~~ the quotient  
8 obtained by dividing the total benefits charged ~~benefit~~  
9 ~~payments chargeable~~ to the employer's ~~his or her~~ employment  
10 record during the 3-year period ending June 30 of the  
11 preceding calendar year by the total of the employer's ~~his or~~  
12 ~~her~~ annual payroll ~~payrolls (as defined in paragraph (f))~~for  
13 the 3-year period ending June 30 of the preceding calendar  
14 year. ~~The~~ Such benefit ratio shall be computed to the fifth  
15 decimal place and rounded to the fourth decimal place.

16           ~~3.2.~~ The tax collection service provider ~~division~~  
17 shall compute a benefit ratio for each employer who was not  
18 previously eligible under subparagraph 2.,~~therefor~~ whose  
19 contribution ~~initial tax~~ rate is set at the initial  
20 contribution rate in paragraph (2)(a), ~~2.7~~ percent and whose  
21 ~~employment record was~~ unemployment has been chargeable with  
22 ~~benefit payments~~ for benefits during at least 8 calendar  
23 quarters immediately preceding the calendar quarter for which  
24 the benefit ratio is computed. ~~The~~ Such employer's benefit  
25 ratio is ~~shall be~~ the quotient obtained by dividing the total  
26 benefits ~~benefit payments~~ charged to the employer's ~~his or her~~  
27 employment record during the first 6 of the 8 completed  
28 calendar quarters immediately preceding the calendar quarter  
29 for which the benefit ratio is computed by the total of the  
30 employer's annual payroll ~~payrolls (as defined in~~  
31 ~~paragraph (f))~~ for the first 7 of the 9 completed calendar

1 quarters immediately preceding the calendar quarter for which  
2 the benefit ratio is computed. The ~~Such~~ benefit ratio shall be  
3 computed to the fifth decimal place and rounded to the fourth  
4 decimal place and applies ~~shall be applicable~~ for the  
5 remainder of the calendar year. The employer must subsequently  
6 ~~will next~~ be rated on an annual basis using up to 12 calendar  
7 quarters of benefits charged and up to 12 calendar quarters of  
8 annual payroll ~~payrolls~~. That ~~Such~~ employer's benefit ratio is  
9 ~~shall be~~ the quotient obtained by dividing the total benefits  
10 ~~benefit payments~~ charged to the employer's ~~his or her~~  
11 employment record by the total of the employer's annual  
12 payroll during ~~payrolls, as defined in paragraph (f),~~ for the  
13 quarters used in his or her first computation plus the  
14 subsequent quarters reported through June 30 of the preceding  
15 calendar ~~prior~~ year. Each subsequent ~~calendar~~ year, thereafter  
16 the rate shall ~~will~~ be computed under ~~as provided in~~  
17 subparagraph 2.1.~~The tax collection service provider shall~~  
18 assign a variation from the standard rate of contributions in  
19 paragraph (c)~~contribution shall be assigned on a quarterly~~  
20 basis to each ~~such employers~~ eligible employer ~~therefor~~ in the  
21 same like manner as an assignment ~~assignments made~~ for a  
22 calendar year under paragraph (e).

23 (c) Standard rate.--The standard rate of contributions  
24 payable by each employer shall be 5.4 percent.

25 (d) Eligibility for variation from the standard  
26 rate.--An employer is ~~Employers shall be~~ eligible for a  
27 variation ~~rate variations~~ from the standard rate of  
28 contributions, ~~as hereinafter described,~~ in any calendar year,  
29 only if the employer's ~~their~~ employment record was ~~records~~  
30 ~~have been~~ chargeable for benefits ~~with benefit payments~~  
31 throughout the 12 consecutive quarters ending on June 30 of

1 the preceding calendar year. The contribution rate of an  
2 employer who, as a result of having at least 8 consecutive  
3 quarters of payroll insufficient to be chargeable for benefits  
4 ~~with benefit payments~~, has not been chargeable for benefits  
5 ~~with benefit payments~~ throughout the 12 consecutive quarters  
6 reverts ~~stated 12-quarter period shall revert to the~~ initial  
7 contribution rate ~~status~~ until the employer subsequently  
8 becomes ~~they again become~~ eligible for an earned rate.

9 (e) Assignment of variations from the standard rate.--

10 1. The tax collection service provider shall assign a  
11 variation ~~Variations~~ from the standard rate of contributions  
12 for ~~shall be assigned with respect to~~ each calendar year to  
13 each ~~employers~~ eligible employer ~~therefor~~. In determining the  
14 contribution rate, varying from the standard rate to be  
15 assigned each employer, adjustment factors computed under  
16 ~~provided for in~~ sub-subparagraphs a.-c. shall ~~will~~ be added to  
17 the benefit ratio. This addition shall ~~will~~ be accomplished in  
18 two steps by adding a variable adjustment factor and a final  
19 adjustment factor ~~as defined below~~. The sum of these  
20 adjustment factors computed under ~~provided for in~~  
21 sub-subparagraphs a.-c. shall ~~will~~ first be algebraically  
22 summed. The sum of these adjustment factors shall next ~~will~~  
23 ~~then~~ be divided by a gross benefit ratio ~~to be~~ determined as  
24 follows: Total benefit payments for the 3-year period  
25 described ~~previous 3 years, as defined~~ in subparagraph (b)2.  
26 shall be ~~(b)1.,~~ charged to employers eligible for a variation  
27 from ~~to be assigned a contribution rate different from the~~  
28 standard rate, minus excess payments for the same period,  
29 divided by taxable payroll entering into the computation of  
30 individual benefit ratios for the calendar year for which the  
31 contribution rate is being computed. The ratio of the sum of

1 the adjustment factors computed under ~~provided for in~~  
2 sub-subparagraphs a.-c. to the gross benefit ratio shall will  
3 be multiplied by each individual benefit ratio that is less  
4 than below the maximum contribution tax rate to obtain  
5 variable adjustment factors; except that in any instance in  
6 which the sum of an employer's individual benefit ratio and  
7 variable adjustment factor exceeds the maximum contribution  
8 tax rate, the variable adjustment factor shall will be reduced  
9 in order so that the sum equals the maximum contribution tax  
10 rate. The variable adjustment factor for of each of these  
11 employers is such employer will be multiplied by his or her  
12 taxable payroll entering into the computation of his or her  
13 benefit ratio. The sum of these products shall will be divided  
14 by the taxable payroll of the such employers who that entered  
15 into the computation of their benefit ratios. The resulting  
16 ratio shall will be subtracted from the sum of the adjustment  
17 factors computed under ~~provided for in~~ sub-subparagraphs a.-c.  
18 to obtain the final adjustment factor. The variable adjustment  
19 factors and the final adjustment factor shall will be computed  
20 to five decimal places and rounded to the fourth decimal  
21 place. This final adjustment factor shall will be added to the  
22 variable adjustment factor and benefit ratio of each employer  
23 to obtain each employer's contribution rate. ~~; however, at no~~  
24 ~~time shall~~ An employer's contribution rate may not, however,  
25 be rounded to less than 0.1 percent.

26 a. An adjustment factor for noncharge benefits shall  
27 will be computed to the fifth decimal place, and rounded to  
28 the fourth decimal place, by dividing the amount of noncharge  
29 benefits during benefit payments noncharged in the 3-year  
30 period described ~~3 preceding years as defined in subparagraph~~  
31 (b)2.(b)1. by the taxable payroll of employers eligible ~~to be~~



1 ~~considered~~ for ~~assignment of a~~ variation contribution rate  
2 ~~different~~ from the standard rate ~~who that~~ have a benefit ratio  
3 for the current year which is less than the maximum  
4 contribution rate. For purposes of computing this adjustment  
5 factor, the taxable payroll of ~~these~~ such employers ~~is will be~~  
6 the taxable payrolls for the 3 years ending June 30 of the  
7 current calendar year ~~as that had been~~ reported to the tax  
8 collection service provider division by September 30 of the  
9 same calendar year. As used in this sub-subparagraph, the term  
10 "noncharge benefits" means benefits paid for the purpose of  
11 ~~this section shall be defined as benefit payments~~ to an  
12 individual ~~which were paid~~ from the Unemployment Compensation  
13 Trust Fund, but which were not charged to the employment  
14 ~~unemployment~~ record of any employer.

15         b. An ~~excess payments~~ adjustment factor for excess  
16 payments shall ~~will~~ be computed to the fifth decimal place,  
17 and rounded to the fourth decimal place, ~~by~~ dividing the total  
18 excess payments during the 3-year period described ~~3 preceding~~  
19 ~~years as defined in subparagraph (b) 2. (b) 1.~~ by the taxable  
20 payroll of employers eligible ~~to be considered for assignment~~  
21 ~~of a~~ variation contribution rate different from the standard  
22 rate ~~who that~~ have a benefit ratio for the current year which  
23 is less than the maximum contribution rate. For purposes of  
24 computing this adjustment factor, the taxable payroll of these  
25 ~~such~~ employers ~~is will be~~ the same figure as used to compute  
26 ~~in computing the noncharge~~ adjustment factor for noncharge  
27 benefits under as described in sub-subparagraph a. As used in  
28 this sub-subparagraph, the term "excess payments" means for  
29 ~~the purpose of this section is defined as~~ the amount of  
30 benefits ~~benefit payments~~ charged to the employment record of  
31 an employer during the 3-year period described ~~3 preceding~~

1 ~~years, as defined~~ in subparagraph (b)2.~~(b)1.~~, less the  
2 product of the maximum contribution rate and the employer's  
3 ~~his or her~~ taxable payroll for the 3 years ending June 30 of  
4 the current calendar year ~~as that had been~~ reported to the tax  
5 collection service provider division by September 30 of the  
6 same calendar year. As used in this sub-subparagraph, the term  
7 "total excess payments" means ~~is defined as~~ the sum of the  
8 individual employer excess payments for those employers ~~that~~  
9 ~~were eligible to be considered for assignment of a variation~~  
10 ~~contribution rate different~~ from the standard rate.

11 c. If the balance of ~~in~~ the Unemployment Compensation  
12 Trust Fund on ~~as of~~ June 30 of the calendar year immediately  
13 preceding the calendar year for which the contribution rate is  
14 being computed is less than 3.7 percent of the taxable  
15 payrolls for the year ending June 30 as reported to the tax  
16 collection service provider division by September 30 of that  
17 calendar year, a positive adjustment factor shall ~~will~~ be  
18 computed. The positive ~~Such~~ adjustment factor shall be  
19 computed annually to the fifth decimal place, and rounded to  
20 the fourth decimal place, by dividing the sum of the total  
21 taxable payrolls for the year ending June 30 of the current  
22 calendar year as reported to the tax collection service  
23 provider division by September 30 of that ~~such~~ calendar year  
24 into a sum equal to one-fourth of the difference between the  
25 balance of ~~amount in~~ the fund as of June 30 of that ~~such~~  
26 calendar year and the sum of 4.7 percent of the total taxable  
27 payrolls for that year. The positive ~~Such~~ adjustment factor  
28 remains ~~will remain~~ in effect for ~~in~~ subsequent years until  
29 the ~~a~~ balance of ~~in~~ the Unemployment Compensation Trust Fund  
30 as of June 30 of the year immediately preceding the effective  
31 date of the ~~such~~ contribution rate equals or exceeds 3.7

1 percent of the taxable payrolls for the year ending June 30 of  
2 the current calendar year as reported to the tax collection  
3 service provider division by September 30 of that calendar  
4 year. If the balance of ~~in~~ the Unemployment Compensation Trust  
5 Fund as of June 30 of the year immediately preceding the  
6 calendar year for which the contribution rate is being  
7 computed exceeds 4.7 percent of the taxable payrolls for the  
8 year ending June 30 of the current calendar year as reported  
9 to the tax collection service provider division by September  
10 30 of that calendar year, a negative adjustment factor shall  
11 ~~will~~ be computed. The negative ~~Such~~ adjustment factor shall be  
12 computed annually to the fifth decimal place, and rounded to  
13 the fourth decimal place, by dividing the sum of the total  
14 taxable payrolls for the year ending June 30 of the current  
15 calendar year as reported to the tax collection service  
16 provider division by September 30 of ~~the~~ such calendar year  
17 into a sum equal to one-fourth of the difference between the  
18 balance of amount ~~in~~ the fund as of June 30 of the current  
19 calendar year and 4.7 percent of the total taxable payrolls of  
20 ~~that~~ such year. The negative ~~Such~~ adjustment factor remains  
21 ~~will remain~~ in effect for ~~in~~ subsequent years until the  
22 balance of ~~in~~ the Unemployment Compensation Trust Fund as of  
23 June 30 of the year immediately preceding the effective date  
24 of ~~the~~ such contribution rate is less than 4.7 percent, but  
25 more than 3.7 percent of the taxable payrolls for the year  
26 ending June 30 of the current calendar year as reported to the  
27 tax collection service provider division by September 30 of  
28 that calendar year.

29 d. The maximum contribution rate that may ~~can~~ be  
30 assigned to an ~~any~~ employer is ~~shall be~~ 5.4 percent, except  
31 ~~those~~ employers participating in an approved short-time

1 compensation plan may be assigned a ~~in which case the~~ maximum  
2 contribution rate that is ~~shall be~~ 1 percent greater than  
3 ~~above the current~~ maximum contribution rate for other  
4 employers in, ~~with respect to~~ any calendar year in which  
5 short-time compensation benefits are charged to ~~in the~~  
6 employer's employment record.

7 2. If in the ~~event of the~~ transfer of an employer's  
8 employment record ~~records~~ to an employing unit under pursuant  
9 to paragraph ~~(f)(g)~~ which, before the ~~prior to such~~ transfer,  
10 was an employer, the tax collection service provider ~~division~~  
11 shall recompute a benefit ratio for the successor employer  
12 based on the ~~basis of~~ the combined employment records and  
13 reassign an appropriate contribution rate to the ~~such~~  
14 successor employer effective on the first day ~~as of the~~  
15 beginning of the calendar quarter immediately after following  
16 the effective date of the ~~such~~ transfer of employment records.

17 ~~(f) As used in paragraph (b), the term "annual~~  
18 ~~payroll" means the calendar quarter taxable payroll reported~~  
19 ~~to the division for the quarters used in the benefit ratio~~  
20 ~~computation, so that no tax rate penalty in the benefit ratio~~  
21 ~~computation will result from the untimely filing of required~~  
22 ~~wage and tax reports. All of the taxable payroll reported to~~  
23 ~~the division by the end of the quarter preceding the quarter~~  
24 ~~in which the tax rate is to be computed shall be used in the~~  
25 ~~computation.~~

26 (f) Transfer of employment records.--

27 ~~(g)~~1. For the purposes of this subsection, two or more  
28 employers who are parties to a transfer of business or the  
29 subject of a merger, consolidation, or other form of  
30 reorganization, effecting a change in legal identity or form,  
31 are ~~shall be~~ deemed to be a single employer and are ~~shall be~~

1 considered to be ~~as~~ one employer with a continuous employment  
2 record if the tax collection service provider division finds  
3 that the successor employer continues to carry on the  
4 employing enterprises of all of the predecessor ~~employer or~~  
5 employers and that the successor employer has paid all  
6 contributions required of and due from all of the predecessor  
7 ~~employer or~~ employers and has assumed liability for all  
8 contributions that may become due from all of the predecessor  
9 ~~employer or~~ employers. As used in this paragraph,  
10 notwithstanding s. 443.036(14), the term "contributions" means  
11 all indebtedness to the tax collection service provider  
12 division, including, but not limited to, interest, penalty,  
13 collection fee, and service fee. A successor employer must ~~has~~  
14 ~~30 days from the date of the official notification of~~  
15 ~~liability by succession to accept the transfer of~~ all of the  
16 ~~predecessor employers' predecessor's or predecessors'~~  
17 employment records within 30 days after the date of the  
18 official notification of liability by succession record or  
19 records. If a the predecessor employer has ~~or predecessors~~  
20 ~~have~~ unpaid contributions or outstanding quarterly reports,  
21 the successor employer must ~~has 30 days from the date of the~~  
22 ~~notice listing the total amount due to pay the total amount~~  
23 ~~with certified funds within 30 days after the date of the~~  
24 notice listing the total amount due. After the total  
25 indebtedness ~~is has been~~ paid, the tax collection service  
26 provider shall transfer the employment record or records of  
27 all of the predecessor employers or predecessors will be  
28 transferred to the successor employer's employment record.  
29 ~~Employment records may be transferred by the division. The tax~~  
30 collection service provider shall determine the contribution  
31 tax rate of the combined total successor and predecessor

1 employers upon the transfer of the employment records, ~~shall~~  
2 ~~be determined by the division~~ as prescribed by rule, in order  
3 to calculate any ~~tax rate~~ change in the contribution rate  
4 resulting from the transfer of the employment records.

5 2. Regardless of whether or not there is a predecessor  
6 employer's transfer of employment record is transferred to a  
7 successor employer under as contemplated in this paragraph,  
8 the tax collection service provider shall treat the  
9 predecessor employer, if shall in the event he or she  
10 subsequently again employs individuals, persons be treated as  
11 an employer without a previous employment record or, if his or  
12 her coverage is has been terminated under as provided in s.  
13 443.121, as a new employing unit.

14 3. The state agency providing unemployment tax  
15 collection services division may adopt rules governing the  
16 provide by rule for partial transfer of experience rating when  
17 an employer transfers has transferred at any time an  
18 identifiable and segregable portion of his or her payrolls and  
19 business to a successor employing unit. As a condition of each  
20 such partial transfer of experience, these the rules must  
21 shall require the following to be filed with the tax  
22 collection service provider:an application by the successor  
23 employing unit, an agreement by the predecessor employer, and  
24 the such evidence required by the tax collection service  
25 provider to show as the division may prescribe of the benefit  
26 experience and payrolls attributable to the transferred  
27 portion through up to the date of the transfer. These The  
28 rules must shall provide that the successor employing unit, if  
29 not already an employer subject to this chapter, becomes shall  
30 become an employer as of the date of the transfer and that the  
31 experience of the transferred portion of the predecessor

1 employer's employment record is predecessor's account shall be  
2 removed from the employment experience-rating record of the  
3 predecessor employer., and For each calendar year after  
4 following the date of the transfer of the employment record in  
5 on the records books of the tax collection service provider  
6 division, the service provider division shall compute the  
7 contribution rate of contribution payable by the successor  
8 employer or employing unit based on on the basis of his or her  
9 employment record experience, if any, combined with the  
10 transferred experience of the portion of the predecessor  
11 employer's employment record transferred. These The rules may  
12 also prescribe provide what contribution rates are shall be  
13 payable by the predecessor and successor employers for the  
14 period between the date of the transfer of the employment  
15 record of the transferred portion of the predecessor  
16 employer's employment record in unit on the records books of  
17 the tax collection service provider division and the first day  
18 of the next calendar year.

19 4. This paragraph does shall not apply to an the  
20 employee leasing company and client contractual agreement as  
21 defined in s. 443.036. The tax collection service provider  
22 client shall, if in the event of termination of the  
23 contractual agreement is terminated or failure by the employee  
24 leasing company fails to submit reports or pay contributions  
25 as required by the service provider division, treat the client  
26 be treated as a new employer without previous employment  
27 record unless the client is otherwise eligible for a variation  
28 from the standard a rate computation.

29 (g)(h) Additional conditions for variation from the  
30 standard rate.--An employer's contribution rate may not be  
31 reduced No reduction below the standard contribution rate

1 ~~shall be allowed an employer under the provisions of this~~  
2 section unless:

3       1. All contributions, reimbursements, interest, and  
4 penalties incurred by the such employer ~~for with respect to~~  
5 wages paid by him or her in all previous calendar quarters,  
6 except the 4 calendar quarters immediately preceding the  
7 calendar quarter or calendar year for which the benefit ratio  
8 is computed, are ~~have been~~ paid; and

9       2. The employer entitled to a rate reduction must  
10 ~~thereto shall~~ have at least one annual payroll as defined in  
11 subparagraph (b)1. paragraph (f) ~~and unless the such~~ employer  
12 is eligible for additional credit under ~~the provisions of the~~  
13 Federal Unemployment Tax Act. ~~If; and in the event the Federal~~  
14 Unemployment Tax Act is ~~shall be revised, amended, or repealed~~  
15 in a manner affecting credit under the federal act, this  
16 section applies ~~shall be applicable~~ only to the extent that  
17 additional credit is ~~may be~~ allowed against the payment of the  
18 tax imposed by the Federal Unemployment Tax Act.

19  
20 The tax collection service provider shall assign an earned  
21 contribution tax rate ~~will be assigned~~ to an employer under  
22 subparagraph 1. the quarter immediately after following the  
23 quarter in which all contributions, reimbursements, interest,  
24 and penalties are ~~The aforesaid indebtedness is~~ paid in full.

25       (h)(i) Notice of determinations of contribution rates;  
26 redeterminations.--The state agency providing tax collection  
27 services division:

28       1. Shall promptly notify each employer of his or her  
29 contribution rate of contributions as determined for any  
30 calendar year under pursuant to this section. The Such  
31 determination is ~~shall become~~ conclusive and binding on upon



1 the employer unless within 20 days after ~~the~~ mailing the of  
2 notice of determination thereof to the employer's ~~his or her~~  
3 last known address, or, in the absence of mailing, within 20  
4 days after ~~the~~ delivery of the ~~such~~ notice, the employer files  
5 an application for review and redetermination setting forth  
6 the grounds for review ~~his or her reasons therefor~~. An ~~No~~  
7 employer may not ~~shall be allowed~~, in any proceeding involving  
8 his or her contribution rate ~~of contributions~~ or contribution  
9 liability for contributions, to contest the chargeability to  
10 his or her employment record ~~account~~ of any benefits paid in  
11 accordance with a determination, redetermination, or decision  
12 under ~~pursuant to~~ s. 443.151, except on ~~upon~~ the ground that  
13 ~~the services on the basis of which such~~ benefits charged were  
14 ~~found to be chargeable did not~~ based on ~~constitute~~ services  
15 performed in employment for him or her and then only if ~~in the~~  
16 ~~event that~~ the employer was not a party to the ~~such~~  
17 determination, redetermination, or decision, or to any other  
18 proceeding under ~~proceedings provided for in~~ this chapter, in  
19 which the character of those ~~such~~ services was determined.

20 2. Shall, upon ~~the~~ discovery of an error in  
21 computation, reconsider any prior determination or  
22 redetermination of a contribution rate after the 20-day period  
23 has expired and issue a revised notice of contribution rate as  
24 ~~so~~ redetermined. A ~~Such~~ redetermination is ~~shall be~~ subject to  
25 review, and is ~~become~~ conclusive and binding if ~~review is not~~  
26 sought in absence thereof, in the same manner as review of a  
27 ~~the~~ determination under ~~provided in~~ subparagraph 1. A ~~No~~ ~~such~~  
28 reconsideration may not ~~shall~~ be made after ~~the~~ March 31 of  
29 the calendar year immediately after ~~following~~ the calendar  
30 year for ~~with respect to~~ which the contribution rate is  
31 applicable, and ~~nor shall~~ interest may not accrue on any

1 additional contributions found to be due until 30 days after  
2 the employer is mailed notice of his or her revised  
3 contribution rate.

4           3. May adopt rules providing ~~provide by rule~~ for  
5 periodic notification to employers of benefits paid and  
6 charged chargeable to their employment records ~~accounts~~ or of  
7 the status of those employment records. ~~A such accounts, and~~  
8 ~~any such notification, unless in the absence of~~ an application  
9 for redetermination is filed in the such manner and within the  
10 time limits prescribed by such period as the Agency for  
11 Workforce Innovation division may prescribe, is shall become  
12 conclusive and binding on upon the employer under for all  
13 ~~purposes of~~ this chapter. The Such redetermination, and the  
14 Agency for Workforce Innovation's division's finding of fact  
15 in connection with the redetermination therewith, may be  
16 introduced in any subsequent administrative or judicial  
17 proceeding involving the determination of the contribution  
18 rate of an contributions of any employer for any calendar  
19 year. A redetermination becomes final in and shall be entitled  
20 to the same manner finality as is provided in this subsection  
21 for with respect to the findings of fact made by the Agency  
22 for Workforce Innovation division in proceedings to  
23 redetermine the contribution rate of an employer. Pending a  
24 ~~such~~ redetermination or an administrative or judicial  
25 proceeding, the employer must shall file reports and pay  
26 contributions in accordance with this section.

27           (i)(j) Employment records of employers entering the  
28 armed forces.--

29           1. If the tax collection service provider division  
30 finds that an employer's business is closed solely because of  
31 the entrance of one or more of the owners, officers, partners,

1 or the majority stockholder into the Armed Forces of the  
2 United States, or any of its allies, or of the United Nations,  
3 the such employer's employment ~~experience-rating~~ record may  
4 ~~shall~~ not be terminated. ~~and,~~ If the business is resumed  
5 within 2 years after the discharge or release from active duty  
6 in the armed forces of that such person or persons, the  
7 employer's benefit experience is ~~shall be~~ deemed to have been  
8 continuous throughout that such period. The benefit ratio of  
9 the any such employer for the calendar year in which he or she  
10 resumed business and the 3 calendar years immediately after  
11 resuming business is following ~~shall be~~ a percentage equal to  
12 the total of his or her benefit charges, (including charges of  
13 benefits paid to any individual during the period the employer  
14 was in the armed forces based on ~~upon~~ wages paid by him or her  
15 before ~~prior to~~ the employer's entrance into the armed such  
16 ~~forces)~~ for the 3 most recently completed calendar years  
17 divided by that part of his or her total payroll, for with  
18 ~~respect to~~ which contributions were have been paid to the tax  
19 collection service provider division, for the 3 most recent  
20 calendar years during the whole of which, respectively, the  
21 ~~such~~ employer was ~~has been~~ in business.

22 2. A No cash refund ~~shall be~~ made under this paragraph  
23 ~~with respect to any adjustment required hereunder, but such~~  
24 ~~refund shall be made in accordance with s. 443.141(6) by~~  
25 ~~credit memorandum only.~~

26 (j)(k) Applicability to contributing employers.--This  
27 subsection applies only to contributing employers ~~who are~~  
28 ~~liable for contributions under the contributory system of~~  
29 ~~financing unemployment compensation benefits. This subsection~~  
30 ~~shall not in any way be construed to apply to employers who~~

31

1 ~~are liable for payments in lieu of contributions as provided~~  
2 ~~in subsections (4) and (5).~~

3 (4) REIMBURSING EMPLOYERS.--Subsections

4 ~~(1) The provisions of subsection (2) and(3) do of~~  
5 ~~this subsection are not apply applicable to reimbursing~~  
6 ~~employers using the reimbursable method of financing benefit~~  
7 ~~payments.~~

8 ~~(4) FINANCING BENEFITS PAID TO EMPLOYEES OF NONPROFIT~~  
9 ~~ORGANIZATIONS.--Benefits paid to employees of nonprofit~~  
10 ~~organizations shall be financed in accordance with the~~  
11 ~~provisions of this subsection. For the purpose of this~~  
12 ~~subsection, a "nonprofit" organization is an organization or~~  
13 ~~group of organizations described in s. 501(c)(3) of the United~~  
14 ~~States Internal Revenue Code which is exempt from income tax~~  
15 ~~under s. 501(a) of such code.~~

16 ~~(a) Liability for contributions and election of~~  
17 ~~reimbursement.--Any nonprofit organization which, pursuant to~~  
18 ~~s. 443.036(19)(c) or s. 443.121(3)(a) is, or becomes, subject~~  
19 ~~to this chapter shall pay contributions under the provisions~~  
20 ~~of subsection (1), unless it elects, in accordance with this~~  
21 ~~paragraph, to pay to the division for the Unemployment~~  
22 ~~Compensation Trust Fund an amount equal to the amount of~~  
23 ~~regular benefits and of one-half of the extended benefits~~  
24 ~~paid, that is attributable to service in the employ of such~~  
25 ~~nonprofit organization, to individuals for weeks of~~  
26 ~~unemployment which begin during the effective period of such~~  
27 ~~election.~~

28 ~~1. Any nonprofit organization which becomes subject to~~  
29 ~~this chapter may elect to become liable for payments in lieu~~  
30 ~~of contributions for not less than the period beginning with~~  
31 ~~the date on which such subjectivity begins and ending at the~~

1 ~~end of the next calendar year by filing a written notice of~~  
2 ~~its election with the division not later than 30 days~~  
3 ~~immediately following the date of the determination of such~~  
4 ~~subjectivity.~~

5 ~~2. Any nonprofit organization which makes an election~~  
6 ~~in accordance with subparagraph 1. will continue to be liable~~  
7 ~~for payments in lieu of contributions until it files with the~~  
8 ~~division a written notice terminating its election not later~~  
9 ~~than 30 days prior to the beginning of the calendar year for~~  
10 ~~which such termination shall first be effective.~~

11 ~~3. Any nonprofit organization which has been paying~~  
12 ~~contributions under this chapter may change to a reimbursable~~  
13 ~~basis by filing with the division not later than 30 days prior~~  
14 ~~to the beginning of any calendar year a written notice of~~  
15 ~~election to become liable for payments in lieu of~~  
16 ~~contributions. Such election shall not be terminable by the~~  
17 ~~organization for that and the next calendar year.~~

18 ~~4. The division, in accordance with such rules as the~~  
19 ~~division may prescribe, shall notify each nonprofit~~  
20 ~~organization of any determination of its status as an employer~~  
21 ~~and of the effective date of any election which it makes and~~  
22 ~~of any termination of such election. Such determinations~~  
23 ~~shall be subject to reconsideration, appeal, and review in~~  
24 ~~accordance with the provisions of s. 443.141(2)(b).~~

25 ~~(b) Reimbursement payments. Payments in lieu of~~  
26 ~~contributions shall be made in accordance with the provisions~~  
27 ~~of this paragraph.~~

28 ~~1. At the end of each calendar quarter or at the end~~  
29 ~~of any other period as determined by the division, the~~  
30 ~~division shall bill each nonprofit organization, or group of~~  
31 ~~such organizations, which has elected to make payments in lieu~~

1 ~~of contributions for an amount equal to the full amount of~~  
2 ~~regular benefits plus one-half of the amount of extended~~  
3 ~~benefits paid during such quarter or other prescribed period~~  
4 ~~that is attributable to service in the employ of such~~  
5 ~~organization.~~

6       2. ~~Payment of any bill rendered under subparagraph 1.~~  
7 ~~shall be made not later than 30 days after such bill was~~  
8 ~~mailed to the last known address of the nonprofit organization~~  
9 ~~or was otherwise delivered to it, unless there has been an~~  
10 ~~application for review and redetermination in accordance with~~  
11 ~~subparagraph 4.~~

12       3. ~~Payments made by any nonprofit organization under~~  
13 ~~the provisions of this subsection shall not be deducted or~~  
14 ~~deductible, in whole or in part, from the remuneration of~~  
15 ~~individuals in the employ of the organization.~~

16       4. ~~The amount due specified in any bill from the~~  
17 ~~division shall be conclusive on the organization unless, not~~  
18 ~~later than 20 days after the bill was mailed to its last known~~  
19 ~~address or otherwise delivered to it, the organization files~~  
20 ~~an application for redetermination by the division, setting~~  
21 ~~forth the grounds for such application. The division shall~~  
22 ~~promptly review and reconsider the amount due specified in the~~  
23 ~~bill and shall thereafter issue a redetermination in any case~~  
24 ~~in which such application for redetermination has been filed.~~  
25 ~~Any such redetermination shall be conclusive on the~~  
26 ~~organization unless, not later than 20 days after the~~  
27 ~~redetermination was mailed to its last known address or~~  
28 ~~otherwise delivered to it, the organization files its protest~~  
29 ~~thereof, setting forth the grounds for the appeal.~~  
30 ~~Proceedings on such protest shall be in accordance with the~~  
31

1 ~~provisions of s. 443.141(2), relating to protests of~~  
2 ~~assessments.~~

3 ~~5. Past due payments of amounts in lieu of~~  
4 ~~contributions shall be subject to the same interest and~~  
5 ~~penalties that, pursuant to s. 443.141(1), apply to past due~~  
6 ~~contributions.~~

7 ~~6. Each employer who is liable for payments in lieu of~~  
8 ~~contributions shall be charged his or her proportionate share~~  
9 ~~of benefits, and the Unemployment Compensation Trust Fund~~  
10 ~~shall be reimbursed in full.~~

11 ~~(c) Authority to terminate elections.--If any~~  
12 ~~nonprofit organization is delinquent in making payments in~~  
13 ~~lieu of contributions as required under paragraph (b), the~~  
14 ~~division may terminate such organization's election to make~~  
15 ~~payments in lieu of contributions as of the beginning of the~~  
16 ~~next calendar year, and such termination shall be effective~~  
17 ~~for that and the next calendar year.~~

18 ~~(d) Allocations of benefit costs.--Each employer that~~  
19 ~~is liable for payments in lieu of contributions shall pay to~~  
20 ~~the division for the fund the amount of regular benefits,~~  
21 ~~short-time compensation benefits, plus the amount of one-half~~  
22 ~~of extended benefits paid that are attributable to service in~~  
23 ~~the employ of such employer. If benefits paid to an~~  
24 ~~individual are based on wages paid by more than one employer~~  
25 ~~and one or more of such employers are liable for payments in~~  
26 ~~lieu of contributions, the amount payable to the fund by each~~  
27 ~~employer that is liable for such payments shall be determined~~  
28 ~~in accordance with the provisions of subparagraph 1. or~~  
29 ~~subparagraph 2.~~

30 ~~1. Proportionate allocation when fewer than all~~  
31 ~~base-period employers are liable for reimbursement.--If~~

1 ~~benefits paid to an individual are based on wages paid by one~~  
2 ~~or more employers that are liable for payments in lieu of~~  
3 ~~contributions and on wages paid by one or more employers who~~  
4 ~~are liable for contributions, the amount of benefits payable~~  
5 ~~by each employer that is liable for payments in lieu of~~  
6 ~~contributions shall be an amount which bears the same ratio to~~  
7 ~~the total benefits paid to the individual as the total~~  
8 ~~base-period wages paid to the individual by such employer~~  
9 ~~bears to the total base-period wages paid to the individual by~~  
10 ~~all of his or her base-period employers.~~

11 ~~2. Proportionate allocation when all base-period~~  
12 ~~employers are liable for reimbursement.--If benefits paid to~~  
13 ~~an individual are based on wages paid by two or more employers~~  
14 ~~that are liable for payments in lieu of contributions, the~~  
15 ~~amount of benefits payable by each such employer shall be an~~  
16 ~~amount which bears the same ratio to the total benefits paid~~  
17 ~~to the individual as the total base-period wages paid to the~~  
18 ~~individual by such employer bears to the total base-period~~  
19 ~~wages paid to the individual by all of his or her base-period~~  
20 ~~employers.~~

21 ~~(e) Group accounts.--Two or more employers that have~~  
22 ~~become liable for payments in lieu of contributions, in~~  
23 ~~accordance with the provisions of paragraph (a) and s.~~  
24 ~~443.121(3), may file a joint application to the division for~~  
25 ~~the establishment of a group account for the purpose of~~  
26 ~~sharing the cost of benefits paid that are attributable to~~  
27 ~~service in the employ of such employers. Each such~~  
28 ~~application shall identify and authorize a group~~  
29 ~~representative to act as the group's agent for the purposes of~~  
30 ~~this paragraph. Upon its approval of the application, the~~  
31 ~~division shall establish a group account for such employers~~



1 ~~effective as of the beginning of the calendar year in which it~~  
2 ~~receives the application and shall notify the group's~~  
3 ~~representative of the effective date of the account. Such~~  
4 ~~account shall remain in effect for not less than 2 calendar~~  
5 ~~years and thereafter until terminated at the discretion of the~~  
6 ~~division or upon application by the group. Upon establishment~~  
7 ~~of the account, each member of the group shall be liable for~~  
8 ~~payments in lieu of contributions with respect to each~~  
9 ~~calendar quarter in the amount that bears the same ratio to~~  
10 ~~the total benefits paid in such quarter that are attributable~~  
11 ~~to service performed in the employ of all members of the group~~  
12 ~~as the total wages paid for service in employment by such~~  
13 ~~member in such quarter bears to the total wages paid during~~  
14 ~~such quarter for service performed in the employ of all~~  
15 ~~members of the group. The division shall prescribe such rules~~  
16 ~~as it deems necessary with respect to applications for~~  
17 ~~establishment, maintenance, and termination of group accounts~~  
18 ~~that are authorized by this paragraph; for addition of new~~  
19 ~~members to, and withdrawal of active members from, such~~  
20 ~~accounts; and for the determination of the amounts that are~~  
21 ~~payable under this paragraph by members of the group and the~~  
22 ~~time and manner of such payments.~~

23 ~~(5) FINANCING BENEFITS PAID TO EMPLOYEES OF THE STATE~~  
24 ~~AND POLITICAL SUBDIVISIONS OF THE STATE.--Benefits paid to~~  
25 ~~employees of this state or any instrumentality of this state,~~  
26 ~~or to employees of any political subdivision of this state or~~  
27 ~~any instrumentality thereof, based upon service defined in s.~~  
28 ~~443.036(21)(b), shall be financed in accordance with this~~  
29 ~~subsection.~~

30 ~~(a)1. Unless an election is made as provided in~~  
31 ~~paragraph (c), the state or any political subdivision of the~~

1 ~~state shall pay into the Unemployment Compensation Trust Fund~~  
2 ~~an amount equivalent to the amount of regular benefits,~~  
3 ~~short-time compensation benefits, and extended benefits paid~~  
4 ~~to individuals, based on wages paid by the state or the~~  
5 ~~political subdivision for service defined in s.~~  
6 ~~443.036(21)(b).~~

7         2. ~~Should any state agency become more than 120 days~~  
8 ~~delinquent on reimbursements due to the Unemployment~~  
9 ~~Compensation Trust Fund, the division shall certify to the~~  
10 ~~Comptroller the amount due and the Comptroller shall transfer~~  
11 ~~the amount due to the Unemployment Compensation Trust Fund~~  
12 ~~from the funds of such agency that may legally be used for~~  
13 ~~such purpose. In the event any political subdivision of the~~  
14 ~~state or any instrumentality thereof becomes more than 120~~  
15 ~~days delinquent on reimbursements due to the Unemployment~~  
16 ~~Compensation Trust Fund, then, upon request by the division~~  
17 ~~after a hearing, the Department of Revenue or the Department~~  
18 ~~of Banking and Finance, as the case may be, shall deduct the~~  
19 ~~amount owed by the political subdivision or instrumentality~~  
20 ~~from any funds to be distributed by it to the county, city,~~  
21 ~~special district, or consolidated form of government for~~  
22 ~~further distribution to the trust fund in accordance with this~~  
23 ~~chapter. Should any employer for whom the city or county tax~~  
24 ~~collector collects taxes fail to make the reimbursements to~~  
25 ~~the Unemployment Compensation Trust Fund required by this~~  
26 ~~chapter, the tax collector after a hearing, at the request of~~  
27 ~~the division and upon receipt of a certificate showing the~~  
28 ~~amount owed by the employer, shall deduct the amount so~~  
29 ~~certified from any taxes collected for the employer and remit~~  
30 ~~same to the Department of Labor and Employment Security for~~  
31 ~~further distribution to the trust fund in accordance with this~~

1 ~~chapter. This subparagraph does not apply to those amounts due~~  
2 ~~for benefits paid prior to October 1, 1979. This subparagraph~~  
3 ~~does not apply to amounts owed by a political subdivision for~~  
4 ~~benefits erroneously paid where the claimant is required to~~  
5 ~~repay to the division under s. 443.151(6)(a) or (b) any sum as~~  
6 ~~benefits received.~~

7 ~~(b) The provisions of paragraphs (4)(b), (d), and (e),~~  
8 ~~relating to reimbursement payments, allocation of benefit~~  
9 ~~costs, and group accounts with respect to nonprofit~~  
10 ~~organizations, are applicable also, to the extent allowed by~~  
11 ~~federal law, with respect to the duties of this state or any~~  
12 ~~political subdivision of this state as an employer by reason~~  
13 ~~of s. 443.036(19)(b).~~

14 ~~(c) Any employer subject to the provisions of this~~  
15 ~~subsection may elect the contribution financing method as~~  
16 ~~provided by law in lieu of the reimbursement financing method~~  
17 ~~provided in paragraphs (a) and (b).~~

18 ~~(d) Upon establishing a financing method as provided~~  
19 ~~by this subsection, such financing method shall be applicable~~  
20 ~~for not less than 2 calendar years. Nothing herein shall be~~  
21 ~~construed to prevent an employer subject to the provisions of~~  
22 ~~this subsection from electing to change its method of~~  
23 ~~financing or its method of reporting after completing 2~~  
24 ~~calendar years under another financing method, so long as such~~  
25 ~~new election is timely filed. The division may prescribe by~~  
26 ~~rule the procedures for changing methods of reporting.~~

27 ~~(6) PUBLIC EMPLOYERS UNEMPLOYMENT COMPENSATION BENEFIT~~  
28 ~~ACCOUNT.---~~

29 ~~(a) There is established a Public Employers~~  
30 ~~Unemployment Compensation Benefit Account which will be~~  
31 ~~maintained with separate accounting as a part of the Florida~~

1 ~~Unemployment Compensation Trust Fund. All benefits paid to~~  
2 ~~public employees shall be charged to the Public Employers~~  
3 ~~Unemployment Compensation Benefit Account.~~

4 ~~(b) Governmental entities subject to the Florida~~  
5 ~~Unemployment Compensation Law under s. 443.036(21)(b) who~~  
6 ~~exercise the option to elect the contributory system of~~  
7 ~~financing unemployment compensation benefits shall have their~~  
8 ~~accounts maintained and shall be subject to the provisions of~~  
9 ~~subsections (1), (2), and (3), except that:~~

10 ~~1. The term "taxable wages" means total gross wages.~~

11 ~~2. The initial contribution rate shall be 0.25~~  
12 ~~percent.~~

13 ~~3. Any election by an employer to be taxed under this~~  
14 ~~subsection shall be effective January 1 and shall be taxed at~~  
15 ~~the initial rate. Effective January 1 of the following year,~~  
16 ~~the rate shall be computed based on 2 calendar quarters of~~  
17 ~~chargeability and payroll; effective January 1 of the second~~  
18 ~~year after such election, the rate shall be computed based on~~  
19 ~~6 quarters of chargeability and payroll; and effective January~~  
20 ~~1 of the third year after such election, the rate shall be~~  
21 ~~computed based on 10 quarters of chargeability and payrolls.~~  
22 ~~Each January 1 thereafter, the tax rates shall be computed~~  
23 ~~based on 12 quarters of chargeability and payroll.~~

24 ~~4. An employer electing to be taxed under the~~  
25 ~~provisions of this subsection shall make such election not~~  
26 ~~later than 30 days prior to January 1 of the year for which~~  
27 ~~the election is to be effective. Upon electing this financing~~  
28 ~~method, such method shall be applicable for not less than 2~~  
29 ~~years.~~

1           ~~5. Any election under this subsection may be~~  
2 ~~terminated by filing with the division, not later than 30 days~~  
3 ~~prior to January 1, a written notice of termination.~~

4           Section 32. Section 443.1312, Florida Statutes, is  
5 created to read:

6           443.1312 Reimbursements; nonprofit  
7 organizations.--Benefits paid to employees of nonprofit  
8 organizations shall be financed in accordance with this  
9 section.

10           (1) DEFINITION.--As used in this section, the term  
11 "nonprofit organization" means an organization or group of  
12 organizations exempt from the federal income tax under s.  
13 501(c)(3) of the United States Internal Revenue Code.

14           (2) LIABILITY FOR CONTRIBUTIONS AND ELECTION OF  
15 REIMBURSEMENT.--A nonprofit organization that is, or becomes,  
16 subject to this chapter under s. 443.1215(1)(c) or s.  
17 443.121(3)(a) must pay contributions under s. 443.131 unless  
18 it elects, in accordance with this subsection, to reimburse  
19 the Unemployment Compensation Trust Fund for all of the  
20 regular benefits, short-time compensation benefits, and  
21 one-half of the extended benefits paid, which are attributable  
22 to service in the employ of the nonprofit organization, to  
23 individuals for weeks of unemployment which begin during the  
24 effective period of the election.

25           (a) When a nonprofit organization becomes subject to  
26 this chapter, the organization may elect to become a  
27 reimbursing employer. The effective date of this election must  
28 begin on the date the organization becomes subject to this  
29 chapter and may not terminate before the end of the next  
30 calendar year. The nonprofit organization must make this  
31 election by filing a written notice of election with the tax

1 collection service provider within 30 days after the  
2 determination that the organization is subject to this  
3 chapter.

4 (b) Each nonprofit organization that makes the  
5 election under paragraph (a) remains liable for reimbursements  
6 in lieu of contributions until it files with the tax  
7 collection service provider a written notice terminating the  
8 organization's election at least 30 days before the beginning  
9 of the first calendar year for which the termination shall be  
10 effective.

11 (c) Each nonprofit organization paying contributions  
12 under s. 443.131 may become a reimbursing employer by filing  
13 with the tax collection service provider, at least 30 days  
14 before the beginning of any calendar year, a written notice of  
15 election to become liable for reimbursements in lieu of  
16 contributions. This election may not be terminated by the  
17 organization before the end of 2 calendar years after the  
18 effective date of the election.

19 (d) In accordance with rules adopted by the Agency for  
20 Workforce Innovation or the state agency providing  
21 unemployment tax collection services, the tax collection  
22 service provider shall notify each nonprofit organization of  
23 any determination of the organization's status as an employer,  
24 the effective date of any election the organization makes, and  
25 the effective date of any termination of the election. Each  
26 determination is subject to reconsideration, appeal, and  
27 review under s. 443.141(2)(c).

28 (3) PAYMENT OF REIMBURSEMENTS.--Reimbursements in lieu  
29 of contributions must be paid in accordance with this  
30 subsection.

31

1       (a) At the end of each calendar quarter, or at the end  
2 of any other period prescribed by rule, the tax collection  
3 service provider shall bill each nonprofit organization or  
4 group of organizations that has elected to make reimbursements  
5 in lieu of contributions for an amount equal to the full  
6 amount of regular benefits, short-time compensation benefits,  
7 and one-half of the extended benefits paid during the quarter,  
8 or other prescribed period, which is attributable to service  
9 in the employ of the organization.

10       (b) A nonprofit organization must pay each bill  
11 rendered under paragraph (a) within 30 days after the bill is  
12 mailed to the last known address of the organization or is  
13 otherwise delivered to the organization, unless the  
14 organization files an application for review and  
15 redetermination under paragraph (d).

16       (c) A nonprofit organization may not deduct  
17 reimbursements, interest, penalties, fines, or fees required  
18 under this chapter from any part of the remuneration of  
19 individuals in the employ of the organization.

20       (d) The amount due, as specified in any bill from the  
21 tax collection service provider, is conclusive, and the  
22 nonprofit organization is liable for payment of that amount  
23 unless, within 20 days after the bill is mailed to the  
24 organization's last known address or otherwise delivered to  
25 the organization, the organization files an application for  
26 redetermination by the Agency for Workforce Innovation,  
27 setting forth the grounds for the application. The Agency for  
28 Workforce Innovation shall promptly review and reconsider the  
29 amount due, as specified in the bill, and shall issue a  
30 redetermination in each case in which an application for  
31 redetermination is filed. The redetermination is conclusive

1 and the nonprofit organization is liable for payment of the  
2 amount due, as specified in the redetermination, unless,  
3 within 20 days after the redetermination is mailed to the  
4 organization's last known address or otherwise delivered to  
5 the organization, the organization files a protest, setting  
6 forth the grounds for the appeal. Proceedings on the protest  
7 shall be conducted in accordance with s. 443.141(2).

8 (e) Past due amounts of reimbursements in lieu of  
9 contributions are subject to the same interest and penalties  
10 that apply to past due contributions under s. 443.141(1).

11 (f) Each reimbursing employer shall be billed his or  
12 her proportionate share of benefits, and the Unemployment  
13 Compensation Trust Fund must be reimbursed in full.

14 (4) AUTHORITY TO TERMINATE ELECTIONS.--If a nonprofit  
15 organization is delinquent in making reimbursements in lieu of  
16 contributions under subsection (3), the tax collection service  
17 provider may terminate the organization's election to be a  
18 reimbursing employer, effective at the beginning of the next  
19 calendar year, and the termination must remain in effect for 2  
20 calendar years after the effective date of the termination.

21 (5) ALLOCATION OF BENEFIT COSTS.--Each reimbursing  
22 employer must pay to the tax collection service provider the  
23 amount of regular benefits, short-time compensation benefits,  
24 and one-half of the extended benefits paid which are  
25 attributable to service in the employ of the employer. If  
26 benefits paid to an individual are based on wages paid by more  
27 than one employer and one or more of those employers are  
28 reimbursing employers, the amount payable to the fund by each  
29 reimbursing employer is determined as follows:

30 (a) Proportionate allocation for combination of  
31 reimbursing and contributing employers.--If benefits paid to



1 an individual are based on wages paid by one or more  
2 reimbursing employers and on wages paid by one or more  
3 contributing employers, the amount of benefits payable by each  
4 reimbursing employer is a proportionate share of the total  
5 benefits paid to the individual in the same ratio as the total  
6 wages paid to the individual during his or her base period by  
7 the employer during the base period, as compared to the total  
8 wages paid to the individual by all of his or her employers  
9 during the base period.

10 (b) Proportionate allocation among reimbursing  
11 employers.--If benefits paid to an individual are based on  
12 wages paid by two or more reimbursing employers, the amount of  
13 benefits payable by each employer is a proportionate share of  
14 the total benefits paid to the individual in the same ratio as  
15 the total wages paid to the individual during his or her base  
16 period by the employer during the base period, as compared to  
17 the total wages paid to the individual by all of his or her  
18 employers during the base period.

19 (6) GROUP EMPLOYMENT RECORDS.--Two or more employers  
20 that become reimbursing employers under subsection (2) and s.  
21 443.121(3) may file a joint application with the tax  
22 collection service provider for the establishment of a group  
23 employment record for the purpose of sharing the cost of  
24 benefits paid that are attributable to service in the employ  
25 of the employers. Each application must identify and authorize  
26 a group representative to act as the group's agent for the  
27 purposes of this subsection. Upon its approval of the  
28 application, the tax collection service provider shall  
29 establish a group employment record for the employers which is  
30 effective at the beginning of the calendar year in which the  
31 service provider receives the application and shall notify the

1 group's representative of the effective date of the employment  
2 record. Each group employment record remains in effect until  
3 terminated and must remain in effect at least 2 calendar years  
4 before it may be terminated. A group employment record may be  
5 terminated by the tax collection service provider on its own  
6 motion or upon application by the group. Upon establishment of  
7 a group employment record, the amount of benefits payable by  
8 each member of the group for a calendar quarter is a  
9 proportionate share of the total benefits paid during the  
10 quarter which are attributable to service performed in the  
11 employ of all members of the group in the same ratio as the  
12 total wages paid for service in employment by the member  
13 during the quarter, as compared to the total wages paid during  
14 the quarter for service performed in the employ of all members  
15 of the group. The state agency providing tax collection  
16 services may adopt rules prescribing applications and  
17 procedures for establishing, maintaining, and terminating  
18 group employment records authorized by this subsection; for  
19 adding of new members to, and withdrawal of active members  
20 from, group employment records; and for determining the  
21 amounts that are payable under this subsection by members of  
22 the group and the time and manner of those payments.

23 Section 33. Section 443.1313, Florida Statutes, is  
24 created to read:

25 443.1313 Public employers; reimbursements; election to  
26 pay contributions.--Benefits paid to employees of a public  
27 employer, as defined in s. 443.036, based on service described  
28 in s. 443.1216(2) shall be financed in accordance with this  
29 section.

30 (1) PAYMENT OF REIMBURSEMENTS.--  
31

1           (a) Unless an election is made under subsection (2),  
2 each public employer shall reimburse the Unemployment  
3 Compensation Trust Fund the amount of regular benefits,  
4 short-time compensation benefits, and extended benefits paid  
5 to individuals based on wages paid by the public employer for  
6 service described in s. 443.1216(2).

7           (b) If a state agency is more than 120 days delinquent  
8 on reimbursements due to the Unemployment Compensation Trust  
9 Fund, the tax collection service provider shall certify to the  
10 Chief Financial Officer the amount due and the Chief Financial  
11 Officer shall transfer the amount due to the Unemployment  
12 Compensation Trust Fund from the funds of the agency which  
13 legally may be used for that purpose. If a public employer  
14 other than a state agency is more than 120 days delinquent on  
15 reimbursements due to the Unemployment Compensation Trust  
16 Fund, upon request by the tax collection service provider  
17 after a hearing, the Department of Revenue or the Department  
18 of Financial Services, as applicable, shall deduct the amount  
19 owed by the public employer from any funds to be distributed  
20 by the applicable department to the public employer for  
21 further distribution to the trust fund in accordance with this  
22 chapter. If an employer for whom the municipal or county tax  
23 collector collects taxes fails to make the reimbursements to  
24 the Unemployment Compensation Trust Fund required by this  
25 chapter, the tax collector after a hearing, at the request of  
26 the tax collection service provider and upon receipt of a  
27 certificate showing the amount owed by the employer, shall  
28 deduct the certified amount from any taxes collected for the  
29 employer and remit that amount to the tax collection service  
30 provider for further distribution to the trust fund in  
31 accordance with this chapter. This paragraph does not apply to

1 amounts owed by a political subdivision of the state for  
2 benefits erroneously paid in which the claimant must repay to  
3 the Agency for Workforce Innovation under s. 443.151(6)(a) or  
4 (b) any sum as benefits received.

5 (c) The provisions of s. 443.1312(3), (5), and (6),  
6 relating to payment of reimbursements, allocation of benefit  
7 costs, and group employment records for nonprofit  
8 organizations, apply, to the extent allowed by federal law, to  
9 each public employer in the state as an employer under s.  
10 443.1216(2).

11 (2) ELECTION TO PAY CONTRIBUTIONS.--A public employer  
12 subject to this section may elect to become a contributing  
13 employer under s. 443.131 in lieu of being a reimbursing  
14 employer under subsection (1).

15 (3) CHANGE OF ELECTION.--Upon electing to be a  
16 reimbursing or contributing employer under this section, a  
17 public employer may not change this election for at least 2  
18 calendar years. This subsection does not prevent a public  
19 employer subject to this subsection from changing its election  
20 after completing 2 calendar years under another financing  
21 method if the new election is timely filed. The state agency  
22 providing unemployment tax collection services may adopt rules  
23 prescribing procedures for changing methods of reporting.

24 (4) PUBLIC EMPLOYERS UNEMPLOYMENT COMPENSATION BENEFIT  
25 ACCOUNT.--

26 (a) There is established within the Unemployment  
27 Compensation Trust Fund a Public Employers Unemployment  
28 Compensation Benefit Account, which must be maintained as a  
29 separate account within the trust fund. All benefits paid to  
30 the employees of a public employer that elects to become a  
31 contributing employer under paragraph (b) must be charged to

1 the Public Employers Unemployment Compensation Benefit  
2 Account.

3 (b) Each public employer subject to this chapter under  
4 s. 443.1216(2) which elects to become a contributing employer  
5 is subject to, and shall have its employment record maintained  
6 under s. 443.131, except that:

7 1. The term "taxable wages" means total gross wages.

8 2. The initial contribution rate is 0.25 percent.

9 3. An election by a public employer to be liable for  
10 contributions under this subsection takes effect January 1 and  
11 the employer is liable for contributions at the initial rate.  
12 Effective January 1 of the following year, the contribution  
13 rate shall be computed based on 2 calendar quarters of  
14 chargeability and payroll. Effective January 1 of the second  
15 year after the election, the contribution rate shall be  
16 computed based on 6 quarters of chargeability and payroll.  
17 Effective January 1 of the third year after the election, the  
18 contribution rate shall be computed based on 10 quarters of  
19 chargeability and payrolls. Each January 1 of subsequent  
20 years, the contribution rate shall be computed based on 12  
21 quarters of chargeability and payroll.

22 4. Each public employer electing to be a contributing  
23 employer under this subsection must make the election at least  
24 30 days before January 1 of the year for which the election is  
25 to be effective. Upon electing to be a contributing employer  
26 under this subsection, a public employer may not change this  
27 election for at least 2 calendar years.

28 5. An election under this subsection may be terminated  
29 by filing with the tax collection service provider, at least  
30 30 days before January 1, a written notice of termination.

31

1           Section 34. Section 443.1315, Florida Statutes, is  
2 amended to read:

3           443.1315 Treatment of Indian tribes.--

4           (1) As used in this section, the term:

5           (a) "Employer" means ~~includes~~ any Indian tribe for  
6 which service in employment as defined by this chapter is  
7 performed.

8           (b) "Employment" means ~~includes~~ service performed in  
9 the employ of an Indian tribe, as defined by s. 3306(u) of the  
10 Federal Unemployment Tax Act, if this ~~provided such~~ service is  
11 excluded from employment as defined by that act solely by  
12 reason of s. 3306(c)(7) of that ~~such~~ act and is not otherwise  
13 excluded from employment under this chapter. For purposes of  
14 this section, the exclusions from employment under s.  
15 443.1216(4)~~s. 443.036(21)(d)~~ apply to services performed in  
16 the employ of an Indian tribe.

17           (2) Benefits based on service in employment are ~~shall~~  
18 ~~be~~ payable in the same amount, on the same terms, and subject  
19 to the same conditions as benefits payable based ~~on the basis~~  
20 ~~of~~ other service subject to this chapter.

21           (3)(a) Indian tribes or tribal units of Indian tribes  
22 ~~thereof~~, including subdivisions, subsidiaries, or business  
23 enterprises wholly owned by those ~~such~~ Indian tribes, subject  
24 to this chapter must ~~shall~~ pay contributions under the same  
25 terms and conditions as all other subject employers unless  
26 they elect to become reimbursing employers and reimburse pay  
27 ~~into~~ the Unemployment Compensation Trust Fund amounts equal to  
28 the amount of benefits attributable to service in the employ  
29 of the Indian tribe.

30           (b) Indian tribes electing to make reimbursements  
31 ~~payments~~ in lieu of contributions must make this ~~such~~ election

1 in the same manner and under the same conditions in s.  
2 443.1312 ~~as provided by s. 443.131~~ for ~~state and local~~  
3 ~~governments~~ and nonprofit organizations subject to this  
4 chapter. Indian tribes must ~~shall~~ determine whether  
5 reimbursement for benefits paid will be elected by the tribe  
6 as a whole, by individual tribal units of an Indian tribe  
7 ~~thereof~~, or by combinations of individual tribal units.

8 (c) Indian tribes or tribal units ~~thereof~~ shall be  
9 billed for the full amount of benefits attributable to service  
10 in the employ of the Indian tribe or tribal unit on the same  
11 schedule as other employing units that elect ~~have elected~~ to  
12 make reimbursements ~~payments~~ in lieu of contributions.

13 (d) The tax collection service provider may require an  
14 ~~At the discretion of the director of the Agency for Workforce~~  
15 ~~Innovation or his or her designee, any~~ Indian tribe or tribal  
16 unit ~~thereof~~ that elects to become a reimbursing employer to  
17 ~~liable for payments in lieu of contributions shall be~~  
18 ~~required,~~ within 90 days after the effective date of that such  
19 ~~election, to:~~

20 1. Execute and file with the tax collection service  
21 provider ~~director or his or her designee~~ a surety bond  
22 approved by the service provider ~~director or his or her~~  
23 ~~designee;~~ or

24 2. Deposit with the tax collection service provider  
25 ~~director or his or her designee~~ money or securities on the  
26 same basis as other employers with the same election option.

27 (4)(a)1. An ~~Failure of the~~ Indian tribe or ~~any~~ tribal  
28 unit that fails ~~thereof~~ to make required reimbursements  
29 ~~payments,~~ including assessments of interest and penalty,  
30 within 90 days after receipt of the bill, loses ~~will cause the~~  
31 ~~Indian tribe to lose~~ the option to make reimbursements

1 ~~payments~~ in lieu of contributions as provided in subsection  
2 (3) for the following tax year unless payment in full is  
3 received before contribution rates for the next tax year are  
4 computed.

5       2. The option to make reimbursements in lieu of  
6 contributions is reinstated once the Indian tribe makes Any  
7 ~~Indian tribe that loses the option to make payments in lieu of~~  
8 ~~contributions due to late payment or nonpayment pursuant to~~  
9 ~~subparagraph 1. shall have such option reinstated if, after a~~  
10 ~~period of 1 year, all contributions have been made timely for~~  
11 1 year and, provided no contributions or reimbursements,  
12 ~~payments in lieu of contributions~~ for benefits paid,  
13 penalties, or interest remain outstanding.

14       (b)1. Services performed for an Failure of the Indian  
15 tribe or ~~any~~ tribal unit that fails thereof to make required  
16 reimbursements payments, including assessments of interest and  
17 penalty, after all collection activities deemed necessary by  
18 the tax collection service provider, subject to approval by  
19 the Agency for Workforce Innovation, are director of the  
20 ~~Agency for Workforce Innovation or his or her designee have~~  
21 ~~been exhausted may will cause services performed for such~~  
22 ~~tribe to not be treated as employment for purposes of~~  
23 paragraph (1)(b).

24       2. The tax collection service provider director or his  
25 ~~or her designee~~ may determine that any Indian tribe that loses  
26 coverage under subparagraph 1. may have services performed for  
27 the such tribe subsequently again included as employment for  
28 purposes of paragraph (1)(b) if all contributions,  
29 reimbursements payments in lieu of contributions, penalties,  
30 and interest are ~~have been~~ paid.

31



1           (c) The Agency for Workforce Innovation or its tax  
2 collection service provider shall immediately notify the  
3 United States Internal Revenue Service and the United States  
4 Department of Labor when ~~if~~ an Indian tribe fails to make  
5 reimbursements ~~payments~~ required under this section, including  
6 assessments of interest and penalty, within 90 days after a  
7 final notice of delinquency, ~~the director of the Agency for~~  
8 ~~Workforce Innovation shall immediately notify the United~~  
9 ~~States Internal Revenue Service and the United States~~  
10 ~~Department of Labor.~~

11           (5) Notices of payment and reporting delinquency to  
12 Indian tribes or tribal units must ~~thereof shall~~ include  
13 information that failure to make full reimbursement ~~payment~~  
14 within the prescribed timeframe:

15           (a) Will cause the Indian tribe to be liable for taxes  
16 under the Federal Unemployment Tax Act.

17           (b) Will cause the Indian tribe to lose the option to  
18 make reimbursements ~~payments~~ in lieu of contributions.

19           (c) Could cause the Indian tribe to be excepted from  
20 the definition of "employer" provided in paragraph (1)(a) and  
21 services in the employ of the Indian tribe provided in  
22 paragraph (1)(b) to be excepted from employment.

23           (6) An Indian tribe must reimburse the fund for all  
24 extended benefits paid that are attributable to service in the  
25 employ of the ~~an~~ Indian tribe unless the benefits are ~~and not~~  
26 reimbursed by the Federal Government ~~shall be financed in~~  
27 ~~their entirety by such Indian tribe.~~

28           (7) The Agency for Workforce Innovation and the state  
29 agency providing unemployment tax collection services shall  
30 adopt ~~any~~ rules necessary to administer this section.

31

1           Section 35. Section 443.1316, Florida Statutes, is  
2 amended to read:

3           443.1316 ~~Contract with Department of Revenue for~~  
4 ~~Unemployment tax collection services; interagency agreement.--~~

5           (1) By January 1, 2001, The Agency for Workforce  
6 Innovation shall enter into a contract with the Department of  
7 Revenue, through an interagency agreement, which shall provide  
8 for the Department of Revenue to perform the duties of the tax  
9 collection service provider and provide other unemployment tax  
10 collection services under this chapter. Under the interagency  
11 agreement, the tax collection service provider may only  
12 implement:

13           (a) The provisions of this chapter conferring duties  
14 upon the tax collection service provider.

15           (b) The provisions of law conferring duties upon the  
16 Agency for Workforce Innovation which are specifically  
17 delegated to the tax collection service provider in the  
18 interagency agreement. The Department of Revenue, in  
19 consultation with the Department of Labor and Employment  
20 Security, shall determine the number of positions needed to  
21 provide unemployment tax collection services within the  
22 Department of Revenue. The number of unemployment tax  
23 collection service positions the Department of Revenue  
24 determines are needed shall not exceed the number of positions  
25 that, prior to the contract, were authorized to the Department  
26 of Labor and Employment Security for this purpose. Upon  
27 entering into the contract with the Agency for Workforce  
28 Innovation to provide unemployment tax collection services,  
29 the number of required positions, as determined by the  
30 Department of Revenue, shall be authorized within the  
31 Department of Revenue. Beginning January 1, 2002, the Office

1 ~~of Program Policy Analysis and Government Accountability shall~~  
2 ~~conduct a feasibility study regarding privatization of~~  
3 ~~unemployment tax collection services. A report on the~~  
4 ~~conclusions of this study shall be submitted to the Governor,~~  
5 ~~the President of the Senate, and the Speaker of the House of~~  
6 ~~Representatives.~~

7       (2)(a) The Department of Revenue is considered to be  
8 administering a revenue law of this state when the department  
9 implements this chapter, or otherwise provides unemployment  
10 compensation tax collection services, under pursuant to a  
11 contract of the department with the Agency for Workforce  
12 Innovation through the interagency agreement.

13       (b) Sections 213.018, 213.025, 213.051, 213.053,  
14 213.055, 213.071, 213.10, 213.2201, 213.23, 213.24(2), 213.27,  
15 213.28, 213.285, 213.37, 213.50, 213.67, 213.69, 213.73,  
16 213.733, 213.74, and 213.757 apply to the collection of  
17 unemployment contributions and reimbursements by the  
18 Department of Revenue unless prohibited by federal law.

19       Section 36. Section 443.1317, Florida Statutes, is  
20 created to read:

21       443.1317 Rulemaking authority; enforcement of rules.--

22       (1) AGENCY FOR WORKFORCE INNOVATION.--

23       (a) Except as otherwise provided in s. 443.012, the  
24 Agency for Workforce Innovation has ultimate authority over  
25 the administration of the Unemployment Compensation Program.

26       (b) The Agency for Workforce Innovation may adopt  
27 rules under ss. 120.536(1) and 120.54 to administer the  
28 provisions of this chapter conferring duties upon either the  
29 agency or its tax collection service provider.

30       (2) TAX COLLECTION SERVICE PROVIDER.--The state agency  
31 providing unemployment tax collection services under contract

1 with the Agency for Workforce Innovation through an  
2 interagency agreement pursuant to s. 443.1316 may adopt rules  
3 under ss. 120.536(1) and 120.54, subject to approval by the  
4 Agency for Workforce Innovation, to administer the provisions  
5 of law described in s. 443.1316(1)(a) and (b) which are within  
6 this chapter. These rules must not conflict with the rules  
7 adopted by the Agency for Workforce Innovation or with the  
8 interagency agreement.

9 (3) ENFORCEMENT OF RULES.--The Agency for Workforce  
10 Innovation may enforce any rule adopted by the state agency  
11 providing unemployment tax collection services to administer  
12 this chapter. The tax collection service provider may enforce  
13 any rule adopted by the Agency for Workforce Innovation to  
14 administer the provisions of law described in s.  
15 443.1316(1)(a) and (b).

16 Section 37. Section 443.141, Florida Statutes, is  
17 amended to read:

18 443.141 Collection of contributions and  
19 reimbursements.--

20 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.--

21 (a) Interest.--Contributions or reimbursements unpaid  
22 on the date ~~on which they are due and payable~~ shall bear  
23 interest at the rate of 1 percent per month from and after  
24 that ~~such~~ date until payment plus accrued interest is received  
25 by the tax collection service provider ~~division~~, unless the  
26 service provider ~~division~~ finds that the employing unit has or  
27 had good reason for failure to pay the contributions or  
28 reimbursements when due. Interest collected under ~~pursuant to~~  
29 this subsection must ~~shall~~ be paid into the Special Employment  
30 Security Administration Trust Fund.

31 (b) Penalty for delinquent reports.--

1           1. ~~An Any~~ employing unit ~~that~~ ~~which~~ fails to file any  
2 ~~report reports~~ required by the Agency for Workforce Innovation  
3 ~~or its tax collection service provider division in the~~  
4 ~~administration of this chapter~~, in accordance with rules for  
5 administering this chapter ~~adopted by the division~~, shall pay  
6 to the tax collection service provider for division with  
7 ~~respect to each delinquent such~~ report the sum of \$25 for each  
8 30 days or fraction thereof that ~~the such~~ employing unit is  
9 delinquent, unless the agency or its service provider,  
10 whichever required the report, ~~division~~ finds that ~~the such~~  
11 employing unit has or had good reason for failure to file ~~the~~  
12 ~~such report or reports~~.

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

16           3. ~~The A~~ waiver of penalty and interest for a  
17 delinquent report reports may be waived when the authorized  
18 ~~where impositions of interest or a penalty or interest is~~  
19 ~~would be~~ inequitable.

20           (c) Application of partial payments.--When a  
21 delinquency exists in the employment record account of an  
22 employer not in bankruptcy, a partial ~~and~~ payment ~~in an amount~~  
23 less than the total delinquency shall be applied to the  
24 employment record ~~is submitted, the division shall apply such~~  
25 ~~partial payment~~ as the payor directs. In the absence of  
26 specific direction, ~~the division shall apply~~ the partial  
27 payment shall be applied to the payor's employment record  
28 account as prescribed in the rules of the Agency for Workforce  
29 Innovation or the state agency providing tax collection  
30 services by rule.

31           (2) REPORTS, CONTRIBUTIONS, APPEALS.--

1 (a) Failure to make reports and pay contributions.--If  
2 an any employing unit determined by the tax collection service  
3 provider division to be an employer subject to ~~the provisions~~  
4 ~~of~~ this chapter fails to make and file any report as and when  
5 required by ~~the terms and provisions of~~ this chapter or by any  
6 rule of the Agency for Workforce Innovation or the state  
7 agency providing tax collection services division, for the  
8 purpose of determining the amount of contributions due by the  
9 such employer under this chapter, or if any filed such report  
10 ~~which has been filed~~ is found deemed by the service provider  
11 division to be incorrect or insufficient, and the such  
12 employer, after being notified in writing ~~having been given~~  
13 ~~written notice~~ by the service provider division to file the  
14 such report, or a corrected or sufficient report, as  
15 applicable the case may be, fails to file the such report  
16 within 15 days after the date of the mailing of the such  
17 notice, the tax collection service provider division may:  
18 1. Determine the amount of contributions due from the  
19 such employer based on the ~~basis of such~~ information ~~as may be~~  
20 readily available to it, which determination ~~is shall be~~  
21 deemed to be prima facie correct;  
22 2. Assess the such employer ~~with~~ the amount of  
23 contributions ~~so~~ determined to be due; and  
24 3. Immediately notify the employer ~~give written notice~~  
25 by registered or certified mail ~~to such employer~~ of the such  
26 determination and assessment including penalties as provided  
27 in this chapter, if any, added and assessed, and demand  
28 ~~demanding~~ payment ~~of same~~ together with interest ~~as herein~~  
29 provided on the amount of contributions from the date that  
30 amount was ~~when same were~~ due and payable.  
31

1           (b) Hearings.--~~The~~ Such determination and assessment  
2 are ~~shall be~~ final at the expiration of 15 days after from the  
3 date the assessment is mailed of the mailing of such written  
4 notice thereof demanding payment unless the such employer  
5 files has filed with the tax collection service provider  
6 within the 15 days ~~division~~ a written protest and petition for  
7 hearing specifying the objections thereto. The tax collection  
8 service provider shall promptly review each petition and may  
9 reconsider its determination and assessment in order to  
10 resolve the petitioner's objections. The tax collection  
11 service provider shall forward each petition remaining  
12 unresolved to the Agency for Workforce Innovation for a  
13 hearing on the objections. Upon receipt of a such petition  
14 within the 15 days allowed, the Agency for Workforce  
15 Innovation division shall schedule ~~fix the time and place for~~  
16 a hearing and ~~shall~~ notify the petitioner of the time and  
17 place of the hearing thereof. The Agency for Workforce  
18 Innovation division may appoint special deputies ~~with full~~  
19 power to conduct ~~hold~~ hearings ~~hereunder~~ and to submit their  
20 findings together with a transcript of the proceedings before  
21 them and their recommendations to the agency division for its  
22 final order decision and determination. Special deputies are  
23 ~~shall be~~ subject to the prohibition against ~~on~~ ex parte  
24 communications ~~as provided~~ in s. 120.66. At any hearing  
25 conducted by held before the Agency for Workforce Innovation  
26 division or its special deputy, ~~as herein provided,~~ evidence  
27 may be offered to support the such determination and  
28 assessment or to prove that it is incorrect. In order to  
29 prevail, however, at such hearing, the petitioner must either  
30 prove shall be required to show wherein that the determination  
31 and assessment are ~~it is~~ incorrect or ~~else~~ file full and

1 complete corrected reports. Evidence may also be submitted at  
2 the such hearing to rebut the determination by the tax  
3 collection service provider division that the petitioner is an  
4 employer under ~~the provisions of this chapter.~~ and, Upon  
5 evidence taken before it or upon the transcript submitted to  
6 it with the findings and recommendation of its special deputy,  
7 the Agency for Workforce Innovation shall either ~~division may~~  
8 set aside the tax collection service provider's its  
9 determination that the petitioner is an employer under ~~the~~  
10 ~~provisions of this chapter or may~~ reaffirm the such  
11 determination. The amounts assessed under the ~~pursuant to a~~  
12 ~~final order, determination by the division hereunder~~ together  
13 with interest and penalties, must shall be paid within 15 days  
14 after notice of the such final order is ~~decision and~~  
15 ~~assessment and demand for payment thereof by the division has~~  
16 ~~been~~ mailed to the such employer, unless judicial review is  
17 instituted in a case of status determination. Amounts due  
18 when the status of the employer is in dispute are shall be  
19 payable within 15 days after of the entry of an order by the  
20 court affirming the such determination. However, any  
21 determination ~~by the division~~ that an employing unit is not an  
22 employer under ~~the provisions of this chapter~~ does shall not  
23 affect the benefit rights of any individual as determined by  
24 an appeals referee or the commission, ~~under the provisions of~~  
25 ~~this chapter, unless:~~  
26       1. The such individual is ~~has been~~ made a party to the  
27 proceedings before the special deputy; ~~division, or~~  
28       2. The decision ~~unless such determination~~ of the  
29 appeals referee or the commission or appeals referee ~~has not~~  
30 become final or the employing unit and the Agency for  
31 Workforce Innovation were ~~division have~~ not ~~been~~ made parties



1 to the proceedings before the appeals referee or the  
2 commission.

3 ~~(c)(b)~~ Appeals.--~~Subject to the foregoing provisions~~  
4 ~~of this subsection,~~The Agency for Workforce Innovation and  
5 the state agency providing unemployment tax collection  
6 services division shall adopt rules prescribing the procedures  
7 for by regulation prescribe the manner pursuant to which an  
8 employing unit which has been determined to be an employer to  
9 may file an appeal and be afforded an opportunity for a  
10 hearing on the such determination. Pending a such hearing, the  
11 employing unit must shall file reports and pay contributions  
12 in accordance with s. 443.131.

13 (3) COLLECTION PROCEEDINGS.--

14 (a) Lien for payment of contributions or  
15 reimbursements.--

16 1. There is ~~hereby~~ created a lien in favor of the tax  
17 collection service provider division upon all the property,  
18 both real and personal, of any employer ~~who has become~~ liable  
19 for ~~the~~ payment of any contribution or reimbursement levied  
20 and imposed under upon it by this chapter law for the amount  
21 of the contributions or reimbursements due ~~and payable under~~  
22 ~~the provisions hereof,~~ together with interest, costs, and  
23 penalties. ~~and~~ If any contribution or reimbursement imposed  
24 under by this chapter or any portion of that such  
25 contribution, reimbursement, or interest, or penalty is not  
26 paid within 60 days after becoming the same becomes  
27 delinquent, the tax collection service provider division may  
28 subsequently thereafter issue a notice of lien that under its  
29 ~~official seal, which notice of lien~~ may be filed in the office  
30 of the clerk of the circuit court of any county in which the  
31 delinquent employer owns property or has conducted business.

1 ~~The, and which~~ notice of lien must include ~~shall set forth~~ the  
2 periods for which the contributions, reimbursements, interest,  
3 or penalties are demanded and the amounts due. ~~thereof~~, A copy  
4 of ~~the which~~ notice of lien must ~~shall~~ be mailed to the  
5 employer at her or his last known address by registered mail.  
6 ~~The Provided, that~~ notice of lien may not be issued and  
7 recorded until ~~at the expiration of~~ 15 days after ~~from~~ the  
8 date the assessment becomes final under ~~the provisions of~~  
9 subsection (2). Upon presentation of the notice of lien, the  
10 clerk of the circuit court shall record it in a book  
11 maintained ~~by her or him~~ for that purpose, and ~~thereupon~~ the  
12 amount of the notice of lien, together with the cost of  
13 recording and interest accruing upon the ~~contribution~~ amount  
14 of the contribution or reimbursement, becomes ~~shall become~~ a  
15 lien upon the title to and interest, whether legal or  
16 equitable, in any real property, chattels real, or personal  
17 property of the ~~such~~ employer against whom the ~~such~~ notice of  
18 lien is issued, in the same manner as a judgment of the  
19 circuit court ~~duly~~ docketed in the office of the ~~such~~ circuit  
20 court clerk, with execution ~~duly~~ issued to ~~thereon and in the~~  
21 ~~hands of~~ the sheriff for levy. This, ~~and such~~ lien is ~~shall be~~  
22 prior, preferred, and superior to all mortgages or other liens  
23 filed, recorded, or acquired after ~~subsequent to the time such~~  
24 notice of lien is ~~shall have been~~ filed. Upon the payment of  
25 the amounts due ~~thereunder~~, or upon determination by the tax  
26 collection service provider ~~division~~ that the ~~such~~ notice of  
27 lien was erroneously issued, the lien is ~~same may be~~ satisfied  
28 when the service provider acknowledges in writing ~~of record by~~  
29 ~~the division by an acknowledgment under the seal of the~~  
30 division that the ~~such~~ lien is ~~has been~~ fully satisfied. A  
31 lien's ~~Such~~ satisfaction does need ~~not need to~~ be acknowledged

1 before any notary or other public officer, and the ~~seal of the~~  
2 ~~division together with the~~ signature of the director of the  
3 tax collection service provider or his or her designee is  
4 ~~shall be~~ conclusive evidence of the satisfaction of the lien,  
5 which satisfaction shall be recorded by the clerk of the  
6 circuit court who receives the ~~shall receive~~ fees for those  
7 ~~such services as may be fixed by law for the recording of~~  
8 ~~instruments generally.~~

9           2. The tax collection service provider ~~division~~ may  
10 subsequently thereafter issue a warrant directed to any  
11 sheriff all and singular sheriffs in this the state,  
12 commanding him or her ~~them~~ to levy upon and sell any real or  
13 personal property of the employer liable for any amount under  
14 this chapter law within his or her jurisdiction ~~their~~  
15 ~~respective jurisdictions, for the payment of the amount~~  
16 ~~thereof, with the added penalties and interest and the costs~~  
17 ~~of executing the warrant, together with the costs of the clerk~~  
18 ~~of the circuit court in recording and docketing the notice of~~  
19 ~~lien, and to return the such warrant to the service provider~~  
20 with payment. The division and to pay to it the money  
21 ~~collected by virtue thereof; such warrant may only be issued~~  
22 ~~shall issue and be enforced for all amounts due to the tax~~  
23 collection service provider on division as of the date the  
24 warrant is issued of issuance thereof, together with interest  
25 accruing on the contribution or reimbursement amount due from  
26 the employer to the date of payment at the rate provided in  
27 this section. herein; however, In the event of sale of any  
28 assets of the employer, however, priorities under the warrant  
29 shall be determined in accordance with the priority  
30 established by any the notice or notices of lien filed by the  
31 tax collection service provider division and recorded by the

1 clerk of the circuit court. The sheriff shall execute ~~proceed~~  
2 ~~upon~~ the warrant ~~in all respects with like effect and~~ in the  
3 same manner prescribed by law for ~~in respect to~~ executions  
4 issued by ~~out of the office of the clerk of the circuit court~~  
5 for ~~upon~~ judgments of the circuit court, ~~and~~ The sheriff is  
6 ~~shall be~~ entitled to the same fees for ~~her or his services in~~  
7 executing the warrant as for ~~under~~ a writ of execution out of  
8 the circuit court, and these ~~such~~ fees must ~~to~~ be collected in  
9 the same manner.

10 (b) Injunctive procedures to contest warrants after  
11 issuance.--~~An~~ No writ of injunction or restraining order to  
12 stay the execution of a such warrant may not be issued ~~shall~~  
13 ~~issue~~ until a motion is ~~bill praying therefor has been~~ filed;  
14 ~~and~~ reasonable notice of a hearing ~~on the~~ of motion for the  
15 such injunction is ~~has~~ previously been served on the tax  
16 collection service provider; and ~~division, nor unless~~ the  
17 party seeking the injunction either pays ~~applying therefor has~~  
18 ~~previously tendered and paid~~ into the custody of the court the  
19 full amount of contributions, reimbursements, interests,  
20 costs, and penalties claimed in the ~~such~~ warrant or enters  
21 ~~entered~~ into and files with ~~filed in~~ the court a bond with two  
22 or more good and sufficient sureties approved by the court in  
23 a sum at least twice ~~double~~ the amount of the ~~such~~  
24 contributions, reimbursements, interests, costs, and  
25 penalties, payable to the tax collection service provider. The  
26 bond must also be ~~division, and~~ conditioned to pay the amount  
27 of the ~~such~~ warrant, interest ~~thereon,~~ and any ~~such~~ damages  
28 resulting from ~~as may be occasioned by~~ the wrongful issuing of  
29 the injunction, if the injunction is dissolved, or the motion  
30 for the injunction ~~bill upon which it may be granted~~ is  
31 dismissed. Only one surety is ~~shall be~~ required when the ~~such~~

1 bond is executed by a lawfully authorized surety company ~~as~~  
2 ~~surety thereon.~~

3 (c) Attachment and garnishment.--Upon the filing of  
4 notice of lien as provided in subparagraph (a)1., the tax  
5 collection service provider division is entitled to remedy by  
6 attachment or garnishment as provided in chapters 76 and 77,  
7 as for a debt due. ~~and,~~ Upon application by the tax  
8 collection service provider division, these ~~such~~ writs shall  
9 be issued by ~~issue out of the office of~~ the clerk of the  
10 circuit court as upon a judgment of the circuit court duly  
11 docketed and recorded. ~~These, and such~~ writs shall be ~~made~~  
12 returnable to the circuit court. ~~A~~ However, no bond may not  
13 ~~shall~~ be required of the tax collection service provider  
14 division as a condition required for ~~precedent to~~ the issuance  
15 of these ~~such~~ writs of attachment or garnishment. Issues  
16 raised under proceedings by attachment or garnishment shall be  
17 tried by the circuit court in the same manner as ~~upon~~ a  
18 judgment under ~~thereof in the manner provided in~~ chapters 76  
19 and 77. Further, the notice of lien filed by the tax  
20 collection service provider ~~is valid division shall be of full~~  
21 ~~force and effect~~ for the purposes of all remedies under  
22 ~~provided for in~~ this chapter until satisfied under ~~as provided~~  
23 ~~in~~ this chapter, and ~~no~~ revival by scire facias or other  
24 proceedings are not ~~shall be~~ necessary before pursuing ~~prior~~  
25 ~~to the pursuit of~~ any remedy authorized by law. ~~herein~~  
26 ~~provided for, and~~ Proceedings authorized ~~as~~ upon a judgment of  
27 the circuit court do not make ~~shall not be construed as making~~  
28 ~~of~~ the lien a judgment of the circuit court upon a debt for  
29 any purpose other than ~~except~~ as are herein specifically  
30 provided by law ~~set forth~~ as procedural remedies ~~only.~~

31

1           (d) Third-party claims.--Upon any levy made by the  
2 sheriff under ~~the authority of~~ a writ of attachment or  
3 garnishment as provided in paragraph (c), the circuit court  
4 shall try third-party claims to property involved ~~shall be~~  
5 ~~tried by the circuit court~~ as upon a judgment thereof and all  
6 proceedings ~~shall be~~ authorized on ~~such~~ third-party claims ~~as~~  
7 ~~provided~~ in ss. 56.16, 56.20, 76.21, and 77.16 shall apply.

8           (e) Proceedings supplementary to execution.--At any  
9 time after a warrant provided for in subparagraph (a)2. is  
10 returned unsatisfied by ~~has been in the hands of~~ any sheriff  
11 of this state ~~and returned unsatisfied~~, the tax collection  
12 service provider division may ~~make and~~ file an affidavit in  
13 the circuit court affirming the such fact and also that such  
14 warrant was returned unsatisfied and remains is valid and  
15 outstanding. The affidavit must also state and also stating  
16 the residence of the party or parties against whom the warrant  
17 is has been issued. ~~and~~ The tax collection service provider  
18 is subsequently division shall thereupon be entitled to have  
19 other and further proceedings in the circuit court as upon a  
20 judgment thereof as provided in s. 56.29.

21           (f) Reproductions Photostats.--In any proceedings in  
22 any court under this chapter, reproductions photostats of the  
23 original records or microfilm copies of records of the Agency  
24 for Workforce Innovation, its tax collection service provider,  
25 the former Department of Labor and Employment Security,  
26 division or the commission, including, but not limited to,  
27 photocopies or microfilm, are shall be primary evidence in  
28 lieu of the original originals of such records or of the  
29 documents that were which have been transcribed into those  
30 ~~such~~ records.

1           (g) Jeopardy assessment and warrant.--If the tax  
2 collection service provider reasonably believes ~~division has~~  
3 ~~just cause to believe and does believe~~ that the collection of  
4 contributions or reimbursements from an employer will be  
5 jeopardized by delay, the service provider ~~it~~ may assess the  
6 ~~such~~ contributions or reimbursements immediately, together  
7 with interest or penalties when due, regardless of whether the  
8 ~~or not~~ contributions or reimbursements accrued are ~~have become~~  
9 due, and may immediately issue a notice of lien and jeopardy  
10 warrant upon which proceedings may be conducted ~~had~~ as ~~herein~~  
11 provided in this section for notice of lien and warrant of the  
12 service provider ~~division~~. Within 15 days after ~~from the~~  
13 mailing the ~~of such~~ notice of lien by registered mail, the  
14 employer ~~against whom such notice of lien and warrant is~~  
15 ~~issued~~ may protest the issuance of the lien ~~thereof~~ in the  
16 same manner provided in paragraph (2)(a), ~~and further~~  
17 ~~proceedings shall be had upon the protest as therein provided.~~  
18 The ~~Such~~ protest does ~~shall~~ not operate as a supersedeas or  
19 stay of enforcement ~~proceedings until~~ and unless the employer  
20 files ~~has filed~~ with the sheriff seeking to enforce the  
21 warrant ~~of the division~~ a good and sufficient surety bond in  
22 twice the amount demanded by the notice of lien or warrant.  
23 The bond must be conditioned upon payment of the amount  
24 subsequently found to be due from the employer to the tax  
25 collection service provider in the ~~division by~~ final order  
26 ~~determination~~ of the Agency for Workforce Innovation ~~division~~  
27 upon protest of assessment. The jeopardy warrant and notice of  
28 lien are ~~shall be~~ satisfied by ~~the division~~ in the manner  
29 ~~heretofore~~ provided in this section upon payment of the amount  
30 finally determined to be due from the employer. If in the  
31 ~~event~~ enforcement of the jeopardy warrant is not superseded as

1 ~~hereinabove~~ provided in this section, the employer ~~is shall be~~  
2 entitled to a refund from the fund of all amounts paid as  
3 contributions or reimbursements in excess of the amount  
4 finally determined to be due by the employer upon application  
5 being made as provided in this chapter.

6 (4) MISCELLANEOUS PROVISIONS FOR ~~ENFORCEMENT OF~~  
7 COLLECTION OF CONTRIBUTIONS AND REIMBURSEMENTS.--

8 (a) In addition to ~~independently of~~ all other remedies  
9 and proceedings authorized by this chapter law for ~~the~~  
10 ~~enforcement of and~~ the collection of contributions and  
11 reimbursements hereby levied, a right of action by suit in the  
12 name of the tax collection service provider division is  
13 created. A suit may be brought ~~maintained and prosecuted~~, and  
14 all proceedings taken, to the same effect and extent as for  
15 the enforcement of a right of action for debt or assumpsit,  
16 and ~~any and~~ all remedies available in such actions, including  
17 attachment and garnishment, are shall be available to the tax  
18 collection service provider division for the collection of any  
19 contribution or reimbursement ~~accruing hereunder; however,~~  
20 The tax collection service provider is division shall not,  
21 however, be required to post bond in any such action or  
22 proceedings. In addition, this section does not make these+  
23 ~~further, nothing herein contained shall be construed as making~~  
24 ~~of such~~ contributions or reimbursements a debt or demand  
25 unenforceable against homestead property as provided by Art. X  
26 of the State Constitution, and these the above remedies are  
27 solely being procedural only.

28 (b) An Any employer who fails failing to make return  
29 or ~~to~~ pay the contributions or reimbursements levied under  
30 this chapter, and who remains ~~has not ceased to be~~ an employer  
31 as provided in s. 443.121, may be enjoined from employing



1 individuals in employment as defined in this chapter upon the  
2 complaint of the tax collection service provider division in  
3 the circuit court of the county in which the employer does ~~may~~  
4 ~~be doing business. An~~ ~~and such~~ employer who fails ~~so failing~~  
5 to make return or ~~to~~ pay contributions or reimbursements  
6 ~~levied hereunder~~ shall be enjoined from employing individuals  
7 in employment until the ~~such~~ return is ~~shall have been~~ made  
8 and the contributions or reimbursements are ~~shown to be due~~  
9 ~~thereunder have been~~ paid to the tax collection service  
10 provider division.

11 (c) ~~The division or~~ Any agent or employee designated  
12 by the Agency for Workforce Innovation or its tax collection  
13 service provider ~~whom it may designate shall have the power to~~  
14 administer an oath to any person for ~~in respect to~~ any return  
15 or report required by this chapter ~~law~~ or by the rules of the  
16 Agency for Workforce Innovation or the state agency providing  
17 unemployment tax collection services division, and an ~~such~~  
18 oath made before the agency or its service provider division  
19 or any authorized agent or employee has ~~shall have~~ the same  
20 effect ~~efficacy~~ as an oath made before any judicial officer or  
21 notary public of the state.

22 (d) Civil actions brought under this chapter to  
23 collect contributions, reimbursements, or ~~and~~ interest,  
24 ~~thereon~~ or any proceeding conducted ~~had herein~~ for the  
25 collection of contributions or reimbursements from an  
26 employer, shall be heard by the court having jurisdiction  
27 ~~thereof~~ at the earliest possible date and are ~~shall be~~  
28 entitled to preference upon the calendar of the court over all  
29 other civil actions except petitions for judicial review of  
30 claims for benefits arising under this chapter and cases  
31 arising under the Workers' Compensation Law of this state.

1           (e) The tax collection service provider may ~~division~~  
2 ~~is authorized to~~ commence an action in any other state ~~by and~~  
3 ~~in the name of the division~~ to collect unemployment  
4 compensation contributions, reimbursements, penalties, and  
5 interest legally due this state. The officials of other states  
6 that ~~which~~ extend a like comity to this state may are  
7 ~~authorized to~~ sue for the collection of ~~such~~ contributions,  
8 reimbursements, interest, and penalties in the courts of this  
9 state. The courts of this state shall recognize and enforce  
10 liability for ~~such~~ contributions, reimbursements, interest,  
11 and penalties imposed by other states that ~~which~~ extend a like  
12 comity to this state.

13           (f) The collection of any contribution, reimbursement,  
14 interest, or ~~and~~ penalty ~~otherwise~~ due under this chapter is  
15 ~~shall not be~~ enforceable by civil action, warrant, claim, or  
16 other means unless the notice of lien is filed with the clerk  
17 of the circuit court as described in subsection (3), within 5  
18 years after ~~from~~ the date the ~~upon which~~ such contribution,  
19 reimbursement, interest, and penalty were ~~became~~ due ~~and~~  
20 ~~payable as provided by law and by rule of the division, a~~  
21 ~~notice of lien with respect to such contribution, interest,~~  
22 ~~and penalty was filed for record with a clerk of a circuit~~  
23 ~~court as provided in subsection (3).~~

24           (5) PRIORITIES UNDER LEGAL DISSOLUTION OR  
25 DISTRIBUTIONS.--In the event of any distribution of any  
26 employer's assets pursuant to an order of any court under the  
27 laws of this state, including any receivership, assignment for  
28 the benefit of creditors, adjudicated insolvency, composition,  
29 administration of estates of decedents, or other similar  
30 proceeding, contributions or reimbursements then or  
31 subsequently thereafter due must ~~shall~~ be paid in full before

1 ~~prior to~~ all other claims except claims for wages of ~~not more~~  
2 ~~than~~ \$250 or less to each claimant, earned within 6 months  
3 after of the commencement of the proceeding, and on a parity  
4 with all other tax claims wherever those ~~such~~ tax claims are  
5 ~~have been~~ given priority. In the administration of the estate  
6 of any decedent, the filing of notice of lien is ~~shall be~~  
7 ~~deemed~~ a proceeding required upon protest of the claim filed  
8 by the tax collection service provider ~~division~~ for  
9 contributions or reimbursements due under this chapter, and  
10 the ~~such~~ claim must ~~shall~~ be allowed by the circuit judge.  
11 ~~However,~~ The personal representative of the decedent, however,  
12 may by petition to the circuit court object to the validity of  
13 the tax collection service provider's claim ~~of the division,~~  
14 and proceedings shall be conducted ~~had~~ in the circuit court  
15 for the determination of the validity of the service  
16 provider's claim ~~of the division~~. Further, the bond of the  
17 personal representative may ~~shall~~ not be discharged until the  
18 ~~such~~ claim is finally determined by the circuit court. ~~and,~~  
19 When a ~~no~~ bond is not ~~has been~~ given by the personal  
20 representative, ~~none of~~ the assets of the estate may not ~~shall~~  
21 be distributed until the ~~such~~ final determination by the  
22 circuit court. Upon distribution of the assets of the estate  
23 of any decedent, the tax collection service provider's claim  
24 has a ~~of the division shall have~~ class 8 priority established  
25 in s. 733.707(1)(h), subject to the above limitations with  
26 reference to wages. In the event of any employer's  
27 adjudication in bankruptcy, judicially confirmed extension  
28 proposal, or composition, under the Federal Bankruptcy Act of  
29 1898, as amended, contributions or reimbursements then or  
30 subsequently ~~thereafter~~ due are ~~shall be~~ entitled to ~~such~~  
31

1 priority as is provided in s. 64B of that act (U.S.C. Title  
2 II, s. 104(b), as amended).

3 (6) REFUNDS.--

4 (a) Within ~~if, not later than~~ 4 years after the date  
5 of payment of any amount as contributions, reimbursements,  
6 interest, or penalties, an employing unit may apply that has  
7 ~~paid such contributions, interest, or penalties makes~~  
8 application for an adjustment of its thereof in connection  
9 with subsequent contribution payments of contributions or  
10 reimbursements, or for a refund if the thereof because such  
11 adjustment cannot be made.

12 (b) If, ~~and~~ the tax collection service provider  
13 division determines that any such contributions,  
14 reimbursements, interest, or penalties were or any portion  
15 thereof was erroneously collected, the division shall allow  
16 such employing unit may adjust its to make an adjustment  
17 thereof without interest in connection with subsequent  
18 contribution payment of contributions or reimbursements by the  
19 amount erroneously collected by it, or If an such adjustment  
20 cannot be made, the tax collection service provider division  
21 shall refund the said amount erroneously collected, without  
22 interest, from the fund.

23 (c) For like cause, and Within the time limit provided  
24 in paragraph (a), the tax collection service provider may on  
25 its own initiative adjust or refund the amount erroneously  
26 collected same period, adjustment or refund may be made on the  
27 division's own initiative.

28 (d) However, nothing in This chapter does not shall be  
29 construed to authorize a refund of contributions or  
30 reimbursements which were properly paid in accordance with the  
31 provisions of this chapter when at the time of such payment

1 was made, except as required by s. 443.1216(13)(e)~~s.~~  
2 ~~443.036(21)(n)5.~~ ~~7~~ ~~further,~~

3 (e) An employing unit entitled to a refund or  
4 adjustment for erroneously collected contributions,  
5 reimbursements, interest, or penalties is not entitled to  
6 interest on that erroneously collected amount.

7 (f) Refunds under this subsection and under s.  
8 443.1216(13)(e)~~s. 443.036(21)(n)5.~~ may be paid from either  
9 the clearing account or the benefit account of the  
10 Unemployment Compensation Trust Fund and from the Special  
11 Employment Security Administration Trust Fund for with respect  
12 ~~to~~ interest or penalties ~~which have been~~ previously paid into  
13 the such fund, notwithstanding the provisions of s. 443.191(2)  
14 ~~to the contrary notwithstanding.~~

15 Section 38. Section 443.151, Florida Statutes, is  
16 amended to read:

17 443.151 Procedure concerning claims.--

18 (1) POSTING OF INFORMATION.--

19 (a) Each employer must ~~shall~~ post and maintain in  
20 places readily accessible to individuals in her or his employ  
21 printed statements concerning benefit rights, claims for  
22 benefits, and ~~such~~ other matters relating to the  
23 administration of this chapter as the Agency for Workforce  
24 Innovation division may by rule prescribe. Each employer must  
25 ~~shall~~ supply to ~~such~~ individuals copies of ~~such~~ printed  
26 statements or other materials relating to claims for benefits  
27 ~~when and as directed by the agency's rules division may by~~  
28 rule prescribe. The Agency for Workforce Innovation shall  
29 supply these such printed statements and other materials ~~shall~~  
30 ~~be supplied by the division~~ to each employer without cost to  
31 the employer.

1           (b)1. The Agency for Workforce Innovation shall advise  
2 each ~~An~~ individual filing a new claim for unemployment  
3 compensation ~~shall~~, at the time of filing the ~~such~~ claim, ~~be~~  
4 ~~advised~~ that:

5           a. Unemployment compensation is subject to federal  
6 income tax.

7           b. Requirements exist pertaining to estimated tax  
8 payments.

9           c. The individual may elect to have federal income tax  
10 deducted and withheld from the individual's payment of  
11 unemployment compensation at the amount specified in the  
12 federal Internal Revenue Code.

13           d. The individual is not ~~shall be~~ permitted to change  
14 a previously elected withholding status ~~not~~ more than twice  
15 ~~two times~~ per calendar year.

16           2. Amounts deducted and withheld from unemployment  
17 compensation must ~~shall~~ remain in the Unemployment  
18 Compensation Trust Fund until transferred to the federal  
19 taxing authority as payment of income tax.

20           3. The Agency for Workforce Innovation ~~division~~ shall  
21 follow all procedures specified by the United States  
22 Department of Labor and the federal Internal Revenue Service  
23 pertaining to the deducting and withholding of income tax.

24           4. If more than one authorized request for deduction  
25 and withholding is made, amounts must ~~shall~~ be deducted and  
26 withheld in accordance with the following priorities:<sup>7</sup>

27           a. Unemployment overpayments ~~shall~~ have first  
28 priority;<sup>7</sup>

29           b. Child support payments ~~shall~~ have second priority;<sup>7</sup>  
30 and

31

1           c. Withholding under this subsection has ~~shall have~~  
2 third priority.

3           ~~5. This paragraph shall apply to payments made after~~  
4 ~~December 31, 1996.~~

5           (2) FILING OF CLAIM INVESTIGATIONS; NOTIFICATION OF  
6 CLAIMANTS AND EMPLOYERS.--Claims for benefits must ~~shall~~ be  
7 made in accordance with the such rules adopted by the Agency  
8 for Workforce Innovation as the division may adopt. The Agency  
9 for Workforce Innovation must ~~division shall~~ notify claimants  
10 and employers regarding monetary and nonmonetary  
11 determinations of eligibility. Investigations of issues raised  
12 in connection with a claimant which may affect a claimant's  
13 eligibility for benefits or charges to an employer's  
14 employment record ~~account~~ shall be conducted by the Agency for  
15 Workforce Innovation ~~division~~ as prescribed by rule.

16           (3) DETERMINATION.--

17           (a) In general.--The Agency for Workforce Innovation  
18 shall promptly make an initial determination for each upon a  
19 claim filed under pursuant to subsection (2). The  
20 determination must ~~shall be made promptly by an examiner~~  
21 ~~designated by the division,~~ shall include a statement of of ~~as to~~  
22 whether and in what amount the claimant is entitled to  
23 benefits, and, in the event of a denial, must ~~shall~~ state the  
24 reasons for the denial ~~therefor~~. A determination for with  
25 ~~respect to~~ the first week of a benefit year must ~~shall~~ also  
26 include a statement of of ~~as to~~ whether the claimant was ~~has been~~  
27 paid the wages required under s. 443.091(1)(f) and, if so, the  
28 first day of the benefit year, the claimant's weekly benefit  
29 amount, and the maximum total amount of benefits payable to  
30 the claimant for with respect to a benefit year. The Agency  
31 for Workforce Innovation shall promptly notify the claimant,

1 the claimant's most recent employing unit, and all employers  
2 whose employment records are liable for accounts would be  
3 ~~charged with benefits under the pursuant to such~~ determination  
4 ~~of the shall be promptly notified of such~~ initial  
5 determination. ~~The, and such~~ determination is ~~shall be~~ final  
6 unless within 20 days after the mailing of the ~~such~~ notices to  
7 the parties' last known addresses, or in lieu of in the  
8 ~~absence of such~~ mailing, within 20 days after the delivery of  
9 the notices ~~such notice~~, an appeal or written request for  
10 reconsideration is filed by the claimant or other party  
11 entitled to ~~such~~ notice.

12 (b) Determinations in labor dispute cases.--Whenever  
13 any claim involves a labor dispute described in the  
14 ~~application of the provisions of s. 443.101(4), the examiner~~  
15 ~~handling the claim shall, if so directed by the~~ Agency for  
16 Workforce Innovation shall ~~division,~~ promptly assign the  
17 ~~transmit such~~ claim to a special examiner who shall ~~designated~~  
18 ~~by the division to make a determination on upon~~ the issues  
19 involving unemployment due to the labor dispute involved under  
20 ~~that subsection or upon such claims. The Such~~ special  
21 examiner shall make the determination ~~thereon~~ after an ~~such~~  
22 investigation, as deemed necessary. The claimant or another  
23 ~~any other~~ party entitled to notice of the ~~such~~ determination  
24 may ~~file an~~ appeal a from ~~such~~ determination under ~~pursuant to~~  
25 subsection (4).

26 (c) Redeterminations.--

27 1. The Agency for Workforce Innovation ~~division~~ may  
28 reconsider a determination when ~~whenever~~ it finds that an  
29 error ~~has occurred in connection therewith~~ or when ~~whenever~~  
30 new evidence or information pertinent to the ~~such~~  
31 determination is ~~has been~~ discovered after a prior ~~subsequent~~



1 ~~to any previous~~ determination or redetermination. ~~A~~ No such  
2 redetermination ~~may not shall~~ be made more than after 1 year  
3 after from the last day of the benefit year, ~~unless it appears~~  
4 ~~that~~ the disqualification for making a false or fraudulent  
5 representation in imposed by s. 443.101(6) is applicable, in  
6 which case the redetermination may be made ~~at any time~~ within  
7 2 years after from the ~~date of the making of~~ such false or  
8 fraudulent representation. The Agency for Workforce Innovation  
9 must promptly give notice of redetermination ~~shall be promptly~~  
10 ~~given~~ to the claimant and to any employers entitled to notice  
11 ~~thereof~~ in the manner prescribed in this section for the with  
12 ~~respect to~~ notice of an initial determination. If the amount  
13 of benefits is increased by the upon such redetermination, an  
14 appeal of the redetermination based therefrom solely on the  
15 ~~with respect to the matters involved in~~ such increase may be  
16 filed as in the manner and subject to the limitations provided  
17 in subsection (4). If the amount of benefits is decreased by  
18 the upon such redetermination, the redetermination may be  
19 appealed ~~matters involved in such decrease shall be subject to~~  
20 ~~review in connection with an appeal by the claimant when from~~  
21 ~~any determination upon a subsequent claim for benefits is~~  
22 ~~which may be~~ affected in amount or duration by the such  
23 redetermination. If the final decision on the determination or  
24 redetermination to be reconsidered was made ~~Subject to the~~  
25 ~~same limitations and for the same reasons, the division may~~  
26 ~~reconsider its determination in any case in which the final~~  
27 ~~decision has been rendered by an appeals referee, the~~  
28 commission, or a court, the Agency for Workforce Innovation  
29 and may apply for a revised decision from to the body or court  
30 that made the which rendered such final decision to issue a  
31 ~~revised decision.~~

1           2. ~~If in the event that~~ an appeal of ~~involving~~ an  
2 original determination is pending when as of the date a  
3 redetermination thereof is issued, the ~~such~~ appeal unless  
4 withdrawn is ~~shall be~~ treated as an appeal from the ~~such~~  
5 redetermination.

6           (d) Notice of determination or redetermination  
7 ~~pursuant to this chapter.--~~Notice of any monetary or  
8 nonmonetary determination or redetermination under which  
9 ~~involves the application of the provisions of this chapter,~~  
10 together with the reasons for the determination or  
11 redetermination therefor, must ~~shall~~ be promptly given to the  
12 claimant and to any employer entitled to notice thereof, ~~such~~  
13 ~~notice to be given~~ in the manner provided in this subsection.7  
14 ~~provided that~~ The Agency for Workforce Innovation division  
15 shall adopt rules prescribing ~~by rule prescribe~~ the manner and  
16 procedure by ~~pursuant to~~ which employers within the base  
17 period of a claimant ~~may~~ become entitled to ~~such~~ notice.

18           (4) APPEALS.--

19           (a) Appeals referees.--The Agency for Workforce  
20 Innovation division shall appoint one or more impartial  
21 salaried appeals referees ~~selected~~ in accordance with s.  
22 443.171(3)~~s. 443.171(4)~~to hear and decide appealed ~~or~~  
23 ~~disputed~~ claims. ~~Such appeals referees shall have such~~  
24 ~~qualifications as may be established by the Department of~~  
25 ~~Management Services upon the advice and consent of the~~  
26 ~~division.~~A ~~No~~ person may not ~~shall~~ participate on behalf of  
27 the Agency for Workforce Innovation division as an appeals  
28 referee in any case in which she or he is an interested party.  
29 The Agency for Workforce Innovation division may designate  
30 alternates to serve in the absence or disqualification of any  
31 appeals referee on ~~upon~~ a temporary basis. These alternates

1 ~~must have and pro hac vice which alternate shall be possessed~~  
2 of the same qualifications required of appeals referees. The  
3 Agency for Workforce Innovation division shall provide the  
4 commission and the appeals referees with proper facilities and  
5 assistance for the execution of their functions.

6 (b) Filing and hearing.--

7 1. The claimant or any other party entitled to notice  
8 of a determination ~~as herein provided~~ may ~~file an~~ appeal an  
9 adverse from such determination to with an appeals referee  
10 within 20 days after the date of mailing of the notice to her  
11 or his last known address or, if the such notice is not  
12 mailed, within 20 days after the date of delivery of the such  
13 notice.

14 2. ~~Notwithstanding the provisions of s. 120.569(2)(b),~~  
15 Unless the appeal is withdrawn ~~with her or his permission~~ or  
16 review is initiated by ~~is removed to~~ the commission, the  
17 appeals referee, after mailing all parties and attorneys of  
18 record a notice of hearing at least 10 days before ~~prior to~~  
19 the date of hearing, notwithstanding the 14-day notice  
20 requirement in s. 120.569(2)(b), may only shall affirm,  
21 modify, or reverse the such determination. An appeal may not  
22 be withdrawn without the permission of the appeals referee.

23 3. ~~When; however, whenever~~ an appeal involves a  
24 question of as to whether services were performed by a  
25 claimant in employment or for an employer, the referee must  
26 ~~shall~~ give special notice of the question ~~such issue~~ and of  
27 the pendency of the appeal to the employing unit and to the  
28 Agency for Workforce Innovation division, both of which become  
29 ~~shall thenceforth be~~ parties to the proceeding.

30 ~~4.3.~~ The parties must shall be notified promptly  
31 ~~notified~~ of the such referee's decision. The referee's

1 ~~decision is; and such decisions shall be~~ final unless further  
2 review is initiated under paragraph (c), within 20 days after  
3 the date of mailing of notice of the decision thereof to the  
4 party's last known address or, in lieu ~~the absence~~ of such  
5 mailing, within 20 days after the delivery of the ~~such~~ notice,  
6 ~~further review is initiated pursuant to paragraph (c).~~

7 (c) Review by commission.--The commission may, on its  
8 own motion, within the time limit ~~specified~~ in paragraph (b),  
9 initiate a review of the decision of an appeals referee. The  
10 commission ~~or~~ may also allow the Agency for Workforce  
11 Innovation or any adversely affected party entitled to notice  
12 of the decision to an appeal ~~the from such~~ decision by filing  
13 an on application filed within the ~~such~~ time limit in  
14 paragraph (b) ~~by the division or by any party entitled to~~  
15 ~~notice of such decision.~~ An adversely affected ~~An appeal~~  
16 ~~filed by any such party~~ has the ~~shall be allowed as of right~~  
17 to appeal the decision if the Agency for Workforce  
18 Innovation's examiner's determination is ~~was~~ not affirmed by  
19 the appeals referee. ~~Upon review on its own motion or upon~~  
20 ~~appeal,~~ The commission may ~~on the basis of the evidence~~  
21 ~~previously submitted in such case, or upon the basis of such~~  
22 ~~additional evidence as it may direct to be taken,~~ affirm,  
23 modify, or reverse the findings and conclusions of the appeals  
24 referee based on evidence previously submitted in the case or  
25 based on additional evidence taken at the direction of the  
26 commission. The commission may assume jurisdiction of ~~remove~~  
27 ~~to itself~~ or transfer to another appeals referee the  
28 proceedings on any claim pending before an appeals referee.  
29 Any proceeding in which ~~so removed to~~ the commission assumes  
30 jurisdiction before ~~prior to the~~ completion must ~~shall~~ be  
31 heard by the commission in accordance with the requirement of

1 this subsection for ~~with respect to~~ proceedings before an  
2 appeals referee. When ~~Upon denial by~~ the commission denies of  
3 an application to hear an ~~for~~ appeal of an appeals referee's  
4 ~~from the decision of an appeals referee,~~ the decision of the  
5 appeals referee is the ~~shall be deemed to be~~ a decision of the  
6 commission for purposes of ~~within the meaning of~~ this  
7 paragraph ~~for purposes of~~ judicial review and is ~~shall be~~  
8 subject to judicial review within the same time and ~~in the~~  
9 manner as ~~provided for with respect to~~ decisions of the  
10 commission, except that the time for initiating ~~such~~ review  
11 runs ~~shall run~~ from the date of notice of the commission's  
12 ~~order of the commission~~ denying the application to hear an ~~for~~  
13 appeal.

14 (d) Procedure.--The manner that ~~in which~~ appealed  
15 claims are ~~shall be~~ presented must comply with the  
16 commission's ~~shall be in accordance with~~ rules prescribed by  
17 ~~the commission.~~ Witnesses subpoenaed under ~~pursuant to~~ this  
18 section are ~~shall be~~ allowed fees at the ~~a~~ rate as established  
19 by s. 92.142, and fees of witnesses subpoenaed on behalf of  
20 the Agency for Workforce Innovation ~~division~~ or any claimant  
21 are ~~shall be~~ deemed part of the expense of administering this  
22 chapter.

23 (e) Judicial review.--Orders of the commission entered  
24 under ~~pursuant to~~ paragraph (c) are ~~shall be~~ subject to review  
25 only by notice of appeal in the district court of appeal in  
26 the appellate district in which the issues involved were  
27 decided by an appeals referee. Notwithstanding chapter 120,  
28 ~~and the commission is~~ shall be made a party respondent to  
29 every such proceeding, ~~notwithstanding any provision to the~~  
30 ~~contrary in chapter 120.~~ The Agency for Workforce Innovation  
31 may ~~division~~ shall have the right to initiate judicial review

1 of orders in the same manner and to the same extent as any  
2 other party.

3 (5) PAYMENT OF BENEFITS.--

4 (a) The Agency for Workforce Innovation Benefits shall  
5 ~~be promptly pay benefits paid~~ in accordance with a  
6 determination or redetermination regardless of any appeal or  
7 pending appeal. Before payment of benefits to the claimant,  
8 however, each any employer who, pursuant to the provisions of  
9 s. 443.131(4), (5), or (6), is liable for reimbursements  
10 ~~reimbursement payments~~ in lieu of contributions for the  
11 payment of the such benefits must shall be notified, at the  
12 address on file with the Agency for Workforce Innovation or  
13 its tax collection service provider division, of as to the  
14 initial determination of the claim, and must the employer  
15 ~~shall be given 10 days to respond, prior to the payment of the~~  
16 ~~benefits to the employee.~~

17 (b) The Agency for Workforce Innovation shall promptly  
18 pay benefits, regardless of whether a determination is under  
19 appeal, when the if a determination allowing benefits is  
20 affirmed in any amount by an appeals referee, or is so  
21 affirmed by the commission, or if a decision of an appeals  
22 referee allowing benefits is affirmed in any amount by the  
23 commission. In these instances, a court may not issue an, such  
24 ~~benefits shall be promptly paid regardless of any further~~  
25 ~~appeal, and no injunction, supersedeas, stay, or other writ or~~  
26 ~~process suspending the payment of such benefits shall be~~  
27 ~~issued by any court. A contributing However, if such decision~~  
28 ~~is finally reversed, no employer may not, however, liable for~~  
29 ~~contributions under the contributory system of financing~~  
30 ~~unemployment compensation benefits shall be charged with~~  
31 ~~benefits so paid under an pursuant to the erroneous~~

1 ~~determination if the decision is ultimately reversed., and~~  
2 ~~Benefits are shall not be~~ paid for any subsequent weeks of  
3 unemployment involved in a ~~such~~ reversal.

4 (c) The provisions ~~That portion~~ of paragraph (b)  
5 relating to charging an employer liable for contributions do  
6 not apply ~~shall not be applicable~~ to reimbursing employers  
7 ~~using the reimbursable method of financing benefit payments.~~

8 (6) RECOVERY AND RECOUPMENT.--

9 (a) Any person who, by reason of her or his fraud,  
10 receives ~~has received any sum as~~ benefits under this chapter  
11 to which she or he is ~~was~~ not entitled is ~~shall be~~ liable to  
12 repay those benefits to the Agency for Workforce Innovation  
13 ~~such sum to the division for and~~ on behalf of the trust fund  
14 or, in the agency's ~~discretion of the division,~~ to have those  
15 benefits ~~such sum~~ deducted from future benefits payable to her  
16 or him under this chapter. To enforce this paragraph, the  
17 Agency for Workforce Innovation must find, ~~provided a finding~~  
18 ~~of the existence of such fraud through~~ has been made by a  
19 redetermination or decision under ~~pursuant to~~ this section  
20 within 2 years after the ~~from the~~ commission of such fraud was  
21 committed., and provided no such Any recovery or recoupment of  
22 these benefits must ~~such sum may~~ be effected within ~~after~~ 5  
23 years after ~~from~~ the date of such redetermination or decision.

24 (b) ~~If~~ Any person who, ~~other than~~ by reason other than  
25 ~~of her or his fraud,~~ receives ~~has received any sum as~~ benefits  
26 under this chapter to which, under a redetermination or  
27 decision pursuant to this section, she or he is ~~has been~~ found  
28 not entitled, is ~~she or he shall be~~ liable to repay those  
29 benefits to the Agency for Workforce Innovation ~~such sum to~~  
30 ~~the division for and~~ on behalf of the trust fund or, in the  
31 agency's ~~discretion of the division,~~ to ~~shall~~ have those

1 ~~benefits such sum~~ deducted from any future benefits payable to  
2 her or him under this chapter. ~~Any No such~~ recovery or  
3 recoupment of benefits must such sum may be effected within  
4 ~~after 2 years after from the date of such~~ redetermination or  
5 decision.

6 (c) ~~No~~ Recoupment from future benefits is not  
7 permitted shall be had if the benefits are such sum was  
8 received by such person without fault on the person's part and  
9 ~~such~~ recoupment would defeat the purpose of this chapter or  
10 would be inequitable and against ~~equity and~~ good conscience.

11 (d) The Agency for Workforce Innovation shall collect  
12 the repayment of benefits in any case in which under this  
13 ~~section a claimant is liable to repay to the division any sum~~  
14 ~~for the fund, such sum shall be collectible~~ without interest  
15 by the a deduction of from benefits through pursuant to a  
16 redetermination ~~as above provided~~ or by a civil action in the  
17 ~~name of the division.~~

18 (e) Notwithstanding any other provision of this  
19 chapter, any person who is has been determined by ~~either~~ this  
20 state, a cooperating state agency, the United States Secretary  
21 of Labor, or a court of competent jurisdiction to have  
22 received any payments under the Trade Act of 1974, as amended,  
23 to which the person was not entitled shall have those payments  
24 ~~such sum~~ deducted from any regular benefits, as defined in s.  
25 443.1115(1)(e)s. 443.111(6)(a)5., payable to her or him under  
26 this chapter. Each; except that no single deduction under this  
27 paragraph may not shall exceed 50 percent of the amount  
28 otherwise payable. The payments amounts so deducted shall be  
29 remitted paid to the agency that which issued the payments  
30 under the Trade Act of 1974, as amended, for return to the  
31 United States Treasury. ~~However,~~ Except for overpayments



1 determined by a court of competent jurisdiction, ~~a no~~  
2 deduction may not be made under this paragraph until a  
3 determination by the state agency or the United States  
4 Secretary of Labor is ~~has become~~ final.

5 (7) REPRESENTATION IN ADMINISTRATIVE  
6 PROCEEDINGS.--~~Notwithstanding the provisions of s. 120.62(2),~~  
7 In any administrative proceeding conducted under this chapter,  
8 an employer or a claimant has the right, at his or her own  
9 expense, to may be represented by counsel or by an authorized  
10 representative ~~or by counsel~~. Notwithstanding s. 120.62(2),  
11 the authorized representative need not be a qualified  
12 representative.

13 (8) BILINGUAL REQUIREMENTS.--

14 (a) ~~Based on the estimated total number of households~~  
15 ~~in a county which speak the same non-English language, a~~  
16 ~~single-language minority,~~The Agency for Workforce Innovation  
17 division shall provide printed bilingual instructional and  
18 educational materials in the appropriate language in those  
19 counties in which 5 percent or more of the households in the  
20 county are classified as a single-language minority.

21 (b) The Agency for Workforce Innovation division shall  
22 ensure that one-stop career centers and appeals offices  
23 located ~~bureaus~~ in counties subject to the requirements of  
24 paragraph (c) prominently post notices in the appropriate  
25 languages and that translators are available in those centers  
26 and offices ~~bureaus~~.

27 (c) As used in this subsection, the term  
28 "single-language minority" means ~~refers to~~ households that  
29 ~~which~~ speak the same non-English language and that ~~which~~ do  
30 not contain an adult fluent in English. The Agency for  
31 Workforce Innovation division shall develop estimates of the

1 percentages of single-language minority households for each  
2 county by using data from ~~made available by~~ the United States  
3 Bureau of the Census.

4 Section 39. Section 443.163, Florida Statutes, is  
5 amended to read:

6 443.163 Electronic reporting and remitting of  
7 contributions and reimbursements ~~taxes~~.--

8 (1) An employer may ~~choose to~~ file any report and  
9 remit any contributions or reimbursements ~~taxes~~ required under  
10 by this chapter by electronic means. The Agency for Workforce  
11 Innovation or the state agency providing unemployment tax  
12 collection services ~~its designee~~ shall adopt rules prescribing  
13 ~~prescribe by rule~~ the format and instructions necessary for  
14 electronically ~~such~~ filing ~~of~~ reports and remitting  
15 contributions and reimbursements ~~of taxes~~ to ensure a full  
16 collection of contributions and reimbursements due. The  
17 acceptable method of transfer, the method, form, and content  
18 of the electronic means, and the method, if any, by which the  
19 employer will be provided with an acknowledgment shall be  
20 prescribed by the Agency for Workforce Innovation or its tax  
21 collection service provider ~~designee~~. However, any employer  
22 who employed 10 or more employees in any quarter during the  
23 preceding state fiscal year, or any person that prepared and  
24 reported for 5 or more employers in the preceding state fiscal  
25 year, must submit the Employers Quarterly Reports (UCT-6) for  
26 the current calendar year and remit the contributions and  
27 reimbursements ~~taxes~~ due by electronic means approved by the  
28 tax collection service provider ~~agency or its designee~~.

29 (2) An ~~Any~~ employer or person who fails to file an  
30 Employers Quarterly Report (UCT-6) by electronic means  
31 required by law is liable for a penalty of ~~10 percent of the~~

1 ~~tax due, but not less than~~ \$10 for each report or 10 percent  
2 of the contributions and reimbursements due, whichever is  
3 greater, which is in addition to any other penalty provided by  
4 this chapter which may apply ~~be applicable~~, unless the  
5 employer or person ~~has~~ first obtains ~~obtained~~ a waiver of this  
6 ~~for such~~ requirement from the tax collection service provider  
7 ~~agency or its designee~~. ~~An~~ Any employer or person who fails to  
8 remit contributions or reimbursements ~~tax~~ by electronic means  
9 as required by law is liable for a penalty of \$10 for each  
10 remittance submitted, which is in addition to any other  
11 applicable penalty provided by this chapter ~~which may be~~  
12 ~~applicable~~.

13 (3) The tax collection service provider ~~agency or its~~  
14 ~~designee~~ may waive the requirement to file an Employers  
15 Quarterly Report (UCT-6) by electronic means for employers or  
16 persons that are unable to comply despite good faith efforts  
17 or due to circumstances beyond the employer's or person's  
18 reasonable control.

19 (a) As prescribed by the Agency for Workforce  
20 Innovation or its tax collection service provider ~~designee~~,  
21 grounds for approving the waiver include, but are not limited  
22 to, circumstances in which the employer or person does not:

23 1. Currently file information or data electronically  
24 with any business or government agency; or

25 2. Have a compatible computer that meets or exceeds  
26 the standards prescribed by the Agency for Workforce  
27 Innovation or its tax collection service provider ~~designee~~.

28 (b) The tax collection service provider ~~agency or its~~  
29 ~~designee~~ shall accept other reasons for requesting a waiver  
30 from the requirement to submit the Employers Quarterly Report  
31 (UCT-6) by electronic means, including, but not limited to:

1           1. That the employer or person needs additional time  
2 to program his or her computer;

3           2. That complying with this requirement causes the  
4 employer or person financial hardship; or

5           3. That complying with this requirement conflicts with  
6 the employer's business procedures.

7           (c) The Agency for Workforce Innovation or the state  
8 agency providing unemployment tax collection services ~~its~~  
9 ~~designee~~ may establish by rule the length of time a waiver is  
10 valid and may determine whether subsequent waivers will be  
11 authorized, based on ~~the provisions of~~ this subsection;  
12 however, the tax collection service provider ~~may agency or its~~  
13 ~~designee shall~~ only grant a waiver from electronic reporting  
14 if the employer or person timely files the Employers Quarterly  
15 Report (UCT-6) by telefile, unless the employer wage detail  
16 exceeds the service provider's ~~agency's or its designee's~~  
17 telefile system capabilities.

18           (4) As used in ~~For purposes of~~ this section, the term  
19 "electronic means" includes, but is not limited to, electronic  
20 data interchange; electronic funds transfer; and use of the  
21 Internet, telephone, or other technology specified by the  
22 Agency for Workforce Innovation or its tax collection service  
23 provider designee.

24           Section 40. Section 443.171, Florida Statutes, is  
25 amended to read:

26           443.171 Agency for Workforce Innovation ~~Division~~ and  
27 commission; powers and duties; ~~rules; advisory council;~~  
28 records and reports; proceedings; state-federal cooperation.--

29           (1) ~~POWERS AND DUTIES OF DIVISION.--~~The Agency for  
30 Workforce Innovation shall administer ~~it shall be the duty of~~  
31 ~~the division to administer~~ this chapter. The agency may; and

1 ~~it shall have power and authority to employ those such~~  
2 ~~persons, make such expenditures, require such reports, conduct~~  
3 ~~make such investigations, and take such other action as it~~  
4 ~~deems necessary or suitable to administer this chapter that~~  
5 ~~end. The division shall determine its own organization and~~  
6 ~~methods of procedure in accordance with the provisions of this~~  
7 ~~chapter. Not later than March 15 of each year, The Agency for~~  
8 ~~Workforce Innovation division, through the Department of Labor~~  
9 ~~and Employment Security, shall annually submit information to~~  
10 ~~Workforce Florida, Inc., the Governor a report covering the~~  
11 ~~administration and operation of this chapter during the~~  
12 ~~preceding calendar year for inclusion in the strategic plan~~  
13 ~~under s. 445.006 and may shall make such recommendations for~~  
14 ~~amendment to this chapter as it deems proper.~~

15 ~~(2) RULES; DIVISION, SEAL.--~~

16 ~~(a) The division has authority to adopt rules pursuant~~  
17 ~~to ss. 120.536(1) and 120.54 to implement the provisions of~~  
18 ~~this chapter.~~

19 ~~(b) The division shall have an official seal, which~~  
20 ~~shall be judicially noticed.~~

21 ~~(2)(3) PUBLICATION OF ACTS AND RULES.--~~ The Agency for  
22 Workforce Innovation division shall cause to be printed and  
23 distributed to the public, or otherwise distributed to the  
24 public through the Internet or similar electronic means, the  
25 text of this chapter and of the rules for administering this  
26 chapter adopted by the agency or the state agency providing  
27 unemployment tax collection services division, ~~the division's~~  
28 ~~annual report to the Governor,~~ and any other matter the  
29 ~~division deems~~ relevant and suitable. The Agency for Workforce  
30 Innovation and shall furnish this information to any person  
31 upon request ~~application therefor~~. However, any ~~no~~ pamphlet,

1 rules, circulars, or reports required by this chapter may not  
2 ~~shall~~ contain any matter except the actual data necessary to  
3 complete them ~~same~~ or the actual language of the rule,  
4 together with the proper notices ~~thereof~~.

5 ~~(3)(4)~~ PERSONNEL.--Subject to chapter 110 and the  
6 other provisions of this chapter, the Agency for Workforce  
7 Innovation ~~division is authorized to~~ appoint, set ~~fix~~ the  
8 compensation of, and prescribe the duties and powers of such  
9 employees, accountants, attorneys, experts, and other persons  
10 as ~~may be~~ necessary for ~~in~~ the performance of the agency's ~~its~~  
11 duties under this chapter. The Agency for Workforce  
12 Innovation ~~division~~ may delegate to any such person its ~~such~~  
13 power and authority under this chapter as necessary ~~it deems~~  
14 ~~reasonable and proper~~ for the effective administration of this  
15 chapter and may ~~in its discretion~~ bond any person handling  
16 moneys or signing checks under this chapter. ~~hereunder~~ The  
17 cost of these ~~such~~ bonds must ~~shall~~ be paid from the  
18 Employment Security Administration Trust Fund.

19 ~~(5)~~ UNEMPLOYMENT COMPENSATION ADVISORY COUNCIL.--There  
20 ~~is created a state Unemployment Compensation Advisory Council~~  
21 ~~to assist the division in reviewing the unemployment insurance~~  
22 ~~program and to recommend improvements for such program.~~

23 ~~(a)~~ The council shall consist of 18 members, including  
24 equal numbers of employer representatives and employee  
25 representatives who may fairly be regarded as representative  
26 because of their vocations, employments, or affiliations, and  
27 representatives of the general public.

28 ~~(b)~~ The members of the council shall be appointed by  
29 the secretary of the Department of Labor and Employment  
30 Security. Initially, the secretary shall appoint five members  
31 for terms of 4 years, five members for terms of 3 years, five

1 ~~members for terms of 2 years, and three members for terms of 1~~  
2 ~~year. Thereafter, members shall be appointed for 4-year terms.~~  
3 ~~A vacancy shall be filled for the remainder of the unexpired~~  
4 ~~term.~~

5 ~~(c) The council shall meet at the call of its chair,~~  
6 ~~at the request of a majority of its membership, at the request~~  
7 ~~of the division, or at such times as may be prescribed by its~~  
8 ~~rules, but not less than twice a year. The council shall make~~  
9 ~~a report of each meeting, which shall include a record of its~~  
10 ~~discussions and recommendations. The division shall make such~~  
11 ~~reports available to any interested person or group.~~

12 ~~(d) Members of the council shall serve without~~  
13 ~~compensation but shall be entitled to receive reimbursement~~  
14 ~~for per diem and travel expenses as provided in s. 112.061.~~

15 (4)(6) EMPLOYMENT STABILIZATION.--The Agency for  
16 Workforce Innovation, under the direction of Workforce  
17 Florida, Inc., division, with the advice and aid of advisory  
18 councils, shall take all appropriate steps to reduce and  
19 prevent unemployment; to encourage and assist in the adoption  
20 of practical methods of vocational training, retraining, and  
21 vocational guidance; to investigate, recommend, advise, and  
22 assist in the establishment and operation, by municipalities,  
23 counties, school districts, and the state, of reserves for  
24 public works to be used in times of business depression and  
25 unemployment; to promote the reemployment of the unemployed  
26 workers throughout the state in every other way that may be  
27 feasible; to refer any claimant entitled to extended benefits  
28 to suitable work which meets the criteria of this chapter;  
29 and, to these ends, to carry on and publish the results of  
30 investigations and research studies.

31

1           (5)(7) RECORDS AND REPORTS.--Each employing unit shall  
2 keep true and accurate work records, containing the such  
3 information required by the Agency for Workforce Innovation or  
4 its tax collection service provider ~~as the division may~~  
5 ~~prescribe~~. These Such records must shall be open to inspection  
6 and are be subject to being copied by the Agency for Workforce  
7 Innovation or its tax collection service provider ~~division~~ at  
8 any reasonable time and as often as ~~may be~~ necessary. The  
9 Agency for Workforce Innovation or its tax collection service  
10 provider ~~division or an appeals referee~~ may require from any  
11 employing unit any sworn or unsworn reports, for with respect  
12 to persons employed by the employing unit ~~it~~, ~~deemed~~ necessary  
13 for the effective administration of this chapter. However, a  
14 state or local governmental agency performing intelligence or  
15 counterintelligence functions need not report an employee if  
16 the head of that such agency determines ~~has determined~~ that  
17 reporting the employee could endanger the safety of the  
18 employee or compromise an ongoing investigation or  
19 intelligence mission. Information revealing the employing  
20 unit's or individual's identity ~~thus~~ obtained from the  
21 employing unit or from any individual through ~~pursuant to~~ the  
22 administration of this chapter, is shall, except to the extent  
23 necessary for the proper presentation of a claim or upon  
24 written authorization of the claimant who has a workers'  
25 compensation claim pending, ~~be held~~ confidential and exempt  
26 from ~~the provisions of~~ s. 119.07(1). This confidential Such  
27 information is shall be available only to public employees in  
28 the performance of their public duties, ~~including employees of~~  
29 ~~the Department of Education in obtaining information for the~~  
30 ~~Florida Education and Training Placement Information Program~~  
31 ~~and the Office of Tourism, Trade, and Economic Development in~~



1 ~~its administration of the qualified defense contractor tax~~  
2 ~~refund program authorized by s. 288.1045, the qualified target~~  
3 ~~industry business tax refund program authorized by s. 288.106.~~  
4 Any claimant, or the claimant's legal representative, at a  
5 hearing before an appeals referee or the commission ~~must~~ shall  
6 be supplied with information from these ~~such~~ records to the  
7 extent necessary for the proper presentation of her or his  
8 claim. Any employee or member of the commission, ~~or~~ any  
9 employee of the Agency for Workforce Innovation or its tax  
10 collection service provider division, or any other person  
11 receiving confidential information, ~~who violates any provision~~  
12 ~~of this subsection commits is guilty~~ of a misdemeanor of the  
13 second degree, punishable as provided in s. 775.082 or s.  
14 775.083. However, the Agency for Workforce Innovation or its  
15 tax collection service provider division may furnish to any  
16 employer copies of any report previously submitted by that  
17 ~~such~~ employer, upon the request of the ~~such~~ employer, ~~and~~ The  
18 Agency for Workforce Innovation or its tax collection service  
19 provider may division is authorized to charge a therefor such  
20 reasonable fee for copies of reports, which may as the  
21 ~~division may by rule prescribe~~ not to exceed the actual  
22 reasonable cost of the preparation of the ~~such~~ copies as  
23 prescribed by rules adopted by the Agency for Workforce  
24 Innovation or the state agency providing tax collection  
25 services. Fees received by the Agency for Workforce Innovation  
26 or its tax collection service provider division for copies  
27 furnished provided under this subsection ~~must~~ shall be  
28 deposited in ~~to the credit of~~ the Employment Security  
29 Administration Trust Fund.

30 (6)(8) OATHS AND WITNESSES.--In the discharge of the  
31 duties imposed by this chapter, the Agency for Workforce

1 Innovation, its tax collection service provider division, the  
2 appeals referees, and the members of the commission, and any  
3 duly authorized representative of any of these entities may  
4 ~~them shall have power to~~ administer oaths and affirmations,  
5 take depositions, certify to official acts, and issue  
6 subpoenas to compel the attendance of witnesses and the  
7 production of books, papers, correspondence, memoranda, and  
8 other records deemed necessary as evidence in connection with  
9 the administration of this chapter.

10 (7)(9) SUBPOENAS.--If a person refuses in case of  
11 ~~contumacy by, or refusal to obey a subpoena issued to that,~~  
12 ~~any person, any court of this state within the jurisdiction of~~  
13 ~~which the inquiry is carried on, or within the jurisdiction of~~  
14 ~~which the person guilty of contumacy or refusal to obey is~~  
15 ~~found, resides, or transacts business, upon application by the~~  
16 Agency for Workforce Innovation, its tax collection service  
17 provider division, the commission, or an appeals referee or  
18 any duly authorized representative of any of these entities  
19 has them, shall have jurisdiction to order the issue to such  
20 ~~person an order requiring such person to appear before the~~  
21 ~~entity division, the commission, or an appeals referee or any~~  
22 ~~duly authorized representative of any of them, there to~~  
23 ~~produce evidence if so ordered or there to give testimony~~  
24 ~~touching on the matter under investigation or in question.†~~  
25 ~~and any~~ Failure to obey the such order of the court may be  
26 punished by the court as a contempt thereof. Any person who  
27 fails or refuses shall without just cause ~~fail or refuse to~~  
28 appear or attend and testify; or to answer any lawful inquiry;  
29 or to produce books, papers, correspondence, memoranda, and  
30 other records within, if it is in her or his control as  
31 commanded power to do so, in obedience to a subpoena of the

1 Agency for Workforce Innovation, its tax collection service  
2 provider division, the commission, or an appeals referee or  
3 any duly authorized representative of any of these entities  
4 commits them is guilty of a misdemeanor of the second degree,  
5 punishable as provided in s. 775.082 or s. 775.083. ~~and~~ Each  
6 day that a such violation continues is a separate offense.

7 (8)(10) PROTECTION AGAINST SELF-INCRIMINATION.-- A No  
8 person is not shall be excused from appearing or attending and  
9 testifying, or from producing books, papers, correspondence,  
10 memoranda, or and other records, before the Agency for  
11 Workforce Innovation, its tax collection service provider  
12 division, the commission, or an appeals referee or any duly  
13 authorized representative of any of these entities them or as  
14 commanded in a obedience to the subpoena of any of these  
15 entities them in any cause or proceeding before the Agency for  
16 Workforce Innovation division, the commission, or an appeals  
17 referee, or a special deputy on the ground that the testimony  
18 or evidence, documentary or otherwise, required of the person  
19 may ~~tend to~~ incriminate her or him or subject her or him to a  
20 penalty or forfeiture. That person may not, but no individual  
21 ~~shall~~ be prosecuted or subjected to any penalty or forfeiture  
22 for or on account of any transaction, matter, or thing  
23 concerning which she or he is compelled, after having claimed  
24 her or his privilege against self-incrimination, to testify or  
25 produce evidence, documentary or otherwise, except that the  
26 person such individual so testifying is shall not be exempt  
27 from prosecution and punishment for perjury committed while in  
28 ~~so~~ testifying.

29 (9)(11) STATE-FEDERAL COOPERATION.--

30 (a)1. In the administration of this chapter, the  
31 Agency for Workforce Innovation and its tax collection service

1 provider ~~division~~ shall cooperate with the United States  
2 Department of Labor to the fullest extent consistent with ~~the~~  
3 ~~provisions of this chapter and shall take those actions such~~  
4 ~~action~~, through the adoption of appropriate rules,  
5 administrative methods, and standards, ~~as may be~~ necessary to  
6 secure for ~~to~~ this state ~~and its citizens~~ all advantages  
7 available under the provisions of federal law relating the  
8 ~~Social Security Act that relate~~ to unemployment compensation,  
9 ~~the Federal Unemployment Tax Act, the Wagner-Peyser Act, and~~  
10 ~~the Federal State Extended Unemployment Compensation Act of~~  
11 ~~1970, or other federal manpower acts.~~

12         2. In the administration of the provisions in s.  
13 443.1115 ~~s. 443.111(6)~~, which are enacted to conform with the  
14 ~~requirements of the~~ Federal-State Extended Unemployment  
15 Compensation Act of 1970, the Agency for Workforce Innovation  
16 division shall take those actions ~~such action as may be~~  
17 necessary to ensure that those ~~the~~ provisions are ~~so~~  
18 interpreted and applied ~~as~~ to meet the requirements of the  
19 ~~such~~ federal act as interpreted by the United States  
20 Department of Labor and to secure for ~~to~~ this state the full  
21 reimbursement of the federal share of extended benefits paid  
22 under this chapter which is ~~that are~~ reimbursable under the  
23 federal act.

24         3. The Agency for Workforce Innovation and its tax  
25 collection service provider ~~division~~ shall comply with the  
26 regulations of the United States Department of Labor relating  
27 to the receipt or expenditure by this state of funds ~~moneys~~  
28 granted under federal law ~~any of such acts~~; shall submit the  
29 ~~make such reports, in the~~ ~~such~~ form and containing the ~~such~~  
30 information, ~~as~~ the United States Department of Labor requires  
31 ~~may from time to time require~~; and shall comply with

1 directions of such provisions as the United States Department  
2 of Labor ~~may from time to time find~~ necessary to assure the  
3 correctness and verification of these ~~such~~ reports.

4 (b) The Agency for Workforce Innovation and its tax  
5 collection service provider division may cooperate ~~afford~~  
6 ~~reasonable~~ cooperation with every agency of the United States  
7 charged with ~~the~~ administration of any unemployment insurance  
8 law.

9 (c) The Agency for Workforce Innovation and its tax  
10 collection service provider division shall fully cooperate  
11 with the agencies of other states, and shall make every proper  
12 effort within their ~~its~~ means, to oppose and prevent any  
13 further action leading ~~which would in its judgment tend to the~~  
14 ~~effect~~ complete or substantial federalization of state  
15 unemployment compensation funds or state employment security  
16 programs. The Agency for Workforce Innovation and its tax  
17 collection service provider division may make, and may  
18 cooperate with other appropriate agencies in making, studies  
19 as to the practicability and probable cost of possible new  
20 state-administered social security programs and the relative  
21 desirability of state, rather than federal, action in that ~~any~~  
22 ~~such~~ field of study.

23 Section 41. Section 443.1715, Florida Statutes, is  
24 amended to read:

25 443.1715 Disclosure of information; confidentiality.--

26 (1) RECORDS AND REPORTS.--Information revealing an ~~the~~  
27 employing unit's or individual's identity obtained from the  
28 employing unit or ~~from~~ any individual under ~~pursuant to~~ the  
29 administration of this chapter, and any determination  
30 revealing that ~~such~~ information, except to the extent  
31 necessary for the proper presentation of a claim or upon

1 written authorization of the claimant who has a workers'  
2 compensation claim pending, is ~~must be held~~ confidential and  
3 exempt from the provisions of s. 119.07(1) and s. 24(a), Art.  
4 I of the State Constitution. This confidential ~~Such~~  
5 information may be released ~~be made available~~ only to public  
6 employees in the performance of their public duties, ~~including~~  
7 ~~employees of the Department of Education in obtaining~~  
8 ~~information for the Florida Education and Training Placement~~  
9 ~~Information Program and the Office of Tourism, Trade, and~~  
10 ~~Economic Development in its administration of the qualified~~  
11 ~~defense contractor tax refund program authorized by s.~~  
12 ~~288.1045 and the qualified target industry tax refund program~~  
13 ~~authorized by s. 288.106. Except as otherwise provided by law,~~  
14 public employees receiving this confidential ~~such~~ information  
15 must maintain ~~retain~~ the confidentiality of the ~~such~~  
16 information. Any claimant, or the claimant's legal  
17 representative, at a hearing before an appeals referee or the  
18 commission is entitled to ~~shall be supplied with~~ information  
19 from these ~~such~~ records to the extent necessary for the proper  
20 presentation of her or his claim. A ~~Any employee or member of~~  
21 ~~the commission or any employee of the division, or any other~~  
22 ~~person receiving confidential information, who violates any~~  
23 ~~provision of~~ this subsection commits a misdemeanor of the  
24 second degree, punishable as provided in s. 775.082 or s.  
25 775.083. The Agency for Workforce Innovation or its tax  
26 collection service provider ~~However, the division may,~~  
27 however, furnish to any employer copies of any report  
28 ~~previously~~ submitted by that ~~such~~ employer, upon the request  
29 of the ~~such~~ employer, and may furnish to any claimant copies  
30 of any report ~~previously~~ submitted by that ~~such~~ claimant, upon  
31 the request of the ~~such~~ claimant. The Agency for Workforce

1 Innovation or its tax collection service provider may, and the  
2 division is authorized to charge a therefor such reasonable  
3 fee for copies of these reports as prescribed as the division  
4 may by rule, which may prescribe not to exceed the actual  
5 reasonable cost of the preparation of the such copies. Fees  
6 received by the division for copies under as provided in this  
7 subsection must be deposited in to the credit of the  
8 Employment Security Administration Trust Fund.

9 (2) DISCLOSURE OF INFORMATION.--Subject to such  
10 restrictions as the Agency for Workforce Innovation or the  
11 state agency providing unemployment tax collection services  
12 adopts division prescribes by rule, information declared  
13 confidential under this section is may be made available to  
14 any agency of this or any other state, or any federal agency,  
15 charged with the administration of any unemployment  
16 compensation law or the maintenance of the one-stop delivery a  
17 system of public employment offices, or the Bureau of Internal  
18 Revenue of the United States Department of the Treasury, or  
19 the Florida Department of Revenue and Information obtained in  
20 connection with the administration of the one-stop delivery  
21 system employment service may be made available to persons or  
22 agencies for purposes appropriate to the operation of a public  
23 employment service or a job-preparatory or career education or  
24 training program. The Agency for Workforce Innovation division  
25 shall, on a quarterly basis, furnish the National Directory of  
26 New Hires with information concerning the wages and  
27 unemployment benefits compensation paid to individuals, by the  
28 such dates, in the such format, and containing the such  
29 information specified in the regulations of as the United  
30 States Secretary of Health and Human Services shall specify in  
31 regulations. Upon request therefor, the Agency for Workforce

1 Innovation ~~division~~ shall furnish any agency of the United  
2 States charged with the administration of public works or  
3 assistance through public employment, and may furnish to any  
4 state agency similarly charged, the name, address, ordinary  
5 occupation, and employment status of each recipient of  
6 benefits and the ~~such~~ recipient's rights to further benefits  
7 under this chapter. Except as otherwise provided by law, the  
8 receiving agency must retain the confidentiality of this ~~such~~  
9 information as provided in this section. The tax collection  
10 service provider ~~division~~ may request the Comptroller of the  
11 Currency of the United States to examine ~~cause an examination~~  
12 ~~of~~ the correctness of any return or report of any national  
13 banking association rendered under ~~pursuant to the provisions~~  
14 ~~of~~ this chapter and may in connection with that ~~such~~ request  
15 transmit any ~~such~~ report or return for examination to the  
16 Comptroller of the Currency of the United States as provided  
17 in s. 3305(c) of the federal Internal Revenue Code.

18 (3) ~~SPECIAL PROVISIONS FOR DISCLOSURE OF DRUG TEST~~  
19 ~~INFORMATION.--Notwithstanding the contrary provisions of s.~~  
20 ~~440.102(8), all information, interviews, reports, and drug~~  
21 ~~test results, written or otherwise, received by an employer~~  
22 ~~through a drug-testing program may be used or received in~~  
23 ~~evidence, obtained in discovery, or disclosed in public or~~  
24 ~~private proceedings conducted for the purpose of determining~~  
25 ~~compensability under this chapter, including any~~  
26 ~~administrative or judicial appeal taken hereunder.~~ The  
27 employer, agent of the employer, or laboratory conducting a  
28 drug test may also obtain access to employee drug test  
29 information when consulting with legal counsel in connection  
30 with actions brought under or related to this chapter or when  
31 the information is relevant to its defense in a civil or



1 administrative matter. This ~~Such~~ information may also be  
2 released to a professional or occupational licensing board in  
3 a related disciplinary proceeding. However, unless otherwise  
4 provided by law, this ~~such~~ information is confidential for all  
5 other purposes.

6 (a) This ~~Such~~ information may not be disclosed or  
7 released and may not be, ~~or~~ used in any criminal proceeding  
8 against the person tested. Information released contrary to  
9 paragraph (c) is inadmissible as evidence in the ~~any such~~  
10 criminal proceeding.

11 (b) Unless otherwise provided by law, any ~~such~~  
12 information described in this subsection and received by a  
13 public employer through a drug-testing program, or obtained by  
14 a public employee under this chapter, is confidential and  
15 exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art.  
16 I of the State Constitution, until introduced into the public  
17 record under ~~pursuant to~~ a hearing conducted under s.  
18 443.151(4).

19 (c) Confidentiality may be waived only by express and  
20 informed written consent executed by the person tested. The  
21 consent form must contain, at a minimum:

- 22 1. The name of the person who is authorized to obtain  
23 the information;
- 24 2. The purpose of the disclosure;
- 25 3. The precise information to be disclosed;
- 26 4. The duration of the consent; and
- 27 5. The signature of the person authorizing release of  
28 the information.

29 Section 42. Section 443.1716, Florida Statutes, is  
30 amended to read:

31

1           443.1716 Authorized electronic access to employer  
2 information.--

3           (1) As used in this section, the term:

4           (a) "Consumer-reporting agency" has the meaning  
5 ascribed in the Federal Fair Credit Reporting Act, 15 U.S.C.  
6 s. 1681a.

7           (b) "Creditor" has the meaning ascribed in the federal  
8 Fair Debt Collection Practices Act, 15 U.S.C. ss. 1692 et seq.

9           (2)(1) Notwithstanding any other provision ~~provisions~~  
10 of this chapter, the Agency for Workforce Innovation  
11 ~~Department of Labor and Employment Security~~ shall contract  
12 with one or more consumer-reporting agencies to provide  
13 creditors with secured electronic access to employer-provided  
14 information relating to the quarterly wages report submitted  
15 in accordance with this chapter ~~the state's unemployment~~  
16 ~~compensation law.~~ Such access is limited to the wage  
17 reports for the preceding 16 calendar quarters.

18           (3)(2) Creditors must obtain written consent from the  
19 credit applicant. This ~~Any such~~ written consent ~~from the~~  
20 ~~credit applicant~~ must be signed and ~~must~~ include the  
21 following:

22           (a) Specific notice that the individual's wage and  
23 employment history information will be released to a  
24 consumer-reporting agency;

25           (b) Notice that the ~~such~~ release is made for the sole  
26 purpose of reviewing a specific application for credit made by  
27 the individual;

28           (c) Notice that the files of the Agency for Workforce  
29 Innovation or its tax collection service provider which  
30 contain ~~Department of Labor and Employment Security containing~~

31

1 wage and employment history information submitted by the  
2 individual or his or her employers may be accessed; and

3 (d) A listing of the parties authorized to receive the  
4 released information.

5 ~~(4)(3)~~ Consumer-reporting agencies and creditors  
6 accessing information under this section must safeguard the  
7 confidentiality of the ~~such~~ information and must ~~shall~~ use the  
8 information only to support a single consumer credit  
9 transaction for the creditor to satisfy standard financial  
10 underwriting requirements or other requirements imposed upon  
11 the creditor, and to satisfy the creditor's obligations under  
12 applicable state or federal Fair Credit Reporting laws and  
13 rules governing this section.

14 ~~(5)(4)~~ ~~Should any consumer-reporting agency or~~  
15 ~~creditor violate any provision of this section,~~The Agency for  
16 Workforce Innovation Department of Labor and Employment  
17 Security shall, upon 30 days' written notice to the  
18 consumer-reporting agency, terminate the contract established  
19 between the Agency for Workforce Innovation department and the  
20 consumer-reporting agency resulting from this section if the  
21 consumer-reporting agency or any creditor violates this  
22 section.

23 ~~(5)~~ ~~For purposes of this section, "creditor" has the~~  
24 ~~same meaning as set forth in the federal Fair Debt Collection~~  
25 ~~Practices Act, 15 U.S.C. ss. 1692 et seq.~~

26 (6) The Agency for Workforce Innovation Department of  
27 Labor and Employment Security shall establish minimum audit,  
28 security, net-worth, and liability-insurance standards,  
29 technical requirements, and any other terms and conditions  
30 ~~considered necessary in the discretion of the state agency to~~  
31 safeguard the confidentiality of the information released

1 under this section and to otherwise serve the public interest.  
2 The Agency for Workforce Innovation ~~Department of Labor and~~  
3 ~~Employment Security~~ shall also include, in coordination with  
4 any necessary state agencies, ~~necessary~~ audit procedures to  
5 ensure that these rules are followed.

6 (7) In contracting with one or more consumer-reporting  
7 agencies under this section, any revenues generated by the  
8 ~~such~~ contract must be used to pay the entire cost of providing  
9 access to the information. Further, in accordance with federal  
10 regulations, any additional revenues generated by the Agency  
11 for Workforce Innovation ~~department~~ or the state under this  
12 section must be paid into the Employment Security  
13 Administration ~~department's~~ Trust Fund for the ~~administration~~  
14 ~~of the unemployment compensation system.~~

15 (8) The Agency for Workforce Innovation ~~department~~ may  
16 not provide wage and employment history information to any  
17 consumer-reporting agency before the consumer-reporting agency  
18 or agencies under contract with the Agency for Workforce  
19 Innovation ~~department~~ pay all development and other startup  
20 costs incurred by the state in connection with the design,  
21 installation, and administration of technological systems and  
22 procedures for the electronic-access program.

23 (9) The release of any information under this section  
24 must be for a purpose authorized by and in the manner  
25 permitted by the United States Department of Labor and any  
26 subsequent rules or regulations adopted by that department.

27 ~~(10) As used in this section, the term~~  
28 ~~"consumer-reporting agency" has the same meaning as that set~~  
29 ~~forth in the Federal Fair Credit Reporting Act, 15 U.S.C. s.~~  
30 ~~1681a.~~

31

1           Section 43. Section 443.181, Florida Statutes, is  
2 amended to read:

3           443.181 Public State employment service.--

4           (1) ~~CREATION.--A state public employment service is~~  
5 ~~established in the Agency for Workforce Innovation, under~~  
6 ~~policy direction from Workforce Florida, Inc. The agency shall~~  
7 ~~establish and maintain free public employment offices in such~~  
8 ~~number and in such places as may be necessary for the proper~~  
9 ~~administration of this chapter and for the purposes of~~  
10 ~~performing such duties as are within the purview of the Act of~~  
11 ~~Congress entitled "An Act to provide for the establishment of~~  
12 ~~a national employment system and for cooperation with the~~  
13 ~~states in the promotion of such system and for other~~  
14 ~~purposes," approved June 6, 1933 (48 Stat. 113; 29 U.S.C. s.~~  
15 ~~49(c)), as amended. Notwithstanding any provisions in this~~  
16 ~~section to the contrary,~~The one-stop delivery system  
17 established under s. 445.009 is this state's public employment  
18 service as part of the national system of public employment  
19 offices under 29 U.S.C. s. 49 shall be the primary method for  
20 delivering services under this section, consistent with Pub.  
21 L. No. 105-220 and chapter 445. The Agency for Workforce  
22 Innovation, under policy direction from Workforce Florida,  
23 Inc.,~~it shall be the duty of the agency to cooperate with any~~  
24 ~~official or agency of the United States having power or duties~~  
25 ~~under 29 U.S.C. ss. 49-491-1 the provisions of the Act of~~  
26 ~~Congress, as amended,~~and shall to do and perform those duties  
27 all things necessary to secure to this state the funds  
28 provided under federal law for benefits of said Act of  
29 ~~Congress, as amended,~~in the promotion and maintenance of the  
30 state's a system of public employment service offices. In  
31 accordance with 29 U.S.C. s. 49c, this state accepts 29 U.S.C.

1 ~~ss. 49-491-1~~ The provisions of the said Act of Congress, as  
2 ~~amended, are hereby accepted by this state, in conformity with~~  
3 ~~s. 4 of that act, and this state will observe and comply with~~  
4 ~~the requirements thereof.~~ The Agency for Workforce Innovation  
5 is designated ~~and constituted~~ the state agency responsible for  
6 cooperating with the United States Secretary of Labor under 29  
7 U.S.C. s. 49c of this state for the purpose of that act. The  
8 Agency for Workforce Innovation shall ~~is authorized and~~  
9 ~~directed to~~ appoint sufficient employees to administer ~~carry~~  
10 ~~out the purposes of~~ this section. The Agency for Workforce  
11 Innovation may cooperate with or enter into agreements with  
12 the Railroad Retirement Board for ~~with respect to~~ the  
13 establishment, maintenance, and use of one-stop career centers  
14 ~~free employment service facilities.~~

15 (2) ~~FINANCING.~~ ~~==~~ All funds moneys received by this  
16 state under 29 U.S.C. ss. 49-491-1 ~~must the said Act of~~  
17 ~~Congress, as amended, shall be paid into the Employment~~  
18 ~~Security Administration Trust Fund, and these funds such~~  
19 ~~moneys are hereby made~~ available to the Agency for Workforce  
20 Innovation for expenditure ~~to be expended~~ as provided by this  
21 chapter or by federal law ~~and by said Act of Congress.~~ For the  
22 purpose of establishing and maintaining one-stop career  
23 centers ~~free public employment offices,~~ the Agency for  
24 Workforce Innovation ~~may is authorized to~~ enter into  
25 agreements with the Railroad Retirement Board or any other  
26 agency of the United States charged with the administration of  
27 an unemployment compensation law, with any political  
28 subdivision of this state, or with any private, nonprofit  
29 organization, ~~and~~ As a part of any such agreement, the Agency  
30 for Workforce Innovation may accept moneys, services, or  
31

1 quarters as a contribution to the Employment Security  
2 Administration Trust Fund.

3 ~~(3) REFERENCES.--References to "the agency" in this~~  
4 ~~section mean the Agency for Workforce Innovation.~~

5 Section 44. Section 443.191, Florida Statutes, is  
6 amended to read:

7 443.191 Unemployment Compensation Trust Fund;  
8 establishment and control.--

9 (1) There is established, as a ~~special fund~~ separate  
10 trust fund ~~and~~ apart from all other public ~~moneys~~ or funds of  
11 this state, an Unemployment Compensation Trust Fund, which  
12 shall be administered by the Agency for Workforce Innovation  
13 ~~division~~ exclusively for the purposes of this chapter. The  
14 ~~This~~ fund shall consist of:

15 (a) All contributions and reimbursements collected  
16 under this chapter;

17 (b) Interest earned on ~~upon~~ any moneys in the fund;

18 (c) Any property or securities acquired through the  
19 use of moneys belonging to the fund;

20 (d) All earnings of these ~~such~~ property or securities;  
21 and

22 (e) All money credited to this state's account in the  
23 federal Unemployment Compensation Trust Fund under 42 U.S.C.  
24 s. 1103 ~~pursuant to s. 903 of the Social Security Act, as~~  
25 ~~amended.~~

26  
27 Except as otherwise provided in s. 443.1313(4), all moneys in  
28 the fund shall be mingled and undivided.

29 (2) The Treasurer is the ex officio treasurer and  
30 custodian of the fund and shall administer the fund in  
31 accordance with the directions of the Agency for Workforce

1 Innovation ~~division~~. All payments from the fund must be  
2 approved by the Agency for Workforce Innovation ~~division~~ or by  
3 an ~~a~~ duly authorized agent and must be made by the Treasurer  
4 upon warrants issued by the Comptroller, except as ~~hereinafter~~  
5 provided in this section. The Treasurer shall maintain within  
6 the fund three separate accounts:

7 (a) A clearing account;

8 (b) An Unemployment Compensation Trust Fund account;

9 and

10 (c) A benefit account.

11  
12 All moneys payable to the fund, including moneys received from  
13 the United States as reimbursement for extended benefits paid  
14 by the Agency for Workforce Innovation ~~division~~, ~~upon receipt~~  
15 ~~thereof by the division~~, must be forwarded to the Treasurer,  
16 who shall immediately deposit them in the clearing account.

17 Refunds payable under s. 443.141 may be paid from the clearing  
18 account upon warrants issued by the Comptroller. After  
19 clearance, all other moneys in the clearing account must be  
20 immediately deposited with the Secretary of the Treasury of  
21 the United States to the credit of this state's ~~the account of~~  
22 ~~this state~~ in the federal Unemployment Compensation Trust Fund  
23 ~~notwithstanding established and maintained under s. 904 of the~~  
24 ~~Social Security Act, as amended, any state provisions of the~~  
25 ~~law in this state~~ relating to the deposit, administration,  
26 release, or disbursement of moneys in the possession or  
27 custody of this state ~~to the contrary notwithstanding~~. The  
28 benefit account consists ~~shall consist~~ of all moneys  
29 requisitioned from this state's account in the federal  
30 Unemployment Compensation Trust Fund. Except as otherwise  
31 provided by law, moneys in the clearing and benefit accounts



1 may be deposited by the Treasurer, under the direction of the  
2 Agency for Workforce Innovation division, in any bank or  
3 public depository in which general funds of the state are ~~may~~  
4 ~~be~~ deposited, but a ~~no~~ public deposit insurance charge or  
5 premium may not be paid out of the fund. If any warrant  
6 issued against the clearing account or the benefit account is  
7 not presented for payment within 1 year after issuance  
8 ~~thereof~~, the Comptroller must cancel the warrant ~~same~~ and  
9 credit without restriction the amount of the ~~such~~ warrant to  
10 the account upon which it is drawn. When the payee or person  
11 entitled to a canceled ~~any~~ warrant ~~so canceled~~ requests  
12 payment of the warrant ~~thereof~~, the Comptroller, upon  
13 direction of the Agency for Workforce Innovation division,  
14 must issue a new warrant, payable from ~~therefor~~, ~~to be paid~~  
15 ~~out of~~ the account against which the canceled warrant was ~~had~~  
16 ~~been~~ drawn.

17 (3) Moneys may only ~~shall~~ be requisitioned from the  
18 state's account in the federal Unemployment Compensation Trust  
19 Fund solely for the payment of benefits and extended benefits  
20 and for payment in accordance with rules prescribed by the  
21 Agency for Workforce Innovation division, except that money  
22 credited to this state's account under 42 U.S.C. s. 1103 ~~may~~  
23 ~~only pursuant to s. 903 of the Social Security Act, as~~  
24 ~~amended~~, shall be used exclusively as provided in subsection  
25 (5). The Agency for Workforce Innovation division, through  
26 the Treasurer, shall ~~from time to time~~ requisition from the  
27 federal Unemployment Compensation Trust Fund ~~such~~ amounts, not  
28 exceeding the amounts credited ~~standing~~ to this state's  
29 account in the fund ~~therein~~, as it ~~deems~~ necessary for the  
30 payment of benefits and extended benefits for a reasonable  
31 future period. Upon receipt of these amounts ~~thereof~~, the

1 Treasurer shall deposit the ~~such~~ moneys in the benefit account  
2 in the State Treasury and warrants for the payment of benefits  
3 and extended benefits shall be drawn by the Comptroller upon  
4 the order of the Agency for Workforce Innovation division  
5 against the ~~such benefit~~ account. All warrants for benefits  
6 and extended benefits are ~~shall be~~ payable directly to the  
7 ultimate beneficiary. Expenditures of these ~~such~~ moneys in the  
8 benefit account and refunds from the clearing account are  
9 ~~shall not be~~ subject to any ~~provisions of~~ law requiring  
10 specific appropriations or other formal release by state  
11 officers of money in their custody. All warrants issued for  
12 the payment of benefits and refunds must ~~shall~~ bear the  
13 signature of the Comptroller ~~as above set forth~~. Any balance  
14 of moneys requisitioned from this state's account in the  
15 federal Unemployment Compensation Trust Fund which remains  
16 unclaimed or unpaid in the benefit account after ~~the~~  
17 ~~expiration of~~ the period for which the moneys ~~such sums~~ were  
18 requisitioned shall ~~either~~ be deducted from estimates for, and  
19 may be used ~~utilized~~ for the payment of, benefits and extended  
20 benefits during succeeding periods, or, in the discretion of  
21 the Agency for Workforce Innovation division, shall be  
22 redeposited with the Secretary of the Treasury of the United  
23 States, to the credit of this state's account in the federal  
24 Unemployment Compensation Trust Fund, as provided in  
25 subsection (2).

26 (4) ~~The provisions of~~ Subsections (1), (2), and (3),  
27 to the extent ~~that~~ they relate to the federal Unemployment  
28 Compensation Trust Fund, apply ~~shall be operative~~ only while  
29 ~~the so long as such unemployment trust fund continues to exist~~  
30 and while ~~so long as~~ the Secretary of the Treasury of the  
31 United States continues to maintain for this state a separate

1 ~~book~~ account of all funds deposited ~~therein~~ by this state for  
2 the payment of benefits ~~benefit purposes~~, together with this  
3 state's proportionate share of the earnings of the federal  
4 ~~such~~ Unemployment Compensation Trust Fund, from which no other  
5 state is permitted to make withdrawals. If the federal ~~and~~  
6 ~~when such~~ Unemployment Compensation Trust Fund ceases to  
7 exist, or the ~~such~~ separate ~~book~~ account is no longer  
8 maintained, all moneys, properties, or securities ~~therein~~  
9 belonging to this state's account in the federal Unemployment  
10 Compensation Trust Fund must ~~of this state shall~~ be  
11 transferred to the Treasurer of the Unemployment Compensation  
12 Trust Fund, who must ~~shall~~ hold, invest, transfer, sell,  
13 deposit, and release those ~~such~~ moneys, properties, or  
14 securities in a manner approved by the Agency for Workforce  
15 Innovation division in accordance with ~~the provisions of this~~  
16 chapter. ~~These, however, such~~ moneys must, however, ~~shall~~ be  
17 invested in the following readily marketable classes of  
18 securities: bonds or other interest-bearing obligations of  
19 the United States or of the state. Further, the ~~such~~  
20 investment must ~~shall~~ at all times be ~~so~~ made in a manner that  
21 allows all the assets of the fund to ~~shall~~ always be readily  
22 convertible into cash when needed for the payment of benefits.  
23 The Treasurer may only ~~shall~~ dispose of securities or other  
24 properties belonging to the Unemployment Compensation Trust  
25 Fund ~~only~~ under the direction of the Agency for Workforce  
26 Innovation division.

27 (5) MONEY CREDITED UNDER 42 U.S.C. S. 1103 ~~SECTION 903~~  
28 ~~OF THE SOCIAL SECURITY ACT.--~~

29 (a) Money credited to ~~the account of this state's~~  
30 account ~~state~~ in the federal Unemployment Compensation Trust  
31 Fund by the Secretary of the Treasury of the United States

1 under 42 U.S.C. s. 1103 ~~pursuant to s. 903 of the Social~~  
2 ~~Security Act~~ may not be requisitioned from this state's  
3 account or used except for the payment of benefits and for the  
4 payment of expenses incurred for the administration of this  
5 chapter law. These moneys ~~Such money~~ may be requisitioned  
6 under ~~pursuant to~~ subsection (3) for the payment of benefits.  
7 These moneys ~~Such money~~ may also be requisitioned and used for  
8 the payment of expenses incurred for the administration of  
9 this chapter, law but only under ~~pursuant to~~ a specific  
10 appropriation by the Legislature and only if the expenses are  
11 incurred and the money is requisitioned after the enactment of  
12 an appropriations ~~appropriation~~ law that ~~which~~:

- 13 1. Specifies the purposes for which the ~~such~~ money is  
14 appropriated and the amounts appropriated ~~therefor~~;
- 15 2. Limits the period within which the ~~such~~ money may  
16 be obligated to a period ending not more than 2 years after  
17 the date of the enactment of the appropriations ~~appropriation~~  
18 law; and
- 19 3. Limits the amount that ~~which~~ may be obligated  
20 during any 12-month period beginning on July 1 and ending on  
21 the next June 30 to an amount that ~~which~~ does not exceed the  
22 amount by which the aggregate of the amounts credited to the  
23 state's account under 42 U.S.C. s. 1103 ~~of this state pursuant~~  
24 ~~to s. 903 of the Social Security Act~~ during the same 12-month  
25 period and the 34 preceding 12-month periods, ~~exceeds~~ the  
26 aggregate of the amounts obligated for administration and paid  
27 out for benefits and charged against the amounts credited to  
28 the state's ~~of this state~~ account during those ~~such~~ 35  
29 12-month periods.  
30  
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1 ~~4.~~ Notwithstanding this paragraph, money credited for with  
2 ~~respect to~~ federal fiscal years 1999, 2000, and 2001 may only  
3 ~~shall~~ be used solely for the administration of the  
4 Unemployment Compensation Program. This and such money is  
5 ~~shall~~ not otherwise ~~be~~ subject to ~~the requirements of~~ this  
6 paragraph when appropriated by the Legislature.

7 (b) Amounts credited to this state's account in the  
8 federal Unemployment Compensation Trust Fund under 42 U.S.C.  
9 s. 1103 ~~s. 903 of the Social Security Act~~ which are obligated  
10 for administration or paid out for benefits shall be charged  
11 against equivalent amounts that ~~which~~ were first credited and  
12 that ~~which~~ are not already ~~so~~ charged, except that an ~~no~~  
13 amount obligated for administration during a 12-month period  
14 specified in this section herein may not be charged against  
15 any amount credited during that ~~such a~~ 12-month period earlier  
16 than the 34th 12-month period preceding that ~~such~~ period. Any  
17 amount credited to the state's account under 42 U.S.C. s. 1103  
18 ~~s. 903~~ which is ~~has been~~ appropriated for expenses of  
19 administration, regardless of whether this amount is or not  
20 withdrawn from the Unemployment Compensation Trust Fund, shall  
21 be excluded from the Unemployment Compensation Trust Fund  
22 balance for the purposes of s. 443.131(3).

23 (c) Money appropriated as provided in this section  
24 herein for the payment of expenses of administration may only  
25 ~~shall~~ be requisitioned as needed for the payment of  
26 obligations incurred under the ~~such~~ appropriation and, upon  
27 requisition, must ~~shall~~ be deposited in the Employment  
28 Security Administration Trust Fund from which the ~~such~~  
29 payments are ~~shall be~~ made. Money ~~so~~ deposited ~~shall~~, until  
30 expended, remains ~~remain~~ a part of the Unemployment  
31 Compensation Trust Fund and, if ~~it will not be~~ expended, the

1 money must ~~shall~~ be returned promptly to the state's account  
2 ~~of this state~~ in the federal Unemployment Compensation Trust  
3 Fund.

4 (6) TRUST FUND SOLE SOURCE FOR BENEFITS.--The  
5 Unemployment Compensation Trust Fund is the sole and exclusive  
6 source for paying unemployment benefits, and these benefits  
7 are due and payable only to the extent that contributions or  
8 reimbursements, with increments thereon, actually collected  
9 and credited to the fund and not otherwise appropriated or  
10 allocated, are available for payment. The state shall  
11 administer the fund without any liability on the part of the  
12 state beyond the amount of moneys received from the United  
13 States Department of Labor or other federal agency.

14 Section 45. Section 443.211, Florida Statutes, is  
15 amended to read:

16 443.211 Employment Security Administration Trust Fund;  
17 appropriation; reimbursement.--

18 (1) EMPLOYMENT SECURITY ADMINISTRATION TRUST  
19 FUND.--There is created in the State Treasury ~~a special fund~~  
20 ~~to be known as~~ the "Employment Security Administration Trust  
21 Fund." All moneys ~~that are~~ deposited into this fund remain  
22 continuously available to the Agency for Workforce Innovation  
23 ~~division~~ for expenditure in accordance with ~~the provisions of~~  
24 this chapter and do not revert lapse at any time and may not  
25 be transferred to any other fund. All moneys in this fund  
26 which are received from the Federal Government or any federal  
27 ~~agency thereof~~ or which are appropriated by this state under  
28 ~~for the purposes described in~~ ss. 443.171 and 443.181, except  
29 money received under s. 443.191(5)(c), must be expended solely  
30 for the purposes and in the amounts found necessary by the  
31 authorized cooperating federal agencies for the proper and

1 efficient administration of this chapter. The fund consists  
2 ~~shall consist~~ of: all moneys appropriated by this state; all  
3 moneys received from the United States or any federal agency  
4 ~~thereof~~; all moneys received from any other source for the  
5 administration of this chapter ~~such purpose~~; any moneys  
6 received from any agency of the United States or any other  
7 state as compensation for services or facilities supplied to  
8 that ~~such~~ agency; any amounts received from ~~pursuant to~~ any  
9 surety bond or insurance policy or from other sources for  
10 losses sustained by the Employment Security Administration  
11 Trust Fund or by reason of damage to equipment or supplies  
12 purchased from moneys in the ~~such~~ fund; and any proceeds  
13 ~~realized~~ from the sale or disposition of ~~any~~ such equipment or  
14 supplies ~~which may no longer be necessary for the proper~~  
15 ~~administration of this chapter. Notwithstanding any provision~~  
16 ~~of this section,~~ All money requisitioned and deposited in this  
17 fund under s. 443.191(5)(c) remains part of the Unemployment  
18 Compensation Trust Fund and must be used only in accordance  
19 with ~~the conditions specified in~~ s. 443.191(5). All moneys in  
20 this fund must be deposited, administered, and disbursed in  
21 the same manner and under the same conditions and requirements  
22 as ~~is~~ provided by law for other trust ~~special~~ funds in the  
23 State Treasury. These ~~Such~~ moneys must be secured by the  
24 depository in which they are held to the same extent and in  
25 the same manner as required by the general depository law of  
26 the state, and collateral pledged must be maintained in a  
27 separate custody account. All payments from the Employment  
28 Security Administration Trust Fund must be approved by the  
29 Agency for Workforce Innovation ~~division~~ or by an ~~a~~ duly  
30 authorized agent and must be made by the Treasurer upon  
31 warrants issued by the Comptroller. Any balances in this fund

1 do not revert ~~lapse~~ at any time and must remain continuously  
2 available to the Agency for Workforce Innovation ~~division~~ for  
3 expenditure consistent with this chapter.

4 (2) SPECIAL EMPLOYMENT SECURITY ADMINISTRATION TRUST  
5 FUND.--There is created in the State Treasury ~~a special fund,~~  
6 ~~to be known as~~ the "Special Employment Security Administration  
7 Trust Fund," into which shall be deposited or transferred all  
8 interest on contributions and reimbursements, penalties, and  
9 fines or fees collected under this chapter. Interest on  
10 contributions and reimbursements, penalties, and fines or fees  
11 deposited during any calendar quarter in the clearing account  
12 in the Unemployment Compensation Trust Fund shall, as soon as  
13 practicable after the close of that ~~such~~ calendar quarter and  
14 upon certification of the Agency for Workforce Innovation  
15 ~~division~~, be transferred to the Special Employment Security  
16 Administration Trust Fund. ~~However, there shall be withheld~~  
17 ~~from any such transfer~~ The amount certified by the Agency for  
18 Workforce Innovation ~~as division to be~~ required under this  
19 chapter to pay refunds of interest on contributions and  
20 reimbursements, penalties, and fines or fees collected and  
21 erroneously deposited into the clearing account in the  
22 Unemployment Compensation Trust Fund shall, however, be  
23 withheld from this transfer. ~~The~~ ~~Such amounts of~~ interest and  
24 penalties ~~so~~ certified for transfer are ~~shall be~~ deemed as  
25 being to have been erroneously deposited in the clearing  
26 account, and their ~~the~~ transfer ~~thereof~~ to the Special  
27 Employment Security Administration Trust Fund is ~~shall be~~  
28 deemed to be a refund of the ~~such~~ erroneous deposits. All  
29 moneys in this fund shall be deposited, administered, and  
30 disbursed in the same manner and under the same ~~conditions and~~  
31 requirements as ~~are~~ provided by law for other trust ~~special~~



1 funds in the State Treasury. These moneys may ~~shall~~ not be  
2 expended or be available for expenditure in any manner that  
3 ~~which~~ would permit their substitution for, or permit a  
4 corresponding reduction in, federal funds that ~~which~~ would, in  
5 the absence of these moneys, be available to finance  
6 expenditures for the administration of this chapter ~~the~~  
7 ~~Unemployment Compensation Law. But nothing in This section~~  
8 does not shall prevent these moneys from being used as a  
9 revolving fund to cover lawful expenditures, ~~necessary and~~  
10 ~~proper under the law,~~ for which federal funds are ~~have been~~  
11 ~~duly~~ requested but not yet received, subject to the charging  
12 of the ~~such~~ expenditures against the ~~such~~ funds when received.  
13 The moneys in this fund, with the approval of the Executive  
14 Office of the Governor, shall be used by the ~~Division of~~  
15 ~~Unemployment Compensation and the Agency for Workforce~~  
16 ~~Innovation for~~ paying administrative ~~the payment of costs that~~  
17 ~~of administration which are found not to have been properly~~  
18 ~~and validly~~ chargeable against funds obtained from federal  
19 sources. All moneys in the Special Employment Security  
20 Administration Trust Fund shall be continuously available to  
21 the Agency for Workforce Innovation ~~division~~ for expenditure  
22 in accordance with ~~the provisions of~~ this chapter and do shall  
23 ~~not revert lapse~~ at any time. All payments from the Special  
24 Employment Security Administration Trust Fund must shall be  
25 approved by the Agency for Workforce Innovation ~~division~~ or by  
26 an a ~~duly~~ authorized agent ~~thereof~~ and shall be made by the  
27 Treasurer upon warrants issued by the Comptroller. The moneys  
28 in this fund are ~~hereby specifically made~~ available to  
29 replace, as contemplated by subsection (3), expenditures from  
30 the Employment Security Administration Trust Fund, ~~established~~  
31 ~~by subsection (1), which have been found by the~~ United States

1 Secretary of Labor ~~Bureau of Employment Security~~, or other  
2 authorized federal agency or authority, finds are because of  
3 ~~any action or contingency, to have been~~ lost or improperly  
4 expended because of any action or contingency. The Treasurer  
5 ~~is shall be~~ liable on her or his official bond for the  
6 faithful performance of her or his duties in connection with  
7 the Special Employment Security Administration Trust Fund.

8 (3) REIMBURSEMENT OF FUND.--If any moneys received  
9 from the United States Secretary of Labor ~~Bureau of Employment~~  
10 ~~Security~~ under 42 U.S.C. ss. 501-504 ~~Title III of the Social~~  
11 ~~Security Act~~, any unencumbered balances in the Employment  
12 Security Administration Trust Fund, any moneys granted to this  
13 state under pursuant to the provisions of the Wagner-Peyser  
14 Act, or any moneys made available by this state or its  
15 political subdivisions and matched by the ~~such~~ moneys granted  
16 to this state under pursuant to the provisions of the  
17 Wagner-Peyser Act, are after reasonable notice and opportunity  
18 for hearing, ~~are~~ found by the United States Secretary of Labor  
19 ~~Bureau of Employment Security~~, because of any action or  
20 contingency, to be have been lost or ~~been~~ expended for  
21 purposes other than, or in amounts in excess of, those allowed  
22 ~~found necessary~~ by the United States Secretary of Labor ~~Bureau~~  
23 ~~of Employment Security~~ for the proper administration of this  
24 chapter, these ~~it is the policy of this state that such~~ moneys  
25 shall be replaced by moneys appropriated for that purpose ~~such~~  
26 ~~purposes~~ from the General Revenue Fund ~~funds of this state~~ to  
27 the Employment Security Administration Trust Fund for  
28 expenditure as provided in subsection (1). Upon receipt of  
29 notice of such a finding by the United States Secretary of  
30 Labor ~~Bureau of Employment Security~~, the Agency for Workforce  
31 Innovation ~~division~~ shall promptly report the amount required

1 for ~~such~~ replacement to the Governor. ~~and~~ The Governor shall,  
2 at the earliest opportunity, submit to the Legislature a  
3 request for the appropriation of the replacement funds such  
4 amount. ~~This subsection shall not be construed to relieve this~~  
5 ~~state of its obligation with respect to funds received prior~~  
6 ~~to July 1, 1941, pursuant to the provisions of Title III of~~  
7 ~~the Social Security Act.~~

8 ~~(4) EXEMPTION OF FUND FROM CERTAIN LAWS.--The Special~~  
9 ~~Employment Security Administration Trust Fund provided for in~~  
10 ~~subsection (2) is exempt from the application of any laws of~~  
11 ~~the Legislature of 1949, other than this subsection, and~~  
12 ~~specifically from the application of or effect by the~~  
13 ~~continuing appropriations law.~~

14 ~~(4)(5) RESPONSIBILITY FOR TRUST FUNDS.--~~In connection  
15 with its duties under s. 443.181, the Agency for Workforce  
16 Innovation is responsible ~~shall have several authority and~~  
17 ~~responsibility~~ for the deposit, requisition, expenditure,  
18 approval of payment, reimbursement, and reporting in regard to  
19 the trust funds established by this section.

20 Section 46. Section 443.221, Florida Statutes, is  
21 amended to read:

22 443.221 Reciprocal arrangements.--

23 (1)(a) The Agency for Workforce Innovation or its tax  
24 collection service provider may ~~division is authorized to~~  
25 enter into reciprocal arrangements with ~~appropriate and duly~~  
26 ~~authorized agencies of~~ other states or with ~~of~~ the Federal  
27 Government, or both, for considering ~~whereby~~ services  
28 performed by an individual for a single employing unit for  
29 which services are ~~customarily~~ performed by the individual  
30 ~~such individuals~~ in more than one state as ~~shall be deemed to~~  
31 ~~be~~ services performed entirely within any one of the states:

1           1. In which any part of the ~~such~~ individual's service  
2 is performed;

3           2. In which the ~~such~~ individual has her or his  
4 residence; or

5           3. In which the employing unit maintains a place of  
6 business.~~;~~

7           **(b)** For services to be considered as performed within  
8 a state under a reciprocal agreement, the employing unit must  
9 have provided there is in effect as to such services an  
10 election in effect for those services, which is approved by  
11 the agency charged with the administration of such state's  
12 unemployment compensation law, under ~~pursuant to~~ which all the  
13 services performed by ~~the~~ such individual for ~~the~~ such  
14 employing unit are deemed to be performed entirely within that  
15 such state.

16           **(c)**~~(b)~~ The Agency for Workforce Innovation ~~division~~  
17 shall participate in any arrangements for the payment of  
18 compensation on the basis of combining an individual's wages  
19 and employment covered under this chapter with her or his  
20 wages and employment covered under the unemployment  
21 compensation laws of other states, which are approved by the  
22 United States Secretary of Labor, in consultation with the  
23 state unemployment compensation agencies, as reasonably  
24 calculated to assure the prompt and full payment of  
25 compensation in those ~~such~~ situations and which include  
26 provisions for:

27           1. Applying the base period of a single state law to a  
28 claim involving the combining of an individual's wages and  
29 employment covered under two or more state unemployment  
30 compensation laws;~~;~~and  
31

1           2. Avoiding the duplicate use of wages and employment  
2 ~~because by reason of the combination such combining.~~

3           (c) Contributions or reimbursements due under this  
4 chapter with respect to wages for insured work are, shall for  
5 the purposes of ss. 443.131, 443.1312, 443.1313, and 443.141,  
6 ~~be~~ deemed to ~~be~~ ~~have been~~ paid to the fund as of the date  
7 payment was made as contributions or reimbursements therefor  
8 under another state or federal unemployment compensation law,  
9 but an no such arrangement may not shall be entered into  
10 unless it contains provisions for ~~such~~ reimbursement to the  
11 fund of the such contributions or reimbursements and the  
12 actual earnings thereon as the Agency for Workforce Innovation  
13 or its tax collection service provider finds are division  
14 ~~finds will be~~ fair and reasonable as to all affected  
15 interests.

16           (2) The Agency for Workforce Innovation or its tax  
17 collection service provider may division is authorized to make  
18 to other state or federal agencies and ~~to~~ receive from these  
19 ~~such~~ other state or federal agencies reimbursements from or to  
20 the fund, in accordance with arrangements entered into under  
21 ~~pursuant to~~ subsection (1).

22           (3) ~~The administration of this chapter and of other~~  
23 ~~state and federal unemployment compensation and public~~  
24 ~~employment service laws will be promoted by cooperation~~  
25 ~~between this state and such other states and the appropriate~~  
26 ~~federal agencies and therefore~~ The Agency for Workforce  
27 Innovation or its tax collection service provider may division  
28 ~~is authorized to~~ enter into reciprocal arrangements with  
29 ~~appropriate and duly authorized agencies of other states or~~  
30 the Federal Government, or both, for in exchanging services,  
31 determining and enforcing payment obligations, and making

1 available facilities and information. The ~~Division of~~  
2 ~~Unemployment Compensation and the~~ Agency for Workforce  
3 ~~Innovation or its tax collection service provider may conduct~~  
4 ~~are each, therefore, authorized to make such~~ investigations,  
5 secure and transmit ~~such~~ information, make available ~~such~~  
6 services and facilities, and exercise ~~such of the~~ other powers  
7 provided under ~~herein with respect to the administration of~~  
8 this chapter ~~as each deems necessary or appropriate to~~  
9 facilitate the administration of any ~~such~~ unemployment  
10 compensation or public employment service law and, in a  
11 similar like manner, ~~to~~ accept and use ~~utilize~~ information,  
12 services, and facilities made available to this state by the  
13 agency charged with the administration of any ~~such~~ other  
14 unemployment compensation or public employment service law.

15 (4) To the extent permissible under federal law ~~the~~  
16 ~~laws and Constitution of the United States~~, the Agency for  
17 Workforce Innovation ~~may division is authorized to~~ enter into  
18 or cooperate in arrangements whereby facilities and services  
19 provided under this chapter and facilities and services  
20 provided under the unemployment compensation law of any  
21 foreign government may be used ~~utilized~~ for the taking of  
22 claims and the payment of benefits under the employment  
23 security law of the state or under a similar law of that ~~such~~  
24 government.

25 Section 47. Subsection (9) of section 445.009, Florida  
26 Statutes, is amended to read:

27 445.009 One-stop delivery system.--

28 (9)(a) Workforce Florida, Inc., working with the  
29 Agency for Workforce Innovation, shall coordinate among the  
30 agencies a plan for a One-Stop Electronic Network made up of  
31 one-stop delivery system centers and other partner agencies

1 that are operated by authorized public or private for-profit  
2 or not-for-profit agents. The plan shall identify resources  
3 within existing revenues to establish and support this  
4 electronic network for service delivery that includes  
5 Government Services Direct. If necessary, the plan shall  
6 identify additional funding needed to achieve the provisions  
7 of this subsection.

8 (b) The network shall assure that a uniform method is  
9 used to determine eligibility for and management of services  
10 provided by agencies that conduct workforce development  
11 activities. The Department of Management Services shall  
12 develop strategies to allow access to the databases and  
13 information management systems of the following systems in  
14 order to link information in those databases with the one-stop  
15 delivery system:

16 1. The Unemployment Compensation Program System of the  
17 Agency for Workforce Innovation ~~Department of Labor and~~  
18 ~~Employment Security~~.

19 2. The public employment job service described in s.  
20 443.181 ~~System of the Department of Labor and Employment~~  
21 ~~Security~~.

22 3. The FLORIDA System and the components related to  
23 WAGES, food stamps, and Medicaid eligibility.

24 4. The Workers' Compensation System of the Department  
25 of Labor and Employment Security.

26 5. The Student Financial Assistance System of the  
27 Department of Education.

28 6. Enrollment in the public postsecondary education  
29 system.

30 7. Other information systems determined appropriate by  
31 Workforce Florida, Inc.

1  
2 The systems shall be fully coordinated at both the state and  
3 local levels by July 1, 2001.

4 Section 48. Subsection (3) of section 468.529, Florida  
5 Statutes, is amended to read:

6 468.529 Licensee's insurance; employment tax; benefit  
7 plans.--

8 (3) A licensed employee leasing company shall within  
9 30 days after ~~of~~ initiation or termination notify its workers'  
10 compensation insurance carrier, the Division of Workers'  
11 Compensation, and the state agency providing unemployment tax  
12 collection services under contract with the Agency for  
13 Workforce Innovation through an interagency agreement pursuant  
14 to s. 443.1316 ~~Division of Unemployment Compensation of the~~  
15 ~~Department of Labor and Employment Security~~ of both the  
16 initiation or the termination of the company's relationship  
17 with any client company.

18 Section 49. Paragraph (g) of subsection (8) of section  
19 896.101, Florida Statutes, is amended to read:

20 896.101 Florida Money Laundering Act; definitions;  
21 penalties; injunctions; seizure warrants; immunity.--

22 (8)

23 (g)1. Upon service of the temporary order served  
24 pursuant to this section, the petitioner shall immediately  
25 notify by certified mail, return receipt requested, or by  
26 personal service, both the person or entity in possession of  
27 the monetary instruments or funds and the owner of the  
28 monetary instruments or funds if known, of the order entered  
29 pursuant to this section and that the lawful owner of the  
30 monetary instruments or funds being enjoined may request a  
31 hearing to contest and modify the order entered pursuant to



1 this section by petitioning the court that issued the order,  
2 so that such notice is received within 72 hours.

3 2. The notice shall advise that the hearing shall be  
4 held within 3 days of the request, and the notice must state  
5 that the hearing will be set and noticed by the person against  
6 whom the order is served.

7 3. The notice shall specifically state that the lawful  
8 owner has the right to produce evidence of legitimate business  
9 expenses, obligations, and liabilities, including but not  
10 limited to, employee payroll expenses verified by current  
11 ~~Department of Labor~~ unemployment compensation records rolls,  
12 employee workers' compensation insurance, employee health  
13 insurance, state and federal taxes, and regulatory or  
14 licensing fees only as may become due before the expiration of  
15 the temporary order.

16 4. Upon determination by the court that the expenses  
17 are valid, payment of such expenses may be effected by the  
18 owner of the enjoined monetary instruments or funds only to  
19 the court-ordered payees through court-reviewed checks, issued  
20 by the owner of, and the person or entity in possession of,  
21 the enjoined monetary instruments or funds. Upon presentment,  
22 the person or entity in possession of the enjoined funds or  
23 monetary instruments shall only honor the payment of the check  
24 to the court-ordered payee.

25 Section 50. Section 6 of chapter 94-347, Laws of  
26 Florida, is repealed.

27 Section 51. Sections 443.021, 443.161, 443.201,  
28 443.231, and 443.232, Florida Statutes, are repealed.

29 Section 52. This act shall take effect October 1,  
30 2003.

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SENATE SUMMARY

Revises the Unemployment Compensation Law and other provisions of the Florida Statutes to conform to the transfer of certain powers and duties of the Department of Labor and Employment Security and the Division of Unemployment Compensation to the Agency for Workforce Innovation. Conforms provisions governing the collection of unemployment taxes by the Department of Revenue. (See bill for details.)