

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

310-1963-03

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; specifying  
17 that the term "employing unit" applies to a  
18 limited liability company; amending s. 443.051,  
19 F.S.; specifying additional duties of the  
20 Department of Revenue with respect to  
21 individuals who are obligated to pay child  
22 support; amending s. 443.061, F.S.; providing  
23 that the Unemployment Compensation Law does not  
24 create vested rights; amending s. 443.071,  
25 F.S.; revising penalties; amending s. 443.091,  
26 F.S., relating to benefit eligibility;  
27 conforming provisions to the transfer of duties  
28 to the Agency for Workforce Innovation;  
29 deleting obsolete provisions; requiring an  
30 individual to submit a valid social security  
31 number to be eligible for unemployment

1 benefits; providing for verification of social  
2 security numbers; conforming provisions;  
3 amending s. 443.101, F.S.; clarifying and  
4 conforming provisions under which an individual  
5 may be disqualified for benefits; amending s.  
6 443.111, F.S., relating to the payment of  
7 benefits; conforming provisions to changes made  
8 by the act and the transfer of duties to the  
9 Agency for Workforce Innovation; requiring  
10 claimants to continue reporting to certify for  
11 benefits regardless of any appeal; creating ss.  
12 443.1115, 443.1116, F.S., relating to extended  
13 benefits and short-time compensation; providing  
14 definitions; providing for eligibility;  
15 providing payment amounts; providing for  
16 recovery of overpayments; amending s. 443.121,  
17 F.S., relating to employing units; conforming  
18 provisions in accordance with the tax  
19 collection services performed by the Department  
20 of Revenue; creating s. 443.1215, F.S.;  
21 specifying employing units that are subject to  
22 the Unemployment Compensation Law; creating s.  
23 443.1216, F.S.; specifying types of services  
24 that constitute employment for purposes of the  
25 Unemployment Compensation Law; creating s.  
26 443.1217, F.S.; specifying wages and payments  
27 that are subject to the Unemployment  
28 Compensation Law; amending s. 443.131, F.S.;  
29 providing for payment of contributions;  
30 providing contribution rates; providing benefit  
31 ratios; creating s. 443.1312, F.S.; providing

1 for benefits paid to employees of nonprofit  
2 organizations; creating s. 443.1313, F.S.;  
3 providing for benefits paid to employees of  
4 public employers; amending s. 443.1315, F.S.,  
5 relating to Indian tribes; conforming  
6 provisions to changes made by the act; amending  
7 s. 443.1316, F.S.; revising requirements  
8 governing the duties of the Department of  
9 Revenue under its contract with the Agency for  
10 Workforce Innovation to provide tax collection  
11 services; creating s. 443.1317, F.S.;  
12 authorizing the Agency for Workforce Innovation  
13 and the state agency providing unemployment tax  
14 collection services to adopt rules to  
15 administer ch. 443, F.S.; amending s. 443.141,  
16 F.S., relating to the collection of  
17 contributions; conforming provisions; providing  
18 duties of the tax collection service provider;  
19 providing rulemaking authority; authorizing  
20 civil actions to enforce the collection of  
21 contributions, penalties, and interest;  
22 prohibiting the payment of interest on refunds  
23 or adjustments; amending s. 443.151, F.S.,  
24 relating to procedures concerning claims;  
25 conforming provisions to the transfer of duties  
26 to the Agency for Workforce Innovation;  
27 deleting certain qualification requirements for  
28 appeals referees; amending s. 443.163, F.S.,  
29 relating to reporting and remitting taxes;  
30 conforming provisions; removing requirements of  
31 electronic reporting and remitting for certain

1 persons who prepare and report; amending s.  
2 443.171, F.S.; specifying duties of the Agency  
3 for Workforce Innovation with respect to  
4 administering ch. 443, F.S.; requiring the  
5 publication of acts and rules; deleting  
6 provisions creating the Unemployment  
7 Compensation Advisory Council; providing for  
8 employment stabilization to be under the  
9 direction of Workforce Florida, Inc.;  
10 conforming provisions governing records,  
11 reports, and subpoenas and governing the  
12 administration of ch. 443, F.S.; amending ss.  
13 443.1715, 443.1716, F.S., relating to the  
14 confidentiality of information and electronic  
15 access to employer information; conforming  
16 provisions; deleting obsolete provisions;  
17 amending s. 443.181, F.S.; conforming  
18 provisions governing the public employment  
19 service in accordance with the duties  
20 transferred to the Agency for Workforce  
21 Innovation; amending ss. 443.191, 443.211,  
22 F.S., relating to the Unemployment Compensation  
23 Trust Fund and the Employment Security  
24 Administration Trust Fund; conforming  
25 provisions; specifying that the Unemployment  
26 Compensation Trust Fund is the sole source for  
27 paying unemployment compensation benefits;  
28 limiting the state's liability; deleting  
29 obsolete provisions; amending s. 443.221, F.S.;  
30 revising provisions governing reciprocal  
31 arrangements with other states and the Federal

1 Government; conforming provisions; amending s.  
2 445.009, F.S., relating to the one-stop  
3 delivery system operated under the Workforce  
4 Innovation Act; conforming provisions to the  
5 transfer of duties from the Department of Labor  
6 and Employment Security to the Agency for  
7 Workforce Innovation; amending ss. 468.529,  
8 896.101, F.S.; conforming provisions governing  
9 employee leasing companies and the Florida  
10 Money Laundering Act; repealing s. 6 of ch.  
11 94-347, Laws of Florida, relating to payment of  
12 benefits; repealing ss. 443.021, 443.161,  
13 443.201, 443.231, 443.232, F.S., relating to  
14 public policy, administrative provisions, the  
15 Florida Training Investment Program, and  
16 rulemaking; providing effective dates.

17

18 Be It Enacted by the Legislature of the State of Florida:

19

20 Section 1. Subsection (7) of section 45.031, Florida  
21 Statutes, is amended to read:

22

23 45.031 Judicial sales procedure.--In any sale of real  
24 or personal property under an order or judgment, the following  
25 procedure may be followed as an alternative to any other sale  
26 procedure if so ordered by the court:

26

27 (7) DISBURSEMENTS OF PROCEEDS.--On filing a  
28 certificate of title, the clerk shall disburse the proceeds of  
29 the sale in accordance with the order or final judgment and  
30 shall file a report of such disbursements and serve a copy of  
31 it on each party not in default, and on the Department of  
Revenue if the department was named as a defendant in the

1 action or if the Agency for Workforce Innovation or the former  
2 Department of Labor and Employment Security was named as a  
3 defendant while the Department of Revenue was providing  
4 ~~performing~~ unemployment ~~compensation~~ tax collection services  
5 under ~~pursuant to a~~ contract with the Agency for Workforce  
6 Innovation through an interagency agreement pursuant to s.  
7 443.1316, in substantially the following form:

8  
9 (Caption of Action)

10  
11 CERTIFICATE OF DISBURSEMENTS

12  
13 The undersigned clerk of the court certifies that he or  
14 she disbursed the proceeds received from the sale of the  
15 property as provided in the order or final judgment to the  
16 persons and in the amounts as follows:

17 Name	Amount
18	
19 Total	
20	

21 WITNESS my hand and the seal of the court on .....,  
22 ...(year)....

23 ...(Clerk)...

24 By ...(Deputy Clerk)...

25  
26 If no objections to the report are served within 10 days after  
27 it is filed, the disbursements by the clerk shall stand  
28 approved as reported. If timely objections to the report are  
29 served, they shall be heard by the court. Service of  
30 objections to the report does not affect or cloud the title of  
31 the purchaser of the property in any manner.

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

3           69.041 State named party; lien foreclosure, suit to  
4 quiet title.--

5           (4)(a) The Department of Revenue has the right to  
6 participate in the disbursement of funds remaining in the  
7 registry of the court after distribution pursuant to s.  
8 45.031(7). The department shall participate in accordance with  
9 applicable procedures in any mortgage foreclosure action in  
10 which the department has a duly filed tax warrant, or  
11 interests under a lien arising from a judgment, order, or  
12 decree for support, as defined in s. 409.2554, or interest in  
13 an unemployment compensation tax lien under ~~pursuant to a~~  
14 contract with the Agency for Workforce Innovation through an  
15 interagency agreement pursuant to s. 443.1316, against the  
16 subject property and with the same priority, regardless of  
17 whether a default against the department, the Agency for  
18 Workforce Innovation, or the former Department of Labor and  
19 Employment Security has been entered for failure to file an  
20 answer or other responsive pleading.

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

23           120.80 Exceptions and special requirements;  
24 agencies.--

25           (1) DIVISION OF ADMINISTRATIVE HEARINGS.--

26           (a) Division as a party.--Notwithstanding s.  
27 120.57(1)(a), a hearing in which the division is a party may  
28 ~~shall~~ not be conducted by an administrative law judge assigned  
29 by the division. An attorney assigned by the Administration  
30 Commission shall be the hearing officer.

31



1           (b) Workers' compensation.--Notwithstanding s.  
2 120.52(1), a judge of compensation claims, in adjudicating  
3 matters under chapter 440, is not an agency or part of an  
4 agency for purposes of this chapter.

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

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

8           ~~1.~~ Notwithstanding s. 120.54, the rulemaking  
9 provisions of this chapter do not apply to unemployment  
10 ~~compensation~~ appeals referees.

11           (b) Notwithstanding s. 120.54(5), the uniform rules of  
12 procedure do not apply to appeal proceedings conducted under  
13 chapter 443 by the Unemployment Appeals Commission or  
14 unemployment appeals referees.

15           ~~(c)2.~~ Notwithstanding s. 120.57(1)(a), hearings under  
16 chapter 443 may not be conducted by an administrative law  
17 judge assigned by the division, but instead shall may be  
18 conducted by the Unemployment Appeals Commission in  
19 unemployment compensation appeals, unemployment ~~compensation~~  
20 appeals referees, and the Agency for Workforce Innovation or  
21 its special deputies under pursuant to s. 443.141.

22           ~~(b) Workers' compensation.--Notwithstanding s.~~  
23 ~~120.52(1), a judge of compensation claims, in the adjudication~~  
24 ~~of matters pursuant to chapter 440, shall not be considered an~~  
25 ~~agency or part of an agency for the purposes of this chapter.~~

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

28           213.053 Confidentiality and information sharing.--

29           (3) The department shall permit a taxpayer, his or her  
30 authorized representative, or the personal representative of  
31 an estate to inspect the taxpayer's return and may furnish him

1 or her an abstract of such return. A taxpayer may authorize  
2 the department in writing to divulge specific information  
3 concerning the taxpayer's account. The department, while  
4 providing ~~performing~~ unemployment compensation tax collection  
5 services under ~~pursuant to a~~ contract with the Agency for  
6 Workforce Innovation through an interagency agreement pursuant  
7 to s. 443.1316, may release unemployment tax rate information  
8 to the agent of an employer, which agent provides payroll  
9 services for more than 500 employers, pursuant to the terms of  
10 a memorandum of understanding. The memorandum of  
11 understanding must ~~shall~~ state that the agent affirms, subject  
12 to the criminal penalties contained in ss. 443.171 and  
13 443.1715, that the agent will retain the confidentiality of  
14 the information, that the agent has in effect a power of  
15 attorney from the employer which permits the agent to obtain  
16 unemployment tax rate information, and that the agent shall  
17 provide the department with a copy of the employer's power of  
18 attorney upon request.

19 Section 5. Paragraph (a) of subsection (8) of section  
20 216.292, Florida Statutes, is amended to read:

21 216.292 Appropriations nontransferable; exceptions.--

22 (8)(a) If ~~Should~~ any state agency or the judicial  
23 branch is ~~become~~ more than 90 days delinquent on  
24 reimbursements due to the Unemployment Compensation Trust  
25 Fund, the state agency providing unemployment tax collection  
26 services under contract with the Agency for Workforce  
27 Innovation through an interagency agreement pursuant to s.  
28 443.1316 ~~Department of Labor and Employment Security~~ shall  
29 certify to the Comptroller the amount due; and the Comptroller  
30 shall transfer the amount due to the Unemployment Compensation  
31 Trust Fund from any funds of the agency available.

1           Section 6. Paragraph (e) of subsection (1) of section  
2 220.191, Florida Statutes, is amended to read:

3           220.191 Capital investment tax credit.--

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

5           (e) "Jobs" means full-time equivalent positions, as  
6 that ~~such~~ term is consistent with terms used by the Agency for  
7 Workforce Innovation ~~Department of Labor and Employment~~  
8 ~~Security~~ and the United States Department of Labor for  
9 purposes of unemployment tax administration and employment  
10 estimation, resulting directly from a project in this state.  
11 The ~~Such~~ term does not include temporary construction jobs  
12 involved in the construction of the project facility.

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

15           222.15 Wages or unemployment compensation payments due  
16 deceased employee may be paid spouse or certain relatives.--

17           (2) It is also lawful for the Agency for Workforce  
18 Innovation ~~Division of Unemployment Compensation of the~~  
19 ~~Department of Labor and Employment Security~~, in case of death  
20 of any unemployed individual, to pay to those persons referred  
21 to in subsection (1) any unemployment compensation payments  
22 that may be due to the ~~such~~ individual at the time of his or  
23 her death.

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

26           288.106 Tax refund program for qualified target  
27 industry businesses.--

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

29           (c) "Business" means an employing unit, as defined in  
30 s. 443.036, which is registered ~~with the Department of Labor~~  
31 ~~and Employment Security~~ for unemployment compensation purposes

1 with the state agency providing unemployment tax collection  
2 services under contract with the Agency for Workforce  
3 Innovation through an interagency agreement pursuant to s.  
4 443.1316, or a subcategory or division of an employing unit  
5 which is accepted by the state agency providing unemployment  
6 tax collection services ~~Department of Labor and Employment~~  
7 ~~Security~~ as a reporting unit.

8 (i) "Jobs" means full-time equivalent positions, as  
9 that term is ~~such terms are~~ consistent with terms used by the  
10 Agency for Workforce Innovation ~~Department of Labor and~~  
11 ~~Employment Security~~ and the United States Department of Labor  
12 for purposes of unemployment compensation tax administration  
13 and employment estimation, resulting directly from a project  
14 in this state. The term does ~~This number shall~~ not include  
15 temporary construction jobs involved with the construction of  
16 facilities for the project or any jobs ~~which have~~ previously  
17 ~~been~~ included in any application for tax refunds under s.  
18 288.1045 or this section.

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

22 288.107 Brownfield redevelopment bonus refunds.--

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

24 (f) "Jobs" means full-time equivalent positions, as  
25 that term is consistent with ~~the use of such~~ terms used by the  
26 Agency for Workforce Innovation ~~Department of Labor and~~  
27 ~~Employment Security~~ for the purpose of unemployment  
28 compensation tax, resulting directly from a project in this  
29 state. The term ~~This number~~ does not include temporary  
30 construction jobs involved with the construction of facilities  
31 for the project and which are not associated with the

1 implementation of the site rehabilitation as provided in s.  
2 376.80.

3 (5) ADMINISTRATION.--

4 (a) The office may ~~is authorized to~~ verify information  
5 provided in any claim submitted for tax credits under this  
6 section with regard to employment and wage levels or the  
7 payment of the taxes to the appropriate agency or authority,  
8 including the Department of Revenue, the Agency for Workforce  
9 Innovation ~~Department of Labor and Employment Security~~, or any  
10 local government or authority.

11 (b) To facilitate the process of monitoring and  
12 auditing applications made under this program, the office may  
13 provide a list of qualified target industry businesses to the  
14 Department of Revenue, to the Agency for Workforce Innovation  
15 ~~Department of Labor and Employment Security~~, to the Department  
16 of Environmental Protection, or to any local government  
17 authority. The office may request the assistance of those  
18 entities with respect to monitoring the payment of the taxes  
19 listed in s. 288.106(2).

20 Section 10. Paragraph (g) of subsection (2) of section  
21 288.108, Florida Statutes, is amended to read:

22 288.108 High-impact business.--

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

24 (g) "Jobs" means full-time equivalent positions, as  
25 that term is ~~such terms are~~ consistent with terms used by the  
26 Agency for Workforce Innovation ~~Department of Labor and~~  
27 ~~Employment Security~~ and the United States Department of Labor  
28 for purposes of unemployment compensation tax administration  
29 and employment estimation, resulting directly from a project  
30 in this state. The term ~~This definition~~ does not include  
31

1 temporary construction jobs involved in the construction of  
2 the project facility.

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

5 440.15 Compensation for disability.--Compensation for  
6 disability shall be paid to the employee, subject to the  
7 limits provided in s. 440.12(2), as follows:

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

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

1 of disability information granted by an employee under this  
2 paragraph ~~is shall be~~ effective for a period not to exceed 12  
3 months ~~and, such authority may be renewed, to be renewable~~ as  
4 the department prescribes ~~may prescribe~~ by rule.

5 Section 12. Subsections (4) and (7) of section  
6 440.381, Florida Statutes, are amended to read:

7 440.381 Application for coverage; reporting payroll;  
8 payroll audit procedures; penalties.--

9 (4) Each employer must ~~shall~~ submit a copy of the  
10 quarterly earning report required by chapter 443 at the end of  
11 each quarter to the carrier and submit self-audits supported  
12 by the quarterly earnings reports required by chapter 443 and  
13 the rules adopted by ~~of the Agency for Workforce Innovation or~~  
14 by the state agency providing unemployment tax collection  
15 services under contract with the Agency for Workforce  
16 Innovation through an interagency agreement pursuant to s.  
17 443.1316 ~~Division of Unemployment Compensation.~~ The ~~Such~~  
18 reports must ~~shall~~ include a sworn statement by an officer or  
19 principal of the employer attesting to the accuracy of the  
20 information contained in the report.

21 (7) If an employee suffering a compensable injury was  
22 not reported as earning wages on the last quarterly earnings  
23 report filed with the Agency for Workforce Innovation or the  
24 state agency providing unemployment tax collection services  
25 under contract with the Agency for Workforce Innovation  
26 through an interagency agreement pursuant to s. 443.1316  
27 ~~Division of Unemployment Compensation~~ before the accident, the  
28 employer shall indemnify the carrier for all workers'  
29 compensation benefits paid to or on behalf of the employee  
30 unless the employer establishes that the employee was hired  
31 after the filing of the quarterly report, in which case the

1 employer and employee shall attest to the fact that the  
2 employee was employed by the employer at the time of the  
3 injury. Failure of the employer to indemnify the insurer  
4 within 21 days after demand by the insurer is ~~shall constitute~~  
5 grounds for the insurer to immediately cancel coverage. Any  
6 action for indemnification brought by the carrier is ~~shall be~~  
7 cognizable in the circuit court having jurisdiction where the  
8 employer or carrier resides or transacts business. The insurer  
9 is ~~shall be~~ entitled to a reasonable attorney's fee if it  
10 recovers any portion of the benefits paid in the ~~such~~ action.

11 Section 13. Section 443.011, Florida Statutes, is  
12 amended to read:

13 443.011 Short title.--This chapter ~~shall be known and~~  
14 may be cited as the "Unemployment Compensation Law."

15 Section 14. Section 443.012, Florida Statutes, is  
16 amended to read:

17 443.012 Unemployment Appeals Commission.--

18 (1) There is created within the Agency for Workforce  
19 Innovation an Unemployment Appeals Commission, ~~hereinafter~~  
20 ~~referred to as the "commission."~~ The commission is composed  
21 ~~shall consist~~ of a chair and two other members ~~to be~~ appointed  
22 by the Governor, subject to confirmation by the Senate. Only  
23 ~~Not more than~~ one appointee may ~~must~~ be a representative of  
24 employers, as demonstrated by his or her person who, on  
25 account of previous vocation, employment, or affiliation, ~~is~~  
26 ~~classified as a representative of employers;~~ and only not more  
27 ~~than~~ one ~~such~~ appointee may ~~must~~ be a representative of  
28 employees, as demonstrated by his or her person who, on  
29 account of previous vocation, employment, or affiliation, ~~is~~  
30 ~~classified as a representative of employees.~~

31



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

4           (b) The chair has ~~shall have the~~ authority to appoint  
5 a general counsel and ~~such~~ other personnel ~~as may be necessary~~  
6 to carry out the duties and responsibilities of the  
7 commission.

8           (c) The chair must ~~shall~~ have the qualifications  
9 required by law for a judge of the circuit court and may ~~shall~~  
10 not engage in any other business vocation or employment.  
11 Notwithstanding any other ~~provisions of existing~~ law, the  
12 chair shall be paid a salary equal to that paid under state  
13 law to a judge of the circuit court.

14           (d) The remaining members shall be paid a stipend of  
15 \$100 for each day they are engaged in the work of the  
16 commission. The chair and other members are entitled to ~~shall~~  
17 ~~also~~ be reimbursed for travel expenses, as provided in s.  
18 112.061.

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

22           (2) The members of the commission shall be appointed  
23 to staggered ~~serve for~~ terms of 4 years each, ~~except that,~~  
24 ~~beginning July 1, 1977, the chair shall be appointed for a~~  
25 ~~term of 4 years, one member for 3 years, and one member for 2~~  
26 ~~years.~~ A vacancy for the unexpired term of a member shall be  
27 filled in the same manner as the ~~provided in this subsection~~  
28 ~~for an~~ original appointment. The presence of two members  
29 constitutes ~~shall constitute~~ a quorum for any called meeting  
30 of the commission.

31

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

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

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

12           (6) The commission may ~~shall~~ make ~~such~~ expenditures,  
13 including expenditures for personal services and rent ~~at the~~  
14 ~~seat of government and elsewhere~~, for law books, books of  
15 reference, periodicals, furniture, equipment, and supplies,  
16 and for printing and binding as ~~are~~ necessary in exercising  
17 its authority and powers and carrying out its duties and  
18 responsibilities. All such expenditures of the commission  
19 shall be allowed and paid as provided in s. 443.211 upon the  
20 presentation of itemized vouchers ~~therefor~~, approved by the  
21 chair.

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

26           (8) The commission shall maintain and keep open during  
27 reasonable business hours an office, ~~which shall be provided~~  
28 ~~in the Capitol or some other suitable building in the City of~~  
29 Tallahassee, for the purpose ~~transaction~~ of transacting its  
30 business, at which office the commission shall keep its  
31 official records and papers ~~shall be kept~~. The offices shall

1 be furnished and equipped by the commission. The commission  
2 may hold sessions and conduct hearings at any place within the  
3 state.

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

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

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

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

18 Section 15. Section 443.031, Florida Statutes, is  
19 amended to read:

20 443.031 Rule of liberal construction.--This chapter  
21 shall be liberally construed in favor of a claimant of  
22 unemployment benefits who is unemployed through no fault of  
23 his or her own. Any doubt ~~to accomplish its purpose to promote~~  
24 ~~employment security by increasing opportunities for placement~~  
25 ~~through the maintenance of a system of public employment~~  
26 ~~offices and to provide through the accumulation of reserves~~  
27 ~~for the payment of compensation to individuals with respect to~~  
28 ~~their unemployment. The Legislature hereby declares its~~  
29 ~~intention to provide for carrying out the purposes of this~~  
30 ~~chapter in cooperation with the appropriate agencies of other~~  
31 ~~states and of the federal government, as part of a nationwide~~

1 ~~employment security program, and particularly to provide for~~  
2 ~~meeting the requirements of Title III, the requirements of the~~  
3 ~~Federal Unemployment Tax Act, and the Act of Congress approved~~  
4 ~~June 6, 1933, entitled "An Act to provide for the~~  
5 ~~establishment of a national employment system and for~~  
6 ~~cooperation with the states in the promotion of such system,~~  
7 ~~and for other purposes" (the Wagner-Peyser Act), each as~~  
8 ~~amended, in order to secure for this state and the citizens~~  
9 ~~thereof the grants and privileges available thereunder; all~~  
10 ~~doubts as to the proper construction of any provision of this~~  
11 ~~chapter shall be resolved in favor of conformity with federal~~  
12 ~~law, including, but not limited to, the Federal Unemployment~~  
13 ~~Tax Act, the Social Security Act, the Wagner-Peyser Act, and~~  
14 ~~the Workforce Investment Act such requirements.~~

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

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

30 Section 17. Section 443.036, Florida Statutes, is  
31 amended to read:

1           443.036 Definitions.--As used in this chapter, the  
2 term unless the context clearly requires otherwise:

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

6           (2) ~~AGRICULTURAL LABOR.~~--The term "Agricultural labor"  
7 means any remunerated service performed:

8           (a) On a farm, in the employ of any person, in  
9 connection with cultivating the soil or in connection with  
10 raising or harvesting any agricultural or horticultural  
11 commodity, including the raising, shearing, feeding, caring  
12 for, training, and management of livestock, bees, poultry, and  
13 fur-bearing animals and wildlife.

14           (b) In the employ of the owner or tenant or other  
15 operator of a farm in connection with the operation,  
16 management, conservation, improvement, or maintenance of such  
17 farm and its tools and equipment, or in salvaging timber or  
18 clearing land of brush and other debris left by a hurricane if  
19 the major part of the ~~such~~ service is performed on a farm.

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

27           (d)1. In the employ of the operator of a farm in  
28 handling, planting, drying, packing, packaging, processing,  
29 freezing, grading, storing, or delivering to storage or to  
30 market or to a carrier for transportation to market, in its  
31 unmanufactured state, any agricultural or horticultural

1 commodity, but only if the ~~such~~ operator produced more than  
2 one-half of the commodity for ~~with respect to~~ which the ~~such~~  
3 service is performed.

4 2. In the employ of a group of operators of farms, ~~for~~  
5 a cooperative organization of which the ~~such~~ operators are  
6 members, ~~in~~ the performance of service described in  
7 subparagraph 1., but only if the ~~such~~ operators produced more  
8 than one-half of the commodity for ~~with respect to~~ which the  
9 ~~such~~ service is performed.

10 3. ~~The provisions of~~ Subparagraphs 1. and 2. do ~~shall~~  
11 not apply ~~be deemed to be applicable with respect~~ to service  
12 performed in connection with commercial canning or commercial  
13 freezing or in connection with any agricultural or  
14 horticultural commodity after its delivery to a terminal  
15 market for distribution for consumption or in connection with  
16 grading, packing, packaging, or processing fresh citrus  
17 fruits.

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

20 (3) ~~AMERICAN AIRCRAFT.~~ ~~The term~~ "American aircraft"  
21 means an aircraft registered under the laws of the United  
22 States.

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

24 (a) An individual who is a resident of the United  
25 States.

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

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

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

1           (5) ~~AMERICAN VESSEL.~~ ~~The term~~ "American vessel" means  
2 any vessel documented or numbered under the laws of the United  
3 States. The term ~~and~~ includes any vessel that ~~which~~ is neither  
4 documented or numbered under the laws of the United States,  
5 nor documented under the laws of any foreign country, if its  
6 crew is employed solely by one or more citizens or residents  
7 of the United States or corporations organized under the laws  
8 of the United States or of any state.

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

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

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

18           (9)(8) ~~BENEFIT YEAR.~~ ~~"Benefit year," with respect to~~  
19 ~~any individual, means, for an individual, the 1-year period~~  
20 ~~beginning with the first day of the first week for with~~  
21 ~~respect to~~ which the individual first files a valid claim for  
22 benefits and, thereafter, the 1-year period beginning with the  
23 first day of the first week for ~~with respect to~~ which the  
24 individual next files a valid claim for benefits after the  
25 termination of his or her last preceding benefit year. Each  
26 ~~Any~~ claim for benefits made in accordance with s. 443.151(2)  
27 ~~is shall be deemed to be~~ a "valid claim" under for the  
28 ~~purposes of~~ this subsection if the individual was ~~has been~~  
29 paid wages for insured work in accordance with the provisions  
30 of s. 443.091(1)(f) and is unemployed as defined in subsection  
31 ~~(43)(39)~~ at the time of ~~the~~ filing the ~~of such~~ claim.

1 However, the Agency for Workforce Innovation ~~division~~ may  
2 adopt rules providing in its discretion ~~provide by rule~~ for  
3 the establishment of a uniform benefit year for all workers in  
4 one or more groups or classes of service or within a  
5 particular industry when ~~and if it has been determined by the~~  
6 agency determines ~~division~~, after notice to the industry and  
7 to the workers in the ~~such~~ industry and an opportunity to be  
8 heard in the matter, that those ~~such~~ groups or classes of  
9 workers in a particular industry periodically experience  
10 unemployment resulting from layoffs or shutdowns for limited  
11 periods of time.

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

15 (10) ~~CALENDAR QUARTER.--~~"Calendar quarter" means each  
16 period of 3 consecutive calendar months ending on March 31,  
17 June 30, September 30, and December 31 of each year.

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



1 job or project may not ~~shall~~ be deemed casual labor. ~~In order~~  
2 ~~for services to be exempt under this subsection, such~~ Services  
3 must ~~shall~~ constitute casual labor, ~~as defined, and~~ may not be  
4 performed in the course of the employer's trade or business  
5 for those services to be exempt under this section, as  
6 defined.

7 (12) ~~COMMISSION.~~ -- "Commission" means the Unemployment  
8 Appeals Commission.

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

11 (14) ~~(13)~~ "Contribution"

12 ~~CONTRIBUTIONS.~~ -- "Contributions" means a payment of payroll tax  
13 ~~the money payments~~ to the Unemployment Compensation Trust Fund  
14 which is required under ~~by~~ this chapter to finance  
15 unemployment benefits.

16 (15) ~~(14)~~ ~~CREW LEADER.~~ -- "Crew leader" means an  
17 individual who:

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

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

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

27 (15) ~~DIVISION.~~ -- "Division" means ~~the Division of~~  
28 ~~Unemployment Compensation of the Department of Labor and~~  
29 ~~Employment Security.~~

30 (16) ~~EARNED INCOME.~~ -- ~~The term~~ "Earned income" means  
31 gross remuneration derived from work, professional service, or

1 ~~self-employment but does not include income derived from~~  
2 ~~invested capital or ownership of property.~~ The term includes  
3 commissions, bonuses, back pay awards, and the cash value of  
4 all remuneration paid in a any medium other than cash. The  
5 term does not include income derived from invested capital or  
6 ownership of property.

7 (17) ~~EDUCATIONAL INSTITUTION.~~ ~~With the exception of~~  
8 ~~an institution of higher education as defined in subsection~~  
9 ~~(26),~~ "Educational institution" means an institution, except  
10 for an institution of higher education:

11 (a) In which participants, trainees, or students are  
12 offered an organized course of study or training designed to  
13 transfer to them knowledge, skills, information, doctrines,  
14 attitudes, or abilities from, by, or under the guidance of, an  
15 instructor or teacher;

16 (b) That ~~which~~ is approved, licensed, or issued a  
17 permit to operate as a school by the Department of Education  
18 or other governmental agency that is authorized within the  
19 state to approve, license, or issue a permit for the operation  
20 of a school; and

21 (c) That ~~which~~ offers courses of study or training  
22 which are academic, technical, trade, or preparation for  
23 gainful employment in a recognized occupation.

24 (18) ~~EMPLOYEE LEASING COMPANY.~~ ~~The term~~ "Employee  
25 leasing company" means an employing unit that has ~~which~~  
26 ~~maintains~~ a valid and active license under chapter 468 and  
27 that ~~which~~ maintains the records required by s. 443.171(5)~~s.~~  
28 ~~443.171(7)~~and, in addition, maintains a listing of the  
29 clients of the employee leasing company and of the employees,  
30 including their social security numbers, who have been  
31 assigned to work at each client company job site. Further,

1 each client company job site must be identified by industry,  
2 products or services, and address. The client list must shall  
3 be provided to the tax collection service provider division by  
4 June 30 and by December 31 of each year. As used in For  
5 ~~purposes of~~ this subsection, the term "client" means a party  
6 who has contracted with an employee leasing company to provide  
7 a worker, or workers, to perform services for the client.  
8 Leased employees ~~shall~~ include employees subsequently placed  
9 on the payroll of the employee leasing company on behalf of  
10 the client. An The employee leasing company must shall notify  
11 the tax collection service provider division within 30 days  
12 after ~~of~~ the initiation or termination of the company's  
13 relationship with any client company under pursuant to chapter  
14 468.

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

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

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

21 ~~2. For any portion of a day in each of 20 different~~  
22 ~~calendar weeks, whether or not such weeks were consecutive, in~~  
23 ~~either the current or the preceding calendar year, had in~~  
24 ~~employment at least one individual, irrespective of whether~~  
25 ~~the same individual was in employment in each such day.~~

26 ~~(b) Any employing unit for which service in~~  
27 ~~employment, as defined in paragraph (21)(b), is performed,~~  
28 ~~except as provided in paragraph (e).~~

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

1           ~~(d)1. Any employing unit for which agricultural labor,~~  
2 ~~as defined in paragraph (21)(e), is performed after December~~  
3 ~~31, 1977.~~

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

7           ~~(e)1. In determining whether or not an employing unit~~  
8 ~~for which service other than domestic service is also~~  
9 ~~performed is an employer under paragraph (a), paragraph (b),~~  
10 ~~or paragraph (c) or subparagraph (d)1., the wages earned or~~  
11 ~~the employment of an employee performing domestic service~~  
12 ~~after December 31, 1977, shall not be taken into account.~~

13           ~~2. In determining whether or not an employing unit for~~  
14 ~~which service other than agricultural labor is also performed~~  
15 ~~is an employer under paragraph (a), paragraph (b), or~~  
16 ~~paragraph (c) or subparagraph (d)2., the wages earned or the~~  
17 ~~employment of an employee performing service in agricultural~~  
18 ~~labor after December 31, 1977, shall not be taken into~~  
19 ~~account. If an employing unit is determined to be an employer~~  
20 ~~of agricultural labor, the employing unit shall be determined~~  
21 ~~an employer for the purposes of paragraph (a).~~

22           ~~(f) Any individual or employing unit which acquired~~  
23 ~~the organization, trade, or business, or substantially all the~~  
24 ~~assets thereof, of another which at the time of such~~  
25 ~~acquisition was an employer subject to this chapter or which~~  
26 ~~acquired a part of the organization, trade, or business of~~  
27 ~~another which at the time of such acquisition was an employer~~  
28 ~~subject to this chapter, provided such other would have been~~  
29 ~~an employer under paragraph (a) if such part had constituted~~  
30 ~~its entire organization, trade, or business.~~

31

1           ~~(g) Any individual or employing unit which acquired~~  
2 ~~the organization, trade, or business, or substantially all the~~  
3 ~~assets thereof, of another employing unit, if the employment~~  
4 ~~record of the predecessor prior to such acquisition together~~  
5 ~~with the employment record of such individual or employing~~  
6 ~~unit subsequent to such acquisition, both within the same~~  
7 ~~calendar year, would be sufficient to render an employing unit~~  
8 ~~subject to this chapter as an employer under paragraph (a).~~

9           ~~(h) Any employing unit not an employer by reason of~~  
10 ~~any other paragraph of this subsection:~~

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

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

20           ~~(i) Any employing unit which has become an employer~~  
21 ~~under paragraph (a), paragraph (b), paragraph (c), paragraph~~  
22 ~~(d), paragraph (e), paragraph (f), paragraph (g), or paragraph~~  
23 ~~(h) and has not ceased to be an employer subject to this~~  
24 ~~chapter, as provided in s. 443.121.~~

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

28           ~~(k) Any employing unit which fails to keep the records~~  
29 ~~of employment required by this chapter and by the rules of the~~  
30 ~~division shall be presumed to be an employer liable for the~~  
31 ~~payment of contributions pursuant to the provisions of this~~

1 ~~chapter, regardless of the number of individuals employed by~~  
2 ~~such employing unit. However, the division shall make written~~  
3 ~~demand that such employing unit keep and maintain required~~  
4 ~~payroll records, and such demand shall have been made not less~~  
5 ~~than 6 months before assessing contributions against any~~  
6 ~~employing unit determined to have become an "employer" solely~~  
7 ~~by reason of this paragraph.~~

8  
9 ~~For purposes of this subsection, if any week includes both~~  
10 ~~December 31 and January 1, the days of that week up to January~~  
11 ~~1 shall be deemed 1 calendar week, and the days beginning~~  
12 ~~January 1, another such week.~~

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

21 (a) Each individual employed to perform or to assist  
22 in performing the work of any agent or employee of an  
23 employing unit is ~~shall be~~ deemed to be employed by the such  
24 employing unit for ~~all~~ the purposes of this chapter,  
25 regardless of whether the such individual was hired or paid  
26 directly by the employing unit or by an such agent or employee  
27 of the employing unit, if provided the employing unit had  
28 actual or constructive knowledge of the work.

29 (b) Each individual ~~All individuals~~ performing  
30 services in within this state for an any employing unit  
31 maintaining at least ~~which maintains~~ two ~~or more~~ separate

1 establishments in ~~within~~ this state is ~~shall be~~ deemed to be  
2 performing services for a single employing unit for ~~all~~ the  
3 purposes of this chapter.

4 (c) A ~~Any~~ person who is an officer of a corporation  
5 and who performs services for the ~~such~~ corporation in ~~within~~  
6 this state, regardless of whether those ~~or not such~~ services  
7 are continuous, is ~~shall be~~ deemed an employee of the  
8 corporation during all of each week of his or her tenure of  
9 office, regardless of whether ~~or not~~ he or she is compensated  
10 for those ~~such~~ services. Services are ~~shall be~~ presumed to be  
11 ~~have been~~ rendered for the corporation in cases in which the  
12 ~~where such~~ officer is compensated by means other than  
13 dividends upon shares of stock of the ~~such~~ corporation owned  
14 by him or her.

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

19 (a) ~~Generally.~~==

20 1. ~~The term "employment" includes any service~~  
21 ~~performed prior to January 1, 1978, which was employment as~~  
22 ~~defined in this subsection prior to such date and, subject to~~  
23 ~~the other provisions of this subsection, service performed~~  
24 ~~after December 31, 1977, including service in interstate~~  
25 ~~commerce, by:~~

26 a. ~~Any officer of a corporation.~~

27 b. ~~Any individual who, under the usual common-law~~  
28 ~~rules applicable in determining the employer-employee~~  
29 ~~relationship, has the status of an employee. However, whenever~~  
30 ~~a company, hereafter referred to as "client," which would~~  
31 ~~otherwise be designated as an employing unit has contracted~~

1 ~~with an employee leasing company to supply it with workers,~~  
2 ~~those workers shall, after December 31, 1986, be considered~~  
3 ~~employees of the employee leasing company. The employee~~  
4 ~~leasing company shall be permitted to lease corporate officers~~  
5 ~~of the client to the client and such other workers where not~~  
6 ~~prohibited by Internal Revenue Service regulations. Employees~~  
7 ~~of the employee leasing company shall be reported under the~~  
8 ~~employee leasing company's tax identification number and tax~~  
9 ~~rate for work performed for the employee leasing company.~~

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

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

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

25  
26 ~~For purposes of sub-subparagraph c., the term "employment"~~  
27 ~~includes services described in sub-sub-subparagraphs (I) and~~  
28 ~~(II) only if: The contract of service contemplates that~~  
29 ~~substantially all of the services are to be performed~~  
30 ~~personally by such individual; the individual does not have a~~  
31 ~~substantial investment in facilities used in connection with~~



1 ~~the performance of the services, other than in facilities for~~  
2 ~~transportation; and the services are not in the nature of a~~  
3 ~~single transaction that is not part of a continuing~~  
4 ~~relationship with the person for whom the services are~~  
5 ~~performed.~~

6         2. ~~Notwithstanding any other provisions of this~~  
7 ~~subsection, service with respect to which a tax is required to~~  
8 ~~be paid under any federal law imposing a tax against which~~  
9 ~~credit may be taken for contributions required to be paid into~~  
10 ~~a state unemployment fund or which as a condition for full tax~~  
11 ~~credit against the tax imposed by the Federal Unemployment Tax~~  
12 ~~Act is required to be covered under this chapter.~~

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

25         4. ~~If two or more related corporations concurrently~~  
26 ~~employ the same individual and compensate such individual~~  
27 ~~through a common paymaster, each related corporation shall be~~  
28 ~~considered to have paid as wages to such individual only the~~  
29 ~~amounts actually disbursed by it to such individual and shall~~  
30 ~~not be considered to have paid as wages to such individual any~~  
31

1 ~~amounts actually disbursed to such individual by another of~~  
2 ~~such corporations.~~

3 ~~a. A "common paymaster" is any member of a group of~~  
4 ~~related corporations that disburses wages to concurrent~~  
5 ~~employees on behalf of the related corporations and that is~~  
6 ~~responsible for keeping payroll records with respect to those~~  
7 ~~concurrent employees. The common paymaster is not required to~~  
8 ~~disburse wages to all the employees of the related~~  
9 ~~corporations, but the provisions of this section shall not~~  
10 ~~apply to any wages to concurrent employees that are not~~  
11 ~~disbursed through a common paymaster. The common paymaster~~  
12 ~~shall pay concurrently employed individuals under this section~~  
13 ~~by one combined paycheck.~~

14 ~~b. "Concurrent employment" means the existence of~~  
15 ~~simultaneous employment relationships, as defined in this~~  
16 ~~chapter, between an individual and related corporations. Such~~  
17 ~~relationships require the performance of services by the~~  
18 ~~employee for the benefit of the related corporations,~~  
19 ~~including the common paymaster, in exchange for wages which,~~  
20 ~~if deductible for the purposes of federal income tax, would be~~  
21 ~~deductible by the related corporations.~~

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

26 ~~(I) The corporations are members of a "controlled~~  
27 ~~group of corporations" as defined in s. 1563 of the Internal~~  
28 ~~Revenue Code of 1986 or would be members if paragraph~~  
29 ~~1563(a)(4) and subsection 1563(b) did not apply.~~

30 ~~(II) In the case of a corporation that does not issue~~  
31 ~~stock, either 50 percent or more of the members of the board~~

1 ~~of directors or other governing body of one corporation are~~  
2 ~~members of the board of directors or other governing body of~~  
3 ~~the other corporation, or the holders of 50 percent or more of~~  
4 ~~the voting power to select such members are concurrently the~~  
5 ~~holders of more than 50 percent of that power with respect to~~  
6 ~~the other corporation.~~

7 ~~(III) Fifty percent or more of the officers of one~~  
8 ~~corporation are concurrently officers of the other~~  
9 ~~corporation.~~

10 ~~(IV) Thirty percent or more of the employees of one~~  
11 ~~corporation are concurrently employees of the other~~  
12 ~~corporation.~~

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

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

1 ~~these contributions. Such share shall be an amount equal to~~  
2 ~~the greater of the following:~~

3 ~~(I) The amount of the liability of the common~~  
4 ~~paymaster under this chapter, after taking into account any~~  
5 ~~contributions made.~~

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

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

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

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

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

30 ~~2. The organization had four or more individuals in~~  
31 ~~employment for some portion of a day in each of 20 different~~

1 ~~weeks, whether or not such weeks were consecutive, within~~  
2 ~~either the current or preceding calendar year, regardless of~~  
3 ~~whether they were employed at the same moment of time.~~

4 ~~(d) Exclusions from paragraphs (b) and (c).--For the~~  
5 ~~purposes of paragraphs (b) and (c), the term "employment" does~~  
6 ~~not apply to service performed:~~

7 ~~1. In the employ of:~~

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

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

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

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

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

24 ~~a. As an elected official.~~

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

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

29 ~~d. In a position which, under or pursuant to the laws~~  
30 ~~of this state, is designated as a major nontenured~~  
31 ~~policymaking or advisory position or a policymaking or~~

1 ~~advisory position, the performance of the duties of which~~  
2 ~~ordinarily does not require more than 8 hours per week.~~

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

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

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

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

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

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

28 ~~a. During any calendar quarter in either the current~~  
29 ~~or the preceding calendar year paid remuneration in cash of~~  
30 ~~\$20,000 or more to individuals employed in agricultural labor.~~

31

1           ~~b. For some portion of a day in each of 20 different~~  
2 ~~calendar weeks, whether or not such weeks were consecutive, in~~  
3 ~~either the current or the preceding calendar year, employed in~~  
4 ~~agricultural labor 10 or more individuals, regardless of~~  
5 ~~whether they were employed at the same moment of time.~~

6           ~~2. Such service is performed after December 31, 1987,~~  
7 ~~for a person who:~~

8           ~~a. During any calendar quarter in either the current~~  
9 ~~or the preceding calendar year paid remuneration in cash of~~  
10 ~~\$10,000 or more to individuals employed in agricultural labor.~~

11           ~~b. For some portion of a day in each of 20 different~~  
12 ~~calendar weeks, whether or not such weeks were consecutive, in~~  
13 ~~either the current or the preceding calendar year, employed in~~  
14 ~~agricultural labor five or more individuals, regardless of~~  
15 ~~whether they were employed at the same moment of time.~~

16           ~~3. Such service is performed by any individual who is~~  
17 ~~a member of a crew furnished by a crew leader to perform~~  
18 ~~service in agricultural labor for any other person.~~

19           ~~a. For the purposes of this subparagraph, a crew~~  
20 ~~member shall be treated as an employee of the crew leader:~~

21           ~~(I) If the crew leader holds a valid certificate of~~  
22 ~~registration under the Migrant and Seasonal Agricultural~~  
23 ~~Worker Protection Act of 1983 or if substantially all of the~~  
24 ~~members of the crew operate or maintain tractors, mechanized~~  
25 ~~harvesting or crop-dusting equipment, or any other mechanized~~  
26 ~~equipment which is provided by the crew leader; and~~

27           ~~(II) If such individual is not an employee of such~~  
28 ~~other person within the meaning of paragraph (a).~~

29           ~~b. For the purposes of this subparagraph, in the case~~  
30 ~~of an individual who is furnished by a crew leader to perform~~  
31 ~~service in agricultural labor for any other person and who is~~

1 ~~not treated as an employee of the crew leader under~~  
2 ~~sub-subparagraph a.†~~  
3 ~~(I) Such other person and not the crew leader shall be~~  
4 ~~treated as the employer of such individual; and~~  
5 ~~(II) Such other person shall be treated as having paid~~  
6 ~~cash remuneration to such individual in an amount equal to the~~  
7 ~~amount of cash remuneration paid to such individual by the~~  
8 ~~crew leader, either on his or her own behalf or on the behalf~~  
9 ~~of such other person, for the service in agricultural labor~~  
10 ~~performed for such other person.~~  
11 ~~(f) Exclusion from paragraph (e).--The term~~  
12 ~~"employment" does not include service performed by an~~  
13 ~~individual in agricultural labor, except as provided in~~  
14 ~~paragraph (e); however, the provisions of paragraph (e) shall~~  
15 ~~not reduce the coverage provided under subparagraph (d)3.~~  
16 ~~(g) Domestic service.--The term "employment" includes~~  
17 ~~domestic service after December 31, 1977, performed by maids,~~  
18 ~~cooks, maintenance workers, chauffeurs, social secretaries,~~  
19 ~~caretakers, private yacht crews, butlers, and houseparents, in~~  
20 ~~a private home, local college club, or local chapter of a~~  
21 ~~college fraternity or sorority performed for a person who paid~~  
22 ~~cash remuneration of \$1,000 or more after December 31, 1977,~~  
23 ~~in any calendar quarter in the current calendar year or the~~  
24 ~~preceding calendar year to individuals employed in such~~  
25 ~~domestic service.~~  
26 ~~(h) Service outside state.--The term "employment"~~  
27 ~~includes an individual's entire service, performed within or~~  
28 ~~both within and without this state if:~~  
29 ~~1. The service is localized in this state; or~~  
30 ~~2. The service is not localized in any state, but some~~  
31 ~~of the service is performed in this state, and:~~



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~~

31

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.~~

31

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~~

31

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~~  
31



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. Effective January 1, 2004, subsection (20)  
9 of section 443.036, Florida Statutes, as amended by this act,  
10 is amended to read:

11 443.036 Definitions.--As used in this chapter, the  
12 term:

13 (20) "Employing unit" means an individual or type of  
14 organization, including a partnership, limited liability  
15 company, association, trust, estate, joint-stock company,  
16 insurance company, or corporation, whether domestic or  
17 foreign; the receiver, trustee in bankruptcy, trustee, or  
18 successor of any of the foregoing; or the legal representative  
19 of a deceased person, which has or had in its employ one or  
20 more individuals performing services for it within this state.

21 (a) Each individual employed to perform or to assist  
22 in performing the work of any agent or employee of an  
23 employing unit is deemed to be employed by the employing unit  
24 for the purposes of this chapter, regardless of whether the  
25 individual was hired or paid directly by the employing unit or  
26 by an agent or employee of the employing unit, if the  
27 employing unit had actual or constructive knowledge of the  
28 work.

29 (b) Each individual performing services in this state  
30 for an employing unit maintaining at least two separate  
31 establishments in this state is deemed to be performing

1 services for a single employing unit for the purposes of this  
2 chapter.

3 (c) A person who is an officer of a corporation, or a  
4 member of a limited liability company classified as a  
5 corporation for federal income tax purposes, and who performs  
6 services for the corporation or limited liability company in  
7 this state, regardless of whether those services are  
8 continuous, is deemed an employee of the corporation or the  
9 limited liability company during all of each week of his or  
10 her tenure of office, regardless of whether he or she is  
11 compensated for those services. Services are presumed to be  
12 rendered for the corporation in cases in which the officer is  
13 compensated by means other than dividends upon shares of stock  
14 of the corporation owned by him or her.

15 (d) A limited liability company shall be treated as  
16 having the same status as it is classified for federal income  
17 tax purposes.

18 Section 19. Section 443.041, Florida Statutes, is  
19 amended to read:

20 443.041 Waiver of rights; fees; privileged  
21 communications.--

22 (1) WAIVER OF RIGHTS VOID.--Any agreement by an  
23 individual to waive, release, or commute her or his rights to  
24 benefits or any other rights under this chapter is ~~shall be~~  
25 void. Any agreement by an individual in the employ of any  
26 person or concern to pay all or any portion of any employer's  
27 contributions, reimbursements, interest, penalties, fines, or  
28 fees required under this chapter from the ~~such~~ employer, is  
29 ~~shall be~~ void. An ~~No~~ employer may not ~~shall~~ directly or  
30 indirectly make or require or accept any deduction from wages  
31 to finance the employer's contributions, reimbursements,

1 interest, penalties, fines, or fees required from her or him,  
2 or require or accept any waiver of any right under this  
3 chapter hereunder by any individual in her or his employ. An  
4 ~~Any~~ employer, or an officer or agent of an employer, who  
5 violates ~~any provision of~~ this subsection commits ~~shall be~~  
6 ~~guilty of~~ a misdemeanor of the second degree, punishable as  
7 provided in s. 775.082 or s. 775.083.

8 (2) FEES.--

9 (a) Except as otherwise provided in this chapter, an  
10 ~~No~~ individual claiming benefits may not ~~shall~~ be charged fees  
11 of any kind in any proceeding under this chapter by the  
12 commission or the Agency for Workforce Innovation, division or  
13 their representatives, or by any court or any officer of the  
14 court thereof, except as hereinafter provided. An Any  
15 individual claiming benefits in any proceeding before the  
16 commission or the Agency for Workforce Innovation division, or  
17 representatives of either, or a court may be represented by  
18 counsel or an ~~duly~~ authorized representative agent, but the no  
19 ~~such~~ counsel or representative may not ~~agent shall either~~  
20 charge or receive for those ~~such~~ services more than an amount  
21 approved by the commission, the Agency for Workforce  
22 Innovation, or division or ~~by~~ the court.

23 (b) An attorney at law representing a claimant for  
24 benefits in any district court of appeal of this state or in  
25 the Supreme Court of Florida is entitled to counsel fees  
26 payable by the Agency for Workforce Innovation division as set  
27 ~~fixed~~ by the court if the petition for review or appeal is  
28 initiated by the claimant and results in a decision awarding  
29 more benefits than provided in ~~did~~ the decision from which  
30 appeal was taken. The amount of the fee may not exceed 50  
31

1 percent of the total amount of regular benefits permitted  
2 ~~awarded~~ under s. 443.111(5)(a) during the benefit year.

3 (c) The Agency for Workforce Innovation shall pay  
4 attorneys' fees awarded under this section from the ~~shall be~~  
5 ~~paid by the division out of~~ Employment Security Administration  
6 Trust Fund funds as a part of the costs of administration of  
7 this chapter and may pay these fees ~~be paid~~ directly to the  
8 attorney for the claimant in a lump sum. The Agency for  
9 Workforce Innovation ~~division~~ or the commission may not pay  
10 any other fees or costs in connection with an appeal.

11 (d) Any person, firm, or corporation who or which  
12 seeks or receives any remuneration or gratuity for any  
13 services rendered on behalf of a claimant, except as allowed  
14 by this section and in an amount approved by the Agency for  
15 Workforce Innovation, the ~~division or~~ commission, ~~or by a~~  
16 court, commits ~~shall be guilty of~~ a misdemeanor of the second  
17 degree, punishable as provided in s. 775.082 or s. 775.083.  
18 ~~Any person, firm or corporation who or which shall solicit the~~  
19 ~~business of appearing on behalf of a claimant, or shall make~~  
20 ~~it a business to solicit employment for another in connection~~  
21 ~~with any claim for benefits under this chapter, shall be~~  
22 ~~guilty of a misdemeanor of the second degree, punishable as~~  
23 ~~provided in s. 775.082 or s. 775.083.~~

24 (3) PRIVILEGED COMMUNICATIONS.--All letters, reports,  
25 communications, or any other matters, either oral or written,  
26 between an employer and an employee or between the Agency for  
27 Workforce Innovation or its tax collection service provider  
28 division and any of their ~~its~~ agents, representatives, or  
29 employees which are written, sent, delivered, or made in  
30 connection with ~~the requirements and administration of this~~  
31 chapter, are ~~absolutely~~ privileged and may not be the subject

1 matter or basis for any suit for slander or libel in any court  
2 of the state.

3 Section 20. Section 443.051, Florida Statutes, is  
4 amended to read:

5 443.051 Benefits not alienable; exception, child  
6 support intercept.--

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

8 (a) "Unemployment compensation" means any compensation  
9 payable under ~~the~~ state law, including amounts payable  
10 pursuant to an agreement under any federal law providing for  
11 compensation, assistance, or allowances for ~~with respect to~~  
12 unemployment.

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

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

21 (2) BENEFITS NOT ALIENABLE.--Except as provided in  
22 subsection (3), benefits due under this chapter may ~~shall~~ not  
23 be assigned, pledged, encumbered, released, or commuted and  
24 ~~shall~~, except as otherwise provided in this chapter, are ~~be~~  
25 exempt from all claims of creditors and from levy, execution,  
26 or attachment, or other remedy for recovery or collection of a  
27 debt, which exemption may not be waived.

28 (3) EXCEPTION, SUPPORT INTERCEPT.--

29 (a) ~~The division shall require~~ Each individual filing  
30 a new claim for unemployment compensation must ~~to~~ disclose at  
31 the time of filing the ~~such~~ claim whether ~~or not~~ she or he

1 owes support obligations that ~~which~~ are being enforced by the  
2 Department of Revenue ~~a state or local child support~~  
3 ~~enforcement agency~~. If an ~~any~~ applicant discloses that she or  
4 he owes support obligations and she or he is determined to be  
5 eligible for unemployment compensation benefits, the Agency  
6 for Workforce Innovation ~~division~~ shall notify the Department  
7 of Revenue if the department is ~~state or local child support~~  
8 ~~enforcement agency~~ enforcing the support ~~such~~ obligation. The  
9 Department of Revenue shall, at least biweekly, provide the  
10 Agency for Workforce Innovation with a magnetic tape or other  
11 electronic data file disclosing the individuals who owe  
12 support obligations and the amount of any legally required  
13 deductions.

14 (b) The Agency for Workforce Innovation ~~division~~ shall  
15 deduct and withhold from any unemployment compensation  
16 otherwise payable to an individual disclosed under paragraph  
17 (a) who owes support obligations:

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

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

25 ~~2.3.~~ 2.3. ~~The~~ Any amount ~~otherwise~~ required to be deducted  
26 and withheld from ~~such~~ unemployment compensation through legal  
27 process as defined in s. 459 of the Social Security Act; or.

28 3. The amount otherwise specified by the individual to  
29 the Agency for Workforce Innovation to be deducted and  
30 withheld under this section.

31



1           (c) The Agency for Workforce Innovation ~~division~~ shall  
2 pay any amount deducted and withheld under paragraph (b) to  
3 the Department of Revenue ~~appropriate state or local child~~  
4 ~~support enforcement agency~~.

5           (d) Any amount deducted and withheld under this  
6 subsection shall for all purposes be treated as if it were  
7 paid to the individual as unemployment compensation and paid  
8 by the ~~such~~ individual to the Department of Revenue ~~state or~~  
9 ~~local child support enforcement agency~~ for support  
10 obligations.

11           (e) The Department of Revenue ~~Each state or local~~  
12 ~~child support enforcement agency~~ shall reimburse the Agency  
13 for Workforce Innovation ~~state agency charged with the~~  
14 ~~administration of the Unemployment Compensation Law~~ for the  
15 administrative costs incurred by the agency ~~division~~ under  
16 this subsection which are attributable to support obligations  
17 being enforced by the department ~~state or local child support~~  
18 ~~enforcement agency~~.

19           Section 21. Section 443.061, Florida Statutes, is  
20 amended to read:

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

23           443.061 Vested rights not created.--A right granted  
24 under this chapter is subject to amendment or repeal and does  
25 not create a vested right in any person.

26           Section 22. Section 443.071, Florida Statutes, is  
27 amended to read:

28           443.071 Penalties.--

29           (1) Any person who ~~whoever~~ makes a false statement or  
30 representation, knowing it to be false, or knowingly fails to  
31 disclose a material fact to obtain or increase any benefits or

1 other payment under this chapter or under an employment  
2 security law of any other state, of the Federal Government, or  
3 of a foreign government, either for herself or himself or for  
4 any other person, commits ~~is guilty of~~ a felony of the third  
5 degree, punishable as provided in s. 775.082, s. 775.083, or  
6 s. 775.084. ~~and~~ Each ~~such~~ false statement or representation  
7 or failure to disclose a material fact constitutes ~~shall~~  
8 ~~constitute~~ a separate offense.

9 (2) Any employing unit or any officer or agent of any  
10 employing unit or any other person who makes a false statement  
11 or representation, knowing it to be false, or who knowingly  
12 fails to disclose a material fact, to prevent or reduce the  
13 payment of benefits to any individual entitled to benefits  
14 ~~thereto~~, or to avoid becoming or remaining subject to this  
15 chapter hereto, or to avoid or reduce any contribution,  
16 reimbursement, or other payment required from an employing  
17 unit under this chapter commits ~~is guilty of~~ a felony of the  
18 third degree, punishable as provided in s. 775.082, s.  
19 775.083, or s. 775.084.

20 (3) Any employing unit or any officer or agent of any  
21 employing unit or any other person who fails to furnish any  
22 reports required under this chapter hereunder or to produce or  
23 permit the inspection of or copying of records as required  
24 under this chapter hereunder, or who fails or refuses, within  
25 6 months after written demand ~~therefor~~ by the Agency for  
26 Workforce Innovation or its tax collection service provider  
27 division, to keep and maintain the payroll records required by  
28 this chapter or and by rule of the Agency for Workforce  
29 Innovation or the state agency providing tax collection  
30 services division, or who willfully fails or refuses to make  
31 any contribution, reimbursement, or other payment required

1 from an employer ~~employing unit~~ under this chapter commits is  
2 ~~guilty of~~ a misdemeanor of the second degree, punishable as  
3 provided in s. 775.082 or s. 775.083.

4 ~~(4) Any person who shall willfully violate any~~  
5 ~~provision of this chapter or any order or rule hereunder, the~~  
6 ~~violation of which is made unlawful or the observance of which~~  
7 ~~is required under the terms of this chapter, and for which a~~  
8 ~~penalty is neither prescribed hereunder nor provided by any~~  
9 ~~other applicable statute, is guilty of a misdemeanor of the~~  
10 ~~second degree, punishable as provided in s. 775.082 or s.~~  
11 ~~775.083.~~

12 ~~(4)(5)~~ In any prosecution or action under the  
13 ~~provisions of this section, the signature of a person on a~~  
14 document, letter, or other writing constitutes shall  
15 ~~constitute~~ prima facie evidence of the such person's identity  
16 if the following conditions exist:

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

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

25 Section 23. Section 443.091, Florida Statutes, is  
26 amended to read:

27 443.091 Benefit eligibility conditions.--

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

31

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

5 (b) She or he has registered for work with at, and  
6 subsequently thereafter continued to report to at, the  
7 ~~division, which shall be responsible for notification of the~~  
8 Agency for Workforce Innovation in accordance with its such  
9 rules. These rules must not conflict with the requirement in  
10 s. 443.111(1)(b) that each claimant must continue to report  
11 regardless of any appeal or pending appeal relating to her or  
12 his eligibility or disqualification for benefits. The Agency  
13 for Workforce Innovation as the division may prescribe; except  
14 ~~that the division may, by rule not inconsistent with the~~  
15 ~~purposes of this law, waive or alter either or both of the~~  
16 ~~requirements of this paragraph for subsection as to~~  
17 individuals attached to regular jobs. These rules must not  
18 ~~but no such rule shall~~ conflict with s. 443.111(1).

19 (c)1. She or he is able to work and is available for  
20 work. In order to assess eligibility for a claimed week of  
21 unemployment, the Agency for Workforce Innovation division  
22 shall develop criteria to determine a claimant's ability to  
23 work and availability for work.

24 2. Notwithstanding any other provision of provisions  
25 ~~in~~ this section, an no otherwise eligible individual may not  
26 ~~shall~~ be denied benefits for any week because she or he is in  
27 training with the approval of the Agency for Workforce  
28 Innovation division, and nor shall such an individual may not  
29 be denied benefits for with respect to any week in which she  
30 or he is in training with the approval of the Agency for  
31 Workforce Innovation division by reason of ~~the application of~~

1 ~~provisions in~~ subparagraph 1. relating to availability for  
2 work, or ~~the provisions of~~ s. 443.101(2) relating to failure  
3 to apply for, or refusal to accept, suitable work. Training  
4 may be approved by the Agency for Workforce Innovation  
5 ~~division~~ in accordance with criteria prescribed by rule. A  
6 claimant's eligibility during approved training is contingent  
7 upon satisfying eligibility conditions prescribed by rule.

8         3. Notwithstanding any other provision of this  
9 chapter, an individual who is in training approved under s.  
10 236(a)(1) of the Trade Act of 1974, as amended, may not be  
11 determined to be ineligible or disqualified for benefits with  
12 respect to her or his enrollment in such training or because  
13 of leaving work that ~~which~~ is not suitable employment to enter  
14 such training. As used in ~~For the purposes of~~ this  
15 subparagraph, the term "suitable employment" means, for with  
16 ~~respect to~~ a worker, work of a substantially equal or higher  
17 skill level than the worker's past adversely affected  
18 employment, as defined for purposes of the Trade Act of 1974,  
19 as amended, the wages for which are at least ~~not less than~~ 80  
20 percent of the worker's average weekly wage as determined for  
21 purposes of the Trade Act of 1974, as amended.

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

28         (d) She or he participates in reemployment services,  
29 such as job search assistance services, whenever the  
30 individual has been determined, by ~~pursuant to~~ a profiling  
31 system established by rule of the Agency for Workforce

1 Innovation ~~division~~, to be likely to exhaust regular benefits  
2 and to be in need of reemployment services.

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

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

9 2. If benefits have been paid for that week ~~with~~  
10 ~~respect thereto~~.

11 3. Unless the individual was eligible for benefits for  
12 that week ~~with respect thereto~~ as provided in this section and  
13 s. 443.101, except for the requirements of this subsection and  
14 of s. 443.101(5).

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

21 (g) She or he submitted to the Agency for Workforce  
22 Innovation a valid social security number assigned to her or  
23 him. The Agency for Workforce Innovation may verify the social  
24 security number with the United States Social Security  
25 Administration and may deny benefits if the agency is unable  
26 to verify the individual's social security number, if the  
27 social security number is invalid, or if the social security  
28 number is not assigned to the individual.

29 (2) An No individual may not receive benefits in a  
30 benefit year unless, after ~~subsequent to~~ the beginning of the  
31 next preceding benefit year during which she or he received

1 benefits, she or he performed service, regardless of whether  
2 ~~or not~~ in employment as defined in s. 443.036, and earned  
3 remuneration for that such service of at least in an amount  
4 ~~equal to not less than~~ 3 times her or his weekly benefit  
5 amount as determined for her or his current benefit year.

6 (3) Benefits based on service in employment described  
7 defined in s. 443.1216(2) and (3) are ~~s. 443.036(21)(b) and~~  
8 ~~(c) shall be~~ payable in the same amount, on the same terms,  
9 and subject to the same conditions as benefits payable based  
10 ~~on the basis of~~ other service subject to this chapter, except  
11 that:

12 (a) Benefits are ~~shall not payable for be paid based~~  
13 ~~on~~ services in an instructional, research, or principal  
14 administrative capacity for an educational institution or an  
15 institution of higher education for any week of unemployment  
16 commencing during the period between 2 successive academic  
17 years; during a similar period between two regular terms,  
18 whether or not successive; or during a period of paid  
19 sabbatical leave provided for in the individual's contract, to  
20 any individual, if the such individual performs those such  
21 services in the first of those such academic years or terms  
22 and there is a contract or a reasonable assurance that the  
23 ~~such~~ individual will perform services in any such capacity for  
24 any educational institution or institution of higher education  
25 in the second of those such academic years or terms.

26 (b) Benefits may ~~shall~~ not be based on services in any  
27 other capacity for an educational institution or an  
28 institution of higher education to any individual for any week  
29 that which commences during a period between 2 successive  
30 academic years or terms if the such individual performs those  
31 ~~such~~ services in the first of the academic years or terms and

1 | there is a reasonable assurance that the ~~such~~ individual will  
2 | perform those ~~such~~ services in the second of the academic  
3 | years or terms. However, ~~except that,~~ if compensation is  
4 | denied to any individual under this paragraph and the ~~such~~  
5 | individual was not offered an opportunity to perform those  
6 | ~~such~~ services for the educational institution for the second  
7 | of those ~~such~~ academic years or terms, that individual is  
8 | ~~shall be~~ entitled to a retroactive payment of compensation for  
9 | each week for which the individual filed a timely claim for  
10 | compensation and for which compensation was denied solely by  
11 | reason of this paragraph.

12 |         (c) Benefits are ~~shall not~~ payable ~~be paid,~~ based on  
13 | services provided to an educational institution or institution  
14 | of higher learning, to any individual for any week that ~~which~~  
15 | commences during an established and customary vacation period  
16 | or holiday recess if the ~~such~~ individual performs any services  
17 | described in paragraph (a) or paragraph (b) in the period  
18 | immediately before the ~~such~~ vacation period or holiday recess  
19 | and there is a reasonable assurance that the ~~such~~ individual  
20 | will perform any ~~such~~ service in the period immediately after  
21 | the ~~following~~ ~~such~~ vacation period or holiday recess.

22 |         (d) Benefits are ~~shall not be~~ payable for ~~on the basis~~  
23 | ~~of~~ services in any capacity ~~such capacities as~~ specified in  
24 | paragraphs (a), (b), and (c) to any individual who performed  
25 | those ~~such~~ services in an educational institution while in the  
26 | employ of a governmental agency or governmental entity that  
27 | ~~which~~ is established and operated exclusively for the purpose  
28 | of providing those ~~such~~ services to one or more educational  
29 | institutions.

30 |         (e) Benefits are ~~shall not be~~ payable for ~~on the basis~~  
31 | ~~of~~ services in any capacity ~~such capacities as~~ specified in



1 paragraphs (a), (b), (c), and (d) to any individual who  
2 provided those ~~such~~ services to or on behalf of an educational  
3 institution, or an institution of higher education.

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

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

7 2. "Continuing contract" means a written agreement  
8 that is automatically renewed until terminated by one of the  
9 parties to the contract.

10 (4) In the event of national emergency, in the course  
11 of which the Federal Emergency Unemployment Payment Plan is,  
12 at the request of the Governor, invoked for all or any part of  
13 the state, the emergency ~~such~~ plan shall supersede the  
14 procedures prescribed by this chapter, and by rules adopted  
15 under this chapter hereunder, and the Agency for Workforce  
16 Innovation ~~division~~ shall act as the Florida agency for the  
17 United States Department of Labor in the administration of the  
18 ~~such~~ plan.

19 (5) Benefits are ~~shall not payable be paid~~ to any  
20 individual based ~~on the basis of any~~ service, 90 percent or  
21 more of which consists of participating in sports or athletic  
22 events or training, or preparing to ~~so~~ participate, for any  
23 week that ~~which~~ commences during the period between two  
24 successive sport seasons, ~~(or similar periods,)~~ if the ~~such~~  
25 individual performed the ~~such~~ service in the first of those  
26 ~~such~~ seasons, ~~(or similar periods,)~~ and there is a reasonable  
27 assurance that the ~~such~~ individual will perform those ~~such~~  
28 services in the later of those ~~such~~ seasons, ~~(or similar~~  
29 ~~periods)~~.

30 ~~(6) With respect to weeks of unemployment beginning on~~  
31 ~~or after January 1, 1978, wages for insured work shall include~~

1 ~~wages paid for previously uncovered services. For the~~  
2 ~~purposes of this subsection, except to the extent that~~  
3 ~~assistance under Title II of the Emergency Jobs and~~  
4 ~~Unemployment Assistance Act of 1974 was paid on the basis of~~  
5 ~~such services, the term "previously uncovered services" means~~  
6 ~~services:~~

7 ~~(a) Which were not employment as defined in this~~  
8 ~~chapter prior to January 1, 1978, and were not services~~  
9 ~~covered pursuant to s. 443.121(3) at any time during the~~  
10 ~~1-year period ending December 31, 1975; and~~

11 ~~(b) Which are:~~

12 ~~1. Agricultural labor or domestic service as defined~~  
13 ~~in s. 443.036; or~~

14 ~~2. Services performed by an employee of this state or~~  
15 ~~a political subdivision thereof, as provided in s.~~  
16 ~~443.036(21)(b), or by an employee of a nonprofit educational~~  
17 ~~institution which is not an institution of higher education.~~

18 ~~(7) Benefits paid to any individual whose base period~~  
19 ~~wages include wages for previously uncovered services, as~~  
20 ~~defined in subsection (6), shall not be charged to the~~  
21 ~~employer or the employer's experience rating account, to the~~  
22 ~~extent that such individual would not have been eligible to~~  
23 ~~receive such compensation had the state not provided for~~  
24 ~~payment of compensation on the basis of such previously~~  
25 ~~uncovered services, and provided benefits shall be paid for~~  
26 ~~such previously uncovered service only to the extent that the~~  
27 ~~division determines that the unemployment compensation fund~~  
28 ~~may be reimbursed for such benefits pursuant to Pub. L. No.~~  
29 ~~94-566, s. 121.~~

30 Section 24. Section 443.101, Florida Statutes, is  
31 amended to read:

1           443.101 Disqualification for benefits.--An individual  
2 shall be disqualified for benefits:

3           (1)(a) For the week in which he or she has voluntarily  
4 left his or her work without good cause attributable to his or  
5 her employing unit or in which the individual has been  
6 discharged by his or her employing unit for misconduct  
7 connected with his or her work, based on a finding if so found  
8 by the Agency for Workforce Innovation division. ~~The term~~  
9 ~~work,~~ As used in this paragraph, the term "work" means any  
10 work, whether full-time, part-time, or temporary.

11           1. Disqualification for voluntarily quitting continues  
12 ~~shall continue~~ for the full period of unemployment next  
13 ensuing after he or she has left his or her full-time,  
14 part-time, or temporary work voluntarily without good cause  
15 and until the ~~such~~ individual has earned income equal to or in  
16 excess of 17 times his or her weekly benefit amount. ~~the term~~  
17 ~~good cause~~ As used in this subsection, the term "good cause"  
18 includes only that ~~such~~ cause ~~as is~~ attributable to the  
19 employing unit or which consists of illness or disability of  
20 the individual requiring separation from his or her work. Any  
21 ~~No~~ other disqualification may not be imposed. An individual is  
22 ~~shall not be~~ disqualified under this subsection for  
23 voluntarily leaving temporary work to return immediately when  
24 called to work by the permanent employing unit that  
25 temporarily terminated his or her work within the previous 6  
26 calendar months.

27           2. Disqualification for being discharged for  
28 misconduct connected with his or her work continues ~~shall~~  
29 ~~continue~~ for the full period of unemployment next ensuing  
30 after having been discharged and until the ~~such~~ individual has  
31 become reemployed and has earned income of at least ~~not less~~

1 ~~than~~ 17 times his or her weekly benefit amount and for not  
2 more than 52 weeks that immediately follow that ~~such~~ week, as  
3 determined by the Agency for Workforce Innovation ~~division~~ in  
4 each case according to the circumstances in each case or the  
5 seriousness of the misconduct, under the agency's rules  
6 adopted pursuant to rules of the division enacted for  
7 determinations of disqualification for benefits for  
8 misconduct.

9 (b) For any week with respect to which the Agency for  
10 Workforce Innovation ~~division~~ finds that his or her  
11 unemployment is due to a suspension for misconduct connected  
12 with the individual's work.

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

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

22 (2) If the Agency for Workforce Innovation ~~division~~  
23 finds that the individual has failed without good cause ~~either~~  
24 to apply for available suitable work when ~~so~~ directed by the  
25 agency ~~division~~ or the one-stop career center ~~employment~~  
26 ~~office~~, ~~or~~ to accept suitable work when offered to him or her,  
27 or to return to the individual's customary self-employment  
28 when ~~so~~ directed by the agency ~~division~~, the ~~such~~  
29 disqualification continues ~~shall continue~~ for the full period  
30 of unemployment next ensuing after he or she ~~has~~ failed  
31 without good cause ~~either~~ to apply for available suitable

1 work, ~~or~~ to accept suitable work, or to return to his or her  
2 customary self-employment, under ~~pursuant to~~ this subsection,  
3 and until the ~~such~~ individual has earned income at least equal  
4 ~~to or in excess of~~ 17 times his or her weekly benefit amount.  
5 The Agency for Workforce Innovation ~~division~~ shall by rule  
6 adopt ~~provide~~ criteria for determining the "suitability of  
7 work," as used in this section. The Agency for Workforce  
8 Innovation ~~division~~ in developing these ~~such~~ rules shall  
9 consider the duration of a claimant's unemployment in  
10 determining the suitability of work and the suitability of  
11 proposed rates of compensation for available work. Further,  
12 after an individual has received 25 weeks of benefits in a  
13 single year, suitable work is ~~shall be~~ a job that ~~which~~ pays  
14 the minimum wage and is 120 percent or more of the weekly  
15 benefit amount the individual is drawing.

16 (a) In determining whether or not any work is suitable  
17 for an individual, the Agency for Workforce Innovation  
18 ~~division~~ shall consider the degree of risk involved to his or  
19 her health, safety, and morals; his or her physical fitness  
20 and prior training; the individual's experience and prior  
21 earnings; his or her length of unemployment and prospects for  
22 securing local work in his or her customary occupation; and  
23 the distance of the available work from his or her residence.

24 (b) Notwithstanding any other provisions of this  
25 chapter, no work is not ~~shall be~~ deemed suitable and benefits  
26 may ~~shall~~ not be denied under this chapter to any otherwise  
27 eligible individual for refusing to accept new work under any  
28 of the following conditions:

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

31

1           2. If the wages, hours, or other conditions of the  
2 work offered are substantially less favorable to the  
3 individual than those prevailing for similar work in the  
4 locality.

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

8  
9           (c) If the Agency for Workforce Innovation ~~division~~  
10 finds that an individual was ~~has been~~ rejected for offered  
11 employment as the direct result of a positive, confirmed drug  
12 test required as a condition of employment, the ~~such~~  
13 individual is ~~shall be~~ disqualified for refusing to accept an  
14 offer of suitable work.

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

17           (a) Wages in lieu of notice.†

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

21           2. However, if the remuneration referred to in  
22 paragraphs (a) and (b) is less than the benefits that ~~which~~  
23 would otherwise be due under this chapter, he or she is ~~shall~~  
24 ~~be~~ entitled to receive for that ~~such~~ week, if otherwise  
25 eligible, benefits reduced by the amount of the ~~such~~  
26 remuneration.

27           (4) For any week with respect to which the Agency for  
28 Workforce Innovation ~~division~~ finds that his or her total or  
29 partial unemployment is due to a labor dispute in active  
30 progress which exists at the factory, establishment, or other  
31 premises at which he or she is or was last employed; except

1 that this subsection does ~~shall~~ not apply if it is shown to  
2 the satisfaction of the Agency for Workforce Innovation  
3 ~~division~~ that:

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

9 2. He or she does not belong to a grade or class of  
10 workers of which immediately before the commencement of the  
11 labor dispute there were members employed at the premises at  
12 which the labor dispute occurs any of whom are participating  
13 in, financing, or directly interested in the dispute; if in  
14 any case separate branches of work are commonly conducted as  
15 separate businesses in separate premises, or are conducted in  
16 separate departments of the same premises, each department  
17 ~~shall~~, for the purpose of this subsection, is ~~be~~ deemed to be  
18 a separate factory, establishment, or other premise.

19 (b) His or her total or partial unemployment results  
20 from a lockout by his or her employer. As used in ~~For the~~  
21 ~~purposes of~~ this section, the term "lockout" means ~~shall mean~~  
22 a situation in which ~~where~~ employees have not gone on strike,  
23 nor have employees notified the employer of a date certain for  
24 a strike, but in which ~~where~~ employees have been denied entry  
25 to the factory, establishment, or other premises of employment  
26 by the employer. However, benefits are ~~shall not be~~ payable  
27 under this paragraph if the lockout action was taken in  
28 response to threats, actions, or other indications of  
29 impending damage to property and equipment or possible  
30 physical violence by employees or in response to actual damage

31

1 or violence or a substantial reduction in production  
2 instigated or perpetrated by employees.

3 (5) For any week with respect to which or a part of  
4 which he or she has received or is seeking unemployment  
5 benefits under an unemployment compensation law of another  
6 state or of the United States, ~~For~~ For the purposes of this  
7 subsection, an unemployment compensation law of the United  
8 States is any law of the United States which provides for  
9 payment of any type and in any amounts for periods of  
10 unemployment due to lack of work. ~~However,~~ if the appropriate  
11 agency of the ~~such~~ other state or of the United States finally  
12 determines that he or she is not entitled to ~~such~~ unemployment  
13 benefits, this disqualification does ~~shall~~ not apply.

14 (6) For a period ~~of~~ not to exceed 1 year from the date  
15 of the discovery by the Agency for Workforce Innovation  
16 ~~division~~ of the making of any false or fraudulent  
17 representation for the purpose of obtaining benefits contrary  
18 to ~~the provisions of~~ this chapter, constituting a violation  
19 under ~~within the intent of~~ s. 443.071. ~~This~~ Any such  
20 disqualification may be appealed ~~from~~ in the same manner as  
21 ~~from~~ any other disqualification imposed under this section  
22 hereunder. A conviction by any court of competent jurisdiction  
23 in this state of the offense prohibited or punished by s.  
24 443.071 ~~is~~ ~~shall be~~ conclusive upon the appeals referee and  
25 the commission of the making of the ~~such~~ false or fraudulent  
26 representation for which disqualification is imposed under  
27 this section hereunder.

28 (7) If the Agency for Workforce Innovation ~~division~~  
29 finds that the individual is an alien, unless the ~~such~~ alien  
30 is an individual who has been lawfully admitted for permanent  
31 residence or otherwise is permanently residing in the United



1 States under color of law, ~~(including an alien who is lawfully~~  
2 present in the United States as a result of the application of  
3 ~~the provisions~~ of s. 203(a)(7) or s. 212(d)(5) of the  
4 Immigration and Nationality Act), ~~if provided that~~ any  
5 modifications to ~~the provisions of~~ s. 3304(a)(14) of the  
6 Federal Unemployment Tax Act, as provided by Pub. L. No.  
7 94-566, which specify other conditions or other effective  
8 dates than those stated under federal law herein for the  
9 denial of benefits based on services performed by aliens, and  
10 which modifications are required to be implemented under state  
11 law as a condition for full tax credit against the tax imposed  
12 by the Federal Unemployment Tax Act, are ~~shall be~~ deemed  
13 applicable under ~~the provisions of~~ this section, if provided:

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

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

23  
24 ~~(c)~~ If the Agency for Workforce Innovation ~~division~~ finds  
25 that the individual has refused without good cause an offer of  
26 resettlement or relocation, which offer provides for suitable  
27 employment for the ~~such~~ individual notwithstanding the  
28 distance of ~~such~~ relocation, resettlement, or employment from  
29 the current location of the ~~such~~ individual in this state,  
30 this ~~such~~ disqualification continues ~~shall continue~~ for the  
31 week in which the ~~such~~ failure occurred and for not more than

1 17 weeks immediately after that ~~following such~~ week, or a  
2 reduction by not more than 5 weeks from the duration of  
3 benefits, as determined by the Agency for Workforce Innovation  
4 ~~division~~ in each case.

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

10 (a) For any week in which benefits from a retirement,  
11 pension, or annuity program, as referred to in this  
12 subsection, are less than the weekly benefits that ~~which~~ would  
13 otherwise be due under this chapter, he or she ~~is shall be~~  
14 entitled to receive for that ~~such~~ week, if otherwise eligible,  
15 benefits reduced by the amount of benefits from the  
16 retirement, pension, or annuity program, prorated to a weekly  
17 basis;

18 (b) For any week in which an individual has received  
19 benefits from a retirement, pension, or annuity program, as  
20 referred to in this subsection, for which program he or she  
21 has paid at least one-half of the contributions, the  
22 individual ~~is shall be~~ entitled to receive for that ~~such~~ week,  
23 if otherwise eligible, benefits reduced by one-half of the  
24 amount of benefits from the retirement, pension, or annuity  
25 program, prorated on a weekly basis; or

26 (c) For any week in which he or she has received  
27 benefits from a retirement, pension, or annuity program under  
28 the United States Social Security Act, for which program he or  
29 she has paid any contribution, ~~there shall be no reduction in~~  
30 benefits may not be reduced because of the contribution. ~~This~~

31

1 ~~paragraph applies only to weeks of unemployment beginning on~~  
2 ~~or after July 5, 1992.~~

3  
4 For the purpose of this subsection, benefits from the United  
5 States Social Security Act, a disability benefit program, or  
6 any other similar periodic payment ~~that is~~ based on the  
7 previous work of the ~~such~~ individual are ~~shall be~~ considered  
8 ~~as~~ retirement income, except as provided in paragraph (c).

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

13 (a) If the Agency for Workforce Innovation ~~division~~ or  
14 the Unemployment Appeals Commission finds that the individual  
15 was terminated from his or her work for violation of any  
16 criminal law punishable by imprisonment in connection with his  
17 or her work, and the individual was ~~has been~~ found guilty of  
18 the offense, ~~has~~ made an admission of guilt in a court of law,  
19 or ~~has~~ entered a plea of no contest, the individual is ~~shall~~  
20 not ~~be~~ entitled to unemployment benefits ~~compensation~~ for up  
21 to 52 weeks, under ~~pursuant to~~ rules adopted by the Agency for  
22 Workforce Innovation ~~division~~, and until he or she has earned  
23 income ~~equal to or in excess of~~ at least 17 times his or her  
24 weekly benefit amount. If, before ~~prior to~~ an adjudication of  
25 guilt, an admission of guilt, or a plea of no contest, the  
26 employer shows the Agency for Workforce Innovation ~~can show~~  
27 ~~before a hearing examiner or appeals referee~~ that the arrest  
28 was due to a crime against the employer or the employer's  
29 business and, after considering all the evidence, the Agency  
30 for Workforce Innovation ~~hearing examiner or appeals referee~~  
31 finds misconduct in connection with the individual's work, the

1 individual ~~is shall~~ not be entitled to unemployment benefits  
2 compensation.

3 (b) If the Agency for Workforce Innovation ~~division~~ or  
4 the Unemployment Appeals Commission finds that the individual  
5 was terminated from work for any dishonest act in connection  
6 with his or her work, the individual ~~is shall~~ not be entitled  
7 to unemployment benefits ~~compensation~~ for up to 52 weeks,  
8 ~~under pursuant to~~ rules adopted by the Agency for Workforce  
9 Innovation ~~division~~, and until he or she has earned income  
10 ~~equal to or in excess of~~ at least 17 times his or her weekly  
11 benefit amount. In addition, ~~if should~~ the employer terminates  
12 ~~terminate~~ an individual as a result of a dishonest act in  
13 connection with his or her work and the Agency for Workforce  
14 Innovation ~~hearing examiner or appeals referee~~ finds  
15 misconduct in connection with his or her work, the individual  
16 ~~is shall~~ not be entitled to unemployment benefits  
17 compensation.

18  
19 With respect to an individual ~~so~~ disqualified for benefits,  
20 the account of the terminating employer, if the ~~such~~ employer  
21 is in the base period, ~~is shall be~~ noncharged at the time the  
22 disqualification is imposed.

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

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

28 1. "Temporary help firm" means a firm that hires its  
29 own employees and assigns them to clients to support or  
30 supplement the client's workforce in work situations such as  
31 employee absences, temporary skill shortages, seasonal

1 workloads, and special assignments and projects. The term also  
2 includes a firm created by an entity licensed under s.  
3 125.012(6), which hires employees assigned by a union for the  
4 purpose of supplementing or supporting the workforce of the  
5 temporary help firm's clients. The term does not include  
6 employee leasing companies regulated under part XI of chapter  
7 468.

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

10           3. "Leased employee" means an employee assigned to  
11 work for the clients of an employee leasing company regulated  
12 under part XI of chapter 468.

13           (b) A temporary or leased employee is ~~will be~~ deemed  
14 to have voluntarily quit employment and is ~~will be~~  
15 disqualified for benefits under subparagraph (1)(a)1. if, upon  
16 conclusion of his or her latest assignment, the temporary or  
17 leased employee, without good cause, failed to contact the  
18 temporary help or employee-leasing firm for reassignment, if  
19 ~~provided that~~ the employer advised the temporary or leased  
20 employee at the time of hire and that the leased employee is  
21 notified also at the time of separation that he or she must  
22 report for reassignment upon conclusion of each assignment,  
23 regardless of the duration of the assignment, and that  
24 unemployment benefits may be denied for failure to report ~~to~~  
25 ~~so~~.

26           (11) If an individual is discharged from employment  
27 for drug use as evidenced by a positive, confirmed drug test  
28 as provided in paragraph (1)(d), or is rejected for offered  
29 employment because of a positive, confirmed drug test as  
30 provided in paragraph (2)(c), test results and chain of  
31 custody documentation provided to the employer by a licensed

1 and approved drug-testing laboratory is ~~will be~~  
2 self-authenticating and admissible in unemployment  
3 compensation hearings, and such evidence creates ~~will create~~ a  
4 rebuttable presumption that the individual used, or was using,  
5 controlled substances, subject to the following conditions:

6 (a) To qualify for the presumption described in this  
7 subsection, an employer must have implemented a drug-free  
8 workplace program under ss. 440.101 and 440.102, and must  
9 submit proof that the employer has qualified for the insurance  
10 discounts provided under s. 627.0915, as certified by the  
11 insurance carrier or self-insurance unit. In lieu of these  
12 requirements ~~thereof~~, an employer who does not fit the  
13 definition of "employer" in s. 440.102 may qualify for the  
14 presumption if ~~provided that~~ the employer is in compliance  
15 with equivalent or more stringent drug-testing standards  
16 established by federal law or regulation.

17 (b) Only laboratories licensed and approved as  
18 provided in s. 440.102(9), or as provided by equivalent or  
19 more stringent licensing requirements established by federal  
20 law or regulation may perform the drug ~~such~~ tests.

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

25 Section 25. Section 443.111, Florida Statutes, is  
26 amended to read:

27 443.111 Payment of benefits.--

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

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

3           (b) Each claimant must ~~shall~~ report in the manner  
4 prescribed by the Agency for Workforce Innovation division to  
5 certify for benefits that ~~which~~ are paid and must ~~shall~~  
6 continue to report at least biweekly to receive unemployment  
7 benefits and to attest to the fact that she or he is able and  
8 available for work, has not refused suitable work, ~~and~~ is  
9 seeking work, ~~and~~, if she or he has worked, to report earnings  
10 from that ~~such~~ work. Each claimant must continue to report  
11 regardless of any appeal or pending appeal relating to her or  
12 his eligibility or disqualification for benefits.

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

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

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

21           (3) WEEKLY BENEFIT AMOUNT.--An individual's "weekly  
22 benefit amount" is ~~shall be~~ an amount equal to one  
23 twenty-sixth of the total wages for insured work paid during  
24 that quarter of the base period in which the ~~such~~ total wages  
25 paid were the highest, but not less than \$32 or more than  
26 \$275. ~~For claims with benefit years beginning January 1, 2000,~~  
27 ~~through December 31, 2000, an additional 5 percent of the~~  
28 ~~weekly benefit amount shall be added for the first 8~~  
29 ~~compensable weeks of benefits paid, not to exceed \$288.~~The  
30 ~~Such~~ weekly benefit amount, if not a multiple of \$1, is ~~shall~~  
31 ~~be~~ rounded downward to the nearest full dollar amount. The

1 maximum weekly benefit amount in effect at the time the  
2 claimant establishes an individual weekly benefit amount is  
3 ~~shall be~~ the maximum benefit amount applicable throughout the  
4 claimant's benefit year.

5 (4) WEEKLY BENEFIT FOR UNEMPLOYMENT.--

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

10 (b) Partial.--Each eligible individual who is  
11 partially unemployed in any week is shall be paid for the with  
12 ~~respect to such~~ week a benefit ~~in an amount~~ equal to her or  
13 his weekly benefit less that part of the earned income, if  
14 any, (if any) payable to her or him for the with respect to  
15 ~~such~~ week which is in excess of 8 times the federal hourly  
16 minimum wage. These ~~Such~~ benefits, if not a multiple of \$1,  
17 are shall be rounded downward to the nearest full dollar  
18 amount. ~~This paragraph applies only to weeks of unemployment~~  
19 ~~beginning on or after July 5, 1992.~~

20 (5) DURATION OF BENEFITS.--

21 (a)1. Each ~~Any~~ otherwise eligible individual is shall  
22 ~~be~~ entitled during any benefit year to a total amount of  
23 benefits equal to 25 percent of the total wages in his or her  
24 ~~the~~ base period, not to exceed \$7,150. ~~For claims with benefit~~  
25 ~~years beginning January 1, 2000, through December 31, 2000, an~~  
26 ~~additional amount equal to 5 percent of the weekly benefit~~  
27 ~~amount multiplied by 8 shall be added to the calculated total~~  
28 ~~amount of benefits, the sum of which may not exceed \$7,254.~~  
29 However, the such total amount of benefits, if not a multiple  
30 of \$1, is shall be rounded downward to the nearest full dollar  
31



1 amount. These ~~Such~~ benefits are ~~shall be~~ payable at a weekly  
2 rate no greater than the weekly benefit amount.

3 2. For the purposes of this subsection, wages are  
4 ~~shall be~~ counted as "wages for insured work" for benefit  
5 purposes with respect to any benefit year only if the ~~such~~  
6 benefit year begins after ~~subsequent to~~ the date ~~on which~~ the  
7 employing unit by whom the ~~such~~ wages were paid has satisfied  
8 the conditions of this chapter for ~~with respect to~~ becoming an  
9 employer.

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

22 ~~(6) EXTENDED BENEFITS.--~~

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

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

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

28 b. ~~Ends with either of the following weeks, whichever~~  
29 ~~occurs later:~~

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

1           ~~(II) The 13th consecutive week of such period.~~  
2  
3           ~~However, no extended benefit period may begin by reason of a~~  
4           ~~state "on" indicator before the 14th week following the end of~~  
5           ~~a prior extended benefit period which was in effect with~~  
6           ~~respect to this state.~~  
7           ~~2. There is a "state 'on' indicator" for a week if the~~  
8           ~~rate of insured unemployment (not seasonally adjusted) under~~  
9           ~~the state law, for the period consisting of such week and the~~  
10           ~~12 weeks immediately preceding it:~~  
11           ~~a. Equaled or exceeded 120 percent of the average of~~  
12           ~~such rates for the corresponding 13-week period ending in each~~  
13           ~~of the preceding 2 calendar years; and~~  
14           ~~b. Equaled or exceeded 5 percent.~~  
15           ~~3. There is a "state 'off' indicator" for a week if,~~  
16           ~~for the period consisting of such week and the immediately~~  
17           ~~preceding 12 weeks, either sub-subparagraph a. or~~  
18           ~~sub-subparagraph b. of subparagraph 2. was not satisfied.~~  
19           ~~4. "Rate of insured unemployment," for purposes of~~  
20           ~~subparagraphs 2. and 3., means the percentage derived by~~  
21           ~~dividing the average weekly number of individuals filing~~  
22           ~~claims for regular compensation in this state excluding~~  
23           ~~extended benefit claimants for weeks of unemployment with~~  
24           ~~respect to the most recent 13-consecutive-week period, as~~  
25           ~~determined by the division on the basis of its reports to the~~  
26           ~~United States Secretary of Labor, by the average monthly~~  
27           ~~employment covered under this chapter for the first four of~~  
28           ~~the most recent six completed calendar quarters ending before~~  
29           ~~the end of such 13-week period.~~  
30           ~~5. "Regular benefits" means benefits payable to an~~  
31           ~~individual under this chapter or under any other state law,~~

1 ~~including benefits payable to federal civilian employees and~~  
2 ~~to ex-service members pursuant to 5 U.S.C. chapter 85, other~~  
3 ~~than extended benefits.~~

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

9 ~~7. "Eligibility period" of an individual means the~~  
10 ~~period consisting of the weeks in her or his benefit year~~  
11 ~~which begin in an extended benefit period and, if her or his~~  
12 ~~benefit year ends within such extended benefit period, any~~  
13 ~~weeks thereafter which begin in such period.~~

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

16 ~~a. Has received, prior to such week, all of the~~  
17 ~~regular benefits that were available to her or him under this~~  
18 ~~chapter or any other state law, including dependents'~~  
19 ~~allowances and benefits payable to federal civilian employees~~  
20 ~~and ex-service members under 5 U.S.C. chapter 85, in her or~~  
21 ~~his current benefit year that includes such week. For the~~  
22 ~~purposes of this subparagraph, an individual shall be deemed~~  
23 ~~to have received all of the regular benefits that were~~  
24 ~~available to her or him although, as a result of a pending~~  
25 ~~appeal with respect to wages paid for insured work that were~~  
26 ~~not considered in the original monetary determination in her~~  
27 ~~or his benefit year, she or he may subsequently be determined~~  
28 ~~to be entitled to added regular benefits.~~

29 ~~b. Her or his benefit year having expired prior to~~  
30 ~~such week, has been paid no, or insufficient, wages for~~  
31

1 ~~insured work on the basis of which she or he could establish a~~  
2 ~~new benefit year that would include such week; and~~  
3 ~~c.(I) Has no right to unemployment benefits or~~  
4 ~~allowances, as the case may be, under the Railroad~~  
5 ~~Unemployment Insurance Act or such other federal laws as are~~  
6 ~~specified in regulations issued by the United States Secretary~~  
7 ~~of Labor; and~~  
8 ~~(II) Has not received and is not seeking unemployment~~  
9 ~~benefits under the unemployment compensation law of Canada;~~  
10 ~~but if she or he is seeking such benefits and the appropriate~~  
11 ~~agency finally determines that she or he is not entitled to~~  
12 ~~benefits under such law, she or he is considered an exhaustee.~~  
13 ~~(b) Effect of state law provisions relating to regular~~  
14 ~~benefits on claims for, and the payment of, extended~~  
15 ~~benefits.--Except when the result would be inconsistent with~~  
16 ~~the other provisions of this subsection, as provided in the~~  
17 ~~rules of the division, the provisions of this chapter which~~  
18 ~~apply to claims for, or the payment of, regular benefits shall~~  
19 ~~apply to claims for, and the payment of, extended benefits.~~  
20 ~~Such extended benefits shall be charged to the experience~~  
21 ~~rating accounts of employers to the extent the share of such~~  
22 ~~extended benefits paid from this state's unemployment~~  
23 ~~compensation trust fund is not eligible for reimbursement from~~  
24 ~~federal sources.~~  
25 ~~(c) Eligibility requirements for extended benefits.--~~  
26 ~~1. An individual shall be eligible to receive extended~~  
27 ~~benefits with respect to any week of unemployment in her or~~  
28 ~~his eligibility period only if the division finds that, with~~  
29 ~~respect to such week:~~  
30 ~~a. She or he is an exhaustee as defined in~~  
31 ~~subparagraph (a)8.~~

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

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

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

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

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

26           ~~b. This subparagraph shall not apply with respect to~~  
27 ~~the first 2 weeks for which extended benefits are payable,~~  
28 ~~pursuant to an interstate claim filed under the interstate~~  
29 ~~benefit payment plan, to the individual from the extended~~  
30 ~~benefit account established for the individual with respect to~~  
31 ~~the benefit year.~~

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

4           ~~(I) She or he has failed to apply for suitable work~~  
5 ~~or, if offered, has failed to accept suitable work, unless the~~  
6 ~~individual can furnish to the division satisfactory evidence~~  
7 ~~that her or his prospects for obtaining work in her or his~~  
8 ~~customary occupation within a reasonably short period are~~  
9 ~~good. If such evidence is deemed satisfactory for this~~  
10 ~~purpose, the determination of whether any work is suitable~~  
11 ~~with respect to such individual shall be made in accordance~~  
12 ~~with the definition of suitable work contained in s.~~

13 ~~443.101(2). Such disqualification shall begin with the week~~  
14 ~~in which such failure occurred and shall continue until she or~~  
15 ~~he has been employed for at least 4 weeks and has earned wages~~  
16 ~~equal to or in excess of 17 times her or his weekly benefit~~  
17 ~~amount.~~

18           ~~(II) She or he has failed to furnish tangible evidence~~  
19 ~~that she or he has actively engaged in a systematic and~~  
20 ~~sustained effort to find work. Such disqualification shall~~  
21 ~~begin with the week in which such failure occurred and shall~~  
22 ~~continue until she or he has been employed for at least 4~~  
23 ~~weeks and has earned wages equal to or in excess of 4 times~~  
24 ~~her or his weekly benefit amount.~~

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

29           ~~(I) The gross average weekly remuneration payable for~~  
30 ~~the work exceeds the sum of the individual's weekly benefit~~  
31 ~~amount plus the amount, if any, of supplemental unemployment~~

1 ~~benefits, as defined in s. 501(c)(17)(D) of the Internal~~  
2 ~~Revenue Code of 1954, as amended, payable to such individual~~  
3 ~~for such week;~~

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

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

10 ~~(IV) Such work otherwise meets the definition of~~  
11 ~~suitable work contained in s. 443.101(2) to the extent that~~  
12 ~~such criteria of suitability are not inconsistent with the~~  
13 ~~provisions of this subparagraph.~~

14 ~~4. However, notwithstanding subparagraph 3., or any~~  
15 ~~other provision of this chapter, an individual who is in~~  
16 ~~training approved under s. 236(a)(1) of the Trade Act of 1974,~~  
17 ~~as amended, may not be determined to be ineligible or~~  
18 ~~disqualified for extended benefits with respect to her or his~~  
19 ~~enrollment in such training or because of leaving work which~~  
20 ~~is not suitable employment to enter such training. For the~~  
21 ~~purposes of this subparagraph, the term "suitable employment"~~  
22 ~~means, with respect to a worker, work of a substantially equal~~  
23 ~~or higher skill level than the worker's past adversely~~  
24 ~~affected employment, as defined for purposes of the Trade Act~~  
25 ~~of 1974, as amended, the wages for which are not less than 80~~  
26 ~~percent of the worker's average weekly wage, as determined for~~  
27 ~~purposes of the Trade Act of 1974, as amended.~~

28 ~~(d) Weekly extended benefit amount.--The weekly~~  
29 ~~extended benefit amount payable to an individual for a week of~~  
30 ~~total unemployment in her or his eligibility period shall be~~  
31 ~~an amount equal to the weekly benefit amount payable to her or~~

1 ~~him during her or his applicable benefit year. For any~~  
2 ~~individual who was paid benefits during the applicable benefit~~  
3 ~~year in accordance with more than one weekly benefit amount,~~  
4 ~~the weekly extended benefit amount shall be the average of~~  
5 ~~such weekly benefit amounts.~~

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

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

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

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

17 ~~2. Notwithstanding any other provision of this chapter~~  
18 ~~or any federal law, if the benefit year of an individual ends~~  
19 ~~within an extended benefit period, the number of weeks of~~  
20 ~~extended benefits that such individual would, but for this~~  
21 ~~paragraph, be entitled to receive in that extended benefit~~  
22 ~~period with respect to weeks of unemployment beginning after~~  
23 ~~the end of the benefit year shall be reduced (but not to below~~  
24 ~~zero) by the number of weeks for which the individual~~  
25 ~~received, within such benefit year, trade readjustment~~  
26 ~~allowances under the Trade Act of 1974, as amended.~~

27 ~~(f) Beginning and termination of extended benefit~~  
28 ~~period.--Whenever an extended benefit period is to become~~  
29 ~~effective in this state or an extended benefit period is to be~~  
30 ~~terminated in this state, the division shall make an~~  
31 ~~appropriate public announcement.~~



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

5           ~~(h) Recovery of overpayments under the Trade Act of~~  
6 ~~1974, as amended.-- Any person who has been determined by~~  
7 ~~either this state, a cooperating state agency, the United~~  
8 ~~States Secretary of Labor, or a court of competent~~  
9 ~~jurisdiction to have received any payments under the Trade Act~~  
10 ~~of 1974, as amended, to which the person was not entitled~~  
11 ~~shall have such sum deducted from any extended benefits~~  
12 ~~payable to her or him under this section, except that no~~  
13 ~~single deduction under this paragraph shall exceed 50 percent~~  
14 ~~of the amount otherwise payable. The amounts so deducted shall~~  
15 ~~be paid to the agency which issued the payments under the~~  
16 ~~Trade Act of 1974, as amended, for return to the United States~~  
17 ~~Treasury. However, except for overpayments determined by a~~  
18 ~~court of competent jurisdiction, no deduction may be made~~  
19 ~~under this paragraph until a determination by the state agency~~  
20 ~~or the United States Secretary of Labor has become final.~~

21           ~~(7) SHORT-TIME COMPENSATION PROGRAM.--~~

22           ~~(a) Definitions.-- As used in this subsection, the~~  
23 ~~term:~~

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

28           ~~2. "Normal weekly hours of work" means the number of~~  
29 ~~hours in a week that an individual would regularly work for~~  
30 ~~the short-time compensation employer, not to exceed 40 hours,~~  
31 ~~excluding overtime.~~

1           ~~3. "Short-time compensation benefits" means benefits~~  
2 ~~payable to individuals in an affected unit under an approved~~  
3 ~~short-time compensation plan.~~

4           ~~4. "Short-time compensation employer" means an~~  
5 ~~employer with a short-time compensation plan in effect.~~

6           ~~5. "Short-time compensation plan" or "plan" means an~~  
7 ~~employer's written plan for reducing unemployment under which~~  
8 ~~an affected unit shares the work remaining after its normal~~  
9 ~~weekly hours of work are reduced.~~

10           ~~(b) Requirements for approval of short-time~~  
11 ~~compensation plans. An employer wishing to participate in the~~  
12 ~~short-time compensation program shall submit a signed,~~  
13 ~~written, short-time plan to the director of the division for~~  
14 ~~approval. The director shall approve the plan if:~~

15           ~~1. The plan applies to and identifies the specific~~  
16 ~~affected units.~~

17           ~~2. The individuals in the affected unit are identified~~  
18 ~~by name and social security number.~~

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

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

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

29           ~~6. The plan is approved in writing by the collective~~  
30 ~~bargaining agent for each collective bargaining agreement~~  
31 ~~covering any individual in the affected unit.~~

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

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

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

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

22           ~~(e) Eligibility requirements for short-time~~  
23 ~~compensation benefits.--~~

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

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

31

1           ~~b. The individual is able to work and is available for~~  
2 ~~additional hours of work or for full-time work with the~~  
3 ~~short-time employer.~~

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

7           ~~2. The division may not deny short-time compensation~~  
8 ~~benefits to an individual who is otherwise eligible for such~~  
9 ~~benefits for any week by reason of the application of any~~  
10 ~~provision of this chapter relating to availability for work,~~  
11 ~~active search for work, or refusal to apply for or accept work~~  
12 ~~from other than the short-time compensation employer of such~~  
13 ~~individual.~~

14           ~~3. Notwithstanding any other provision of this~~  
15 ~~chapter, an individual is deemed unemployed in any week for~~  
16 ~~which compensation is payable to her or him, as an employee in~~  
17 ~~an affected unit, for less than her or his normal weekly hours~~  
18 ~~of work in accordance with an approved short-time compensation~~  
19 ~~plan in effect for the week.~~

20           ~~(f) Weekly short-time compensation benefit~~  
21 ~~amount.--The weekly short-time compensation benefit amount~~  
22 ~~payable to an individual shall be an amount equal to the~~  
23 ~~product of her or his weekly benefit amount as provided in~~  
24 ~~subsection (3) and the ratio of the number of normal weekly~~  
25 ~~hours of work for which the employer would not compensate the~~  
26 ~~individual to the individual's normal weekly hours of work.~~  
27 ~~Such benefit amount, if not a multiple of \$1, shall be rounded~~  
28 ~~downward to the next lower multiple of \$1.~~

29           ~~(g) Total short-time compensation benefit amount.--No~~  
30 ~~individual shall be paid benefits under this paragraph in any~~  
31 ~~benefit year for more than the maximum entitlement provided in~~

1 ~~subsection (5), nor shall an individual be paid short-time~~  
2 ~~compensation benefits for more than 26 weeks in any benefit~~  
3 ~~year.~~

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

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

9 ~~2. An individual who has received all of the~~  
10 ~~short-time compensation or combined unemployment compensation~~  
11 ~~and short-time compensation available in a benefit year shall~~  
12 ~~be considered an exhaustee for purposes of the extended~~  
13 ~~benefits program as provided in subsection (6) and, if~~  
14 ~~otherwise eligible under those provisions, shall be eligible~~  
15 ~~to receive extended benefits.~~

16 ~~3. No otherwise eligible individual shall be~~  
17 ~~disqualified from benefits for leaving employment instead of~~  
18 ~~accepting a reduction in hours pursuant to the implementation~~  
19 ~~of an approved plan.~~

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

25 Section 26. Section 443.1115, Florida Statutes, is  
26 created to read:

27 443.1115 Extended benefits.--

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

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

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

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

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

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

6  
7 However, an extended benefit period may not begin by reason of  
8 a state "on" indicator before the 14th week after the end of a  
9 prior extended benefit period that was in effect for this  
10 state.

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

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

18           2. Equals or exceeds 5 percent.

19           (c) "State 'off' indicator" means the occurrence of a  
20 week in which there is no state "on" indicator.

21           (d) "Rate of insured unemployment" means the  
22 percentage derived by dividing the average weekly number of  
23 individuals filing claims for regular compensation in this  
24 state, excluding extended-benefit claimants for weeks of  
25 unemployment with respect to the most recent  
26 13-consecutive-week period, as determined by the Agency for  
27 Workforce Innovation on the basis of its reports to the United  
28 States Secretary of Labor, by the average monthly employment  
29 covered under this chapter for the first four of the most  
30 recent six completed calendar quarters ending before the end  
31 of that 13-week period.

1           (e) "Regular benefits" means benefits payable to an  
2 individual under this chapter or under any other state law,  
3 including benefits payable to federal civilian employees and  
4 to ex-service members under 5 U.S.C. ss. 8501-8525, other than  
5 extended benefits.

6           (f) "Extended benefits" means benefits, including  
7 benefits payable to federal civilian employees and to  
8 ex-service members under 5 U.S.C. ss. 8501-8525, payable to an  
9 individual under this section for weeks of unemployment in her  
10 or his eligibility period.

11           (g) "Eligibility period" means the period consisting  
12 of the weeks in her or his benefit year which begin in an  
13 extended benefit period and, if her or his benefit year ends  
14 within that extended benefit period, any subsequent weeks  
15 beginning in that period.

16           (h) "Exhaustee" means an individual who, for any week  
17 of unemployment in her or his eligibility period:

18           1. Has received, before that week, all of the regular  
19 benefits available to her or him under this chapter or any  
20 other state law, including dependents' allowances and benefits  
21 payable to federal civilian employees and ex-service members  
22 under 5 U.S.C. ss. 8501-8525, in her or his current benefit  
23 year that includes that week. For the purposes of this  
24 paragraph, an individual has received all of the regular  
25 benefits available to her or him although, as a result of a  
26 pending appeal for wages paid for insured work which were not  
27 considered in the original monetary determination in her or  
28 his benefit year, she or he may subsequently be determined to  
29 be entitled to added regular benefits;

30           2. Her or his benefit year having expired before that  
31 week, was paid no, or insufficient, wages for insured work on

1 the basis of which she or he could establish a new benefit  
2 year that includes that week; and

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

7 b. Has not received and is not seeking unemployment  
8 benefits under the unemployment compensation law of Canada;  
9 but if she or he is seeking those benefits and the appropriate  
10 agency finally determines that she or he is not entitled to  
11 benefits under that law, she or he is considered an exhaustee.

12 (2) REGULAR BENEFITS ON CLAIMS FOR, AND THE PAYMENT  
13 OF, EXTENDED BENEFITS.--Except when the result is inconsistent  
14 with the other provisions of this section and as provided in  
15 the rules of the Agency for Workforce Innovation, the  
16 provisions of this chapter applying to claims for, or the  
17 payment of, regular benefits apply to claims for, and the  
18 payment of, extended benefits. These extended benefits are  
19 charged to the employment records of employers to the extent  
20 that the share of those extended benefits paid from this  
21 state's Unemployment Compensation Trust Fund is not eligible  
22 to be reimbursed from federal sources.

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

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

28 1. She or he is an exhaustee as defined in subsection  
29 (1).

30 2. She or he satisfies the requirements of this  
31 chapter for the receipt of regular benefits applicable to



1 individuals claiming extended benefits, including not being  
2 subject to disqualification from the receipt of benefits. An  
3 individual disqualified from receiving regular benefits may  
4 not receive extended benefits after the disqualification  
5 period terminates if he or she was disqualified for  
6 voluntarily leaving work, being discharged from work for  
7 misconduct, or refusing suitable work. However, if the  
8 disqualification period for regular benefits terminates  
9 because the individual received the required amount of  
10 remuneration for services rendered as a common-law employee,  
11 she or he may receive extended benefits.

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

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

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

21 b. An extended benefit period is not in effect for the  
22 week in the other state.

23 2. This paragraph does not apply with respect to the  
24 first 2 weeks for which extended benefits are payable,  
25 pursuant to an interstate claim filed under the interstate  
26 benefit payment plan, to the individual from the extended  
27 benefit account established for the individual for the benefit  
28 year.

29 (c)1. An individual is disqualified from receiving  
30 extended benefits if the Agency for Workforce Innovation finds  
31

1 that, during any week of unemployment in her or his  
2 eligibility period:

3 a. She or he failed to apply for suitable work or, if  
4 offered, failed to accept suitable work, unless the individual  
5 can furnish to the agency satisfactory evidence that her or  
6 his prospects for obtaining work in her or his customary  
7 occupation within a reasonably short period are good. If this  
8 evidence is deemed satisfactory for this purpose, the  
9 determination of whether any work is suitable for the  
10 individual shall be made in accordance with the definition of  
11 suitable work in s. 443.101(2). This disqualification begins  
12 with the week the failure occurred and continues until she or  
13 he is employed for at least 4 weeks and receives earned income  
14 of at least 17 times her or his weekly benefit amount.

15 b. She or he failed to furnish tangible evidence that  
16 she or he actively engaged in a systematic and sustained  
17 effort to find work. This disqualification begins with the  
18 week the failure occurred and continues until she or he is  
19 employed for at least 4 weeks and receives earned income of at  
20 least 4 times her or his weekly benefit amount.

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

25 a. The gross average weekly remuneration payable for  
26 the work exceeds the sum of the individual's weekly benefit  
27 amount plus the amount, if any, of supplemental unemployment  
28 benefits, as defined in s. 501(c)(17)(D) of the Internal  
29 Revenue Code of 1954, as amended, payable to the individual  
30 for that week;

31

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

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

8           (d) However, notwithstanding paragraph (c), or any  
9 other provision of this chapter, an individual who is in  
10 training approved under s. 236(a)(1) of the Trade Act of 1974,  
11 as amended, may not be determined to be ineligible or  
12 disqualified for extended benefits for her or his enrollment  
13 in training or because of leaving work that is not suitable  
14 employment to enter such training. As used in this paragraph,  
15 the term "suitable employment" means work of a substantially  
16 equal or higher skill level than the worker's past adversely  
17 affected employment, as defined for purposes of the Trade Act  
18 of 1974, as amended, the wages for which are at least 80  
19 percent of the worker's average weekly wage, as determined for  
20 purposes of the Trade Act of 1974, as amended.

21           (4) WEEKLY EXTENDED BENEFIT AMOUNT.--The weekly  
22 extended benefit amount payable to an individual for a week of  
23 total unemployment in her or his eligibility period is equal  
24 to the weekly benefit amount payable to her or him during her  
25 or his applicable benefit year. For any individual who is paid  
26 benefits during the applicable benefit year in accordance with  
27 more than one weekly benefit amount, the weekly extended  
28 benefit amount is the average of those weekly benefit amounts.

29           (5) TOTAL EXTENDED BENEFIT AMOUNT.--  
30  
31

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

4           1. Fifty percent of the total regular benefits payable  
5 to her or him under this chapter in her or his applicable  
6 benefit year; or

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

10           (b) Notwithstanding any other provision of this  
11 chapter, if the benefit year of an individual ends within an  
12 extended benefit period, the number of weeks of extended  
13 benefits the individual is entitled to receive in that  
14 extended benefit period for weeks of unemployment beginning  
15 after the end of the benefit year, except as provided in this  
16 subsection, is reduced, but not to below zero, by the number  
17 of weeks for which the individual received, within that  
18 benefit year, trade readjustment allowances under the Trade  
19 Act of 1974, as amended.

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

24           (7) RECOVERY OF OVERPAYMENTS UNDER THE TRADE ACT OF  
25 1974, AS AMENDED.--If the state, a cooperating state agency,  
26 the United States Secretary of Labor, or a court of competent  
27 jurisdiction finds that a person has received payments under  
28 the Trade Act of 1974, as amended, to which the person was not  
29 entitled, the sum of those payments shall be deducted from the  
30 extended benefits payable to that person under this section,  
31 except that each single deduction under this subsection may

1 not exceed 50 percent of the amount otherwise payable. The  
2 amounts deducted must be paid to the agency that issued the  
3 payments under the Trade Act of 1974, as amended, for return  
4 to the United States Treasury. However, except for  
5 overpayments determined by a court of competent jurisdiction,  
6 a deduction may not be made under this subsection until a  
7 determination by the state agency or the United States  
8 Secretary of Labor is final.

9 Section 27. Section 443.1116, Florida Statutes, is  
10 created to read:

11 443.1116 Short-time compensation.--

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

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

17 (b) "Normal weekly hours of work" means the number of  
18 hours in a week that an individual would regularly work for  
19 the short-time compensation employer, not to exceed 40 hours,  
20 excluding overtime.

21 (c) "Short-time compensation benefits" means benefits  
22 payable to individuals in an affected unit under an approved  
23 short-time compensation plan.

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

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

30 (2) APPROVAL OF SHORT-TIME COMPENSATION PLANS.--An  
31 employer wishing to participate in the short-time compensation

1 program must submit a signed, written, short-time plan to the  
2 director of the Agency for Workforce Innovation for approval.  
3 The director or his or her designee shall approve the plan if:  
4 (a) The plan applies to and identifies each specific  
5 affected unit;  
6 (b) The individuals in the affected unit are  
7 identified by name and social security number;  
8 (c) The normal weekly hours of work for individuals in  
9 the affected unit are reduced by at least 10 percent and by  
10 not more than 40 percent;  
11 (d) The plan includes a certified statement by the  
12 employer that the aggregate reduction in work hours is in lieu  
13 of temporary layoffs that would affect at least 10 percent of  
14 the employees in the affected unit and that would have  
15 resulted in an equivalent reduction in work hours;  
16 (e) The plan applies to at least 10 percent of the  
17 employees in the affected unit;  
18 (f) The plan is approved in writing by the collective  
19 bargaining agent for each collective bargaining agreement  
20 covering any individual in the affected unit;  
21 (g) The plan does not serve as a subsidy to seasonal  
22 employers during the off season or as a subsidy to employers  
23 who traditionally use part-time employees; and  
24 (h) The plan certifies the manner in which the  
25 employer will treat fringe benefits of the individuals in the  
26 affected unit if the hours of the individuals are reduced to  
27 less than their normal weekly hours of work. As used in this  
28 paragraph, the term "fringe benefits" includes, but is not  
29 limited to, health insurance, retirement benefits under  
30 defined benefit pension plans as defined in subsection 35 of  
31

1 s. 1002 of the Employee Retirement Income Security Act of  
2 1974, 29 U.S.C., paid vacation and holidays, and sick leave.

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

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

14 (5) ELIGIBILITY REQUIREMENTS FOR SHORT-TIME  
15 COMPENSATION BENEFITS.--

16 (a) Except as provided in this subsection, an  
17 individual is eligible to receive short-time compensation  
18 benefits for any week only if she or he complies with this  
19 chapter and the Agency for Workforce Innovation finds that:

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

23 2. The individual is able to work and is available for  
24 additional hours of work or for full-time work with the  
25 short-time employer; and

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

29 (b) The Agency for Workforce Innovation may not deny  
30 short-time compensation benefits to an individual who is  
31 otherwise eligible for these benefits for any week by reason

1 of the application of any provision of this chapter relating  
2 to availability for work, active search for work, or refusal  
3 to apply for or accept work from other than the short-time  
4 compensation employer of that individual.

5 (c) Notwithstanding any other provision of this  
6 chapter, an individual is deemed unemployed in any week for  
7 which compensation is payable to her or him, as an employee in  
8 an affected unit, for less than her or his normal weekly hours  
9 of work in accordance with an approved short-time compensation  
10 plan in effect for the week.

11 (6) WEEKLY SHORT-TIME COMPENSATION BENEFIT

12 AMOUNT.--The weekly short-time compensation benefit amount  
13 payable to an individual is equal to the product of her or his  
14 weekly benefit amount as provided in s. 443.111(3) and the  
15 ratio of the number of normal weekly hours of work for which  
16 the employer would not compensate the individual to the  
17 individual's normal weekly hours of work. The benefit amount,  
18 if not a multiple of \$1, is rounded downward to the next lower  
19 multiple of \$1.

20 (7) TOTAL SHORT-TIME COMPENSATION BENEFIT AMOUNT.--An

21 individual may not be paid benefits under this section in any  
22 benefit year for more than the maximum entitlement provided in  
23 s. 443.111(5), and an individual may not be paid short-time  
24 compensation benefits for more than 26 weeks in any benefit  
25 year.

26 (8) EFFECT OF SHORT-TIME COMPENSATION BENEFITS

27 RELATING TO THE PAYMENT OF REGULAR AND EXTENDED BENEFITS.--

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

31



1           (b) An individual who receives all of the short-time  
2 compensation or combined unemployment compensation and  
3 short-time compensation available in a benefit year is  
4 considered an exhaustee for purposes of the extended benefits  
5 program in s. 443.1115 and, if otherwise eligible under those  
6 provisions, is eligible to receive extended benefits.

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

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

15           Section 28. Section 443.121, Florida Statutes, is  
16 amended to read:

17           443.121 Employing units affected.--

18           (1) PERIODS OF LIABILITY.--

19           (a) Any employing unit that ~~which~~ is or becomes an  
20 employer subject to this chapter as described ~~defined~~ in s.  
21 443.1215(1)(a), (1)(b), (1)(c), (1)(d), or (2)s.  
22 ~~443.036(19)(a), (b), (c), (d), or (e)~~ within any calendar year  
23 ~~is shall be~~ subject to this chapter during the entire ~~whole of~~  
24 ~~such~~ calendar year.

25           (b) Any employing unit that ~~which~~ is or becomes an  
26 employer subject to this chapter solely by reason of s.  
27 443.1215(1)(e) is the provisions of s. 443.036(19)(f) shall be  
28 subject to this chapter only during its operation of the  
29 business acquired.

30           (c) Any employing unit that ~~which~~ is or becomes an  
31 employer subject to this chapter solely by reason of s.

1 ~~443.1215(1)(f) is the provisions of s. 443.036(19)(g) shall be~~  
2 subject to this chapter only for ~~with respect to~~ employment  
3 occurring after ~~subsequent to~~ the date of the ~~such~~  
4 acquisition.

5 (2) TERMINATION OF COVERAGE.--

6 (a) General.--Except as otherwise provided in this  
7 section, an employing unit ceases ~~shall cease~~ to be an  
8 employer subject to this chapter as of January 1 of any  
9 calendar year only if it files with the tax collection service  
10 provider division, by April 30 of the year for which  
11 termination is requested, a written application for  
12 termination of coverage and the service provider division  
13 finds that the employing unit, in the preceding calendar year,  
14 did not meet the requirements of an employer, as described  
15 defined in s. 443.1215(1)(a), (1)(d), or (2)~~s.~~  
16 ~~443.036(19)(a), (d), or (e).~~ This ~~However, the~~  
17 ~~above-prescribed time limit limitation for the filing an of~~  
18 ~~such written~~ application may be waived by the tax collection  
19 service provider division in cases in which the time limit  
20 expires before ~~where such time limitation had expired prior to~~  
21 ~~the establishment in the records of the division of the~~  
22 liability of the ~~such~~ employing unit is established in the  
23 records of the service provider. For the purposes of this  
24 subsection, the two or more employing units listed ~~mentioned~~  
25 in s. 443.1215(1)(e), (1)(f), and (1)(h)~~s. 443.036(19)(f),~~  
26 ~~(g), and (i)~~ shall be treated as a single employing unit.

27 (b) Nonprofit organizations.--Except as otherwise  
28 provided in subsection (4), an employing unit subject to this  
29 chapter under s. 443.1216(3) ceases ~~by reason of s.~~  
30 ~~443.036(21)(c) shall cease~~ to be an employer ~~so~~ subject to  
31 this chapter as of January 1 of any calendar year only if it

1 files with the tax collection service provider ~~division~~, by  
2 April 30 of the year for which termination is requested, a  
3 written application for termination of coverage and the  
4 service provider ~~division~~ finds that there were fewer than ~~no~~  
5 20 different days, each day being in a different week within  
6 the preceding calendar year, within which the ~~such~~ employing  
7 unit employed four or more individuals in employment subject  
8 to this chapter. The timely filing of application may be  
9 waived as provided in paragraph (a).

10 (c) Public employers ~~State and political~~  
11 ~~subdivisions.--Each public employer in The state and any~~  
12 ~~political subdivision of the state is shall remain~~ an employer  
13 subject to this chapter for the duration of any employment  
14 defined in s. 443.1216(2) ~~s. 443.036(21)(b)~~ and ceases to be  
15 ~~shall cease being so~~ subject to this chapter only as provided  
16 in pursuant to subsection (4).

17 (3) ELECTIVE COVERAGE.--

18 (a) General.--An employing unit, not otherwise subject  
19 to this chapter, which files with the tax collection service  
20 provider ~~division~~ its written election to become an employer  
21 subject to this chapter ~~hereto~~ for at least ~~not less than~~ 1  
22 calendar year, ~~shall,~~with written approval of the ~~such~~  
23 election by the service provider, ~~becomes~~ ~~division,~~ ~~become~~ an  
24 employer subject to this chapter ~~hereto~~ to the same extent as  
25 all other employers as of the date stated in the ~~such~~  
26 approval, and ceases ~~shall cease~~ to be subject to this chapter  
27 ~~hereto~~ as of January 1 of any calendar year after ~~subsequent~~  
28 ~~to the first calendar year of its election only if, by April~~  
29 30 of the next ~~such subsequent~~ year, the ~~such~~ employing unit  
30 files ~~has filed with the division~~ a written notice to that  
31 effect with the tax collection service provider. However, at

1 the expiration of the calendar year of the ~~such~~ election, the  
2 tax collection service provider division may reconsider the  
3 ~~such~~ voluntary election of coverage and may ~~in its discretion~~  
4 notify the ~~such~~ employer that the ~~such~~ employer will not be  
5 carried upon the records of the service provider division as  
6 an employer, and thereupon the ~~such~~ employer ceases ~~shall~~  
7 ~~cease~~ to be an employer under ~~the provisions of~~ this chapter  
8 as of January 1 of the year next succeeding the last calendar  
9 year during which it was an employer under this chapter.

10 (b) Public employers ~~State and political~~  
11 ~~subdivisions.--An~~ Any employing unit that, ~~including this~~  
12 ~~state or any political subdivision thereof, or any~~  
13 ~~instrumentality of any one or more of the foregoing which is a~~  
14 public employer as defined in s. 443.036 ~~wholly owned by this~~  
15 ~~state or by one or more of its political subdivisions, for~~  
16 which services that do not constitute employment as defined in  
17 this chapter are performed, may file with the tax collection  
18 service provider division a written election that all those  
19 ~~such~~ services performed by individuals in its employ in one or  
20 more distinct establishments or places of business ~~shall be~~  
21 ~~deemed to~~ constitute employment for ~~all the~~ purposes of this  
22 chapter for at least ~~not less than~~ 1 calendar year. Upon  
23 written approval of the ~~such~~ election by the tax collection  
24 service provider division, these ~~such~~ services ~~shall be deemed~~  
25 ~~to~~ constitute employment subject to this chapter from and  
26 after the date stated in the ~~such~~ approval. These ~~Such~~  
27 services ~~shall~~ cease to be ~~deemed~~ employment subject to this  
28 chapter hereto as of January 1 of any calendar year after that  
29 ~~subsequent to such~~ calendar year only if, by April 30 of the  
30 next ~~such subsequent~~ year, the ~~such~~ employing unit files ~~has~~  
31

1 ~~filed with the division~~ a written notice to that effect with  
2 the tax collection service provider.

3 (c) Certain services for political subdivisions.--

4 1. Any political subdivision of this state may elect  
5 to cover under this chapter, for at least ~~not less than~~ 1  
6 calendar year, service performed by employees in all of the  
7 hospitals and institutions of higher education operated by the  
8 ~~such~~ political subdivision. Election must ~~is to~~ be made by  
9 filing with the tax collection service provider ~~division~~ a  
10 notice of ~~such~~ election at least 30 days before ~~prior to~~ the  
11 effective date of the ~~such~~ election. The election may exclude  
12 any services described in s. 443.1216(4) ~~s. 443.036(21)(d)~~.

13 Any political subdivision electing coverage under this  
14 paragraph must be a reimbursing employer and ~~shall~~ make  
15 reimbursements ~~payments~~ in lieu of contributions for ~~with~~  
16 ~~respect to~~ benefits attributable to this ~~such~~ employment, as  
17 ~~provided for with respect to~~ nonprofit organizations in s.  
18 443.1312(3) and (5) ~~s. 443.131(4)(b) and (d)~~.

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

24 3. The amounts required to be reimbursed ~~paid~~ in lieu  
25 of contributions by any political subdivision under this  
26 paragraph shall be billed, and payment made, as provided in s.  
27 443.1312(3) for ~~s. 443.131(4)(b) with respect to~~ similar  
28 reimbursements ~~payments~~ by nonprofit organizations.

29 4. An election under this paragraph may be terminated  
30 after at least ~~not less than~~ 1 calendar year of coverage by  
31 filing with the tax collection service provider ~~division~~

1 written notice not later than 30 days before ~~preceding~~ the  
2 last day of the calendar year in which the termination is to  
3 be effective. The ~~Such~~ termination takes effect on ~~becomes~~  
4 ~~effective as of~~ January 1 of the next ensuing calendar year  
5 for ~~with respect to~~ services performed after that date.

6 (4) INACTIVE EMPLOYERS.--Notwithstanding the other  
7 provisions of this section, if the tax collection service  
8 provider division finds that an employer is ~~has become~~  
9 inactive and has ceased to be an employing unit as defined by  
10 this chapter for a complete calendar year, the service  
11 provider division may ~~automatically~~ terminate the account of  
12 the ~~such~~ employer as of January 1 of any year following a  
13 complete calendar year in which the ~~such~~ employer ~~has~~ ceased  
14 to be an employing unit, and the ~~thereupon~~ ~~such~~ employer  
15 ceases ~~shall cease~~ to be an employer subject to ~~the provisions~~  
16 ~~of~~ this chapter.

17 Section 29. Section 443.1215, Florida Statutes, is  
18 created to read:

19 443.1215 Employers.--

20 (1) Each of the following employing units is an  
21 employer subject to this chapter:

22 (a) An employing unit that:

23 1. In a calendar quarter during the current or  
24 preceding calendar year paid wages of at least \$1,500 for  
25 service in employment; or

26 2. For any portion of a day in each of 20 different  
27 calendar weeks, regardless of whether the weeks were  
28 consecutive, during the current or the preceding calendar  
29 year, employed at least one individual in employment,  
30 irrespective of whether the same individual was in employment  
31 during each day.

1           (b) An employing unit for which service in employment,  
2 as defined in s. 443.1216(2), is performed, except as provided  
3 in subsection (2).

4           (c) An employing unit for which service in employment,  
5 as defined in s. 443.1216(3), is performed, except as provided  
6 in subsection (2).

7           (d)1. An employing unit for which agricultural labor,  
8 as defined in s. 443.1216(5), is performed.

9           2. An employing unit for which domestic service in  
10 employment, as defined in s. 443.1216(6), is performed.

11           (e) An individual or employing unit that acquires the  
12 organization, trade, or business, or substantially all of the  
13 assets of another individual or employing unit, which, at the  
14 time of the acquisition, is an employer subject to this  
15 chapter, or that acquires a part of the organization, trade,  
16 or business of another individual or employing unit which, at  
17 the time of the acquisition, is an employer subject to this  
18 chapter, if the other individual or employing unit would be an  
19 employer under paragraph (a) if that part constitutes its  
20 entire organization, trade, or business.

21           (f) An individual or employing unit that acquires the  
22 organization, trade, or business, or substantially all of the  
23 assets of another employing unit, if the employment record of  
24 the predecessor before the acquisition, together with the  
25 employment record of the individual or employing unit after  
26 the acquisition, both within the same calendar year, is  
27 sufficient to render an employing unit subject to this chapter  
28 as an employer under paragraph (a).

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

31

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

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

10           (h) An employing unit that became an employer under  
11 paragraph (a), paragraph (b), paragraph (c), paragraph (d),  
12 paragraph (e), paragraph (f), or paragraph (g) and that  
13 remains an employer subject to this chapter, as provided in s.  
14 443.121.

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

17           (2)(a) In determining whether an employing unit for  
18 which service, other than domestic service, is also performed  
19 is an employer under paragraph (a), paragraph (b), paragraph  
20 (c), or subparagraph (d)1., the wages earned or the employment  
21 of an employee performing domestic service may not be taken  
22 into account.

23           (b) In determining whether an employing unit for which  
24 service, other than agricultural labor, is also performed is  
25 an employer under paragraph (a), paragraph (b), paragraph (c)  
26 or subparagraph (d)1., the wages earned or the employment of  
27 an employee performing service in agricultural labor may not  
28 be taken into account. If an employing unit is determined to  
29 be an employer of agricultural labor, the employing unit is  
30 considered an employer for purposes of subsection (1).

31



1           (3) An employing unit that fails to keep the records  
2 of employment required by this chapter and by the rules of the  
3 Agency for Workforce Innovation and the state agency providing  
4 unemployment tax collection services is presumed to be an  
5 employer liable for the payment of contributions under this  
6 chapter, regardless of the number of individuals employed by  
7 the employing unit. However, the tax collection service  
8 provider shall make written demand that the employing unit  
9 keep and maintain required payroll records. The demand must be  
10 made at least 6 months before assessing contributions against  
11 an employing unit determined to be an employer that is subject  
12 to this chapter solely by reason of this subsection.

13           (4) For purposes of this section, if a week includes  
14 both December 31 and January 1, the days of that week through  
15 December 31 are deemed a calendar week, and the days of that  
16 week beginning January 1 are deemed another calendar week.

17           Section 30. Section 443.1216, Florida Statutes, is  
18 created to read:

19           443.1216 Employment.--Employment, as defined in s.  
20 443.036, is subject to this chapter under the following  
21 conditions:

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

- 25           1. An officer of a corporation.
- 26           2. An individual who, under the usual common-law rules  
27 applicable in determining the employer-employee relationship,  
28 is an employee. However, whenever a client, as defined in s.  
29 443.036(18), which would otherwise be designated as an  
30 employing unit has contracted with an employee leasing company  
31 to supply it with workers, those workers are considered

1 employees of the employee leasing company. An employee leasing  
2 company may lease corporate officers of the client to the  
3 client and to other workers, except as prohibited by  
4 regulations of the Internal Revenue Service. Employees of an  
5 employee leasing company must be reported under the employee  
6 leasing company's tax identification number and contribution  
7 rate for work performed for the employee leasing company.

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

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

15 b. As a traveling or city salesperson engaged on a  
16 full-time basis in the solicitation on behalf of, and the  
17 transmission to, his or her principal of orders from  
18 wholesalers, retailers, contractors, or operators of hotels,  
19 restaurants, or other similar establishments for merchandise  
20 for resale or supplies for use in their business operations.  
21 This sub-subparagraph does not apply to an agent-driver or a  
22 commission-driver and does not apply to sideline sales  
23 activities performed on behalf of a person other than the  
24 salesperson's principal.

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

27 a. The contract of service contemplates that  
28 substantially all of the services are to be performed  
29 personally by the individual;  
30  
31

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

4           c. The services are not in the nature of a single  
5 transaction that is not part of a continuing relationship with  
6 the person for whom the services are performed.

7           (b) Notwithstanding any other provision of this  
8 section, service for which a tax is required to be paid under  
9 any federal law imposing a tax against which credit may be  
10 taken for contributions required to be paid into a state  
11 unemployment fund or which as a condition for full tax credit  
12 against the tax imposed by the Federal Unemployment Tax Act is  
13 required to be covered under this chapter.

14           (c) If the services performed during at least one-half  
15 of a pay period by an employee for the person employing him or  
16 her constitute employment, all of the services performed by  
17 the employee during the period are deemed to be employment. If  
18 the services performed during more than one-half of the pay  
19 period by an employee for the person employing him or her do  
20 not constitute employment, all of the services performed by  
21 the employee during the period are not deemed to be  
22 employment. This paragraph does not apply to services  
23 performed in a pay period by an employee for the person  
24 employing him or her if any of those services are exempted  
25 under paragraph (13)(g).

26           (d) If two or more related corporations concurrently  
27 employ the same individual and compensate the individual  
28 through a common paymaster, each related corporation is  
29 considered to have paid wages to the individual only in the  
30 amounts actually disbursed by that corporation to the  
31 individual and is not considered to have paid the wages

1 actually disbursed to the individual by another of the related  
2 corporations.

3 1. As used in this paragraph, the term "common  
4 paymaster" means a member of a group of related corporations  
5 that disburses wages to concurrent employees on behalf of the  
6 related corporations and that is responsible for keeping  
7 payroll records for those concurrent employees. A common  
8 paymaster is not required to disburse wages to all the  
9 employees of the related corporations; however, this  
10 subparagraph does not apply to wages of concurrent employees  
11 which are not disbursed through a common paymaster. A common  
12 paymaster must pay concurrently employed individuals under  
13 this subparagraph by one combined paycheck.

14 2. As used in this paragraph, the term "concurrent  
15 employment" means the existence of simultaneous employment  
16 relationships between an individual and related corporations.  
17 Those relationships require the performance of services by the  
18 employee for the benefit of the related corporations,  
19 including the common paymaster, in exchange for wages that, if  
20 deductible for the purposes of federal income tax, are  
21 deductible by the related corporations.

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

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

29 b. In the case of a corporation that does not issue  
30 stock, at least 50 percent of the members of the board of  
31 directors or other governing body of one corporation are

1 members of the board of directors or other governing body of  
2 the other corporation or the holders of at least 50 percent of  
3 the voting power to select those members are concurrently the  
4 holders of at least 50 percent of the voting power to select  
5 those members of the other corporation.

6 c. At least 50 percent of the officers of one  
7 corporation are concurrently officers of the other  
8 corporation.

9 d. At least 30 percent of the employees of one  
10 corporation are concurrently employees of the other  
11 corporation.

12 4. The common paymaster must report to the tax  
13 collection service provider, as part of the unemployment  
14 compensation quarterly tax and wage report, the state  
15 unemployment compensation account number and name of each  
16 related corporation for which concurrent employees are being  
17 reported. Failure to timely report this information shall  
18 result in the related corporations being denied common  
19 paymaster status for that calendar quarter.

20 5. The common paymaster also has the primary  
21 responsibility for remitting contributions due under this  
22 chapter for the wages it disburses as the common paymaster.  
23 The common paymaster must compute these contributions as  
24 though it were the sole employer of the concurrently employed  
25 individuals. If a common paymaster fails to timely remit these  
26 contributions or reports, in whole or in part, the common  
27 paymaster remains liable for the full amount of the unpaid  
28 portion of these contributions. In addition, each of the other  
29 related corporations using the common paymaster is jointly and  
30 severally liable for its appropriate share of these

31

1 contributions. Each related corporation's share equals the  
2 greater of:

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

5 b. The liability under this chapter which,  
6 notwithstanding this section, would have existed for the wages  
7 from the other related corporations, reduced by an allocable  
8 portion of any contributions previously paid by the common  
9 paymaster for those wages.

10 (2) The employment subject to this chapter includes  
11 service performed in the employ of a public employer as  
12 defined in s. 443.036, if the service is excluded from the  
13 definition of "employment" in s. 3306(c)(7) of the Federal  
14 Unemployment Tax Act and is not excluded from the employment  
15 subject to this chapter under subsection (4).

16 (3) The employment subject to this chapter includes  
17 service performed by an individual in the employ of a  
18 religious, charitable, educational, or other organization, if:

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

22 (b) The organization had at least four individuals in  
23 employment for some portion of a day in each of 20 different  
24 weeks during the current or preceding calendar year,  
25 regardless of whether the weeks were consecutive and whether  
26 the individuals were employed at the same time.

27 (4) For purposes of subsections (2) and (3), the  
28 employment subject to this chapter does not apply to service  
29 performed:

30 (a) In the employ of:  
31

1           1. A church or a convention or association of  
2 churches.

3           2. An organization that is operated primarily for  
4 religious purposes and that is operated, supervised,  
5 controlled, or principally supported by a church or a  
6 convention or association of churches.

7           (b) By a duly ordained, commissioned, or licensed  
8 minister of a church in the exercise of his or her ministry or  
9 by a member of a religious order in the exercise of duties  
10 required by the order.

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

13           1. As an elected official.

14           2. As a member of a legislative body, or a member of  
15 the judiciary, of a state or a political subdivision of a  
16 state.

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

19           4. In a position that, under state law, is designated  
20 as a major nontenured policymaking or advisory position,  
21 including a position in the Senior Management Service created  
22 under s. 110.402, or a policymaking or advisory position for  
23 which the duties do not ordinarily require more than 8 hours  
24 per week.

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

28           (d) In a facility operating a program of  
29 rehabilitation for individuals whose earning capacity is  
30 impaired by age, physical or mental deficiency, or injury, or  
31 a program providing remunerative work for individuals who

1 cannot be readily absorbed in the competitive labor market  
2 because of their impaired physical or mental capacity, by an  
3 individual receiving such rehabilitation or remunerative work.

4 (e) As part of an unemployment work-relief or  
5 work-training program assisted or financed in whole or in part  
6 by any federal agency or an agency of a state or political  
7 subdivision of a state, by an individual receiving the work  
8 relief or work training. This paragraph does not apply to  
9 unemployment work-relief or work-training programs for which  
10 unemployment compensation coverage is required by the Federal  
11 Government.

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

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

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

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

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

24 (b) The service is performed by a member of a crew  
25 furnished by a crew leader to perform agricultural labor for  
26 another person.

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

29 a. The crew leader holds a valid certificate of  
30 registration under the Migrant and Seasonal Agricultural

31 Worker Protection Act of 1983 or substantially all of the crew



1 members operate or maintain tractors, mechanized harvesting or  
2 crop-dusting equipment, or any other mechanized equipment  
3 provided by the crew leader; and

4 b. The individual does not perform that agricultural  
5 labor as an employee of an employer other than the crew  
6 leader.

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

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

13 b. The other person is treated as having paid cash  
14 remuneration to the individual equal to the cash remuneration  
15 paid to the individual by the crew leader, either on his or  
16 her own behalf or on behalf of the other person, for the  
17 agricultural labor performed for the other person.

18 (6) The employment subject to this chapter includes  
19 domestic service performed by maids, cooks, maintenance  
20 workers, chauffeurs, social secretaries, caretakers, private  
21 yacht crews, butlers, and houseparents, in a private home,  
22 local college club, or local chapter of a college fraternity  
23 or sorority performed for a person who paid cash remuneration  
24 of at least \$1,000 during a calendar quarter in the current  
25 calendar year or the preceding calendar year to individuals  
26 employed in the domestic service.

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

30 (a) The service is localized within this state; or  
31

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

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

6           2. The base of operations or place from which the  
7 service is directed or controlled is not located within any  
8 state in which some part of the service is performed, but the  
9 individual's residence is located within this state.

10           (8) Services not covered under paragraph (7)(b) which  
11 are performed entirely outside of this state, and for which  
12 contributions are not required or paid under an unemployment  
13 compensation law of any other state or of the Federal  
14 Government, are deemed to be employment subject to this  
15 chapter if the individual performing the services is a  
16 resident of this state and the tax collection service provider  
17 approves the election of the employing unit for whom the  
18 services are performed, electing that the entire service of  
19 the individual is deemed to be employment subject to this  
20 chapter.

21           (9) Service is deemed to be localized within a state  
22 if:

23           (a) The service is performed entirely inside the  
24 state; or

25           (b) The service is performed both inside and outside  
26 the state, but the service performed outside the state is  
27 incidental to the individual's service inside the state.  
28 Incidental service includes, but is not limited to, service  
29 that is temporary or transitory in nature or consists of  
30 isolated transactions.

31

1           (10) The employment subject to this chapter includes  
2 service performed outside the United States, except in Canada,  
3 by a citizen of the United States who is in the employ of an  
4 American employer, other than service deemed employment  
5 subject to this chapter under subsection (2), subsection (3),  
6 or similar provisions of another state's law, if:

7           (a) The employer's principal place of business in the  
8 United States is located within this state.

9           (b) The employer does not have a place of business  
10 located in the United States, but:

11           1. The employer is a natural person who is a resident  
12 of this state.

13           2. The employer is a corporation organized under the  
14 laws of this state.

15           3. The employer is a partnership or a trust and the  
16 number of the partners or trustees who are residents of this  
17 state is greater than the number who are residents of any one  
18 other state.

19           (c) The employer is not an American employer, or  
20 neither paragraph (a) nor paragraph (b) apply, but the  
21 employer elects coverage in this state or the employer fails  
22 to elect coverage in any state and the individual files a  
23 claim for benefits based on that service under the laws of  
24 this state.

25           (11) The employment subject to this chapter includes  
26 all service performed by an officer or member of a crew of an  
27 American vessel or American aircraft on, or in connection  
28 with, the vessel or aircraft, if the operating office from  
29 which the operations of the vessel or aircraft operating  
30 inside or both inside and outside the United States is  
31

1 ordinarily and regularly supervised, managed, directed, and  
2 controlled within this state.

3 (12) The employment subject to this chapter includes  
4 services covered by a reciprocal arrangement under s. 443.221  
5 between the Agency for Workforce Innovation or its tax  
6 collection service provider and the agency charged with the  
7 administration of another state unemployment compensation law  
8 or a federal unemployment compensation law, under which all  
9 services performed by an individual for an employing unit are  
10 deemed to be performed entirely within this state, if the  
11 Agency for Workforce Innovation or its tax collection service  
12 provider approved an election of the employing unit in which  
13 all of the services performed by the individual during the  
14 period covered by the election are deemed to be insured work.

15 (13) The following employment is exempt from this  
16 chapter:

17 (a) Domestic service in a private home, local college  
18 club, or local chapter of a college fraternity or sorority,  
19 except as provided in subsection (6).

20 (b) Service performed on or in connection with a  
21 vessel or aircraft that is not an American vessel or American  
22 aircraft, if the employee is employed on and in connection  
23 with the vessel or aircraft while the vessel or aircraft is  
24 outside the United States.

25 (c) Service performed by an individual engaged in, or  
26 as an officer or member of the crew of a vessel engaged in,  
27 the catching, taking, harvesting, cultivating, or farming of  
28 any kind of fish, shellfish, crustacea, sponges, seaweeds, or  
29 other aquatic forms of animal and vegetable life, including  
30 service performed by an individual as an ordinary incident to  
31 engaging in those activities, except:

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

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

7           (d) Service performed by an individual in the employ  
8 of his or her son, daughter, or spouse, including step  
9 relationships, and service performed by a child, or stepchild,  
10 under the age of 21 in the employ of his or her father,  
11 mother, stepfather, or stepmother.

12           (e) Service performed in the employ of the Federal  
13 Government or of an instrumentality of the Federal Government  
14 which is:

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

16           2. Exempt from the tax imposed by s. 3301 of the  
17 Internal Revenue Code under a federal law that specifically  
18 cites s. 3301, or the corresponding section of prior law, in  
19 granting the exemption. However, to the extent that the United  
20 States Congress permits the state to require an  
21 instrumentality of the Federal Government to make payments  
22 into the Unemployment Compensation Trust Fund under this  
23 chapter, this chapter applies to that instrumentality, and to  
24 services performed for that instrumentality, in the same  
25 manner, to the same extent, and on the same terms as other  
26 employers, employing units, individuals, and services. If this  
27 state is not certified for any year by the Secretary of Labor  
28 under s. 3304 of the federal Internal Revenue Code, the tax  
29 collection service provider shall refund the payments required  
30 of each instrumentality of the Federal Government for that  
31 year from the fund in the same manner and within the same

1 period as provided in s. 443.141(6) for contributions  
2 erroneously collected.

3 (f) Service performed in the employ of a public  
4 employer as defined in s. 443.036, except as provided in  
5 subsection (2), and service performed in the employ of an  
6 instrumentality of a public employer as described in s.  
7 443.036(35)(b) or (c), to the extent that the instrumentality  
8 is immune under the United States Constitution from the tax  
9 imposed by s. 3301 of the Internal Revenue Code for that  
10 service.

11 (g) Service performed in the employ of a corporation,  
12 community chest, fund, or foundation that is organized and  
13 operated exclusively for religious, charitable, scientific,  
14 testing for public safety, literary, or educational purposes  
15 or for the prevention of cruelty to children or animals. This  
16 exemption does not apply to an employer if part of the  
17 employer's net earnings inures to the benefit of any private  
18 shareholder or individual or if a substantial part of the  
19 employer's activities involve carrying on propaganda,  
20 otherwise attempting to influence legislation, or  
21 participating or intervening in, including the publishing or  
22 distributing of statements, a political campaign on behalf of  
23 a candidate for public office, except as provided in  
24 subsection (3).

25 (h) Service for which unemployment compensation is  
26 payable under an unemployment compensation system established  
27 by the United States Congress, of which this chapter is not a  
28 part.

29 (i)1. Service performed during a calendar quarter in  
30 the employ of an organization exempt from the federal income  
31 tax under s. 501(a) of the Internal Revenue Code, other than

1 an organization described in s. 401(a), or under s. 521, if  
2 the remuneration for the service is less than \$50.

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

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

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

12 1. The service is of a character similar to that  
13 performed in foreign countries by employees of the Federal  
14 Government or of an instrumentality of the Federal Government;  
15 and

16 2. The United States Secretary of State certifies to  
17 the United States Secretary of the Treasury that the foreign  
18 government for whose instrumentality the exemption is claimed  
19 grants an equivalent exemption for similar service performed  
20 in the foreign country by employees of the Federal Government  
21 and of instrumentalities of the Federal Government.

22 (l) Service performed as a student nurse in the employ  
23 of a hospital or a nurses' training school by an individual  
24 who is enrolled and is regularly attending classes in a  
25 nurses' training school chartered or approved under state law,  
26 service performed as an intern in the employ of a hospital by  
27 an individual who has completed a 4-year course in a medical  
28 school chartered or approved under state law, and service  
29 performed by a patient of a hospital for the hospital.

30 (m) Service performed by an individual for a person as  
31 an insurance agent or as an insurance solicitor, if all of the

1 service performed by the individual for that person is  
2 performed for remuneration solely by way of commission, except  
3 for services performed in accordance with 26 U.S.C. s.  
4 3306(c)(7) and (8). For purposes of this section, those  
5 benefits excluded from the wages subject to this chapter under  
6 s. 443.1217(2)(b)-(f), inclusive, are not considered  
7 remuneration.

8 (n) Service performed by an individual for a person as  
9 a real estate salesperson or agent, if all of the service  
10 performed by the individual for that person is performed for  
11 remuneration solely by way of commission.

12 (o) Service performed by an individual under the age  
13 of 18 in the delivery or distribution of newspapers or  
14 shopping news, excluding delivery or distribution to any point  
15 for subsequent delivery or distribution.

16 (p) Service covered by an arrangement between the  
17 Agency for Workforce Innovation, or its tax collection service  
18 provider, and the agency charged with the administration of  
19 another state or federal unemployment compensation law under  
20 which all services performed by an individual for an employing  
21 unit during the period covered by the employing unit's duly  
22 approved election is deemed to be performed entirely within  
23 the other agency's state or under the federal law.

24 (q) Service performed by an individual enrolled at a  
25 nonprofit or public educational institution that normally  
26 maintains a regular faculty and curriculum and normally has a  
27 regularly organized body of students in attendance at the  
28 place where its educational activities are carried on, if the  
29 institution certifies to the employer that the individual is a  
30 student in a full-time program, taken for credit at the  
31 institution that combines academic instruction with work



1 experience, and that the service is an integral part of the  
2 program. This paragraph does not apply to service performed in  
3 a program established for or on behalf of an employer or group  
4 of employers.

5 (r) Service performed by an individual for a person as  
6 a barber, if all of the service performed by the individual  
7 for that person is performed for remuneration solely by way of  
8 commission.

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

11 (t) Service performed by a speech therapist,  
12 occupational therapist, or physical therapist who is  
13 nonsalaried and working under a written contract with a home  
14 health agency as defined in s. 400.462.

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

17 1.a. Who is engaged in the trade or business of  
18 selling or soliciting the sale of consumer products to buyers  
19 on a buy-sell basis, on a deposit-commission basis, or on a  
20 similar basis, for resale in the home or in another place that  
21 is not a permanent retail establishment; or

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

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

29 3. Who performs the services under a written contract  
30 with the person for whom the services are performed, if the  
31

1 contract provides that the person will not be treated as an  
2 employee for those services for federal tax purposes.

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

9 (w) Service performed by an individual for  
10 remuneration for a private, for-profit delivery or messenger  
11 service, if the individual:

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

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

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

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

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

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

27 7. Enters into a contract with the delivery or  
28 messenger service which specifies that the individual is an  
29 independent contractor and not an employee of the delivery or  
30 messenger service; and

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

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

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

7           Section 31. Section 443.1217, Florida Statutes, is  
8 created to read:

9           443.1217 Wages.--

10           (1) The wages subject to this chapter include all  
11 remuneration for employment, including commissions, bonuses,  
12 back pay awards, and the cash value of all remuneration paid  
13 in any medium other than cash. The reasonable cash value of  
14 remuneration in any medium other than cash must be estimated  
15 and determined in accordance with rules adopted by the Agency  
16 for Workforce Innovation or the state agency providing tax  
17 collection services. The wages subject to this chapter include  
18 tips or gratuities received while performing services that  
19 constitute employment and are included in a written statement  
20 furnished to the employer under s. 6053(a) of the Internal  
21 Revenue Code of 1954.

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

23           (a) That part of remuneration paid to an individual by  
24 an employer for employment during a calendar year in excess of  
25 the first \$7,000 of remuneration paid to the individual by the  
26 employer or his or her predecessor during that calendar year,  
27 unless that part of the remuneration is subject to a tax,  
28 under a federal law imposing the tax, against which credit may  
29 be taken for contributions required to be paid into a state  
30 unemployment fund. As used in this section only, the term  
31 "employment" includes services constituting employment under

1 any employment security law of another state or of the Federal  
2 Government.

3 (b) Payment by an employing unit with respect to  
4 services performed for, or on behalf of, an individual  
5 employed by the employing unit under a plan or system  
6 established by the employing unit which provides for payment  
7 to its employees generally or to a class of its employees,  
8 including any amount paid by the employing unit for insurance  
9 or annuities or paid into a fund on account of:

10 1. Sickness or accident disability. When payment is  
11 made to an employee or any of his or her dependents, this  
12 subparagraph exempts from the wages subject to this chapter  
13 only those payments received under a workers' compensation  
14 law.

15 2. Medical and hospitalization expenses in connection  
16 with sickness or accident disability.

17 3. Death, if the employee:

18 a. Does not have the option to receive, in lieu of the  
19 death benefit, part of the payment or, if the death benefit is  
20 insured, part of the premiums or contributions to premiums  
21 paid by his or her employing unit; and

22 b. Does not have the right under the plan, system, or  
23 policy providing the death benefit to assign the benefit or to  
24 receive cash consideration in lieu of the benefit upon his or  
25 her withdrawal from the plan or system; upon termination of  
26 the plan, system, or policy; or upon termination of his or her  
27 services with the employing unit.

28 (c) Payment on account of sickness or accident  
29 disability, or payment of medical or hospitalization expenses  
30 in connection with sickness or accident disability, by an  
31 employing unit to, or on behalf of, an individual performing

1 services for the employing unit more than 6 calendar months  
2 after the last calendar month the individual performed  
3 services for the employing unit.

4 (d) Payment by an employing unit, without deduction  
5 from the remuneration of an individual employed by the  
6 employing unit, of the tax imposed upon the individual under  
7 s. 3101 of the federal Internal Revenue Code for services  
8 performed.

9 (e) The value of:

10 1. Meals furnished to an employee or the employee's  
11 spouse or dependents by the employer on the business premises  
12 of the employer for the convenience of the employer; or

13 2. Lodging furnished to an employee or the employee's  
14 spouse or dependents by the employer on the business premises  
15 of the employer for the convenience of the employer when  
16 lodging is included as a condition of employment.

17 (f) Payment made by an employing unit to, or on behalf  
18 of, an individual performing services for the employing unit  
19 or a beneficiary of the individual:

20 1. From or to a trust described in s. 401(a) of the  
21 Internal Revenue Code of 1954 which is exempt from tax under  
22 s. 501(a) at the time of payment, unless payment is made to an  
23 employee of the trust as remuneration for services rendered as  
24 an employee of the trust and not as a beneficiary of the  
25 trust;

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

29 3. Under a simplified employee pension if, at the time  
30 of payment, it is reasonable to believe that the employee is  
31

1 entitled to a deduction under s. 219(b)(2) of the Internal  
2 Revenue Code of 1954 for the payment;

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

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

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

18 7. Under a cafeteria plan, as defined in s. 125 of the  
19 Internal Revenue Code of 1986, as amended, if the payment  
20 would not be treated as wages without regard to such plan and  
21 it is reasonable to believe that, if s. 125 of the Internal  
22 Revenue Code of 1986, as amended, applied for purposes of this  
23 section, s. 125 of the Internal Revenue Code of 1986, as  
24 amended, would not treat any wages as constructively received.

25 (g) Payment made, or benefit provided, by an employing  
26 unit to or for the benefit of an individual performing  
27 services for the employing unit or a beneficiary of the  
28 individual if, at the time of such payment or provision of the  
29 benefit, it is reasonable to believe that the individual may  
30 exclude the payment or benefit from income under s. 127 of the  
31 Internal Revenue Code of 1986, as amended.

1           Section 32. Section 443.131, Florida Statutes, is  
2 amended to read:

3           443.131 Contributions.--

4           (1) PAYMENT OF CONTRIBUTIONS ~~WHEN~~

5 ~~PAYABLE~~.--Contributions ~~shall~~ accrue and are ~~become~~ payable by  
6 each employer for each calendar quarter ~~in which~~ he or she is  
7 subject to this chapter ~~for, with respect to~~ wages paid during  
8 each ~~such~~ calendar quarter for employment. ~~Such~~ Contributions  
9 ~~are shall become~~ due and payable ~~be paid~~ by each employer to  
10 the tax collection service provider ~~Agency for Workforce~~  
11 ~~Innovation or its designee for the fund~~, in accordance with  
12 the ~~such~~ rules adopted by ~~as~~ the Agency for Workforce  
13 Innovation or the state agency providing tax collection  
14 services ~~its designee may prescribe~~. However, ~~nothing in This~~  
15 subsection does not ~~shall be construed to~~ prohibit the tax  
16 collection service provider ~~Agency for Workforce Innovation or~~  
17 ~~its designee~~ from allowing, at the request of the employer,  
18 employers of employees performing domestic services, as  
19 defined in s. 443.1216(6)~~s. 443.036(21)(g)~~, to pay  
20 contributions or report wages at intervals other than  
21 quarterly when the nonquarterly ~~such~~ payment or reporting  
22 assists ~~is to the service provider advantage of the Agency for~~  
23 ~~Workforce Innovation or its designee~~, and when ~~such~~  
24 nonquarterly payment and reporting is authorized under federal  
25 law. ~~This provision gives~~ Employers of employees performing  
26 domestic services may ~~the option to elect to~~ report wages and  
27 pay contributions ~~taxes~~ annually, with a due date of January 1  
28 and a delinquency date of February 1. ~~in order~~ To qualify for  
29 this election, the employer must employ only employees  
30 performing ~~who perform~~ domestic services, be eligible for a  
31 variation from the standard rate ~~as~~ computed under ~~pursuant to~~

1 subsection (3), apply to this program no later than December 1  
2 of the preceding calendar year, and agree to provide the  
3 Agency for Workforce Innovation or its tax collection service  
4 provider designee with any special reports that are ~~which~~  
5 ~~might be requested, as required by rule 60BB-2.025(5), Florida~~  
6 ~~Administrative Code,~~including copies of all federal  
7 employment tax forms. An employer who fails ~~Failure~~ to timely  
8 furnish any wage information ~~when~~ required by the Agency for  
9 Workforce Innovation or its tax collection service provider  
10 loses designee shall result in the employer's loss of the  
11 privilege to participate ~~elect participation~~ in this program,  
12 effective the calendar quarter immediately after ~~following~~ the  
13 calendar quarter the ~~in which~~ such failure occurred. The  
14 employer may ~~is eligible to~~ reapply for annual reporting when  
15 a ~~after~~ 1 complete calendar year elapses after ~~has elapsed~~  
16 ~~since~~ the employer's disqualification if the employer timely  
17 furnished any requested wage information during the period in  
18 which annual reporting was denied. An employer may not deduct  
19 contributions, interests, penalties, fines, or fees required  
20 under this chapter shall not be deducted, in whole or in part,  
21 from any part of the wages of his or her employees ~~individuals~~  
22 ~~in such employer's employ. In the payment of any~~  
23 ~~contributions,~~A fractional part of a cent less than one-half  
24 cent shall be disregarded from the payment of contributions,  
25 but a fractional part of at least ~~unless it amounts to~~  
26 one-half cent or more, in which case it shall be increased to  
27 1 cent.

28 (2) CONTRIBUTION RATES.--Each employer must ~~is~~  
29 ~~required to~~ pay contributions equal to the following  
30 percentages of wages paid by him or her for ~~with respect to~~  
31 employment:



1           (a) Initial rate.--Each employer whose employment  
2 record ~~is has been~~ chargeable with benefits ~~benefit payments~~  
3 for less than 8 ~~eight~~ calendar quarters shall pay  
4 contributions at the initial rate of 2.7 percent ~~with respect~~  
5 ~~to wages paid on or after January 1, 1978.~~

6           (b) Variable rates.--Each employer whose employment  
7 record ~~is has been~~ chargeable with ~~benefit payments~~ for  
8 benefits during at least 8 ~~eight~~ calendar quarters shall pay  
9 contributions at the standard rate in paragraph (3)(c) ~~of 5.4~~  
10 ~~percent~~, except as otherwise varied through ~~determined by~~  
11 experience rating under subsection (3) ~~provisions of this~~  
12 ~~chapter~~. For the purposes of this section, the total wages on  
13 which contributions were ~~have been~~ paid by a single employer  
14 or his or her predecessor to an individual in any state during  
15 within a single calendar year shall be counted to determine  
16 whether more remuneration was ~~than constitutes wages has been~~  
17 paid to the ~~such~~ individual by the ~~such~~ employer or his or her  
18 predecessor in 1 calendar year than constituted wages.

19           (c)1. ~~Should the Congress either amend or repeal the~~  
20 ~~Wagner-Peyser Act, the Federal Unemployment Tax Act, the~~  
21 ~~Social Security Act, or subtitle C of the Internal Revenue~~  
22 ~~Code, any act or acts supplemental to or in lieu thereof, or~~  
23 ~~any part or parts of either or all of said laws, or should~~  
24 ~~either or all of said laws, or any part or parts thereof, be~~  
25 ~~held invalid, to the end and with such effect that~~  
26 ~~appropriations of funds by the Congress and grants thereof to~~  
27 ~~this state for the payment of costs of administration of the~~  
28 ~~division become no longer available for such purposes, or~~  
29 ~~should employers in this state subject to the payment of tax~~  
30 ~~under the Federal Unemployment Tax Act be granted full credit~~  
31 ~~upon such a tax for contributions or taxes paid to the~~

1 ~~Unemployment Compensation Trust Fund, then in such case,~~  
2 ~~beginning with the effective date of such change in liability~~  
3 ~~for payment of such federal tax, and for each year thereafter,~~  
4 ~~the standard contribution rate under this chapter shall be 3~~  
5 ~~percent per annum of each such employer's payroll subject to~~  
6 ~~contributions. With respect to each such employer having a~~  
7 ~~reduced rate of contribution for such year pursuant to the~~  
8 ~~terms of subsection (3), to the rate of contribution, as~~  
9 ~~determined for such year in which such change occurs, shall be~~  
10 ~~added three-tenths of 1 percent.~~

11         ~~2. The amount of the excess of tax for which such~~  
12 ~~employer is or may become liable, by reason of this~~  
13 ~~subsection, over the amount which such employer would pay or~~  
14 ~~become liable for except for the provisions of this~~  
15 ~~subsection, shall be paid and transferred into the Employment~~  
16 ~~Security Administration Trust Fund to be disbursed and paid~~  
17 ~~out under the same conditions and for the same purposes as are~~  
18 ~~other moneys provided to be paid into such fund; provided,~~  
19 ~~that if the division determines that as of January 1 of any~~  
20 ~~year, there is an excess in the fund over the moneys and funds~~  
21 ~~required to be disbursed therefrom for the purposes thereof~~  
22 ~~for such year, then, and in such cases an amount equal to such~~  
23 ~~excess, as determined by the division, shall be transferred to~~  
24 ~~and become a part of the Unemployment Compensation Trust Fund,~~  
25 ~~and such funds shall be deemed to be and are hereby~~  
26 ~~appropriated for the purposes set out in this chapter.~~

27         ~~(d) In the event that the Federal Unemployment Tax Act~~  
28 ~~is amended to permit credit against such tax in excess of 2.7~~  
29 ~~percent with respect to any calendar year, payment of the~~  
30 ~~amount of contributions necessary to qualify an employer for~~  
31

1 ~~such additional credit shall be deemed to be required under~~  
2 ~~this chapter.~~

3 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
4 EXPERIENCE.--

5 (a) Employment records.--The regular and short-time  
6 compensation benefits paid ~~benefit payments made~~ to an any  
7 eligible individual shall be charged to the employment record  
8 of each employer who paid the ~~such~~ individual wages of at  
9 least equal to \$100 during or more within the individual's  
10 base period of such individual in the proportion to ~~which~~  
11 ~~wages paid by each such employer to such individual within the~~  
12 ~~base period bears to total wages paid by all such employers~~  
13 ~~who paid the~~ to such individual wages during within the  
14 individual's base period. Benefits may not ~~No benefit charges~~  
15 ~~shall be charged made~~ to the employment record of an any  
16 employer who furnishes ~~has furnished~~ part-time work to an  
17 individual who, because of loss of employment with one or more  
18 other employers, is becomes eligible for partial benefits  
19 while ~~still~~ being furnished part-time work by the ~~such~~  
20 employer on substantially the same basis and in substantially  
21 the same amount as the individual's employment has been made  
22 ~~available to such worker~~ during his or her base period,  
23 regardless of whether this part-time work is the employments  
24 were simultaneous or successive to the individual's lost  
25 employment. Further, benefits may ~~benefit payments will~~ not  
26 be charged to the employment record ~~accounts~~ of an employer  
27 who furnishes employers when such employers have furnished the  
28 Agency for Workforce Innovation division with notice, as  
29 prescribed in such notices regarding separations of  
30 ~~individuals from work and the refusal of individuals to accept~~  
31 ~~offers of suitable work as are required by the provisions of~~

1 ~~this chapter and the agency's rules of the division, that any~~  
2 ~~if one or more of the following apply conditions are found to~~  
3 ~~be applicable:~~

4       1. When an individual leaves ~~has left~~ his or her work  
5 job without good cause attributable to the ~~his or her~~ employer  
6 or is ~~has been~~ discharged by the ~~his or her~~ employer for  
7 misconduct connected with his or her work, ~~no~~ benefits  
8 subsequently paid to the individual based ~~him or her on the~~  
9 ~~basis of~~ wages paid to ~~such individual~~ by the ~~such~~ employer  
10 before the ~~prior to such~~ separation may not ~~shall~~ be charged  
11 to the employment record of the employer ~~such employer's~~  
12 ~~account.~~

13       2. When an individual is ~~has been~~ discharged by the ~~an~~  
14 employer for unsatisfactory performance during an initial  
15 employment probationary period, ~~no~~ benefits subsequently paid  
16 to the individual based ~~on the basis of~~ wages paid during to  
17 ~~such individual in~~ the probationary period by the employer  
18 before the ~~prior to employment~~ separation may not ~~shall~~ be  
19 charged to the employer's employment record ~~account, provided~~  
20 The employer must notify ~~has so notified~~ the Agency for  
21 Workforce Innovation of the discharge ~~division~~ in writing  
22 within 10 days after ~~from~~ the mailing date of the notice of  
23 initial determination of a claim. As used in this subparagraph  
24 ~~paragraph~~, the term "initial employment probationary period"  
25 means an established probationary plan that ~~which~~ applies to  
26 all employees or a specific group of employees and that ~~does~~  
27 not exceed 90 calendar days following ~~from~~ the first day a new  
28 employee begins work. The employee must be informed of the  
29 probationary period within the first 7 days of work ~~workdays~~.  
30 The employer ~~There~~ must demonstrate by ~~be~~ conclusive evidence  
31 ~~to establish~~ that the individual was separated because of ~~due~~

1 to unsatisfactory work performance and not ~~separated~~ because  
2 of lack of work due to temporary, seasonal, casual, or other  
3 similar employment that is not of a regular, permanent, and  
4 year-round nature.

5 3. Benefits subsequently ~~which are~~ paid to an ~~any~~  
6 individual after his or her ~~subsequent to the~~ refusal without  
7 good cause to accept ~~by such individual of an offer of~~  
8 suitable work ~~employment~~ from an employer may ~~will~~ not be  
9 charged to the employment record ~~account~~ of the ~~such~~ employer  
10 when ~~all or~~ any part of those ~~such~~ benefits are based on ~~upon~~  
11 ~~the basis of~~ wages paid to ~~such individual~~ by the ~~such~~  
12 employer before ~~prior to the~~ individual's refusal ~~by such~~  
13 ~~individual~~ to accept ~~such offer of~~ suitable work. As used in  
14 ~~For purposes of~~ this subparagraph, the term "good cause" does  
15 not include distance to employment caused by ~~due to~~ a change  
16 of residence by the ~~such~~ individual. ~~(The Agency for~~  
17 Workforce Innovation ~~division~~ shall adopt rules prescribing,  
18 for determine with respect to the payment of all benefits,  
19 whether this subparagraph applies regardless of ~~proviso shall~~  
20 ~~be applied without regard to~~ whether a disqualification under  
21 ~~pursuant to the provisions of s. 443.101~~ applies to the claim  
22 ~~has or may be invoked against a claimant or claimants for~~  
23 ~~benefits.)~~

24 4. When an individual is separated from work ~~an~~  
25 ~~employer~~ as a direct result of a natural disaster declared  
26 under ~~pursuant to~~ the Robert T. Stafford Disaster Relief and  
27 Emergency Assistance Act, 42 U.S.C. s. 5121, et seq. ~~Disaster~~  
28 ~~Relief Act of 1974 and the Disaster Relief and Emergency~~  
29 ~~Assistance Amendments of 1988,~~ no benefits subsequently paid  
30 to the individual based ~~on the basis of~~ wages paid by the  
31 employer before the separation ~~may not~~ ~~to such individual~~

1 ~~shall~~ be charged to the employment record of the employer such  
2 ~~employer's~~ account.

3  
4 ~~in the event subparagraph 2. has the effect of placing this~~  
5 ~~state out of compliance with the Federal Unemployment~~  
6 ~~Compensation Law, as determined by the appropriate court of~~  
7 ~~law, by affecting the amount of federal funds due to the state~~  
8 ~~or adversely affecting the unemployment compensation tax rate,~~  
9 ~~then subparagraph 2. shall be null and void and shall stand~~  
10 ~~repealed upon the date on which any of such conditions occur.~~

11 (b) Benefit ratio.--

12 1. As used in this paragraph, the term "annual  
13 payroll" means the calendar quarter taxable payroll reported  
14 to the tax collection service provider for the quarters used  
15 in computing the benefit ratio. The term does not include a  
16 penalty resulting from the untimely filing of required wage  
17 and tax reports. All of the taxable payroll reported to the  
18 tax collection service provider by the end of the quarter  
19 preceding the quarter for which the contribution rate is to be  
20 computed must be used in the computation.

21 ~~2.(b)1. The division shall,~~For each calendar year,  
22 the tax collection service provider shall compute a benefit  
23 ratio for each employer whose employment record ~~was~~ ~~has been~~  
24 chargeable ~~with benefit payments~~ for benefits during the 12  
25 consecutive quarters ending June 30 of the calendar year  
26 preceding the calendar year for which the benefit ratio is  
27 computed. An employer's benefit ratio ~~is~~ ~~shall be~~ the quotient  
28 obtained by dividing the total benefits charged ~~benefit~~  
29 ~~payments chargeable~~ to the employer's ~~his or her~~ employment  
30 record during the 3-year period ending June 30 of the  
31 preceding calendar year by the total of the employer's ~~his or~~

1 ~~her annual payroll payrolls (as defined in paragraph (f))~~for  
2 the 3-year period ending June 30 of the preceding calendar  
3 year. ~~The~~ Such benefit ratio shall be computed to the fifth  
4 decimal place and rounded to the fourth decimal place.

5 ~~3.2.~~ The tax collection service provider division  
6 shall compute a benefit ratio for each employer who was not  
7 previously eligible under subparagraph 2. ~~therefor~~ whose  
8 contribution initial tax rate is set at the initial  
9 contribution rate in paragraph (2)(a), 2.7 percent and whose  
10 employment record was ~~unemployment has been~~ chargeable with  
11 ~~benefit payments~~ for benefits during at least 8 calendar  
12 quarters immediately preceding the calendar quarter for which  
13 the benefit ratio is computed. ~~The~~ Such employer's benefit  
14 ratio ~~is~~ shall be the quotient obtained by dividing the total  
15 benefits ~~benefit payments~~ charged to the employer's ~~his or her~~  
16 employment record during the first 6 of the 8 completed  
17 calendar quarters immediately preceding the calendar quarter  
18 for which the benefit ratio is computed by the total of the  
19 employer's annual payroll during ~~payrolls (as defined in~~  
20 ~~paragraph (f))~~ for the first 7 of the 9 completed calendar  
21 quarters immediately preceding the calendar quarter for which  
22 the benefit ratio is computed. ~~The~~ Such benefit ratio shall be  
23 computed to the fifth decimal place and rounded to the fourth  
24 decimal place and applies ~~shall be applicable~~ for the  
25 remainder of the calendar year. The employer must subsequently  
26 ~~will next~~ be rated on an annual basis using up to 12 calendar  
27 quarters of benefits charged and up to 12 calendar quarters of  
28 annual payroll payrolls. ~~That~~ Such employer's benefit ratio is  
29 ~~shall be~~ the quotient obtained by dividing the total benefits  
30 ~~benefit payments~~ charged to the employer's ~~his or her~~  
31 employment record by the total of the employer's annual

1 ~~payroll during payrolls, as defined in paragraph (f), for the~~  
2 quarters used in his or her first computation plus the  
3 subsequent quarters reported through June 30 of the preceding  
4 calendar prior year. Each subsequent calendar year, thereafter  
5 the rate shall ~~will~~ be computed under ~~as provided in~~  
6 subparagraph 2.1. The tax collection service provider shall  
7 assign a variation from the standard rate of contributions in  
8 paragraph (c) ~~contribution shall be assigned~~ on a quarterly  
9 basis to each such employers eligible employer therefor in the  
10 same like manner as an assignment ~~assignments made~~ for a  
11 calendar year under paragraph (e).

12 (c) Standard rate.--The standard rate of contributions  
13 payable by each employer shall be 5.4 percent.

14 (d) Eligibility for variation from the standard  
15 rate.--~~An employer is~~ Employers shall be eligible for a  
16 variation rate variations from the standard rate of  
17 ~~contributions, as hereinafter described,~~ in any calendar year,  
18 only if the employer's their employment record was records  
19 ~~have been~~ chargeable for benefits with benefit payments  
20 throughout the 12 consecutive quarters ending on June 30 of  
21 the preceding calendar year. The contribution rate of an  
22 employer who, as a result of having at least 8 consecutive  
23 quarters of payroll insufficient to be chargeable for benefits  
24 ~~with benefit payments,~~ has not been chargeable for benefits  
25 ~~with benefit payments~~ throughout the 12 consecutive quarters  
26 ~~reverts stated 12-quarter period shall revert~~ to the initial  
27 contribution rate status until the employer subsequently  
28 becomes they again become eligible for an earned rate.

29 (e) Assignment of variations from the standard rate.--

30 1. The tax collection service provider shall assign a  
31 variation ~~Variations~~ from the standard rate of contributions



1 ~~for~~ ~~shall be assigned with respect to~~ each calendar year to  
2 ~~each employers~~ eligible employer ~~therefor~~. In determining the  
3 contribution rate, varying from the standard rate to be  
4 assigned each employer, adjustment factors computed under  
5 ~~provided for in~~ sub-subparagraphs a.-c. shall ~~will~~ be added to  
6 the benefit ratio. This addition shall ~~will~~ be accomplished in  
7 two steps by adding a variable adjustment factor and a final  
8 adjustment factor ~~as defined below~~. The sum of these  
9 adjustment factors computed under ~~provided for in~~  
10 sub-subparagraphs a.-c. shall ~~will~~ first be algebraically  
11 summed. The sum of these adjustment factors shall next ~~will~~  
12 ~~then~~ be divided by a gross benefit ratio ~~to be~~ determined as  
13 follows: Total benefit payments for the 3-year period  
14 ~~described previous 3 years, as defined in subparagraph (b)2.~~  
15 ~~shall be (b)1.,~~ charged to employers eligible for a variation  
16 ~~from to be assigned a contribution rate different from the~~  
17 standard rate, minus excess payments for the same period,  
18 divided by taxable payroll entering into the computation of  
19 individual benefit ratios for the calendar year for which the  
20 contribution rate is being computed. The ratio of the sum of  
21 the adjustment factors computed under ~~provided for in~~  
22 sub-subparagraphs a.-c. to the gross benefit ratio shall ~~will~~  
23 be multiplied by each individual benefit ratio that is less  
24 ~~than below~~ the maximum contribution ~~tax~~ rate to obtain  
25 variable adjustment factors; except that in any instance in  
26 which the sum of an employer's individual benefit ratio and  
27 variable adjustment factor exceeds the maximum contribution  
28 ~~tax~~ rate, the variable adjustment factor shall ~~will~~ be reduced  
29 in order so that the sum equals the maximum contribution ~~tax~~  
30 rate. The variable adjustment factor for ~~of~~ each of these  
31 employers is ~~such employer will be~~ multiplied by his or her

1 taxable payroll entering into the computation of his or her  
2 benefit ratio. The sum of these products shall ~~will~~ be divided  
3 by the taxable payroll of the ~~such~~ employers who ~~that~~ entered  
4 into the computation of their benefit ratios. The resulting  
5 ratio shall ~~will~~ be subtracted from the sum of the adjustment  
6 factors computed under ~~provided for in~~ sub-subparagraphs a.-c.  
7 to obtain the final adjustment factor. The variable adjustment  
8 factors and the final adjustment factor shall ~~will~~ be computed  
9 to five decimal places and rounded to the fourth decimal  
10 place. This final adjustment factor shall ~~will~~ be added to the  
11 variable adjustment factor and benefit ratio of each employer  
12 to obtain each employer's contribution rate. ~~;~~ ~~however, at no~~  
13 ~~time shall~~ An employer's contribution rate may not, however,  
14 be rounded to less than 0.1 percent.

15 a. An adjustment factor for noncharge benefits shall  
16 ~~will~~ be computed to the fifth decimal place, ~~and rounded to~~  
17 ~~the fourth decimal place,~~ by dividing the amount of noncharge  
18 benefits during benefit payments noncharged in the 3-year  
19 period described ~~3 preceding years as defined in subparagraph~~  
20 ~~(b)2.(b)1.~~ by the taxable payroll of employers eligible ~~to be~~  
21 ~~considered for assignment of a~~ variation ~~contribution rate~~  
22 ~~different~~ from the standard rate who ~~that~~ have a benefit ratio  
23 for the current year which is less than the maximum  
24 contribution rate. For purposes of computing this adjustment  
25 factor, the taxable payroll of these ~~such~~ employers is ~~will be~~  
26 the taxable payrolls for the 3 years ending June 30 of the  
27 current calendar year as that had been reported to the tax  
28 collection service provider division by September 30 of the  
29 same calendar year. As used in this sub-subparagraph, the term  
30 "noncharge benefits" means benefits paid for the purpose of  
31 ~~this section shall be defined as benefit payments to an~~

1 individual ~~which were paid~~ from the Unemployment Compensation  
2 Trust Fund, but which were not charged to the employment  
3 unemployment record of any employer.

4       b. An ~~excess payments~~ adjustment factor for excess  
5 payments shall ~~will~~ be computed to the fifth decimal place,  
6 and rounded to the fourth decimal place, ~~by~~ dividing the total  
7 excess payments during the 3-year period described ~~3 preceding~~  
8 ~~years as defined~~ in subparagraph ~~(b)2.(b)1.~~ by the taxable  
9 payroll of employers eligible ~~to be considered~~ for assignment  
10 of a variation contribution rate different from the standard  
11 rate ~~who that~~ have a benefit ratio for the current year which  
12 is less than the maximum contribution rate. For purposes of  
13 computing this adjustment factor, the taxable payroll of these  
14 such employers is ~~will be~~ the same figure as used to compute  
15 in computing the noncharge adjustment factor for noncharge  
16 benefits under as described in sub-subparagraph a. As used in  
17 this sub-subparagraph, the term "excess payments" means for  
18 ~~the purpose of this section is defined as~~ the amount of  
19 benefits benefit payments charged to the employment record of  
20 an employer during the 3-year period described ~~3 preceding~~  
21 ~~years, as defined~~ in subparagraph ~~(b)2.(b)1.~~, less the  
22 product of the maximum contribution rate and the employer's  
23 ~~his or her~~ taxable payroll for the 3 years ending June 30 of  
24 the current calendar year as that had been reported to the tax  
25 collection service provider division by September 30 of the  
26 same calendar year. As used in this sub-subparagraph, the term  
27 "total excess payments" means is defined as the sum of the  
28 individual employer excess payments for those employers ~~that~~  
29 ~~were eligible to be considered~~ for assignment of a variation  
30 contribution rate different from the standard rate.

31

1           c. If the balance of ~~in~~ the Unemployment Compensation  
2 Trust Fund on ~~as of~~ June 30 of the calendar year immediately  
3 preceding the calendar year for which the contribution rate is  
4 being computed is less than 3.7 percent of the taxable  
5 payrolls for the year ending June 30 as reported to the tax  
6 collection service provider ~~division~~ by September 30 of that  
7 calendar year, a positive adjustment factor shall ~~will~~ be  
8 computed. The positive ~~Such~~ adjustment factor shall be  
9 computed annually to the fifth decimal place, and rounded to  
10 the fourth decimal place, by dividing the sum of the total  
11 taxable payrolls for the year ending June 30 of the current  
12 calendar year as reported to the tax collection service  
13 provider ~~division~~ by September 30 of that ~~such~~ calendar year  
14 into a sum equal to one-fourth of the difference between the  
15 balance of ~~amount in~~ the fund as of June 30 of that ~~such~~  
16 calendar year and the sum of 4.7 percent of the total taxable  
17 payrolls for that year. The positive ~~Such~~ adjustment factor  
18 remains ~~will remain~~ in effect for ~~in~~ subsequent years until  
19 the ~~a~~ balance of ~~in~~ the Unemployment Compensation Trust Fund  
20 as of June 30 of the year immediately preceding the effective  
21 date of the ~~such~~ contribution rate equals or exceeds 3.7  
22 percent of the taxable payrolls for the year ending June 30 of  
23 the current calendar year as reported to the tax collection  
24 service provider ~~division~~ by September 30 of that calendar  
25 year. If the balance of ~~in~~ the Unemployment Compensation Trust  
26 Fund as of June 30 of the year immediately preceding the  
27 calendar year for which the contribution rate is being  
28 computed exceeds 4.7 percent of the taxable payrolls for the  
29 year ending June 30 of the current calendar year as reported  
30 to the tax collection service provider ~~division~~ by September  
31 30 of that calendar year, a negative adjustment factor shall

1 ~~will~~ be computed. The negative ~~Such~~ adjustment factor shall be  
2 computed annually to the fifth decimal place, and rounded to  
3 the fourth decimal place, by dividing the sum of the total  
4 taxable payrolls for the year ending June 30 of the current  
5 calendar year as reported to the tax collection service  
6 provider division by September 30 of the ~~such~~ calendar year  
7 into a sum equal to one-fourth of the difference between the  
8 balance of ~~amount~~ in the fund as of June 30 of the current  
9 calendar year and 4.7 percent of the total taxable payrolls of  
10 that ~~such~~ year. The negative ~~Such~~ adjustment factor remains  
11 will remain in effect for in subsequent years until the  
12 balance of in the Unemployment Compensation Trust Fund as of  
13 June 30 of the year immediately preceding the effective date  
14 of the ~~such~~ contribution rate is less than 4.7 percent, but  
15 more than 3.7 percent of the taxable payrolls for the year  
16 ending June 30 of the current calendar year as reported to the  
17 tax collection service provider division by September 30 of  
18 that calendar year.

19 d. The maximum contribution rate that may can be  
20 assigned to an any employer is shall be 5.4 percent, except  
21 ~~those~~ employers participating in an approved short-time  
22 compensation plan may be assigned a in which case the maximum  
23 contribution rate that is shall be 1 percent greater than  
24 above the current maximum contribution rate for other  
25 employers in, with respect to any calendar year in which  
26 short-time compensation benefits are charged to in the  
27 employer's employment record.

28 2. If in the ~~event of the~~ transfer of an employer's  
29 employment record records to an employing unit under pursuant  
30 to paragraph ~~(f)(g)~~ which, before the prior to such transfer,  
31 was an employer, the tax collection service provider division

1 shall recompute a benefit ratio for the successor employer  
2 based on ~~the basis of~~ the combined employment records and  
3 reassign an appropriate contribution rate to the ~~such~~  
4 successor employer effective on the first day ~~as of the~~  
5 beginning of the calendar quarter immediately after ~~following~~  
6 the effective date of the ~~such~~ transfer of employment records.

7 ~~(f) As used in paragraph (b), the term "annual~~  
8 ~~payroll" means the calendar quarter taxable payroll reported~~  
9 ~~to the division for the quarters used in the benefit ratio~~  
10 ~~computation, so that no tax rate penalty in the benefit ratio~~  
11 ~~computation will result from the untimely filing of required~~  
12 ~~wage and tax reports. All of the taxable payroll reported to~~  
13 ~~the division by the end of the quarter preceding the quarter~~  
14 ~~in which the tax rate is to be computed shall be used in the~~  
15 ~~computation.~~

16 (f) Transfer of employment records.--

17 ~~(g)~~1. For the purposes of this subsection, two or more  
18 employers who are parties to a transfer of business or the  
19 subject of a merger, consolidation, or other form of  
20 reorganization, effecting a change in legal identity or form,  
21 are ~~shall be~~ deemed to be a single employer and are ~~shall be~~  
22 considered to be ~~as~~ one employer with a continuous employment  
23 record if the tax collection service provider ~~division~~ finds  
24 that the successor employer continues to carry on the  
25 employing enterprises of all of the predecessor ~~employer or~~  
26 employers and that the successor employer has paid all  
27 contributions required of and due from all of the predecessor  
28 ~~employer or~~ employers and has assumed liability for all  
29 contributions that may become due from all of the predecessor  
30 ~~employer or~~ employers. As used in this paragraph,  
31 notwithstanding s. 443.036(14), the term "contributions" means

1 all indebtedness to the tax collection service provider  
2 division, including, but not limited to, interest, penalty,  
3 collection fee, and service fee. A successor employer must ~~has~~  
4 ~~30 days from the date of the official notification of~~  
5 ~~liability by succession to accept the transfer of all of the~~  
6 ~~predecessor employers' predecessor's or predecessors'~~  
7 employment records within 30 days after the date of the  
8 official notification of liability by succession record or  
9 records. If a the predecessor employer has or predecessors  
10 ~~have~~ unpaid contributions or outstanding quarterly reports,  
11 the successor employer must ~~has 30 days from the date of the~~  
12 ~~notice listing the total amount due to pay the total amount~~  
13 ~~with certified funds within 30 days after the date of the~~  
14 notice listing the total amount due. After the total  
15 indebtedness ~~is has been~~ paid, the tax collection service  
16 provider shall transfer the employment record or records of  
17 all of the predecessor employers or predecessors will be  
18 transferred to the successor employer's employment record.  
19 ~~Employment records may be transferred by the division. The tax~~  
20 collection service provider shall determine the contribution  
21 tax rate of the combined total successor and predecessor  
22 employers upon the transfer of the employment records, shall  
23 ~~be determined by the division as prescribed by rule, in order~~  
24 ~~to calculate any tax rate change in the contribution rate~~  
25 resulting from the transfer of the employment records.  
26         2. Regardless of whether or not there is a predecessor  
27 employer's transfer of employment record is transferred to a  
28 successor employer under as contemplated in this paragraph,  
29 the tax collection service provider shall treat the  
30 predecessor employer, if shall in the event he or she  
31 subsequently again employs individuals, persons be treated as

1 an employer without a previous employment record or, if his or  
2 her coverage ~~is has been~~ terminated under ~~as provided in~~ s.  
3 443.121, as a new employing unit.

4 3. The state agency providing unemployment tax  
5 collection services division may adopt rules governing the  
6 ~~provide by rule for~~ partial transfer of experience rating when  
7 an employer transfers ~~has transferred at any time~~ an  
8 identifiable and segregable portion of his or her payrolls and  
9 business to a successor employing unit. As a condition of each  
10 ~~such~~ partial transfer ~~of experience~~, these the rules must  
11 ~~shall~~ require the following to be filed with the tax  
12 collection service provider:an application by the successor  
13 employing unit, an agreement by the predecessor employer, and  
14 the such evidence required by the tax collection service  
15 provider to show ~~as the division may prescribe~~ of the benefit  
16 experience and payrolls attributable to the transferred  
17 portion through ~~up to~~ the date of the transfer. These ~~The~~  
18 rules must ~~shall~~ provide that the successor employing unit, if  
19 not ~~already~~ an employer subject to this chapter, becomes ~~shall~~  
20 ~~become~~ an employer as of the date of the transfer and that the  
21 ~~experience of the~~ transferred portion of the predecessor  
22 employer's employment record is predecessor's account shall be  
23 removed from the employment ~~experience-rating~~ record of the  
24 predecessor employer., ~~and~~ For each calendar year after  
25 ~~following~~ the date of the transfer of the employment record in  
26 ~~on~~ the records books of the tax collection service provider  
27 division, the service provider division shall compute the  
28 contribution rate of contribution payable by the successor  
29 employer or employing unit based on ~~on the basis of~~ his or her  
30 employment record ~~experience~~, if any, combined with the  
31 transferred ~~experience of the~~ portion of the predecessor



1 employer's employment record transferred. ~~These~~ ~~The~~ rules may  
2 also prescribe ~~provide~~ what contribution rates are ~~shall be~~  
3 payable by the predecessor and successor employers for the  
4 period between the date of the transfer of the employment  
5 record of the transferred portion of the predecessor  
6 employer's employment record in unit on the records books of  
7 the tax collection service provider division and the first day  
8 of the next calendar year.

9           4. This paragraph does ~~shall~~ not apply to an the  
10 employee leasing company and client contractual agreement as  
11 defined in s. 443.036. The tax collection service provider  
12 client shall, if in the event of termination of the  
13 contractual agreement is terminated or ~~failure by~~ the employee  
14 leasing company fails to submit reports or pay contributions  
15 as required by the service provider division, treat the client  
16 ~~be treated~~ as a new employer without previous employment  
17 record unless the client is otherwise eligible for a variation  
18 from the standard a rate computation.

19           (g)(h) Additional conditions for variation from the  
20 standard rate.--An employer's contribution rate may not be  
21 reduced ~~No reduction~~ below the standard ~~contribution~~ rate  
22 ~~shall be allowed an employer under the provisions of this~~  
23 section unless:

24           1. All contributions, reimbursements, interest, and  
25 penalties incurred by the such employer for ~~with respect to~~  
26 wages paid by him or her in all previous calendar quarters,  
27 except the 4 calendar quarters immediately preceding the  
28 calendar quarter or calendar year for which the benefit ratio  
29 is computed, are ~~have been~~ paid; and

30           2. The employer entitled to a rate reduction must  
31 ~~thereto shall~~ have at least one annual payroll as defined in

1 subparagraph (b)1.~~paragraph (f)~~ and unless the ~~such~~ employer  
2 is eligible for additional credit under ~~the provisions of the~~  
3 Federal Unemployment Tax Act. ~~If, and in the event the Federal~~  
4 Unemployment Tax Act ~~is shall be revised, amended, or repealed~~  
5 in a manner affecting credit under the federal act, this  
6 section applies ~~shall be applicable~~ only to the extent that  
7 additional credit is ~~may be~~ allowed against the payment of the  
8 tax imposed by the Federal Unemployment Tax Act.

9  
10 The tax collection service provider shall assign an earned  
11 contribution tax rate will be assigned to an employer under  
12 subparagraph 1. the quarter immediately after following the  
13 quarter in which all contributions, reimbursements, interest,  
14 and penalties are ~~The aforesaid indebtedness is~~ paid in full.

15 (h)(i) Notice of determinations of contribution rates;  
16 redeterminations.--The state agency providing tax collection  
17 services division:

18 1. Shall promptly notify each employer of his or her  
19 contribution rate of contributions as determined for any  
20 calendar year under pursuant to this section. The Such  
21 determination is ~~shall become~~ conclusive and binding on upon  
22 the employer unless within 20 days after ~~the~~ mailing the of  
23 notice of determination thereof to the employer's ~~his or her~~  
24 last known address, or, in the absence of mailing, within 20  
25 days after ~~the~~ delivery of the such notice, the employer files  
26 an application for review and redetermination setting forth  
27 the grounds for review ~~his or her reasons therefor.~~ An No  
28 employer may not ~~shall be allowed,~~ in any proceeding involving  
29 his or her contribution rate of contributions or contribution  
30 liability for contributions, to contest the chargeability to  
31 his or her employment record ~~account~~ of any benefits paid in

1 accordance with a determination, redetermination, or decision  
2 ~~under pursuant to~~ s. 443.151, except on ~~upon~~ the ground that  
3 ~~the services on the basis of which such benefits charged~~ were  
4 ~~found to be chargeable~~ did not based on ~~constitute~~ services  
5 performed in employment for him or her and then only if ~~in the~~  
6 ~~event that~~ the employer was not a party to the ~~such~~  
7 determination, redetermination, or decision, or to any other  
8 proceeding under ~~proceedings provided for in~~ this chapter, in  
9 which the character of those ~~such~~ services was determined.

10 2. Shall, upon ~~the~~ discovery of an error in  
11 computation, reconsider any prior determination or  
12 redetermination of a contribution rate after the 20-day period  
13 has expired and issue a revised notice of contribution rate as  
14 ~~so~~ redetermined. A ~~Such~~ redetermination is ~~shall be~~ subject to  
15 review, and is ~~become~~ conclusive and binding if ~~review is not~~  
16 sought in absence thereof, in the same manner as review of a  
17 ~~the~~ determination under ~~provided in~~ subparagraph 1. A ~~No~~ ~~such~~  
18 reconsideration may not ~~shall~~ be made after ~~the~~ March 31 of  
19 the calendar year immediately after ~~following~~ the calendar  
20 year for ~~with respect to~~ which the contribution rate is  
21 applicable, and ~~nor shall~~ interest may not accrue on any  
22 additional contributions found to be due until 30 days after  
23 the employer is mailed notice of his or her revised  
24 contribution rate.

25 3. May adopt rules providing ~~provide by rule~~ for  
26 periodic notification to employers of benefits paid and  
27 charged ~~chargeable~~ to their employment records ~~accounts~~ or of  
28 the status of those employment records. A ~~such~~ ~~accounts~~, and  
29 ~~any such~~ notification, unless in the absence of an application  
30 for redetermination is filed in the ~~such~~ manner and within the  
31 time limits prescribed by ~~such period as~~ the Agency for

1 Workforce Innovation division ~~may prescribe, is shall become~~  
2 conclusive and binding on upon the employer under for all  
3 ~~purposes~~ of this chapter. The ~~Such~~ redetermination, and the  
4 Agency for Workforce Innovation's division's finding of fact  
5 in connection with the redetermination ~~therewith~~, may be  
6 introduced in any subsequent administrative or judicial  
7 proceeding involving the determination of the contribution  
8 rate of an contributions of any employer for any calendar  
9 year. A redetermination becomes final in and shall be entitled  
10 ~~to the same manner finality as is~~ provided in this subsection  
11 for with respect to the findings of fact made by the Agency  
12 for Workforce Innovation division in proceedings to  
13 redetermine the contribution rate of an employer. Pending a  
14 ~~such~~ redetermination or an administrative or judicial  
15 proceeding, the employer must shall file reports and pay  
16 contributions in accordance with this section.

17 (i)(j) Employment records of employers entering the  
18 armed forces.--

19 1. If the tax collection service provider division  
20 finds that an employer's business is closed solely because of  
21 the entrance of one or more of the owners, officers, partners,  
22 or the majority stockholder into the Armed Forces of the  
23 United States, or any of its allies, or of the United Nations,  
24 the such employer's employment experience-rating record may  
25 ~~shall~~ not be terminated. ~~and~~ If the business is resumed  
26 within 2 years after the discharge or release from active duty  
27 in the armed forces of that such person or persons, the  
28 employer's benefit experience is shall be deemed to have been  
29 continuous throughout that such period. The benefit ratio of  
30 the any such employer for the calendar year in which he or she  
31 resumed business and the 3 calendar years immediately after

1 resuming business is following ~~shall be~~ a percentage equal to  
2 the total of his or her benefit charges, ~~(including charges of~~  
3 ~~benefits paid to any individual during the period the employer~~  
4 ~~was in the armed forces based on~~ upon wages paid by him or her  
5 ~~before~~ prior to the employer's entrance into the armed ~~such~~  
6 ~~forces)~~for the 3 most recently completed calendar years  
7 divided by that part of his or her total payroll, for ~~with~~  
8 ~~respect to~~ which contributions were ~~have been~~ paid to the tax  
9 collection service provider ~~division~~, for the 3 most recent  
10 calendar years during the whole of which, respectively, the  
11 ~~such employer was~~ has been in business.

12 2. A ~~No~~ cash refund ~~shall be~~ made under this paragraph  
13 ~~with respect to any adjustment required hereunder, but such~~  
14 ~~refund shall be made in accordance with s. 443.141(6) by~~  
15 ~~credit memorandum only.~~

16 (j)(k) Applicability to contributing employers.--This  
17 subsection applies only to contributing employers ~~who are~~  
18 ~~liable for contributions under the contributory system of~~  
19 ~~financing unemployment compensation benefits. This subsection~~  
20 ~~shall not in any way be construed to apply to employers who~~  
21 ~~are liable for payments in lieu of contributions as provided~~  
22 ~~in subsections (4) and (5).~~

23 (4) REIMBURSING EMPLOYERS.--Subsections

24 ~~(1)~~ ~~The provisions of subsection (2) and~~(3) ~~do of~~  
25 ~~this subsection are not~~ apply applicable to reimbursing  
26 ~~employers using the reimbursable method of financing benefit~~  
27 ~~payments.~~

28 ~~(4)~~ ~~FINANCING BENEFITS PAID TO EMPLOYEES OF NONPROFIT~~  
29 ~~ORGANIZATIONS.~~--Benefits paid to employees of nonprofit  
30 ~~organizations shall be financed in accordance with the~~  
31 ~~provisions of this subsection. For the purpose of this~~

1 ~~subsection, a "nonprofit" organization is an organization or~~  
2 ~~group of organizations described in s. 501(c)(3) of the United~~  
3 ~~States Internal Revenue Code which is exempt from income tax~~  
4 ~~under s. 501(a) of such code.~~

5 ~~(a) Liability for contributions and election of~~  
6 ~~reimbursement.--Any nonprofit organization which, pursuant to~~  
7 ~~s. 443.036(19)(c) or s. 443.121(3)(a) is, or becomes, subject~~  
8 ~~to this chapter shall pay contributions under the provisions~~  
9 ~~of subsection (1), unless it elects, in accordance with this~~  
10 ~~paragraph, to pay to the division for the Unemployment~~  
11 ~~Compensation Trust Fund an amount equal to the amount of~~  
12 ~~regular benefits and of one-half of the extended benefits~~  
13 ~~paid, that is attributable to service in the employ of such~~  
14 ~~nonprofit organization, to individuals for weeks of~~  
15 ~~unemployment which begin during the effective period of such~~  
16 ~~election.~~

17 ~~1. Any nonprofit organization which becomes subject to~~  
18 ~~this chapter may elect to become liable for payments in lieu~~  
19 ~~of contributions for not less than the period beginning with~~  
20 ~~the date on which such subjectivity begins and ending at the~~  
21 ~~end of the next calendar year by filing a written notice of~~  
22 ~~its election with the division not later than 30 days~~  
23 ~~immediately following the date of the determination of such~~  
24 ~~subjectivity.~~

25 ~~2. Any nonprofit organization which makes an election~~  
26 ~~in accordance with subparagraph 1. will continue to be liable~~  
27 ~~for payments in lieu of contributions until it files with the~~  
28 ~~division a written notice terminating its election not later~~  
29 ~~than 30 days prior to the beginning of the calendar year for~~  
30 ~~which such termination shall first be effective.~~

31

1           ~~3. Any nonprofit organization which has been paying~~  
2 ~~contributions under this chapter may change to a reimbursable~~  
3 ~~basis by filing with the division not later than 30 days prior~~  
4 ~~to the beginning of any calendar year a written notice of~~  
5 ~~election to become liable for payments in lieu of~~  
6 ~~contributions. Such election shall not be terminable by the~~  
7 ~~organization for that and the next calendar year.~~

8           ~~4. The division, in accordance with such rules as the~~  
9 ~~division may prescribe, shall notify each nonprofit~~  
10 ~~organization of any determination of its status as an employer~~  
11 ~~and of the effective date of any election which it makes and~~  
12 ~~of any termination of such election. Such determinations~~  
13 ~~shall be subject to reconsideration, appeal, and review in~~  
14 ~~accordance with the provisions of s. 443.141(2)(b).~~

15           ~~(b) Reimbursement payments.--Payments in lieu of~~  
16 ~~contributions shall be made in accordance with the provisions~~  
17 ~~of this paragraph.~~

18           ~~1. At the end of each calendar quarter or at the end~~  
19 ~~of any other period as determined by the division, the~~  
20 ~~division shall bill each nonprofit organization, or group of~~  
21 ~~such organizations, which has elected to make payments in lieu~~  
22 ~~of contributions for an amount equal to the full amount of~~  
23 ~~regular benefits plus one-half of the amount of extended~~  
24 ~~benefits paid during such quarter or other prescribed period~~  
25 ~~that is attributable to service in the employ of such~~  
26 ~~organization.~~

27           ~~2. Payment of any bill rendered under subparagraph 1.~~  
28 ~~shall be made not later than 30 days after such bill was~~  
29 ~~mailed to the last known address of the nonprofit organization~~  
30 ~~or was otherwise delivered to it, unless there has been an~~  
31

1 ~~application for review and redetermination in accordance with~~  
2 ~~subparagraph 4.~~

3 ~~3. Payments made by any nonprofit organization under~~  
4 ~~the provisions of this subsection shall not be deducted or~~  
5 ~~deductible, in whole or in part, from the remuneration of~~  
6 ~~individuals in the employ of the organization.~~

7 ~~4. The amount due specified in any bill from the~~  
8 ~~division shall be conclusive on the organization unless, not~~  
9 ~~later than 20 days after the bill was mailed to its last known~~  
10 ~~address or otherwise delivered to it, the organization files~~  
11 ~~an application for redetermination by the division, setting~~  
12 ~~forth the grounds for such application. The division shall~~  
13 ~~promptly review and reconsider the amount due specified in the~~  
14 ~~bill and shall thereafter issue a redetermination in any case~~  
15 ~~in which such application for redetermination has been filed.~~  
16 ~~Any such redetermination shall be conclusive on the~~  
17 ~~organization unless, not later than 20 days after the~~  
18 ~~redetermination was mailed to its last known address or~~  
19 ~~otherwise delivered to it, the organization files its protest~~  
20 ~~thereof, setting forth the grounds for the appeal.~~  
21 ~~Proceedings on such protest shall be in accordance with the~~  
22 ~~provisions of s. 443.141(2), relating to protests of~~  
23 ~~assessments.~~

24 ~~5. Past due payments of amounts in lieu of~~  
25 ~~contributions shall be subject to the same interest and~~  
26 ~~penalties that, pursuant to s. 443.141(1), apply to past due~~  
27 ~~contributions.~~

28 ~~6. Each employer who is liable for payments in lieu of~~  
29 ~~contributions shall be charged his or her proportionate share~~  
30 ~~of benefits, and the Unemployment Compensation Trust Fund~~  
31 ~~shall be reimbursed in full.~~



1           ~~(c) Authority to terminate elections.--If any~~  
2 ~~nonprofit organization is delinquent in making payments in~~  
3 ~~lieu of contributions as required under paragraph (b), the~~  
4 ~~division may terminate such organization's election to make~~  
5 ~~payments in lieu of contributions as of the beginning of the~~  
6 ~~next calendar year, and such termination shall be effective~~  
7 ~~for that and the next calendar year.~~

8           ~~(d) Allocations of benefit costs.--Each employer that~~  
9 ~~is liable for payments in lieu of contributions shall pay to~~  
10 ~~the division for the fund the amount of regular benefits,~~  
11 ~~short-time compensation benefits, plus the amount of one-half~~  
12 ~~of extended benefits paid that are attributable to service in~~  
13 ~~the employ of such employer. If benefits paid to an~~  
14 ~~individual are based on wages paid by more than one employer~~  
15 ~~and one or more of such employers are liable for payments in~~  
16 ~~lieu of contributions, the amount payable to the fund by each~~  
17 ~~employer that is liable for such payments shall be determined~~  
18 ~~in accordance with the provisions of subparagraph 1. or~~  
19 ~~subparagraph 2.~~

20           ~~1. Proportionate allocation when fewer than all~~  
21 ~~base-period employers are liable for reimbursement.--If~~  
22 ~~benefits paid to an individual are based on wages paid by one~~  
23 ~~or more employers that are liable for payments in lieu of~~  
24 ~~contributions and on wages paid by one or more employers who~~  
25 ~~are liable for contributions, the amount of benefits payable~~  
26 ~~by each employer that is liable for payments in lieu of~~  
27 ~~contributions shall be an amount which bears the same ratio to~~  
28 ~~the total benefits paid to the individual as the total~~  
29 ~~base-period wages paid to the individual by such employer~~  
30 ~~bears to the total base-period wages paid to the individual by~~  
31 ~~all of his or her base-period employers.~~

1           ~~2. Proportionate allocation when all base-period~~  
2 ~~employers are liable for reimbursement.--If benefits paid to~~  
3 ~~an individual are based on wages paid by two or more employers~~  
4 ~~that are liable for payments in lieu of contributions, the~~  
5 ~~amount of benefits payable by each such employer shall be an~~  
6 ~~amount which bears the same ratio to the total benefits paid~~  
7 ~~to the individual as the total base-period wages paid to the~~  
8 ~~individual by such employer bears to the total base-period~~  
9 ~~wages paid to the individual by all of his or her base-period~~  
10 ~~employers.~~

11           ~~(e) Group accounts.--Two or more employers that have~~  
12 ~~become liable for payments in lieu of contributions, in~~  
13 ~~accordance with the provisions of paragraph (a) and s.~~  
14 ~~443.121(3), may file a joint application to the division for~~  
15 ~~the establishment of a group account for the purpose of~~  
16 ~~sharing the cost of benefits paid that are attributable to~~  
17 ~~service in the employ of such employers. Each such~~  
18 ~~application shall identify and authorize a group~~  
19 ~~representative to act as the group's agent for the purposes of~~  
20 ~~this paragraph. Upon its approval of the application, the~~  
21 ~~division shall establish a group account for such employers~~  
22 ~~effective as of the beginning of the calendar year in which it~~  
23 ~~receives the application and shall notify the group's~~  
24 ~~representative of the effective date of the account. Such~~  
25 ~~account shall remain in effect for not less than 2 calendar~~  
26 ~~years and thereafter until terminated at the discretion of the~~  
27 ~~division or upon application by the group. Upon establishment~~  
28 ~~of the account, each member of the group shall be liable for~~  
29 ~~payments in lieu of contributions with respect to each~~  
30 ~~calendar quarter in the amount that bears the same ratio to~~  
31 ~~the total benefits paid in such quarter that are attributable~~

1 ~~to service performed in the employ of all members of the group~~  
2 ~~as the total wages paid for service in employment by such~~  
3 ~~member in such quarter bears to the total wages paid during~~  
4 ~~such quarter for service performed in the employ of all~~  
5 ~~members of the group. The division shall prescribe such rules~~  
6 ~~as it deems necessary with respect to applications for~~  
7 ~~establishment, maintenance, and termination of group accounts~~  
8 ~~that are authorized by this paragraph/ for addition of new~~  
9 ~~members to, and withdrawal of active members from, such~~  
10 ~~accounts; and for the determination of the amounts that are~~  
11 ~~payable under this paragraph by members of the group and the~~  
12 ~~time and manner of such payments.~~

13 ~~(5) FINANCING BENEFITS PAID TO EMPLOYEES OF THE STATE~~  
14 ~~AND POLITICAL SUBDIVISIONS OF THE STATE.--Benefits paid to~~  
15 ~~employees of this state or any instrumentality of this state,~~  
16 ~~or to employees of any political subdivision of this state or~~  
17 ~~any instrumentality thereof, based upon service defined in s.~~  
18 ~~443.036(21)(b), shall be financed in accordance with this~~  
19 ~~subsection.~~

20 ~~(a)1. Unless an election is made as provided in~~  
21 ~~paragraph (c), the state or any political subdivision of the~~  
22 ~~state shall pay into the Unemployment Compensation Trust Fund~~  
23 ~~an amount equivalent to the amount of regular benefits,~~  
24 ~~short-time compensation benefits, and extended benefits paid~~  
25 ~~to individuals, based on wages paid by the state or the~~  
26 ~~political subdivision for service defined in s.~~  
27 ~~443.036(21)(b).~~

28 ~~2. Should any state agency become more than 120 days~~  
29 ~~delinquent on reimbursements due to the Unemployment~~  
30 ~~Compensation Trust Fund, the division shall certify to the~~  
31 ~~Comptroller the amount due and the Comptroller shall transfer~~

1 ~~the amount due to the Unemployment Compensation Trust Fund~~  
2 ~~from the funds of such agency that may legally be used for~~  
3 ~~such purpose. In the event any political subdivision of the~~  
4 ~~state or any instrumentality thereof becomes more than 120~~  
5 ~~days delinquent on reimbursements due to the Unemployment~~  
6 ~~Compensation Trust Fund, then, upon request by the division~~  
7 ~~after a hearing, the Department of Revenue or the Department~~  
8 ~~of Banking and Finance, as the case may be, shall deduct the~~  
9 ~~amount owed by the political subdivision or instrumentality~~  
10 ~~from any funds to be distributed by it to the county, city,~~  
11 ~~special district, or consolidated form of government for~~  
12 ~~further distribution to the trust fund in accordance with this~~  
13 ~~chapter. Should any employer for whom the city or county tax~~  
14 ~~collector collects taxes fail to make the reimbursements to~~  
15 ~~the Unemployment Compensation Trust Fund required by this~~  
16 ~~chapter, the tax collector after a hearing, at the request of~~  
17 ~~the division and upon receipt of a certificate showing the~~  
18 ~~amount owed by the employer, shall deduct the amount so~~  
19 ~~certified from any taxes collected for the employer and remit~~  
20 ~~same to the Department of Labor and Employment Security for~~  
21 ~~further distribution to the trust fund in accordance with this~~  
22 ~~chapter. This subparagraph does not apply to those amounts due~~  
23 ~~for benefits paid prior to October 1, 1979. This subparagraph~~  
24 ~~does not apply to amounts owed by a political subdivision for~~  
25 ~~benefits erroneously paid where the claimant is required to~~  
26 ~~repay to the division under s. 443.151(6)(a) or (b) any sum as~~  
27 ~~benefits received.~~

28 ~~(b) The provisions of paragraphs (4)(b), (d), and (e),~~  
29 ~~relating to reimbursement payments, allocation of benefit~~  
30 ~~costs, and group accounts with respect to nonprofit~~  
31 ~~organizations, are applicable also, to the extent allowed by~~

1 ~~federal law, with respect to the duties of this state or any~~  
2 ~~political subdivision of this state as an employer by reason~~  
3 ~~of s. 443.036(19)(b).~~

4 ~~(c) Any employer subject to the provisions of this~~  
5 ~~subsection may elect the contribution financing method as~~  
6 ~~provided by law in lieu of the reimbursement financing method~~  
7 ~~provided in paragraphs (a) and (b).~~

8 ~~(d) Upon establishing a financing method as provided~~  
9 ~~by this subsection, such financing method shall be applicable~~  
10 ~~for not less than 2 calendar years. Nothing herein shall be~~  
11 ~~construed to prevent an employer subject to the provisions of~~  
12 ~~this subsection from electing to change its method of~~  
13 ~~financing or its method of reporting after completing 2~~  
14 ~~calendar years under another financing method, so long as such~~  
15 ~~new election is timely filed. The division may prescribe by~~  
16 ~~rule the procedures for changing methods of reporting.~~

17 ~~(6) PUBLIC EMPLOYERS UNEMPLOYMENT COMPENSATION BENEFIT~~  
18 ~~ACCOUNT.--~~

19 ~~(a) There is established a Public Employers~~  
20 ~~Unemployment Compensation Benefit Account which will be~~  
21 ~~maintained with separate accounting as a part of the Florida~~  
22 ~~Unemployment Compensation Trust Fund. All benefits paid to~~  
23 ~~public employees shall be charged to the Public Employers~~  
24 ~~Unemployment Compensation Benefit Account.~~

25 ~~(b) Governmental entities subject to the Florida~~  
26 ~~Unemployment Compensation Law under s. 443.036(21)(b) who~~  
27 ~~exercise the option to elect the contributory system of~~  
28 ~~financing unemployment compensation benefits shall have their~~  
29 ~~accounts maintained and shall be subject to the provisions of~~  
30 ~~subsections (1), (2), and (3), except that:~~

31 ~~1. The term "taxable wages" means total gross wages.~~

1           ~~2. The initial contribution rate shall be 0.25~~  
2 ~~percent.~~

3           ~~3. Any election by an employer to be taxed under this~~  
4 ~~subsection shall be effective January 1 and shall be taxed at~~  
5 ~~the initial rate. Effective January 1 of the following year,~~  
6 ~~the rate shall be computed based on 2 calendar quarters of~~  
7 ~~chargeability and payroll; effective January 1 of the second~~  
8 ~~year after such election, the rate shall be computed based on~~  
9 ~~6 quarters of chargeability and payroll; and effective January~~  
10 ~~1 of the third year after such election, the rate shall be~~  
11 ~~computed based on 10 quarters of chargeability and payrolls.~~  
12 ~~Each January 1 thereafter, the tax rates shall be computed~~  
13 ~~based on 12 quarters of chargeability and payroll.~~

14           ~~4. An employer electing to be taxed under the~~  
15 ~~provisions of this subsection shall make such election not~~  
16 ~~later than 30 days prior to January 1 of the year for which~~  
17 ~~the election is to be effective. Upon electing this financing~~  
18 ~~method, such method shall be applicable for not less than 2~~  
19 ~~years.~~

20           ~~5. Any election under this subsection may be~~  
21 ~~terminated by filing with the division, not later than 30 days~~  
22 ~~prior to January 1, a written notice of termination.~~

23           Section 33. Section 443.1312, Florida Statutes, is  
24 created to read:

25           443.1312 Reimbursements; nonprofit  
26 organizations.--Benefits paid to employees of nonprofit  
27 organizations shall be financed in accordance with this  
28 section.

29           (1) DEFINITION.--As used in this section, the term  
30 "nonprofit organization" means an organization or group of  
31

1 organizations exempt from the federal income tax under s.  
2 501(c)(3) of the United States Internal Revenue Code.

3 (2) LIABILITY FOR CONTRIBUTIONS AND ELECTION OF  
4 REIMBURSEMENT.--A nonprofit organization that is, or becomes,  
5 subject to this chapter under s. 443.1215(1)(c) or s.  
6 443.121(3)(a) must pay contributions under s. 443.131 unless  
7 it elects, in accordance with this subsection, to reimburse  
8 the Unemployment Compensation Trust Fund for all of the  
9 regular benefits, short-time compensation benefits, and  
10 one-half of the extended benefits paid, which are attributable  
11 to service in the employ of the nonprofit organization, to  
12 individuals for weeks of unemployment which begin during the  
13 effective period of the election.

14 (a) When a nonprofit organization becomes subject to  
15 this chapter, the organization may elect to become a  
16 reimbursing employer. The effective date of this election must  
17 begin on the date the organization becomes subject to this  
18 chapter and may not terminate before the end of the next  
19 calendar year. The nonprofit organization must make this  
20 election by filing a written notice of election with the tax  
21 collection service provider within 30 days after the  
22 determination that the organization is subject to this  
23 chapter.

24 (b) Each nonprofit organization that makes the  
25 election under paragraph (a) remains liable for reimbursements  
26 in lieu of contributions until it files with the tax  
27 collection service provider a written notice terminating the  
28 organization's election at least 30 days before the beginning  
29 of the first calendar year for which the termination shall be  
30 effective.

31

1           (c) Each nonprofit organization paying contributions  
2 under s. 443.131 may become a reimbursing employer by filing  
3 with the tax collection service provider, at least 30 days  
4 before the beginning of any calendar year, a written notice of  
5 election to become liable for reimbursements in lieu of  
6 contributions. This election may not be terminated by the  
7 organization before the end of 2 calendar years after the  
8 effective date of the election.

9           (d) In accordance with rules adopted by the Agency for  
10 Workforce Innovation or the state agency providing  
11 unemployment tax collection services, the tax collection  
12 service provider shall notify each nonprofit organization of  
13 any determination of the organization's status as an employer,  
14 the effective date of any election the organization makes, and  
15 the effective date of any termination of the election. Each  
16 determination is subject to reconsideration, appeal, and  
17 review under s. 443.141(2)(c).

18           (3) PAYMENT OF REIMBURSEMENTS.--Reimbursements in lieu  
19 of contributions must be paid in accordance with this  
20 subsection.

21           (a) At the end of each calendar quarter, or at the end  
22 of any other period prescribed by rule, the tax collection  
23 service provider shall bill each nonprofit organization or  
24 group of organizations that has elected to make reimbursements  
25 in lieu of contributions for an amount equal to the full  
26 amount of regular benefits, short-time compensation benefits,  
27 and one-half of the extended benefits paid during the quarter,  
28 or other prescribed period, which is attributable to service  
29 in the employ of the organization.

30           (b) A nonprofit organization must pay each bill  
31 rendered under paragraph (a) within 30 days after the bill is



1 mailed to the last known address of the organization or is  
2 otherwise delivered to the organization, unless the  
3 organization files an application for review and  
4 redetermination under paragraph (d).

5 (c) A nonprofit organization may not deduct  
6 reimbursements, interest, penalties, fines, or fees required  
7 under this chapter from any part of the remuneration of  
8 individuals in the employ of the organization.

9 (d) The amount due, as specified in any bill from the  
10 tax collection service provider, is conclusive, and the  
11 nonprofit organization is liable for payment of that amount  
12 unless, within 20 days after the bill is mailed to the  
13 organization's last known address or otherwise delivered to  
14 the organization, the organization files an application for  
15 redetermination by the Agency for Workforce Innovation,  
16 setting forth the grounds for the application. The Agency for  
17 Workforce Innovation shall promptly review and reconsider the  
18 amount due, as specified in the bill, and shall issue a  
19 redetermination in each case in which an application for  
20 redetermination is filed. The redetermination is conclusive  
21 and the nonprofit organization is liable for payment of the  
22 amount due, as specified in the redetermination, unless,  
23 within 20 days after the redetermination is mailed to the  
24 organization's last known address or otherwise delivered to  
25 the organization, the organization files a protest, setting  
26 forth the grounds for the appeal. Proceedings on the protest  
27 shall be conducted in accordance with s. 443.141(2).

28 (e) Past due amounts of reimbursements in lieu of  
29 contributions are subject to the same interest and penalties  
30 that apply to past due contributions under s. 443.141(1).

31

1           (f) Each reimbursing employer shall be billed his or  
2 her proportionate share of benefits, and the Unemployment  
3 Compensation Trust Fund must be reimbursed in full.

4           (4) AUTHORITY TO TERMINATE ELECTIONS.--If a nonprofit  
5 organization is delinquent in making reimbursements in lieu of  
6 contributions under subsection (3), the tax collection service  
7 provider may terminate the organization's election to be a  
8 reimbursing employer, effective at the beginning of the next  
9 calendar year, and the termination must remain in effect for 2  
10 calendar years after the effective date of the termination.

11           (5) ALLOCATION OF BENEFIT COSTS.--Each reimbursing  
12 employer must pay to the tax collection service provider the  
13 amount of regular benefits, short-time compensation benefits,  
14 and one-half of the extended benefits paid which are  
15 attributable to service in the employ of the employer. If  
16 benefits paid to an individual are based on wages paid by more  
17 than one employer and one or more of those employers are  
18 reimbursing employers, the amount payable to the fund by each  
19 reimbursing employer is determined as follows:

20           (a) Proportionate allocation for combination of  
21 reimbursing and contributing employers.--If benefits paid to  
22 an individual are based on wages paid by one or more  
23 reimbursing employers and on wages paid by one or more  
24 contributing employers, the amount of benefits payable by each  
25 reimbursing employer is a proportionate share of the total  
26 benefits paid to the individual in the same ratio as the total  
27 wages paid to the individual during his or her base period by  
28 the employer during the base period, as compared to the total  
29 wages paid to the individual by all of his or her employers  
30 during the base period.

31

1           (b) Proportionate allocation among reimbursing  
2 employers.--If benefits paid to an individual are based on  
3 wages paid by two or more reimbursing employers, the amount of  
4 benefits payable by each employer is a proportionate share of  
5 the total benefits paid to the individual in the same ratio as  
6 the total wages paid to the individual during his or her base  
7 period by the employer during the base period, as compared to  
8 the total wages paid to the individual by all of his or her  
9 employers during the base period.

10           (6) GROUP EMPLOYMENT RECORDS.--Two or more employers  
11 that become reimbursing employers under subsection (2) and s.  
12 443.121(3) may file a joint application with the tax  
13 collection service provider for the establishment of a group  
14 employment record for the purpose of sharing the cost of  
15 benefits paid that are attributable to service in the employ  
16 of the employers. Each application must identify and authorize  
17 a group representative to act as the group's agent for the  
18 purposes of this subsection. Upon its approval of the  
19 application, the tax collection service provider shall  
20 establish a group employment record for the employers which is  
21 effective at the beginning of the calendar year in which the  
22 service provider receives the application and shall notify the  
23 group's representative of the effective date of the employment  
24 record. Each group employment record remains in effect until  
25 terminated and must remain in effect at least 2 calendar years  
26 before it may be terminated. A group employment record may be  
27 terminated by the tax collection service provider on its own  
28 motion or upon application by the group. Upon establishment of  
29 a group employment record, the amount of benefits payable by  
30 each member of the group for a calendar quarter is a  
31 proportionate share of the total benefits paid during the

1 quarter which are attributable to service performed in the  
2 employ of all members of the group in the same ratio as the  
3 total wages paid for service in employment by the member  
4 during the quarter, as compared to the total wages paid during  
5 the quarter for service performed in the employ of all members  
6 of the group. The state agency providing tax collection  
7 services may adopt rules prescribing applications and  
8 procedures for establishing, maintaining, and terminating  
9 group employment records authorized by this subsection; for  
10 adding of new members to, and withdrawal of active members  
11 from, group employment records; and for determining the  
12 amounts that are payable under this subsection by members of  
13 the group and the time and manner of those payments.

14 Section 34. Section 443.1313, Florida Statutes, is  
15 created to read:

16 443.1313 Public employers; reimbursements; election to  
17 pay contributions.--Benefits paid to employees of a public  
18 employer, as defined in s. 443.036, based on service described  
19 in s. 443.1216(2) shall be financed in accordance with this  
20 section.

21 (1) PAYMENT OF REIMBURSEMENTS.--

22 (a) Unless an election is made under subsection (2),  
23 each public employer shall reimburse the Unemployment  
24 Compensation Trust Fund the amount of regular benefits,  
25 short-time compensation benefits, and extended benefits paid  
26 to individuals based on wages paid by the public employer for  
27 service described in s. 443.1216(2).

28 (b) If a state agency is more than 120 days delinquent  
29 on reimbursements due to the Unemployment Compensation Trust  
30 Fund, the tax collection service provider shall certify to the  
31 Chief Financial Officer the amount due and the Chief Financial

1 Officer shall transfer the amount due to the Unemployment  
2 Compensation Trust Fund from the funds of the agency which  
3 legally may be used for that purpose. If a public employer  
4 other than a state agency is more than 120 days delinquent on  
5 reimbursements due to the Unemployment Compensation Trust  
6 Fund, upon request by the tax collection service provider  
7 after a hearing, the Department of Revenue or the Department  
8 of Financial Services, as applicable, shall deduct the amount  
9 owed by the public employer from any funds to be distributed  
10 by the applicable department to the public employer for  
11 further distribution to the trust fund in accordance with this  
12 chapter. If an employer for whom the municipal or county tax  
13 collector collects taxes fails to make the reimbursements to  
14 the Unemployment Compensation Trust Fund required by this  
15 chapter, the tax collector after a hearing, at the request of  
16 the tax collection service provider and upon receipt of a  
17 certificate showing the amount owed by the employer, shall  
18 deduct the certified amount from any taxes collected for the  
19 employer and remit that amount to the tax collection service  
20 provider for further distribution to the trust fund in  
21 accordance with this chapter. This paragraph does not apply to  
22 amounts owed by a political subdivision of the state for  
23 benefits erroneously paid in which the claimant must repay to  
24 the Agency for Workforce Innovation under s. 443.151(6)(a) or  
25 (b) any sum as benefits received.

26 (c) The provisions of s. 443.1312(3), (5), and (6),  
27 relating to payment of reimbursements, allocation of benefit  
28 costs, and group employment records for nonprofit  
29 organizations, apply, to the extent allowed by federal law, to  
30 each public employer in the state as an employer under s.  
31 443.1216(2).

1           (2) ELECTION TO PAY CONTRIBUTIONS.--A public employer  
2 subject to this section may elect to become a contributing  
3 employer under s. 443.131 in lieu of being a reimbursing  
4 employer under subsection (1).

5           (3) CHANGE OF ELECTION.--Upon electing to be a  
6 reimbursing or contributing employer under this section, a  
7 public employer may not change this election for at least 2  
8 calendar years. This subsection does not prevent a public  
9 employer subject to this subsection from changing its election  
10 after completing 2 calendar years under another financing  
11 method if the new election is timely filed. The state agency  
12 providing unemployment tax collection services may adopt rules  
13 prescribing procedures for changing methods of reporting.

14           (4) PUBLIC EMPLOYERS UNEMPLOYMENT COMPENSATION BENEFIT  
15 ACCOUNT.--

16           (a) There is established within the Unemployment  
17 Compensation Trust Fund a Public Employers Unemployment  
18 Compensation Benefit Account, which must be maintained as a  
19 separate account within the trust fund. All benefits paid to  
20 the employees of a public employer that elects to become a  
21 contributing employer under paragraph (b) must be charged to  
22 the Public Employers Unemployment Compensation Benefit  
23 Account.

24           (b) Each public employer subject to this chapter under  
25 s. 443.1216(2) which elects to become a contributing employer  
26 is subject to, and shall have its employment record maintained  
27 under s. 443.131, except that:

28           1. The term "taxable wages" means total gross wages.

29           2. The initial contribution rate is 0.25 percent.

30           3. An election by a public employer to be liable for

31 contributions under this subsection takes effect January 1 and

1 the employer is liable for contributions at the initial rate.  
2 Effective January 1 of the following year, the contribution  
3 rate shall be computed based on 2 calendar quarters of  
4 chargeability and payroll. Effective January 1 of the second  
5 year after the election, the contribution rate shall be  
6 computed based on 6 quarters of chargeability and payroll.  
7 Effective January 1 of the third year after the election, the  
8 contribution rate shall be computed based on 10 quarters of  
9 chargeability and payrolls. Each January 1 of subsequent  
10 years, the contribution rate shall be computed based on 12  
11 quarters of chargeability and payroll.

12 4. Each public employer electing to be a contributing  
13 employer under this subsection must make the election at least  
14 30 days before January 1 of the year for which the election is  
15 to be effective. Upon electing to be a contributing employer  
16 under this subsection, a public employer may not change this  
17 election for at least 2 calendar years.

18 5. An election under this subsection may be terminated  
19 by filing with the tax collection service provider, at least  
20 30 days before January 1, a written notice of termination.

21 Section 35. Section 443.1315, Florida Statutes, is  
22 amended to read:

23 443.1315 Treatment of Indian tribes.--

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

25 (a) "Employer" means ~~includes~~ any Indian tribe for  
26 which service in employment as defined by this chapter is  
27 performed.

28 (b) "Employment" means ~~includes~~ service performed in  
29 the employ of an Indian tribe, as defined by s. 3306(u) of the  
30 Federal Unemployment Tax Act, if this ~~provided such~~ service is  
31 excluded from employment as defined by that act solely by

1 reason of s. 3306(c)(7) of that ~~such~~ act and is not otherwise  
2 excluded from employment under this chapter. For purposes of  
3 this section, the exclusions from employment under s.  
4 443.1216(4)~~s. 443.036(21)(d)~~ apply to services performed in  
5 the employ of an Indian tribe.

6 (2) Benefits based on service in employment are ~~shall~~  
7 ~~be~~ payable in the same amount, on the same terms, and subject  
8 to the same conditions as benefits payable based on ~~the basis~~  
9 ~~of~~ other service subject to this chapter.

10 (3)(a) Indian tribes or tribal units of Indian tribes  
11 ~~thereof~~, including subdivisions, subsidiaries, or business  
12 enterprises wholly owned by those ~~such~~ Indian tribes, subject  
13 to this chapter must ~~shall~~ pay contributions under the same  
14 terms and conditions as all other subject employers unless  
15 they elect to become reimbursing employers and reimburse pay  
16 ~~into~~ the Unemployment Compensation Trust Fund amounts equal to  
17 the amount of benefits attributable to service in the employ  
18 of the Indian tribe.

19 (b) Indian tribes electing to make reimbursements  
20 ~~payments~~ in lieu of contributions must make this ~~such~~ election  
21 in the same manner and under the same conditions in s.  
22 443.1312 ~~as provided by s. 443.131~~ for ~~state and local~~  
23 ~~governments~~ and nonprofit organizations subject to this  
24 chapter. Indian tribes must ~~shall~~ determine whether  
25 reimbursement for benefits paid will be elected by the tribe  
26 as a whole, by individual tribal units of an Indian tribe  
27 ~~thereof~~, or by combinations of individual tribal units.

28 (c) Indian tribes or tribal units ~~thereof~~ shall be  
29 billed for the full amount of benefits attributable to service  
30 in the employ of the Indian tribe or tribal unit on the same  
31



1 schedule as other employing units that elect ~~have elected~~ to  
2 make reimbursements ~~payments~~ in lieu of contributions.

3 (d) The tax collection service provider may require an  
4 ~~At the discretion of the director of the Agency for Workforce~~  
5 ~~Innovation or his or her designee, any~~ Indian tribe or tribal  
6 unit ~~thereof~~ that elects to become a reimbursing employer to  
7 ~~liable for payments in lieu of contributions shall be~~  
8 ~~required, within 90 days after the effective date of that such~~  
9 ~~election, to:~~

10 1. Execute and file with the tax collection service  
11 provider ~~director or his or her designee~~ a surety bond  
12 approved by the service provider ~~director or his or her~~  
13 ~~designee; or~~

14 2. Deposit with the tax collection service provider  
15 ~~director or his or her designee~~ money or securities on the  
16 same basis as other employers with the same election option.

17 (4)(a)1. An ~~Failure of the~~ Indian tribe or any tribal  
18 unit that fails thereof to make required reimbursements  
19 ~~payments~~, including assessments of interest and penalty,  
20 within 90 days after receipt of the bill, loses ~~will cause the~~  
21 ~~Indian tribe to lose~~ the option to make reimbursements  
22 ~~payments~~ in lieu of contributions as provided in subsection  
23 (3) for the following tax year unless payment in full is  
24 received before contribution rates for the next tax year are  
25 computed.

26 2. The option to make reimbursements in lieu of  
27 contributions is reinstated once the Indian tribe makes ~~Any~~  
28 ~~Indian tribe that loses the option to make payments in lieu of~~  
29 ~~contributions due to late payment or nonpayment pursuant to~~  
30 ~~subparagraph 1. shall have such option reinstated if, after a~~  
31 ~~period of 1 year, all contributions have been made~~ timely for

1 1 year and, ~~provided~~ no contributions or reimbursements,  
2 ~~payments in lieu of contributions~~ for benefits paid,  
3 penalties, or interest remain outstanding.

4 (b)1. Services performed for an ~~Failure of the~~ Indian  
5 tribe or ~~any~~ tribal unit that fails ~~thereof~~ to make required  
6 reimbursements ~~payments~~, including assessments of interest and  
7 penalty, after all collection activities deemed necessary by  
8 the tax collection service provider, subject to approval by  
9 the Agency for Workforce Innovation, ~~are~~ director of the  
10 ~~Agency for Workforce Innovation or his or her designee~~ have  
11 ~~been~~ exhausted may ~~will~~ cause services performed for such  
12 ~~tribe~~ to not be treated as employment for purposes of  
13 paragraph (1)(b).

14 2. The tax collection service provider ~~director or his~~  
15 ~~or her designee~~ may determine that any Indian tribe that loses  
16 coverage under subparagraph 1. may have services performed for  
17 the such tribe subsequently ~~again~~ included as employment for  
18 purposes of paragraph (1)(b) if all contributions,  
19 reimbursements ~~payments in lieu of contributions~~, penalties,  
20 and interest are ~~have been~~ paid.

21 (c) The Agency for Workforce Innovation or its tax  
22 collection service provider shall immediately notify the  
23 United States Internal Revenue Service and the United States  
24 Department of Labor when ~~if~~ an Indian tribe fails to make  
25 reimbursements ~~payments~~ required under this section, including  
26 assessments of interest and penalty, within 90 days after a  
27 final notice of delinquency, ~~the director of the Agency for~~  
28 ~~Workforce Innovation shall immediately notify the United~~  
29 ~~States Internal Revenue Service and the United States~~  
30 ~~Department of Labor.~~

31

1           (5) Notices of payment and reporting delinquency to  
2 Indian tribes or tribal units must ~~thereof shall~~ include  
3 information that failure to make full reimbursement payment  
4 within the prescribed timeframe:

5           (a) Will cause the Indian tribe to be liable for taxes  
6 under the Federal Unemployment Tax Act.

7           (b) Will cause the Indian tribe to lose the option to  
8 make reimbursements ~~payments~~ in lieu of contributions.

9           (c) Could cause the Indian tribe to be excepted from  
10 the definition of "employer" provided in paragraph (1)(a) and  
11 services in the employ of the Indian tribe provided in  
12 paragraph (1)(b) to be excepted from employment.

13           (6) An Indian tribe must reimburse the fund for all  
14 extended benefits paid that are attributable to service in the  
15 employ of the an Indian tribe unless the benefits are ~~and not~~  
16 reimbursed by the Federal Government ~~shall be financed in~~  
17 ~~their entirety by such Indian tribe.~~

18           (7) The Agency for Workforce Innovation and the state  
19 agency providing unemployment tax collection services shall  
20 adopt ~~any~~ rules necessary to administer this section.

21           Section 36. Section 443.1316, Florida Statutes, is  
22 amended to read:

23           443.1316 ~~Contract with Department of Revenue for~~  
24 Unemployment tax collection services; interagency agreement.--

25           (1) By January 1, 2001,The Agency for Workforce  
26 Innovation shall ~~enter into a~~ contract with the Department of  
27 Revenue, through an interagency agreement, ~~which shall provide~~  
28 ~~for the Department of Revenue to perform the duties of the tax~~  
29 collection service provider and provide other unemployment tax  
30 collection services under this chapter. Under the interagency  
31

1 agreement, the tax collection service provider may only  
2 implement:

3 (a) The provisions of this chapter conferring duties  
4 upon the tax collection service provider.

5 (b) The provisions of law conferring duties upon the  
6 Agency for Workforce Innovation which are specifically  
7 delegated to the tax collection service provider in the  
8 interagency agreement.~~The Department of Revenue, in~~  
9 ~~consultation with the Department of Labor and Employment~~  
10 ~~Security, shall determine the number of positions needed to~~  
11 ~~provide unemployment tax collection services within the~~  
12 ~~Department of Revenue. The number of unemployment tax~~  
13 ~~collection service positions the Department of Revenue~~  
14 ~~determines are needed shall not exceed the number of positions~~  
15 ~~that, prior to the contract, were authorized to the Department~~  
16 ~~of Labor and Employment Security for this purpose. Upon~~  
17 ~~entering into the contract with the Agency for Workforce~~  
18 ~~Innovation to provide unemployment tax collection services,~~  
19 ~~the number of required positions, as determined by the~~  
20 ~~Department of Revenue, shall be authorized within the~~  
21 ~~Department of Revenue. Beginning January 1, 2002, the Office~~  
22 ~~of Program Policy Analysis and Government Accountability shall~~  
23 ~~conduct a feasibility study regarding privatization of~~  
24 ~~unemployment tax collection services. A report on the~~  
25 ~~conclusions of this study shall be submitted to the Governor,~~  
26 ~~the President of the Senate, and the Speaker of the House of~~  
27 ~~Representatives.~~

28 (2)(a) The Department of Revenue is considered to be  
29 administering a revenue law of this state when the department  
30 implements this chapter, or otherwise provides unemployment  
31 compensation tax collection services, under pursuant to a

1 ~~contract of the department~~ with the Agency for Workforce  
2 Innovation through the interagency agreement.

3 (b) Sections 213.018, 213.025, 213.051, 213.053,  
4 213.055, 213.071, 213.10, 213.2201, 213.23, 213.24(2), 213.27,  
5 213.28, 213.285, 213.37, 213.50, 213.67, 213.69, 213.73,  
6 213.733, 213.74, and 213.757 apply to the collection of  
7 unemployment contributions and reimbursements by the  
8 Department of Revenue unless prohibited by federal law.

9 (c) Notwithstanding s. 216.346, the Department of  
10 Revenue may charge no more than 10 percent of the total cost  
11 of the interagency agreement for the overhead or indirect  
12 costs, or for any other costs not required for the payment of  
13 the direct costs, of providing unemployment tax collection  
14 services.

15 Section 37. Section 443.1317, Florida Statutes, is  
16 created to read:

17 443.1317 Rulemaking authority; enforcement of rules.--

18 (1) AGENCY FOR WORKFORCE INNOVATION.--

19 (a) Except as otherwise provided in s. 443.012, the  
20 Agency for Workforce Innovation has ultimate authority over  
21 the administration of the Unemployment Compensation Program.

22 (b) The Agency for Workforce Innovation may adopt  
23 rules under ss. 120.536(1) and 120.54 to administer the  
24 provisions of this chapter conferring duties upon either the  
25 agency or its tax collection service provider.

26 (2) TAX COLLECTION SERVICE PROVIDER.--The state agency  
27 providing unemployment tax collection services under contract  
28 with the Agency for Workforce Innovation through an  
29 interagency agreement pursuant to s. 443.1316 may adopt rules  
30 under ss. 120.536(1) and 120.54, subject to approval by the  
31 Agency for Workforce Innovation, to administer the provisions

1 of law described in s. 443.1316(1)(a) and (b) which are within  
2 this chapter. These rules must not conflict with the rules  
3 adopted by the Agency for Workforce Innovation or with the  
4 interagency agreement.

5 (3) ENFORCEMENT OF RULES.--The Agency for Workforce  
6 Innovation may enforce any rule adopted by the state agency  
7 providing unemployment tax collection services to administer  
8 this chapter. The tax collection service provider may enforce  
9 any rule adopted by the Agency for Workforce Innovation to  
10 administer the provisions of law described in s.  
11 443.1316(1)(a) and (b).

12 Section 38. Section 443.141, Florida Statutes, is  
13 amended to read:

14 443.141 Collection of contributions and  
15 reimbursements.--

16 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.--

17 (a) Interest.--Contributions or reimbursements unpaid  
18 on the date ~~on which they are due and payable~~ shall bear  
19 interest at the rate of 1 percent per month from and after  
20 that such date until payment plus accrued interest is received  
21 by the tax collection service provider division, unless the  
22 service provider division finds that the employing unit has or  
23 had good reason for failure to pay the contributions or  
24 reimbursements when due. Interest collected under ~~pursuant to~~  
25 this subsection must ~~shall~~ be paid into the Special Employment  
26 Security Administration Trust Fund.

27 (b) Penalty for delinquent reports.--

28 1. An ~~Any~~ employing unit that ~~which~~ fails to file any  
29 report ~~reports~~ required by the Agency for Workforce Innovation  
30 or its tax collection service provider division in the  
31 administration of this chapter, in accordance with rules for

1 administering this chapter ~~adopted by the division~~, shall pay  
2 to the tax collection service provider for division with  
3 ~~respect to each delinquent~~ such report the sum of \$25 for each  
4 30 days or fraction thereof that the ~~such~~ employing unit is  
5 delinquent, unless the agency or its service provider,  
6 whichever required the report, ~~division~~ finds that the ~~such~~  
7 employing unit has or had good reason for failure to file the  
8 ~~such report or reports.~~

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

12           3. The ~~A~~ waiver of penalty and interest for a  
13 delinquent report ~~reports~~ may be waived when the authorized  
14 ~~where impositions of interest or a penalty or interest is~~  
15 would be inequitable.

16           (c) Application of partial payments.--When a  
17 delinquency exists in the employment record ~~account~~ of an  
18 employer not in bankruptcy, a partial ~~and~~ payment in an amount  
19 less than the total delinquency ~~shall be applied to the~~  
20 employment record is submitted, the division shall apply such  
21 ~~partial payment~~ as the payor directs. In the absence of  
22 specific direction, ~~the division shall apply the partial~~  
23 payment shall be applied to the payor's employment record  
24 ~~account~~ as prescribed in the rules of the Agency for Workforce  
25 Innovation or the state agency providing tax collection  
26 services by rule.

27           (2) REPORTS, CONTRIBUTIONS, APPEALS.--

28           (a) Failure to make reports and pay contributions.--If  
29 an any employing unit determined by the tax collection service  
30 provider ~~division~~ to be an employer subject to ~~the provisions~~  
31 ~~of this chapter~~ fails to make and file any report as and when

1 required by ~~the terms and provisions of~~ this chapter or by any  
2 rule of the Agency for Workforce Innovation or the state  
3 agency providing tax collection services division, for the  
4 purpose of determining the amount of contributions due by the  
5 ~~such~~ employer under this chapter, or if any filed ~~such~~ report  
6 ~~which has been filed~~ is found ~~deemed~~ by the service provider  
7 division to be incorrect or insufficient, and the ~~such~~  
8 employer, after being notified in writing ~~having been given~~  
9 ~~written notice~~ by the service provider division to file the  
10 ~~such~~ report, or a corrected or sufficient report, as  
11 applicable ~~the case may be~~, fails to file the ~~such~~ report  
12 within 15 days after the date of the mailing of the ~~such~~  
13 notice, the tax collection service provider division may:

14       1. Determine the amount of contributions due from the  
15 ~~such~~ employer based on the ~~basis of such~~ information ~~as may be~~  
16 readily available to it, which determination is ~~shall be~~  
17 deemed to be prima facie correct;

18       2. Assess the ~~such~~ employer ~~with~~ the amount of  
19 contributions ~~so~~ determined to be due; and

20       3. Immediately notify the employer ~~give written notice~~  
21 by registered or certified mail ~~to such employer~~ of the ~~such~~  
22 determination and assessment including penalties as provided  
23 in this chapter, if any, added and assessed, and demand  
24 ~~demanding~~ payment ~~of same~~ together with interest ~~as herein~~  
25 ~~provided~~ on the amount of contributions from the date that  
26 amount was ~~when same were~~ due and payable.

27       (b) Hearings.--~~The~~ ~~Such~~ determination and assessment  
28 ~~are~~ ~~shall be~~ final at the expiration of 15 days after ~~from~~ the  
29 date the assessment is mailed ~~of the mailing of such written~~  
30 ~~notice thereof demanding payment~~ unless the ~~such~~ employer  
31 files ~~has filed~~ with the tax collection service provider



1 within the 15 days ~~division~~ a written protest and petition for  
2 hearing specifying the objections thereto. The tax collection  
3 service provider shall promptly review each petition and may  
4 reconsider its determination and assessment in order to  
5 resolve the petitioner's objections. The tax collection  
6 service provider shall forward each petition remaining  
7 unresolved to the Agency for Workforce Innovation for a  
8 hearing on the objections. Upon receipt of a such petition  
9 ~~within the 15 days allowed~~, the Agency for Workforce  
10 Innovation division shall schedule ~~fix the time and place for~~  
11 a hearing and ~~shall~~ notify the petitioner of the time and  
12 place of the hearing thereof. The Agency for Workforce  
13 Innovation division may appoint special deputies ~~with full~~  
14 ~~power to conduct~~ hold hearings ~~hereunder~~ and to submit their  
15 findings together with a transcript of the proceedings before  
16 them and their recommendations to the agency division for its  
17 final order decision and determination. Special deputies are  
18 ~~shall be~~ subject to the prohibition against ~~on~~ ex parte  
19 communications ~~as provided~~ in s. 120.66. At any hearing  
20 conducted by ~~held before~~ the Agency for Workforce Innovation  
21 division or its special deputy, ~~as herein provided~~, evidence  
22 may be offered to support the ~~such~~ determination and  
23 assessment or to prove ~~that~~ it is incorrect. In order to  
24 prevail, however, ~~at such hearing~~, the petitioner must either  
25 prove ~~shall be required to show wherein~~ that the determination  
26 and assessment are ~~it is~~ incorrect or ~~else~~ file full and  
27 complete corrected reports. Evidence may also be submitted at  
28 the ~~such~~ hearing to rebut the determination by the tax  
29 collection service provider division that the petitioner is an  
30 employer under ~~the provisions of this chapter.~~ ~~and~~, Upon  
31 evidence taken before it or upon the transcript submitted to

1 | it with the findings and recommendation of its special deputy,  
2 | the Agency for Workforce Innovation shall either ~~division may~~  
3 | set aside the tax collection service provider's ~~its~~  
4 | determination that the petitioner is an employer under ~~the~~  
5 | ~~provisions of~~ this chapter or ~~may~~ reaffirm the such  
6 | determination. The amounts assessed under the ~~pursuant to a~~  
7 | final order, ~~determination by the division hereunder~~ together  
8 | with interest and penalties, must ~~shall~~ be paid within 15 days  
9 | after notice of the such final order is ~~decision and~~  
10 | ~~assessment and demand for payment thereof by the division has~~  
11 | ~~been~~ mailed to the such employer, unless judicial review is  
12 | instituted in a case of status determination. Amounts due  
13 | when the status of the employer is in dispute are ~~shall be~~  
14 | payable within 15 days after ~~of~~ the entry of an order by the  
15 | court affirming the such determination. However, any  
16 | ~~determination by the division~~ that an employing unit is not an  
17 | employer under ~~the provisions of~~ this chapter does ~~shall~~ not  
18 | affect the benefit rights of any individual as determined by  
19 | an appeals referee or the commission, ~~under the provisions of~~  
20 | ~~this chapter,~~ unless:

21 |       1. The such individual is ~~has been~~ made a party to the  
22 | proceedings before the special deputy; ~~division,~~ or

23 |       2. The decision ~~unless such determination~~ of the  
24 | appeals referee or the commission ~~or appeals referee~~ has not  
25 | become final or the employing unit and the Agency for  
26 | Workforce Innovation were ~~division have~~ not ~~been~~ made parties  
27 | to the proceedings before the appeals referee or the  
28 | commission.

29 |       (c)(b) Appeals.--~~Subject to the foregoing provisions~~  
30 | ~~of this subsection,~~ The Agency for Workforce Innovation and  
31 | the state agency providing unemployment tax collection

1 services division shall adopt rules prescribing the procedures  
2 for by regulation prescribe the manner pursuant to which an  
3 employing unit which has been determined to be an employer to  
4 may file an appeal and be afforded an opportunity for a  
5 hearing on the such determination. Pending a such hearing, the  
6 employing unit must shall file reports and pay contributions  
7 in accordance with s. 443.131.

8 (3) COLLECTION PROCEEDINGS.--

9 (a) Lien for payment of contributions or  
10 reimbursements.--

11 1. There is ~~hereby~~ created a lien in favor of the tax  
12 collection service provider division upon all the property,  
13 both real and personal, of any employer ~~who has become~~ liable  
14 for ~~the~~ payment of any contribution or reimbursement levied  
15 and imposed under upon it by this chapter law for the amount  
16 of the contributions or reimbursements due ~~and payable under~~  
17 ~~the provisions hereof~~, together with interest, costs, and  
18 penalties. ~~and~~ If any contribution or reimbursement imposed  
19 under by this chapter or any portion of that such  
20 contribution, reimbursement, or interest, or penalty is not  
21 paid within 60 days after becoming the same becomes  
22 delinquent, the tax collection service provider division may  
23 subsequently thereafter issue a notice of lien that under its  
24 ~~official seal, which notice of lien~~ may be filed in the office  
25 of the clerk of the circuit court of any county in which the  
26 delinquent employer owns property or has conducted business.  
27 ~~The, and which~~ notice of lien must include shall set forth the  
28 periods for which the contributions, reimbursements, interest,  
29 or penalties are demanded and the amounts due. thereof. A copy  
30 of the which notice of lien must shall be mailed to the  
31 employer at her or his last known address by registered mail.

1 ~~The Provided, that~~ notice of lien may not be issued and  
2 recorded until ~~at the expiration of 15 days after from~~ the  
3 date the assessment becomes final under ~~the provisions of~~  
4 subsection (2). Upon presentation of the notice of lien, the  
5 clerk of the circuit court shall record it in a book  
6 maintained ~~by her or him~~ for that purpose, and ~~thereupon~~ the  
7 amount of the notice of lien, together with the cost of  
8 recording and interest accruing upon the ~~contribution~~ amount  
9 of the contribution or reimbursement, becomes shall become a  
10 lien upon the title to and interest, whether legal or  
11 equitable, in any real property, chattels real, or personal  
12 property of the ~~such~~ employer against whom the ~~such~~ notice of  
13 lien is issued, in the same manner as a judgment of the  
14 circuit court ~~duly~~ docketed in the office of the ~~such~~ circuit  
15 court clerk, ~~with execution duly issued to thereon and in the~~  
16 ~~hands of the sheriff for levy. This, and such lien is shall be~~  
17 prior, preferred, and superior to all mortgages or other liens  
18 filed, recorded, or acquired after subsequent to the time such  
19 notice of lien is shall have been filed. Upon the payment of  
20 the amounts due ~~thereunder~~, or upon determination by the tax  
21 collection service provider division that the ~~such~~ notice of  
22 lien was erroneously issued, the lien is same may be satisfied  
23 when the service provider acknowledges in writing of record by  
24 ~~the division by an acknowledgment under the seal of the~~  
25 ~~division~~ that the ~~such~~ lien is has been fully satisfied. A  
26 lien's ~~Such~~ satisfaction does need not need to be acknowledged  
27 before any notary or other public officer, and the ~~seal of the~~  
28 ~~division together with the~~ signature of the director of the  
29 tax collection service provider or his or her designee is  
30 ~~shall be~~ conclusive evidence of the satisfaction of the lien,  
31 which satisfaction shall be recorded by the clerk of the

1 circuit court who receives the ~~shall receive~~ fees for those  
2 ~~such services as may be fixed by law for the recording of~~  
3 ~~instruments generally.~~

4         2. The tax collection service provider division may  
5 subsequently thereafter issue a warrant directed to any  
6 sheriff ~~all and singular sheriffs~~ in this the state,  
7 commanding him or her ~~them~~ to levy upon and sell any real or  
8 personal property of the employer liable for any amount under  
9 this chapter law within his or her jurisdiction ~~their~~  
10 ~~respective jurisdictions, for the payment of the amount~~  
11 ~~thereof, with the added penalties and interest and the costs~~  
12 ~~of executing the warrant, together with the costs of the clerk~~  
13 ~~of the circuit court in recording and docketing the notice of~~  
14 ~~lien, and to return the such warrant to the service provider~~  
15 ~~with payment. The division and to pay to it the money~~  
16 ~~collected by virtue thereof; such warrant may only be issued~~  
17 ~~shall issue and be enforced for all amounts due to the tax~~  
18 ~~collection service provider on division as of the date the~~  
19 ~~warrant is issued of issuance thereof, together with interest~~  
20 ~~accruing on the contribution or reimbursement amount due from~~  
21 ~~the employer to the date of payment at the rate provided in~~  
22 ~~this section. herein; however, In the event of sale of any~~  
23 ~~assets of the employer, however, priorities under the warrant~~  
24 ~~shall be determined in accordance with the priority~~  
25 ~~established by any the notice or notices of lien filed by the~~  
26 ~~tax collection service provider division and recorded by the~~  
27 ~~clerk of the circuit court. The sheriff shall execute proceed~~  
28 ~~upon the warrant in all respects with like effect and in the~~  
29 ~~same manner prescribed by law for in respect to executions~~  
30 ~~issued by out of the office of the clerk of the circuit court~~  
31 ~~for upon judgments of the circuit court. and The sheriff is~~

1 ~~shall be~~ entitled to the same fees for ~~her or his services in~~  
2 executing the warrant as for ~~under~~ a writ of execution out of  
3 the circuit court, and these ~~such~~ fees must ~~to~~ be collected in  
4 the same manner.

5 (b) Injunctive procedures to contest warrants after  
6 issuance.--~~An~~ No writ of injunction or restraining order to  
7 stay the execution of a such warrant may not be issued ~~shall~~  
8 ~~issue~~ until a motion is ~~bill praying therefor has been~~ filed;  
9 ~~and~~ reasonable notice of a hearing on the ~~of~~ motion for the  
10 ~~such~~ injunction is ~~has previously been~~ served on the tax  
11 collection service provider; and ~~division, nor unless~~ the  
12 party seeking the injunction either pays ~~applying therefor has~~  
13 ~~previously tendered and paid~~ into the custody of the court the  
14 full amount of contributions, reimbursements, interests,  
15 costs, and penalties claimed in the ~~such~~ warrant or enters  
16 ~~entered~~ into and files with ~~filed in~~ the court a bond with two  
17 or more good and sufficient sureties approved by the court in  
18 a sum at least twice ~~double~~ the amount of the ~~such~~  
19 contributions, reimbursements, interests, costs, and  
20 penalties, payable to the tax collection service provider. The  
21 bond must also be ~~division, and~~ conditioned to pay the amount  
22 of the ~~such~~ warrant, interest ~~thereon,~~ and any ~~such~~ damages  
23 resulting from ~~as may be occasioned by~~ the wrongful issuing of  
24 the injunction, if the injunction is dissolved, or the motion  
25 for the injunction ~~bill upon which it may be granted~~ is  
26 dismissed. Only one surety is ~~shall be~~ required when the ~~such~~  
27 bond is executed by a lawfully authorized surety company ~~as~~  
28 ~~surety thereon.~~

29 (c) Attachment and garnishment.--Upon the filing of  
30 notice of lien as provided in subparagraph (a)1., the tax  
31 collection service provider ~~division~~ is entitled to remedy by

1 attachment or garnishment as provided in chapters 76 and 77,  
2 as for a debt due. ~~and,~~ Upon application by the tax  
3 collection service provider division, these ~~such~~ writs shall  
4 be issued by ~~issue out of the office of the clerk of the~~  
5 circuit court as upon a judgment of the circuit court duly  
6 docketed and recorded. ~~These, and such~~ writs shall be made  
7 returnable to the circuit court. ~~A~~ However, no bond may not  
8 ~~shall~~ be required of the tax collection service provider  
9 division as a condition required for ~~precedent to~~ the issuance  
10 of these ~~such~~ writs of attachment or garnishment. Issues  
11 raised under proceedings by attachment or garnishment shall be  
12 tried by the circuit court in the same manner as ~~upon~~ a  
13 judgment under ~~thereof in the manner provided in~~ chapters 76  
14 and 77. Further, the notice of lien filed by the tax  
15 collection service provider is valid ~~division shall be of full~~  
16 ~~force and effect for the~~ purposes of all remedies under  
17 ~~provided for in this chapter until satisfied under as provided~~  
18 ~~in this chapter, and no~~ revival by scire facias or other  
19 proceedings are not ~~shall be~~ necessary before pursuing ~~prior~~  
20 ~~to the pursuit of any remedy authorized by law. herein~~  
21 ~~provided for, and~~ Proceedings authorized ~~as~~ upon a judgment of  
22 the circuit court do not make ~~shall not be construed as making~~  
23 ~~of the lien a judgment of the circuit court upon a debt for~~  
24 any purpose other than ~~except~~ as are herein specifically  
25 provided by law ~~set forth~~ as procedural remedies ~~only~~.

26 (d) Third-party claims.--Upon any levy made by the  
27 sheriff under ~~the authority of~~ a writ of attachment or  
28 garnishment as provided in paragraph (c), the circuit court  
29 shall try third-party claims to property involved ~~shall be~~  
30 ~~tried by the circuit court~~ as upon a judgment thereof and all  
31

1 proceedings ~~shall be~~ authorized on ~~such~~ third-party claims ~~as~~  
2 ~~provided~~ in ss. 56.16, 56.20, 76.21, and 77.16 shall apply.

3 (e) Proceedings supplementary to execution.--At any  
4 time after a warrant provided for in subparagraph (a)2. is  
5 returned unsatisfied by ~~has been in the hands of~~ any sheriff  
6 of this state ~~and returned unsatisfied~~, the tax collection  
7 service provider ~~division~~ may ~~make and~~ file an affidavit in  
8 the circuit court affirming the such fact and also that such  
9 warrant was returned unsatisfied and remains is valid and  
10 outstanding. The affidavit must also state and also stating  
11 the residence of the party or parties against whom the warrant  
12 is has been issued. ~~and~~ The tax collection service provider  
13 is subsequently ~~division shall thereupon be~~ entitled to have  
14 other and further proceedings in the circuit court as upon a  
15 judgment thereof as provided in s. 56.29.

16 (f) Reproductions Photostats.--In any proceedings in  
17 any court under this chapter, reproductions photostats of the  
18 original records or microfilm copies of records of the Agency  
19 for Workforce Innovation, its tax collection service provider,  
20 the former Department of Labor and Employment Security,  
21 division or the commission, including, but not limited to,  
22 photocopies or microfilm, are shall be primary evidence in  
23 lieu of the original originals of such records or of the  
24 documents that were which have been transcribed into those  
25 such records.

26 (g) Jeopardy assessment and warrant.--If the tax  
27 collection service provider reasonably believes ~~division has~~  
28 ~~just cause to believe and does believe~~ that the collection of  
29 contributions or reimbursements from an employer will be  
30 jeopardized by delay, the service provider ~~it~~ may assess the  
31 such contributions or reimbursements immediately, together



1 with interest or penalties when due, regardless of whether the  
2 ~~or not contributions or reimbursements accrued are have become~~  
3 due, and may immediately issue a notice of lien and jeopardy  
4 warrant upon which proceedings may be conducted ~~had~~ as ~~herein~~  
5 provided in this section for notice of lien and warrant of the  
6 service provider division. Within 15 days after ~~from the~~  
7 mailing ~~the~~ of such notice of lien by registered mail, the  
8 employer ~~against whom such notice of lien and warrant is~~  
9 ~~issued~~ may protest the issuance of the lien thereof in the  
10 same manner provided in paragraph (2)(a), ~~and further~~  
11 ~~proceedings shall be had upon the protest as therein provided.~~  
12 The ~~Such~~ protest does ~~shall~~ not operate as a supersedeas or  
13 stay of enforcement ~~proceedings until and~~ unless the employer  
14 files ~~has filed~~ with the sheriff seeking to enforce the  
15 warrant ~~of the division~~ a good and sufficient surety bond in  
16 twice the amount demanded by the notice of lien or warrant.  
17 The bond must be conditioned upon payment of the amount  
18 subsequently found to be due from the employer to the tax  
19 collection service provider in the division by final order  
20 ~~determination~~ of the Agency for Workforce Innovation division  
21 upon protest of assessment. The jeopardy warrant and notice of  
22 lien are ~~shall be~~ satisfied ~~by the division~~ in the manner  
23 ~~heretofore~~ provided in this section upon payment of the amount  
24 finally determined to be due from the employer. If ~~in the~~  
25 ~~event~~ enforcement of the jeopardy warrant is not superseded as  
26 ~~hereinabove~~ provided in this section, the employer is ~~shall be~~  
27 entitled to a refund from the fund of all amounts paid as  
28 contributions or reimbursements in excess of the amount  
29 finally determined to be due by the employer upon application  
30 being made as provided in this chapter.  
31

1           (4) MISCELLANEOUS PROVISIONS FOR ~~ENFORCEMENT OF~~  
2 COLLECTION OF CONTRIBUTIONS AND REIMBURSEMENTS.--

3           (a) In addition to ~~independently of~~ all other remedies  
4 and proceedings authorized by this chapter law for the  
5 ~~enforcement of and~~ the collection of contributions and  
6 reimbursements hereby levied, a right of action by suit in the  
7 name of the tax collection service provider division is  
8 created. A suit may be brought ~~maintained and prosecuted~~, and  
9 all proceedings taken, to the same effect and extent as for  
10 the enforcement of a right of action for debt or assumpsit,  
11 and ~~any and~~ all remedies available in such actions, including  
12 attachment and garnishment, are ~~shall be~~ available to the tax  
13 collection service provider division for the collection of any  
14 contribution or reimbursement accruing hereunder; however,  
15 The tax collection service provider is division shall not,  
16 however, be required to post bond in any such action or  
17 proceedings. In addition, this section does not make these  
18 further, nothing herein contained shall be construed as making  
19 of such contributions or reimbursements a debt or demand  
20 unenforceable against homestead property as provided by Art. X  
21 of the State Constitution, and these the above remedies are  
22 solely being procedural only.

23           (b) An ~~Any~~ employer who fails ~~failing~~ to make return  
24 or ~~to~~ pay the contributions or reimbursements levied under  
25 this chapter, and who remains ~~has not ceased to be~~ an employer  
26 as provided in s. 443.121, may be enjoined from employing  
27 individuals in employment as defined in this chapter upon the  
28 complaint of the tax collection service provider division in  
29 the circuit court of the county in which the employer does may  
30 ~~be doing~~ business. An; and such employer who fails ~~so failing~~  
31 to make return or ~~to~~ pay contributions or reimbursements

1 ~~levied hereunder~~ shall be enjoined from employing individuals  
2 in employment until the such return is ~~shall have been~~ made  
3 and the contributions or reimbursements are ~~shown to be due~~  
4 ~~thereunder have been~~ paid to the tax collection service  
5 provider division.

6 (c) ~~The division or~~ Any agent or employee designated  
7 by the Agency for Workforce Innovation or its tax collection  
8 service provider ~~whom it may designate shall have the power to~~  
9 administer an oath to any person for ~~in respect to~~ any return  
10 or report required by this chapter law or by the rules of the  
11 Agency for Workforce Innovation or the state agency providing  
12 unemployment tax collection services division, and an such  
13 oath made before the agency or its service provider division  
14 or any authorized agent or employee has ~~shall have~~ the same  
15 effect efficacy as an oath made before any judicial officer or  
16 notary public of the state.

17 (d) Civil actions brought under this chapter to  
18 collect contributions, reimbursements, or ~~and~~ interest,  
19 ~~thereon~~ or any proceeding conducted had herein for the  
20 collection of contributions or reimbursements from an  
21 employer, shall be heard by the court having jurisdiction  
22 ~~thereof~~ at the earliest possible date and are ~~shall be~~  
23 entitled to preference upon the calendar of the court over all  
24 other civil actions except petitions for judicial review of  
25 claims for benefits arising under this chapter and cases  
26 arising under the Workers' Compensation Law of this state.

27 (e) The tax collection service provider may division  
28 ~~is authorized to~~ commence an action in any other state ~~by and~~  
29 ~~in the name of the division~~ to collect unemployment  
30 compensation contributions, reimbursements, penalties, and  
31 interest legally due this state. The officials of other states

1 ~~that which~~ extend a like comity to this state ~~may are~~  
2 ~~authorized to~~ sue for the collection of ~~such~~ contributions,  
3 reimbursements, interest, and penalties in the courts of this  
4 state. The courts of this state shall recognize and enforce  
5 liability for ~~such~~ contributions, reimbursements, interest,  
6 and penalties imposed by other states ~~that which~~ extend a like  
7 comity to this state.

8 (f) The collection of any contribution, reimbursement,  
9 interest, or ~~and~~ penalty ~~otherwise~~ due under this chapter is  
10 ~~shall not be~~ enforceable by civil action, warrant, claim, or  
11 other means unless the notice of lien is filed with the clerk  
12 of the circuit court as described in subsection (3), within 5  
13 years after ~~from~~ the date the ~~upon which~~ such contribution,  
14 reimbursement, interest, and penalty were ~~became~~ due ~~and~~  
15 ~~payable as provided by law and by rule of the division, a~~  
16 ~~notice of lien with respect to such contribution, interest,~~  
17 ~~and penalty was filed for record with a clerk of a circuit~~  
18 ~~court as provided in subsection (3).~~

19 (5) PRIORITIES UNDER LEGAL DISSOLUTION OR  
20 DISTRIBUTIONS.--In the event of any distribution of any  
21 employer's assets pursuant to an order of any court under the  
22 laws of this state, including any receivership, assignment for  
23 the benefit of creditors, adjudicated insolvency, composition,  
24 administration of estates of decedents, or other similar  
25 proceeding, contributions or reimbursements then or  
26 subsequently thereafter due must ~~shall~~ be paid in full before  
27 ~~prior to~~ all other claims except claims for wages of ~~not more~~  
28 than \$250 or less to each claimant, earned within 6 months  
29 after ~~of~~ the commencement of the proceeding, and on a parity  
30 with all other tax claims wherever those ~~such~~ tax claims are  
31 ~~have been~~ given priority. In the administration of the estate

1 of any decedent, the filing of notice of lien is ~~shall be~~  
2 ~~deemed~~ a proceeding required upon protest of the claim filed  
3 by the tax collection service provider division for  
4 contributions or reimbursements due under this chapter, and  
5 the ~~such~~ claim must ~~shall~~ be allowed by the circuit judge.  
6 ~~However,~~The personal representative of the decedent, however,  
7 may by petition to the circuit court object to the validity of  
8 the tax collection service provider's claim ~~of the division,~~  
9 and proceedings shall be conducted ~~had~~ in the circuit court  
10 for the determination of the validity of the service  
11 provider's claim ~~of the division~~. Further, the bond of the  
12 personal representative may ~~shall~~ not be discharged until the  
13 ~~such~~ claim is finally determined by the circuit court. ~~and,~~  
14 When a ~~no~~ bond is not ~~has been~~ given by the personal  
15 representative, ~~none~~ of the assets of the estate may not ~~shall~~  
16 be distributed until the ~~such~~ final determination by the  
17 circuit court. Upon distribution of the assets of the estate  
18 of any decedent, the tax collection service provider's claim  
19 has a ~~of the division shall have~~ class 8 priority established  
20 in s. 733.707(1)(h), subject to the above limitations with  
21 reference to wages. In the event of any employer's  
22 adjudication in bankruptcy, judicially confirmed extension  
23 proposal, or composition, under the Federal Bankruptcy Act of  
24 1898, as amended, contributions or reimbursements then or  
25 subsequently thereafter due are ~~shall be~~ entitled to ~~such~~  
26 priority as is provided in s. 64B of that act (U.S.C. Title  
27 II, s. 104(b), as amended).

28 (6) REFUNDS.--

29 (a) ~~Within~~ ~~if,~~ ~~not later than~~ 4 years after the ~~date~~  
30 ~~of~~ payment of any amount as contributions, reimbursements,  
31 interest, or penalties, an employing unit may apply ~~that has~~

1 ~~paid such contributions, interest, or penalties makes~~  
2 ~~application for an adjustment of its thereof in connection~~  
3 ~~with subsequent contribution payments of contributions or~~  
4 ~~reimbursements, or for a refund if the thereof because such~~  
5 ~~adjustment cannot be made.~~

6 (b) If, and the tax collection service provider  
7 division determines that any such contributions,  
8 reimbursements, interest, or penalties were or any portion  
9 thereof was erroneously collected, the division shall allow  
10 such employing unit may adjust its to make an adjustment  
11 thereof without interest in connection with subsequent  
12 contribution payment of contributions or reimbursements by the  
13 amount erroneously collected by it, or If an such adjustment  
14 cannot be made, the tax collection service provider division  
15 shall refund the said amount erroneously collected, without  
16 interest, from the fund.

17 (c) For like cause, and Within the time limit provided  
18 in paragraph (a), the tax collection service provider may on  
19 its own initiative adjust or refund the amount erroneously  
20 collected same period, adjustment or refund may be made on the  
21 division's own initiative.

22 (d) However, nothing in This chapter does not shall be  
23 construed to authorize a refund of contributions or  
24 reimbursements which were properly paid in accordance with the  
25 provisions of this chapter when at the time of such payment  
26 was made, except as required by s. 443.1216(13)(e)s-  
27 443.036(21)(n)5.7 further,

28 (e) An employing unit entitled to a refund or  
29 adjustment for erroneously collected contributions,  
30 reimbursements, interest, or penalties is not entitled to  
31 interest on that erroneously collected amount.

1           (f) Refunds under this subsection and under s.  
2 443.1216(13)(e)~~s. 443.036(21)(n)5~~ may be paid from either  
3 the clearing account or the benefit account of the  
4 Unemployment Compensation Trust Fund and from the Special  
5 Employment Security Administration Trust Fund for ~~with respect~~  
6 ~~to~~ interest or penalties ~~which have been~~ previously paid into  
7 the ~~such~~ fund, notwithstanding ~~the provisions of~~ s. 443.191(2)  
8 ~~to the contrary notwithstanding.~~

9           Section 39. Section 443.151, Florida Statutes, is  
10 amended to read:

11           443.151 Procedure concerning claims.--

12           (1) POSTING OF INFORMATION.--

13           (a) Each employer must ~~shall~~ post and maintain in  
14 places readily accessible to individuals in her or his employ  
15 printed statements concerning benefit rights, claims for  
16 benefits, and ~~such~~ other matters relating to the  
17 administration of this chapter as the Agency for Workforce  
18 Innovation division may by rule prescribe. Each employer must  
19 ~~shall~~ supply to ~~such~~ individuals copies of ~~such~~ printed  
20 statements or other materials relating to claims for benefits  
21 ~~when and as directed by the agency's rules division may by~~  
22 rule prescribe. The Agency for Workforce Innovation shall  
23 supply these ~~Such~~ printed statements and other materials ~~shall~~  
24 ~~be supplied by the division~~ to each employer without cost to  
25 the employer.

26           (b)1. The Agency for Workforce Innovation shall advise  
27 each ~~An~~ individual filing a new claim for unemployment  
28 compensation ~~shall~~, at the time of filing the ~~such~~ claim, ~~be~~  
29 ~~advised~~ that:

30           a. Unemployment compensation is subject to federal  
31 income tax.

1           b. Requirements exist pertaining to estimated tax  
2 payments.

3           c. The individual may elect to have federal income tax  
4 deducted and withheld from the individual's payment of  
5 unemployment compensation at the amount specified in the  
6 federal Internal Revenue Code.

7           d. The individual is not ~~shall be~~ permitted to change  
8 a previously elected withholding status ~~not~~ more than twice  
9 ~~two times~~ per calendar year.

10           2. Amounts deducted and withheld from unemployment  
11 compensation must ~~shall~~ remain in the Unemployment  
12 Compensation Trust Fund until transferred to the federal  
13 taxing authority as payment of income tax.

14           3. The Agency for Workforce Innovation ~~division~~ shall  
15 follow all procedures specified by the United States  
16 Department of Labor and the federal Internal Revenue Service  
17 pertaining to the deducting and withholding of income tax.

18           4. If more than one authorized request for deduction  
19 and withholding is made, amounts must ~~shall~~ be deducted and  
20 withheld in accordance with the following priorities:7

21           a. Unemployment overpayments ~~shall~~ have first  
22 priority;7

23           b. Child support payments ~~shall~~ have second priority;7  
24 and

25           c. Withholding under this subsection has ~~shall have~~  
26 third priority.

27           ~~5. This paragraph shall apply to payments made after~~  
28 ~~December 31, 1996.~~

29           (2) FILING OF CLAIM INVESTIGATIONS; NOTIFICATION OF  
30 CLAIMANTS AND EMPLOYERS.--Claims for benefits must ~~shall~~ be  
31 made in accordance with the such rules adopted by the Agency



1 for Workforce Innovation ~~as the division may adopt~~. The Agency  
2 for Workforce Innovation ~~must~~ division shall notify claimants  
3 and employers regarding monetary and nonmonetary  
4 determinations of eligibility. Investigations of issues raised  
5 in connection with a claimant which may affect a claimant's  
6 eligibility for benefits or charges to an employer's  
7 employment record ~~account~~ shall be conducted by the Agency for  
8 Workforce Innovation ~~division~~ as prescribed by rule.

9 (3) DETERMINATION.--

10 (a) In general.--The Agency for Workforce Innovation  
11 shall promptly make an initial determination for each ~~upon a~~  
12 claim filed under ~~pursuant to~~ subsection (2). The  
13 determination must ~~shall be made promptly by an examiner~~  
14 ~~designated by the division,~~ shall include a statement of ~~as to~~  
15 whether and in what amount the claimant is entitled to  
16 benefits, and, in the event of a denial, must ~~shall~~ state the  
17 reasons for the denial ~~therefor~~. A determination for with  
18 ~~respect to~~ the first week of a benefit year must ~~shall~~ also  
19 include a statement of ~~as to~~ whether the claimant was ~~has been~~  
20 paid the wages required under s. 443.091(1)(f) and, if so, the  
21 first day of the benefit year, the claimant's weekly benefit  
22 amount, and the maximum total amount of benefits payable to  
23 the claimant for with respect to a benefit year. The Agency  
24 for Workforce Innovation shall promptly notify the claimant,  
25 the claimant's most recent employing unit, and all employers  
26 whose employment records are liable for ~~accounts would be~~  
27 ~~charged with benefits under the~~ pursuant to such determination  
28 of the ~~shall be promptly notified of such~~ initial  
29 determination. ~~The~~ ~~and such~~ determination is ~~shall be~~ final  
30 unless within 20 days after the mailing of the ~~such~~ notices to  
31 the parties' last known addresses, or in lieu of ~~in the~~

1 ~~absence of such~~ mailing, within 20 days after the delivery of  
2 the notices ~~such notice~~, an appeal or written request for  
3 reconsideration is filed by the claimant or other party  
4 entitled to ~~such~~ notice.

5 (b) Determinations in labor dispute cases.--Whenever  
6 any claim involves a labor dispute described in the  
7 ~~application of the provisions of s. 443.101(4), the examiner~~  
8 ~~handling the claim shall, if so directed by the~~ Agency for  
9 Workforce Innovation shall ~~division,~~ promptly assign the  
10 ~~transmit such~~ claim to a special examiner who shall ~~designated~~  
11 ~~by the division to~~ make a determination on ~~upon~~ the issues  
12 involving unemployment due to the labor dispute involved under  
13 ~~that subsection or upon such claims.~~ The ~~Such~~ special  
14 examiner shall make the determination ~~thereon~~ after an ~~such~~  
15 investigation, as deemed necessary. The claimant or another  
16 ~~any other~~ party entitled to notice of the ~~such~~ determination  
17 may ~~file an~~ appeal a ~~from such~~ determination under pursuant to  
18 subsection (4).

19 (c) Redeterminations.--

20 1. The Agency for Workforce Innovation ~~division~~ may  
21 reconsider a determination when ~~whenever~~ it finds that an  
22 error ~~has occurred in connection therewith~~ or when ~~whenever~~  
23 new evidence or information pertinent to the ~~such~~  
24 determination is ~~has been~~ discovered after a prior ~~subsequent~~  
25 ~~to any previous~~ determination or redetermination. A ~~No~~ ~~such~~  
26 redetermination may not ~~shall~~ be made more than ~~after~~ 1 year  
27 after ~~from~~ the last day of the benefit year, ~~unless it appears~~  
28 that the disqualification for making a false or fraudulent  
29 representation in ~~imposed by~~ s. 443.101(6) is applicable, in  
30 which case the redetermination may be made ~~at any time~~ within  
31 2 years after ~~from~~ the ~~date of the making of~~ such false or

1 fraudulent representation. The Agency for Workforce Innovation  
2 must promptly give notice of redetermination ~~shall be promptly~~  
3 ~~given~~ to the claimant and to any employers entitled to notice  
4 ~~thereof~~ in the manner prescribed in this section for the with  
5 ~~respect to~~ notice of an initial determination. If the amount  
6 of benefits is increased by the ~~upon such~~ redetermination, an  
7 appeal of the redetermination based therefrom solely on the  
8 ~~with respect to the matters involved in such~~ increase may be  
9 filed as in the manner and subject to the limitations provided  
10 in subsection (4). If the amount of benefits is decreased by  
11 the ~~upon such~~ redetermination, the redetermination may be  
12 appealed ~~matters involved in such decrease shall be subject to~~  
13 ~~review in connection with an appeal by the~~ claimant when from  
14 ~~any determination upon a subsequent claim for benefits is~~  
15 ~~which may be~~ affected in amount or duration by the ~~such~~  
16 redetermination. If the final decision on the determination or  
17 redetermination to be reconsidered was made ~~Subject to the~~  
18 ~~same limitations and for the same reasons, the division may~~  
19 ~~reconsider its determination in any case in which the final~~  
20 ~~decision has been rendered by an appeals referee, the~~  
21 commission, or a court, the Agency for Workforce Innovation  
22 and may apply for a revised decision from ~~to~~ the body or court  
23 that made the ~~which rendered such final decision to issue a~~  
24 ~~revised decision.~~

25 2. ~~If in the event that~~ an appeal of involving an  
26 original determination is pending when ~~as of the date~~ a  
27 redetermination ~~thereof~~ is issued, the ~~such~~ appeal unless  
28 withdrawn is ~~shall be~~ treated as an appeal from the ~~such~~  
29 redetermination.

30 (d) Notice of determination or redetermination  
31 ~~pursuant to this chapter.--~~Notice of any monetary or

1 ~~nonmonetary~~ determination or redetermination under which  
2 ~~involves the application of the provisions of this chapter,~~  
3 together with the reasons for the determination or  
4 redetermination therefor, ~~must~~ shall be promptly given to the  
5 claimant and to any employer entitled to notice ~~thereof, such~~  
6 ~~notice to be given~~ in the manner provided in this subsection.7  
7 ~~provided that~~ The Agency for Workforce Innovation ~~division~~  
8 shall adopt rules prescribing ~~by rule prescribe~~ the manner and  
9 procedure by ~~pursuant to~~ which employers within the base  
10 period of a claimant ~~may~~ become entitled to ~~such~~ notice.

11 (4) APPEALS.--

12 (a) Appeals referees.--The Agency for Workforce  
13 Innovation ~~division~~ shall appoint one or more impartial  
14 salaried appeals referees ~~selected~~ in accordance with s.  
15 443.171(3)~~s. 443.171(4)~~to hear and decide appealed ~~or~~  
16 ~~disputed~~ claims. ~~Such appeals referees shall have such~~  
17 ~~qualifications as may be established by the Department of~~  
18 ~~Management Services upon the advice and consent of the~~  
19 ~~division.~~A ~~No~~ person may not ~~shall~~ participate on behalf of  
20 the Agency for Workforce Innovation ~~division~~ as an appeals  
21 referee in any case in which she or he is an interested party.  
22 The Agency for Workforce Innovation ~~division~~ may designate  
23 alternates to serve in the absence or disqualification of any  
24 appeals referee on ~~upon~~ a temporary basis. These alternates  
25 must have ~~and pro hac vice which alternate shall be possessed~~  
26 ~~of~~ the same qualifications required of appeals referees. The  
27 Agency for Workforce Innovation ~~division~~ shall provide the  
28 commission and the appeals referees with proper facilities and  
29 assistance for the execution of their functions.

30 (b) Filing and hearing.--

31

1           1. The claimant or any other party entitled to notice  
2 of a determination ~~as herein provided~~ may ~~file an~~ appeal an  
3 adverse from such determination to with an appeals referee  
4 within 20 days after the date of mailing of the notice to her  
5 or his last known address or, if the ~~such~~ notice is not  
6 mailed, within 20 days after the date of delivery of the ~~such~~  
7 notice.

8           2. ~~Notwithstanding the provisions of s. 120.569(2)(b),~~  
9 Unless the appeal is withdrawn ~~with her or his permission~~ or  
10 review is initiated by ~~is removed to~~ the commission, the  
11 appeals referee, after mailing all parties and attorneys of  
12 record a notice of hearing at least 10 days before ~~prior to~~  
13 the date of hearing, notwithstanding the 14-day notice  
14 requirement in s. 120.569(2)(b), may only ~~shall~~ affirm,  
15 modify, or reverse the ~~such~~ determination. An appeal may not  
16 be withdrawn without the permission of the appeals referee.

17           3. ~~When; however, whenever~~ an appeal involves a  
18 question of as to whether services were performed by a  
19 claimant in employment or for an employer, the referee must  
20 ~~shall~~ give special notice of the question ~~such issue~~ and of  
21 the pendency of the appeal to the employing unit and to the  
22 Agency for Workforce Innovation division, both of which become  
23 ~~shall thenceforth be~~ parties to the proceeding.

24           4.3. The parties must ~~shall~~ be notified promptly  
25 notified of the ~~such~~ referee's decision. The referee's  
26 decision is; ~~and such decisions shall be~~ final unless further  
27 review is initiated under paragraph (c); within 20 days after  
28 the date of mailing of notice of the decision ~~thereof~~ to the  
29 party's last known address or, in lieu ~~the absence~~ of ~~such~~  
30 mailing, within 20 days after the delivery of the ~~such~~ notice;  
31 ~~further review is initiated pursuant to paragraph (c).~~

1           (c) Review by commission.--The commission may, on its  
2 own motion, within the time limit ~~specified~~ in paragraph (b),  
3 initiate a review of the decision of an appeals referee. The  
4 commission ~~or~~ may also allow the Agency for Workforce  
5 Innovation or any adversely affected party entitled to notice  
6 of the decision to ~~an~~ appeal the ~~from such~~ decision by filing  
7 an ~~on~~ application filed within the ~~such~~ time limit in  
8 paragraph (b) ~~by the division or by any party entitled to~~  
9 ~~notice of such decision.~~ An adversely affected ~~An appeal~~  
10 ~~filed by any such party~~ has the ~~shall be allowed as of~~ right  
11 to appeal the decision if the Agency for Workforce  
12 Innovation's ~~examiner's~~ determination is ~~was~~ not affirmed by  
13 the appeals referee. ~~Upon review on its own motion or upon~~  
14 ~~appeal,~~The commission may ~~on the basis of the evidence~~  
15 ~~previously submitted in such case, or upon the basis of such~~  
16 ~~additional evidence as it may direct to be taken,~~affirm,  
17 modify, or reverse the findings and conclusions of the appeals  
18 referee based on evidence previously submitted in the case or  
19 based on additional evidence taken at the direction of the  
20 commission. The commission may assume jurisdiction of ~~remove~~  
21 ~~to itself~~ or transfer to another appeals referee the  
22 proceedings on any claim pending before an appeals referee.  
23 Any proceeding in which ~~so removed to~~ the commission assumes  
24 jurisdiction before ~~prior to the~~ completion must ~~shall~~ be  
25 heard by the commission in accordance with the requirement of  
26 this subsection for ~~with respect to~~ proceedings before an  
27 appeals referee. When ~~Upon denial by~~ the commission denies ~~of~~  
28 an application to hear an ~~for~~ appeal of an appeals referee's  
29 ~~from the~~ decision of an appeals referee, the decision of the  
30 appeals referee is the ~~shall be deemed to be~~ a decision of the  
31 commission for purposes of ~~within the meaning of~~ this

1 paragraph ~~for purposes of judicial review~~ and is shall be  
2 subject to judicial review within the same time and ~~in the~~  
3 manner as provided for with respect to decisions of the  
4 commission, except that the time for initiating ~~such~~ review  
5 runs shall run from the date of notice of the commission's  
6 order of the commission denying the application to hear an for  
7 appeal.

8 (d) Procedure.--The manner that in which appealed  
9 claims are shall be presented must comply with the  
10 commission's shall be in accordance with rules ~~prescribed by~~  
11 ~~the commission~~. Witnesses subpoenaed under pursuant to this  
12 section are shall be allowed fees at the a rate ~~as~~ established  
13 by s. 92.142, and fees of witnesses subpoenaed on behalf of  
14 the Agency for Workforce Innovation division or any claimant  
15 are shall be deemed part of the expense of administering this  
16 chapter.

17 (e) Judicial review.--Orders of the commission entered  
18 under pursuant to paragraph (c) are shall be subject to review  
19 only by notice of appeal in the district court of appeal in  
20 the appellate district in which the issues involved were  
21 decided by an appeals referee. Notwithstanding chapter 120,  
22 and the commission is shall be made a party respondent to  
23 every such proceeding, ~~notwithstanding any provision to the~~  
24 ~~contrary in chapter 120~~. The Agency for Workforce Innovation  
25 may division shall have the right to initiate judicial review  
26 of orders in the same manner and to the same extent as any  
27 other party.

28 (5) PAYMENT OF BENEFITS.--

29 (a) The Agency for Workforce Innovation Benefits shall  
30 be promptly pay benefits paid in accordance with a  
31 determination or redetermination regardless of any appeal or

1 pending appeal. Before payment of benefits to the claimant,  
2 however, each any employer who, ~~pursuant to the provisions of~~  
3 ~~s. 443.131(4), (5), or (6),~~ is liable for reimbursements  
4 ~~reimbursement payments~~ in lieu of contributions for the  
5 payment of the such benefits must shall be notified, at the  
6 address on file with the Agency for Workforce Innovation or  
7 its tax collection service provider division, of as to the  
8 initial determination of the claim, and must the employer  
9 ~~shall~~ be given 10 days to respond, ~~prior to the payment of the~~  
10 ~~benefits to the employee.~~

11 (b) The Agency for Workforce Innovation shall promptly  
12 pay benefits, regardless of whether a determination is under  
13 appeal, when the if a determination allowing benefits is  
14 affirmed in any amount by an appeals referee, or is ~~so~~  
15 affirmed by the commission, or if a decision of an appeals  
16 referee allowing benefits is affirmed in any amount by the  
17 commission. In these instances, a court may not issue an, such  
18 ~~benefits shall be promptly paid regardless of any further~~  
19 ~~appeal, and no injunction, supersedeas, stay, or other writ or~~  
20 ~~process suspending the payment of such benefits shall be~~  
21 ~~issued by any court. A contributing~~ However, if such decision  
22 is finally reversed, no employer may not, however, liable for  
23 ~~contributions under the contributory system of financing~~  
24 ~~unemployment compensation benefits shall be charged with~~  
25 ~~benefits so paid under an pursuant to the erroneous~~  
26 ~~determination if the decision is ultimately reversed., and~~  
27 Benefits are shall not be paid for any subsequent weeks of  
28 unemployment involved in a such reversal.

29 (c) The provisions ~~That portion~~ of paragraph (b)  
30 relating to charging an employer liable for contributions do  
31



1 ~~not apply shall not be applicable~~ to reimbursing employers  
2 ~~using the reimbursable method of financing benefit payments.~~

3 (6) RECOVERY AND RECOUPMENT.--

4 (a) Any person who, by reason of her or his fraud,  
5 receives ~~has received any sum as~~ benefits under this chapter  
6 to which she or he is ~~was~~ not entitled is ~~shall be~~ liable to  
7 repay those benefits to the Agency for Workforce Innovation  
8 ~~such sum to the division for and~~ on behalf of the trust fund  
9 or, in the agency's discretion of the division, to have those  
10 benefits such sum deducted from future benefits payable to her  
11 or him under this chapter. To enforce this paragraph, the  
12 Agency for Workforce Innovation must find, provided a finding  
13 of the existence of such fraud through has been made by a  
14 redetermination or decision under pursuant to this section  
15 within 2 years after the from the commission of such fraud was  
16 committed., and provided no such Any recovery or recoupment of  
17 these benefits must such sum may be effected within after 5  
18 years after from the date of such redetermination or decision.

19 (b) If Any person who, other than by reason other than  
20 of her or his fraud, receives ~~has received any sum as~~ benefits  
21 under this chapter to which, under a redetermination or  
22 decision pursuant to this section, she or he is ~~has been~~ found  
23 not entitled, is she or he shall be liable to repay those  
24 benefits to the Agency for Workforce Innovation such sum to  
25 the division for and on behalf of the trust fund or, in the  
26 agency's discretion of the division, to shall have those  
27 benefits such sum deducted from any future benefits payable to  
28 her or him under this chapter. Any No such recovery or  
29 recoupment of benefits must such sum may be effected within  
30 after 2 years after from the date of such redetermination or  
31 decision.

1           (c) ~~No~~ Recoupment from future benefits is not  
2 permitted ~~shall be had~~ if the benefits are such sum was  
3 received by such person without fault on the person's part and  
4 ~~such~~ recoupment would defeat the purpose of this chapter or  
5 would be inequitable and against ~~equity and~~ good conscience.

6           (d) The Agency for Workforce Innovation shall collect  
7 the repayment of benefits ~~in any case in which under this~~  
8 ~~section a claimant is liable to repay to the division any sum~~  
9 ~~for the fund, such sum shall be collectible~~ without interest  
10 by the ~~a~~ deduction of from benefits through ~~pursuant to~~ a  
11 redetermination ~~as above provided~~ or by a civil action ~~in the~~  
12 ~~name of the division~~.

13           (e) Notwithstanding any other provision of this  
14 chapter, any person who is ~~has been~~ determined by ~~either~~ this  
15 state, a cooperating state agency, the United States Secretary  
16 of Labor, or a court of competent jurisdiction to have  
17 received any payments under the Trade Act of 1974, as amended,  
18 to which the person was not entitled shall have those payments  
19 ~~such sum~~ deducted from any regular benefits, as defined in s.  
20 443.1115(1)(e)~~s. 443.111(6)(a)5.~~, payable to her or him under  
21 this chapter. ~~Each~~ Each ~~except that no single~~ deduction under this  
22 paragraph may not ~~shall~~ exceed 50 percent of the amount  
23 otherwise payable. The payments ~~amounts so~~ deducted shall be  
24 remitted ~~paid~~ to the agency that ~~which~~ issued the payments  
25 under the Trade Act of 1974, as amended, for return to the  
26 United States Treasury. ~~However,~~ Except for overpayments  
27 determined by a court of competent jurisdiction, a ~~no~~  
28 deduction may not be made under this paragraph until a  
29 determination by the state agency or the United States  
30 Secretary of Labor is ~~has become~~ final.

31

1           (7) REPRESENTATION IN ADMINISTRATIVE  
2 PROCEEDINGS.--~~Notwithstanding the provisions of s. 120.62(2),~~  
3 In any administrative proceeding conducted under this chapter,  
4 an employer or a claimant has the right, at his or her own  
5 expense, to ~~may~~ be represented by counsel or by an authorized  
6 representative ~~or by counsel~~. Notwithstanding s. 120.62(2),  
7 the authorized representative need not be a qualified  
8 representative.

9           (8) BILINGUAL REQUIREMENTS.--

10           (a) ~~Based on the estimated total number of households~~  
11 ~~in a county which speak the same non-English language, a~~  
12 ~~single-language minority,~~The Agency for Workforce Innovation  
13 division shall provide printed bilingual instructional and  
14 educational materials in the appropriate language in those  
15 counties in which 5 percent or more of the households in the  
16 county are classified as a single-language minority.

17           (b) The Agency for Workforce Innovation ~~division~~ shall  
18 ensure that one-stop career centers and appeals offices  
19 located ~~bureaus~~ in counties subject to the requirements of  
20 paragraph (c) prominently post notices in the appropriate  
21 languages and that translators are available in those centers  
22 and offices ~~bureaus~~.

23           (c) As used in this subsection, the term  
24 "single-language minority" means ~~refers to~~ households that  
25 ~~which~~ speak the same non-English language and that ~~which~~ do  
26 not contain an adult fluent in English. The Agency for  
27 Workforce Innovation ~~division~~ shall develop estimates of the  
28 percentages of single-language minority households for each  
29 county by using data from ~~made available by~~ the United States  
30 Bureau of the Census.

31

1           Section 40. Section 443.163, Florida Statutes, is  
2 amended to read:

3           443.163 Electronic reporting and remitting of  
4 contributions and reimbursements ~~taxes~~.--

5           (1) An employer may ~~choose to~~ file any report and  
6 remit any contributions or reimbursements ~~taxes~~ required under  
7 by this chapter by electronic means. The Agency for Workforce  
8 Innovation or the state agency providing unemployment tax  
9 collection services ~~its designee~~ shall adopt rules prescribing  
10 ~~prescribe by rule~~ the format and instructions necessary for  
11 electronically ~~such~~ filing ~~of~~ reports and remitting  
12 contributions and reimbursements ~~of taxes~~ to ensure a full  
13 collection of contributions and reimbursements due. The  
14 acceptable method of transfer, the method, form, and content  
15 of the electronic means, and the method, if any, by which the  
16 employer will be provided with an acknowledgment shall be  
17 prescribed by the Agency for Workforce Innovation or its tax  
18 collection service provider ~~designee~~. However, any employer  
19 who employed 10 or more employees in any quarter during the  
20 preceding state fiscal year, ~~or any person that prepared and~~  
21 ~~reported for 5 or more employers in the preceding state fiscal~~  
22 ~~year,~~ must submit the Employers Quarterly Reports (UCT-6) for  
23 the current calendar year and remit the contributions and  
24 reimbursements ~~taxes~~ due by electronic means approved by the  
25 tax collection service provider ~~agency or its designee~~.

26           (2) An ~~Any~~ employer ~~or person~~ who fails to file an  
27 Employers Quarterly Report (UCT-6) by electronic means  
28 required by law is liable for a penalty of ~~10 percent of the~~  
29 ~~tax due, but not less than~~ \$10 for each report or 10 percent  
30 of the contributions and reimbursements due, whichever is  
31 greater, which is in addition to any other penalty provided by

1 this chapter which may apply ~~be applicable~~, unless the  
2 employer ~~or person has~~ first obtains ~~obtained~~ a waiver of this  
3 ~~for such~~ requirement from the tax collection service provider  
4 ~~agency or its designee~~. ~~An~~ Any employer ~~or person~~ who fails to  
5 remit contributions or reimbursements ~~tax~~ by electronic means  
6 as required by law is liable for a penalty of \$10 for each  
7 remittance submitted, which is in addition to any other  
8 applicable penalty provided by this chapter ~~which may be~~  
9 applicable.

10 (3) The tax collection service provider ~~agency or its~~  
11 ~~designee~~ may waive the requirement to file an Employers  
12 Quarterly Report (UCT-6) by electronic means for employers ~~or~~  
13 ~~persons~~ that are unable to comply despite good faith efforts  
14 or due to circumstances beyond the employer's ~~or person's~~  
15 reasonable control.

16 (a) As prescribed by the Agency for Workforce  
17 Innovation or its tax collection service provider ~~designee~~,  
18 grounds for approving the waiver include, but are not limited  
19 to, circumstances in which the employer ~~or person~~ does not:

20 1. Currently file information or data electronically  
21 with any business or government agency; or

22 2. Have a compatible computer that meets or exceeds  
23 the standards prescribed by the Agency for Workforce  
24 Innovation or its tax collection service provider ~~designee~~.

25 (b) The tax collection service provider ~~agency or its~~  
26 ~~designee~~ shall accept other reasons for requesting a waiver  
27 from the requirement to submit the Employers Quarterly Report  
28 (UCT-6) by electronic means, including, but not limited to:

29 1. That the employer ~~or person~~ needs additional time  
30 to program his or her computer;

31

1           2. That complying with this requirement causes the  
2 employer ~~or person~~ financial hardship; or

3           3. That complying with this requirement conflicts with  
4 the employer's business procedures.

5           (c) The Agency for Workforce Innovation or the state  
6 agency providing unemployment tax collection services ~~its~~  
7 ~~designee~~ may establish by rule the length of time a waiver is  
8 valid and may determine whether subsequent waivers will be  
9 authorized, based on ~~the provisions of~~ this subsection;  
10 however, the tax collection service provider ~~may agency or its~~  
11 ~~designee shall~~ only grant a waiver from electronic reporting  
12 if the employer ~~or person~~ timely files the Employers Quarterly  
13 Report (UCT-6) by telefile, unless the employer wage detail  
14 exceeds the service provider's ~~agency's or its designee's~~  
15 telefile system capabilities.

16           (4) As used in ~~For purposes of~~ this section, the term  
17 "electronic means" includes, but is not limited to, electronic  
18 data interchange; electronic funds transfer; and use of the  
19 Internet, telephone, or other technology specified by the  
20 Agency for Workforce Innovation or its tax collection service  
21 provider designee.

22           Section 41. Section 443.171, Florida Statutes, is  
23 amended to read:

24           443.171 Agency for Workforce Innovation ~~Division~~ and  
25 commission; powers and duties; ~~rules; advisory council;~~  
26 records and reports; proceedings; state-federal cooperation.--

27           (1) ~~POWERS AND DUTIES OF DIVISION.~~--The Agency for  
28 Workforce Innovation shall administer ~~it shall be the duty of~~  
29 ~~the division to administer~~ this chapter. The agency may; and  
30 ~~it shall have power and authority to employ those such~~  
31 persons, make ~~such~~ expenditures, require ~~such~~ reports, conduct

1 ~~make such~~ investigations, and take ~~such~~ other action ~~as it~~  
2 ~~deems~~ necessary or suitable to administer this chapter that  
3 ~~end. The division shall determine its own organization and~~  
4 ~~methods of procedure in accordance with the provisions of this~~  
5 ~~chapter. Not later than March 15 of each year, The~~ Agency for  
6 Workforce Innovation division, through the Department of Labor  
7 and Employment Security, shall annually submit information to  
8 Workforce Florida, Inc., the Governor a report covering the  
9 administration and operation of this chapter during the  
10 preceding calendar year for inclusion in the strategic plan  
11 under s. 445.006 and may ~~shall~~ ~~make such~~ recommendations for  
12 amendment to this chapter ~~as it deems proper.~~

13 ~~(2) RULES; DIVISION, SEAL.--~~

14 ~~(a) The division has authority to adopt rules pursuant~~  
15 ~~to ss. 120.536(1) and 120.54 to implement the provisions of~~  
16 ~~this chapter.~~

17 ~~(b) The division shall have an official seal, which~~  
18 ~~shall be judicially noticed.~~

19 ~~(2)(3) PUBLICATION OF ACTS AND RULES.--~~ The Agency for  
20 Workforce Innovation division shall cause to be printed and  
21 distributed to the public, or otherwise distributed to the  
22 public through the Internet or similar electronic means, the  
23 text of this chapter and of the rules for administering this  
24 chapter adopted by the agency or the state agency providing  
25 unemployment tax collection services division, the division's  
26 annual report to the Governor, and any other matter the  
27 division deems relevant and suitable. The Agency for Workforce  
28 Innovation and shall furnish this information to any person  
29 upon request application therefor. However, any no pamphlet,  
30 rules, circulars, or reports required by this chapter may not  
31 ~~shall~~ contain any matter except the actual data necessary to

1 complete them ~~same~~ or the actual language of the rule,  
2 together with the proper notices ~~thereof~~.

3 (3)~~(4)~~ PERSONNEL.--Subject to chapter 110 and the  
4 other provisions of this chapter, the Agency for Workforce  
5 Innovation ~~division~~ ~~is authorized to~~ appoint, set ~~fix~~ the  
6 compensation of, and prescribe the duties and powers of ~~such~~  
7 employees, accountants, attorneys, experts, and other persons  
8 as ~~may be~~ necessary for ~~in~~ the performance of the agency's ~~its~~  
9 duties under this chapter. The Agency for Workforce  
10 Innovation ~~division~~ may delegate to any ~~such~~ person its ~~such~~  
11 power and authority under this chapter as necessary ~~it deems~~  
12 ~~reasonable and proper~~ for the effective administration of this  
13 chapter and may ~~in its discretion~~ bond any person handling  
14 moneys or signing checks under this chapter. ~~hereunder~~ The  
15 cost of these ~~such~~ bonds must ~~shall~~ be paid from the  
16 Employment Security Administration Trust Fund.

17 ~~(5) UNEMPLOYMENT COMPENSATION ADVISORY COUNCIL.--There~~  
18 ~~is created a state Unemployment Compensation Advisory Council~~  
19 ~~to assist the division in reviewing the unemployment insurance~~  
20 ~~program and to recommend improvements for such program.~~

21 ~~(a) The council shall consist of 18 members, including~~  
22 ~~equal numbers of employer representatives and employee~~  
23 ~~representatives who may fairly be regarded as representative~~  
24 ~~because of their vocations, employments, or affiliations, and~~  
25 ~~representatives of the general public.~~

26 ~~(b) The members of the council shall be appointed by~~  
27 ~~the secretary of the Department of Labor and Employment~~  
28 ~~Security. Initially, the secretary shall appoint five members~~  
29 ~~for terms of 4 years, five members for terms of 3 years, five~~  
30 ~~members for terms of 2 years, and three members for terms of 1~~  
31 ~~year. Thereafter, members shall be appointed for 4-year terms.~~



1 ~~A vacancy shall be filled for the remainder of the unexpired~~  
2 ~~term.~~

3 ~~(c) The council shall meet at the call of its chair,~~  
4 ~~at the request of a majority of its membership, at the request~~  
5 ~~of the division, or at such times as may be prescribed by its~~  
6 ~~rules, but not less than twice a year. The council shall make~~  
7 ~~a report of each meeting, which shall include a record of its~~  
8 ~~discussions and recommendations. The division shall make such~~  
9 ~~reports available to any interested person or group.~~

10 ~~(d) Members of the council shall serve without~~  
11 ~~compensation but shall be entitled to receive reimbursement~~  
12 ~~for per diem and travel expenses as provided in s. 112.061.~~

13 (4)(6) EMPLOYMENT STABILIZATION.--The Agency for  
14 Workforce Innovation, under the direction of Workforce  
15 Florida, Inc., division, with the advice and aid of advisory  
16 councils, shall take all appropriate steps to reduce and  
17 prevent unemployment; to encourage and assist in the adoption  
18 of practical methods of vocational training, retraining, and  
19 vocational guidance; to investigate, recommend, advise, and  
20 assist in the establishment and operation, by municipalities,  
21 counties, school districts, and the state, of reserves for  
22 public works to be used in times of business depression and  
23 unemployment; to promote the reemployment of the unemployed  
24 workers throughout the state in every other way that may be  
25 feasible; to refer any claimant entitled to extended benefits  
26 to suitable work which meets the criteria of this chapter;  
27 and, to these ends, to carry on and publish the results of  
28 investigations and research studies.

29 (5)(7) RECORDS AND REPORTS.--Each employing unit shall  
30 keep true and accurate work records, containing the such  
31 information required by the Agency for Workforce Innovation or

1 its tax collection service provider ~~as the division may~~  
2 ~~prescribe.~~ Such records must ~~shall~~ be open to inspection  
3 and are ~~be~~ subject to being copied by the Agency for Workforce  
4 Innovation or its tax collection service provider ~~division~~ at  
5 any reasonable time and as often as ~~may be~~ necessary. The  
6 Agency for Workforce Innovation or its tax collection service  
7 provider ~~division or an appeals referee~~ may require from any  
8 employing unit any sworn or unsworn reports, for ~~with respect~~  
9 ~~to~~ persons employed by the employing unit ~~it~~, ~~deemed~~ necessary  
10 for the effective administration of this chapter. However, a  
11 state or local governmental agency performing intelligence or  
12 counterintelligence functions need not report an employee if  
13 the head of that ~~such~~ agency determines ~~has determined~~ that  
14 reporting the employee could endanger the safety of the  
15 employee or compromise an ongoing investigation or  
16 intelligence mission. Information revealing the employing  
17 unit's or individual's identity ~~thus~~ obtained from the  
18 employing unit or from any individual through ~~pursuant to~~ the  
19 administration of this chapter, is ~~shall~~, except to the extent  
20 necessary for the proper presentation of a claim or upon  
21 written authorization of the claimant who has a workers'  
22 compensation claim pending, ~~be held~~ confidential and exempt  
23 from ~~the provisions of~~ s. 119.07(1). This confidential ~~Such~~  
24 information is ~~shall be~~ available only to public employees in  
25 the performance of their public duties, ~~including employees of~~  
26 ~~the Department of Education in obtaining information for the~~  
27 ~~Florida Education and Training Placement Information Program~~  
28 ~~and the Office of Tourism, Trade, and Economic Development in~~  
29 ~~its administration of the qualified defense contractor tax~~  
30 ~~refund program authorized by s. 288.1045, the qualified target~~  
31 ~~industry business tax refund program authorized by s. 288.106.~~

1 Any claimant, or the claimant's legal representative, at a  
2 hearing before an appeals referee or the commission ~~must shall~~  
3 be supplied with information from these ~~such~~ records to the  
4 extent necessary for the proper presentation of her or his  
5 claim. Any employee or member of the commission, ~~or~~ any  
6 employee of the Agency for Workforce Innovation or its tax  
7 collection service provider division, or any other person  
8 receiving confidential information, who violates ~~any provision~~  
9 ~~of this subsection~~ commits ~~is guilty of~~ a misdemeanor of the  
10 second degree, punishable as provided in s. 775.082 or s.  
11 775.083. However, the Agency for Workforce Innovation or its  
12 tax collection service provider division may furnish to any  
13 employer copies of any report previously submitted by that  
14 ~~such~~ employer, upon the request of the ~~such~~ employer, ~~and~~ The  
15 Agency for Workforce Innovation or its tax collection service  
16 provider ~~division~~ ~~is authorized to~~ charge a therefor ~~such~~  
17 reasonable fee for copies of reports, which may ~~as the~~  
18 ~~division may by rule prescribe~~ not to exceed the actual  
19 reasonable cost of the preparation of the ~~such~~ copies as  
20 prescribed by rules adopted by the Agency for Workforce  
21 Innovation or the state agency providing tax collection  
22 services. Fees received by the Agency for Workforce Innovation  
23 or its tax collection service provider division for copies  
24 furnished ~~provided~~ under this subsection must shall be  
25 deposited in ~~to the credit of~~ the Employment Security  
26 Administration Trust Fund.

27 (6)(8) OATHS AND WITNESSES.--In the discharge of the  
28 duties imposed by this chapter, the Agency for Workforce  
29 Innovation, its tax collection service provider division, ~~the~~  
30 ~~appeals referees~~, ~~and~~ the members of the commission, ~~and~~ any  
31 duly authorized representative of any of these entities may

1 ~~them shall have power to~~ administer oaths and affirmations,  
2 take depositions, certify to official acts, and issue  
3 subpoenas to compel the attendance of witnesses and the  
4 production of books, papers, correspondence, memoranda, and  
5 other records deemed necessary as evidence in connection with  
6 the administration of this chapter.

7 (7)(9) SUBPOENAS.--If a person refuses in case of  
8 ~~contumacy by, or refusal to obey a subpoena issued to that,~~  
9 ~~any person, any court of this state within the jurisdiction of~~  
10 ~~which the inquiry is carried on, or within the jurisdiction of~~  
11 ~~which the person guilty of contumacy or refusal to obey is~~  
12 ~~found, resides, or transacts business, upon application by the~~  
13 Agency for Workforce Innovation, its tax collection service  
14 provider division, the commission, or an appeals referee or  
15 any duly authorized representative of any of these entities  
16 has them, shall have jurisdiction to order the issue to such  
17 ~~person an order requiring such person to appear before the~~  
18 ~~entity division, the commission, or an appeals referee or any~~  
19 ~~duly authorized representative of any of them, there to~~  
20 ~~produce evidence if so ordered or there to give testimony~~  
21 ~~touching on the matter under investigation or in question.†~~  
22 ~~and any Failure to obey the such order of the court may be~~  
23 ~~punished by the court as a contempt thereof. Any person who~~  
24 fails or refuses shall without just cause ~~fail or refuse~~ to  
25 appear or attend and testify; or to answer any lawful inquiry;  
26 or to produce books, papers, correspondence, memoranda, and  
27 other records within, if it is in her or his control as  
28 commanded power to do so, in obedience to a subpoena of the  
29 Agency for Workforce Innovation, its tax collection service  
30 provider division, the commission, or an appeals referee or  
31 any duly authorized representative of any of these entities

1 ~~commits them is guilty of~~ a misdemeanor of the second degree,  
2 punishable as provided in s. 775.082 or s. 775.083. ~~and~~ Each  
3 day that a ~~such~~ violation continues is a separate offense.

4 ~~(8)(10)~~ PROTECTION AGAINST SELF-INCRIMINATION.-- A ~~No~~  
5 person is not ~~shall be~~ excused from appearing or attending and  
6 testifying, or from producing books, papers, correspondence,  
7 memoranda, or ~~and~~ other records, before the Agency for  
8 Workforce Innovation, its tax collection service provider  
9 division, the commission, or an appeals referee or any duly  
10 authorized representative of any of these entities ~~them~~ or as  
11 commanded in a ~~obedience to the~~ subpoena of any of these  
12 entities ~~them~~ in any ~~cause or~~ proceeding before the Agency for  
13 Workforce Innovation division, the commission, or an appeals  
14 referee, or a special deputy on the ground that the testimony  
15 or evidence, documentary or otherwise, required of the person  
16 may ~~tend to~~ incriminate her or him or subject her or him to a  
17 penalty or forfeiture. That person may not, but no individual  
18 ~~shall~~ be prosecuted or subjected to any penalty or forfeiture  
19 for or on account of any transaction, matter, or thing  
20 concerning which she or he is compelled, after having claimed  
21 her or his privilege against self-incrimination, to testify or  
22 produce evidence, documentary or otherwise, except that the  
23 person ~~such individual so~~ testifying is ~~shall not be~~ exempt  
24 from prosecution and punishment for perjury committed while in  
25 ~~so~~ testifying.

26 ~~(9)(11)~~ STATE-FEDERAL COOPERATION.--

27 (a)1. In the administration of this chapter, the  
28 Agency for Workforce Innovation and its tax collection service  
29 provider division shall cooperate with the United States  
30 Department of Labor to the fullest extent consistent with ~~the~~  
31 ~~provisions of~~ this chapter and shall take those actions ~~such~~

1 ~~action~~, through the adoption of appropriate rules,  
2 administrative methods, and standards, ~~as may be~~ necessary to  
3 secure for to this state ~~and its citizens~~ all advantages  
4 available under the provisions of federal law relating the  
5 ~~Social Security Act that relate~~ to unemployment compensation,  
6 the Federal Unemployment Tax Act, the Wagner-Peyser Act, and  
7 the Federal-State Extended Unemployment Compensation Act of  
8 1970, or other federal manpower acts.

9           2. In the administration of the provisions in s.  
10 443.1115 s. 443.111(6), which are enacted to conform with the  
11 ~~requirements of the~~ Federal-State Extended Unemployment  
12 Compensation Act of 1970, the Agency for Workforce Innovation  
13 ~~division~~ shall take those actions ~~such action as may be~~  
14 necessary to ensure that those ~~the~~ provisions are ~~so~~  
15 interpreted and applied ~~as~~ to meet the requirements of the  
16 ~~such~~ federal act as interpreted by the United States  
17 Department of Labor and to secure for to this state the full  
18 reimbursement of the federal share of extended benefits paid  
19 under this chapter which is ~~that are~~ reimbursable under the  
20 federal act.

21           3. The Agency for Workforce Innovation and its tax  
22 collection service provider division shall comply with the  
23 regulations of the United States Department of Labor relating  
24 to the receipt or expenditure by this state of funds ~~moneys~~  
25 granted under federal law ~~any of such acts~~; shall submit the  
26 ~~make such~~ reports, in the ~~such~~ form and containing the ~~such~~  
27 information, ~~as~~ the United States Department of Labor requires  
28 ~~may from time to time require~~; and shall comply with  
29 directions of ~~such provisions as~~ the United States Department  
30 of Labor ~~may from time to time find~~ necessary to assure the  
31 correctness and verification of these ~~such~~ reports.

1           (b) The Agency for Workforce Innovation and its tax  
2 collection service provider division may cooperate ~~afford~~  
3 ~~reasonable cooperation~~ with every agency of the United States  
4 charged with ~~the~~ administration of any unemployment insurance  
5 law.

6           (c) The Agency for Workforce Innovation and its tax  
7 collection service provider division shall ~~fully~~ cooperate  
8 with the agencies of other states, and shall make every proper  
9 effort within their ~~its~~ means, to oppose and prevent any  
10 further action leading ~~which would in its judgment tend to the~~  
11 ~~effect~~ complete or substantial federalization of state  
12 unemployment compensation funds or state employment security  
13 programs. The Agency for Workforce Innovation and its tax  
14 collection service provider division may make, and may  
15 cooperate with other appropriate agencies in making, studies  
16 as to the practicability and probable cost of possible new  
17 state-administered social security programs and the relative  
18 desirability of state, rather than federal, action in that ~~any~~  
19 ~~such~~ field of study.

20           Section 42. Section 443.1715, Florida Statutes, is  
21 amended to read:

22           443.1715 Disclosure of information; confidentiality.--

23           (1) RECORDS AND REPORTS.--Information revealing an ~~the~~  
24 employing unit's or individual's identity obtained from the  
25 employing unit or ~~from~~ any individual under ~~pursuant to~~ the  
26 administration of this chapter, and any determination  
27 revealing that ~~such~~ information, except to the extent  
28 necessary for the proper presentation of a claim or upon  
29 written authorization of the claimant who has a workers'  
30 compensation claim pending, is ~~must be held~~ confidential and  
31 exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art.

1 I of the State Constitution. This confidential ~~Such~~  
2 information may be released ~~be made available~~ only to public  
3 employees in the performance of their public duties, ~~including~~  
4 ~~employees of the Department of Education in obtaining~~  
5 ~~information for the Florida Education and Training Placement~~  
6 ~~Information Program and the Office of Tourism, Trade, and~~  
7 ~~Economic Development in its administration of the qualified~~  
8 ~~defense contractor tax refund program authorized by s.~~  
9 ~~288.1045 and the qualified target industry tax refund program~~  
10 ~~authorized by s. 288.106.~~ Except as otherwise provided by law,  
11 public employees receiving this confidential ~~such~~ information  
12 must maintain ~~retain~~ the confidentiality of the ~~such~~  
13 information. Any claimant, or the claimant's legal  
14 representative, at a hearing before an appeals referee or the  
15 commission is entitled to ~~shall be supplied with~~ information  
16 from these ~~such~~ records to the extent necessary for the proper  
17 presentation of her or his claim. ~~A Any employee or member of~~  
18 ~~the commission or any employee of the division, or any other~~  
19 ~~person receiving confidential information, who violates any~~  
20 ~~provision of this subsection commits a misdemeanor of the~~  
21 ~~second degree, punishable as provided in s. 775.082 or s.~~  
22 ~~775.083. The Agency for Workforce Innovation or its tax~~  
23 ~~collection service provider~~ However, the division may,  
24 however, furnish to any employer copies of any report  
25 ~~previously~~ submitted by that ~~such~~ employer, upon the request  
26 of the ~~such~~ employer, and may furnish to any claimant copies  
27 of any report ~~previously~~ submitted by that ~~such~~ claimant, upon  
28 the request of the ~~such~~ claimant. The Agency for Workforce  
29 Innovation or its tax collection service provider may, ~~and the~~  
30 ~~division is authorized to charge a therefor such reasonable~~  
31 fee for copies of these reports as prescribed ~~as the division~~



1 ~~may~~ by rule, which may ~~prescribe~~ not to exceed the actual  
2 reasonable cost of the preparation of the ~~such~~ copies. Fees  
3 received ~~by the division~~ for copies under ~~as provided~~ in this  
4 subsection must be deposited in ~~to the credit~~ of the  
5 Employment Security Administration Trust Fund.

6 (2) DISCLOSURE OF INFORMATION.--Subject to ~~such~~  
7 restrictions ~~as~~ the Agency for Workforce Innovation or the  
8 state agency providing unemployment tax collection services  
9 adopts ~~division prescribes~~ by rule, information declared  
10 confidential under this section is ~~may be made~~ available to  
11 any agency of this or any other state, or any federal agency,  
12 charged with the administration of any unemployment  
13 compensation law or the maintenance of the one-stop delivery ~~a~~  
14 ~~system of public employment offices~~, or the Bureau of Internal  
15 Revenue of the United States Department of the Treasury, or  
16 the Florida Department of Revenue, and Information obtained in  
17 connection with the administration of the one-stop delivery  
18 system ~~employment service~~ may be made available to persons or  
19 agencies for purposes appropriate to the operation of a public  
20 employment service or a job-preparatory or career education or  
21 training program. The Agency for Workforce Innovation ~~division~~  
22 shall, on a quarterly basis, furnish the National Directory of  
23 New Hires with information concerning the wages and  
24 unemployment benefits ~~compensation~~ paid to individuals, by the  
25 ~~such~~ dates, in the ~~such~~ format, and containing the ~~such~~  
26 information specified in the regulations of ~~as~~ the United  
27 States Secretary of Health and Human Services ~~shall specify in~~  
28 ~~regulations~~. Upon request ~~therefor~~, the Agency for Workforce  
29 Innovation ~~division~~ shall furnish any agency of the United  
30 States charged with the administration of public works or  
31 assistance through public employment, and may furnish to any

1 state agency similarly charged, the name, address, ordinary  
2 occupation, and employment status of each recipient of  
3 benefits and the ~~such~~ recipient's rights to further benefits  
4 under this chapter. Except as otherwise provided by law, the  
5 receiving agency must retain the confidentiality of this ~~such~~  
6 information as provided in this section. The tax collection  
7 service provider ~~division~~ may request the Comptroller of the  
8 Currency of the United States to examine ~~cause an examination~~  
9 ~~of~~ the correctness of any return or report of any national  
10 banking association rendered under ~~pursuant to the provisions~~  
11 ~~of~~ this chapter and may in connection with that ~~such~~ request  
12 transmit any ~~such~~ report or return for examination to the  
13 Comptroller of the Currency of the United States as provided  
14 in s. 3305(c) of the federal Internal Revenue Code.

15 (3) ~~SPECIAL PROVISIONS FOR DISCLOSURE OF DRUG TEST~~  
16 ~~INFORMATION.--Notwithstanding the contrary provisions of s.~~  
17 ~~440.102(8), all information, interviews, reports, and drug~~  
18 ~~test results, written or otherwise, received by an employer~~  
19 ~~through a drug-testing program may be used or received in~~  
20 ~~evidence, obtained in discovery, or disclosed in public or~~  
21 ~~private proceedings conducted for the purpose of determining~~  
22 ~~compensability under this chapter, including any~~  
23 ~~administrative or judicial appeal taken hereunder.~~ The  
24 employer, agent of the employer, or laboratory conducting a  
25 drug test may also obtain access to employee drug test  
26 information when consulting with legal counsel in connection  
27 with actions brought under or related to this chapter or when  
28 the information is relevant to its defense in a civil or  
29 administrative matter. This ~~Such~~ information may also be  
30 released to a professional or occupational licensing board in  
31 a related disciplinary proceeding. However, unless otherwise

1 provided by law, this ~~such~~ information is confidential for all  
2 other purposes.

3 (a) This ~~Such~~ information may not be disclosed or  
4 released and may not be, ~~or~~ used in any criminal proceeding  
5 against the person tested. Information released contrary to  
6 paragraph (c) is inadmissible as evidence in the ~~any such~~  
7 criminal proceeding.

8 (b) Unless otherwise provided by law, any ~~such~~  
9 information described in this subsection and received by a  
10 public employer through a drug-testing program, or obtained by  
11 a public employee under this chapter, is confidential and  
12 exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art.  
13 I of the State Constitution, until introduced into the public  
14 record under ~~pursuant to~~ a hearing conducted under s.  
15 443.151(4).

16 (c) Confidentiality may be waived only by express and  
17 informed written consent executed by the person tested. The  
18 consent form must contain, at a minimum:

- 19 1. The name of the person who is authorized to obtain  
20 the information;  
21 2. The purpose of the disclosure;  
22 3. The precise information to be disclosed;  
23 4. The duration of the consent; and  
24 5. The signature of the person authorizing release of  
25 the information.

26 Section 43. Section 443.1716, Florida Statutes, is  
27 amended to read:

28 443.1716 Authorized electronic access to employer  
29 information.--

30 (1) As used in this section, the term:

31

1           (a) "Consumer-reporting agency" has the meaning  
2 ascribed in the Federal Fair Credit Reporting Act, 15 U.S.C.  
3 s. 1681a.

4           (b) "Creditor" has the meaning ascribed in the federal  
5 Fair Debt Collection Practices Act, 15 U.S.C. ss. 1692 et seq.

6           (2)(1) ~~Notwithstanding any other provision provisions~~  
7 of this chapter, the Agency for Workforce Innovation  
8 ~~Department of Labor and Employment Security~~ shall contract  
9 with one or more consumer-reporting agencies to provide  
10 creditors with secured electronic access to employer-provided  
11 information relating to the quarterly wages report submitted  
12 in accordance with this chapter ~~the state's unemployment~~  
13 ~~compensation law.~~ Such access is limited to the wage  
14 reports for the preceding 16 calendar quarters.

15           (3)(2) ~~Creditors must obtain written consent from the~~  
16 ~~credit applicant.~~ Any such written consent ~~from the~~  
17 ~~credit applicant~~ must be signed and ~~must~~ include the  
18 following:

19           (a) Specific notice that the individual's wage and  
20 employment history information will be released to a  
21 consumer-reporting agency;

22           (b) Notice that the such release is made for the sole  
23 purpose of reviewing a specific application for credit made by  
24 the individual;

25           (c) Notice that the files of the Agency for Workforce  
26 Innovation or its tax collection service provider which  
27 contain ~~Department of Labor and Employment Security~~ containing  
28 wage and employment history information submitted by the  
29 individual or his or her employers may be accessed; and

30           (d) A listing of the parties authorized to receive the  
31 released information.

1           ~~(4)(3)~~ Consumer-reporting agencies and creditors  
2 accessing information under this section must safeguard the  
3 confidentiality of the ~~such~~ information and must ~~shall~~ use the  
4 information only to support a single consumer credit  
5 transaction for the creditor to satisfy standard financial  
6 underwriting requirements or other requirements imposed upon  
7 the creditor, and to satisfy the creditor's obligations under  
8 applicable state or federal Fair Credit Reporting laws and  
9 rules governing this section.

10           ~~(5)(4)~~ ~~Should any consumer reporting agency or~~  
11 ~~creditor violate any provision of this section,~~ The Agency for  
12 Workforce Innovation Department of Labor and Employment  
13 Security shall, upon 30 days' written notice to the  
14 consumer-reporting agency, terminate the contract established  
15 between the Agency for Workforce Innovation department and the  
16 consumer-reporting agency resulting from this section if the  
17 consumer-reporting agency or any creditor violates this  
18 section.

19           ~~(5)~~ ~~For purposes of this section, "creditor" has the~~  
20 ~~same meaning as set forth in the federal Fair Debt Collection~~  
21 ~~Practices Act, 15 U.S.C. ss. 1692 et seq.~~

22           (6) The Agency for Workforce Innovation Department of  
23 Labor and Employment Security shall establish minimum audit,  
24 security, net-worth, and liability-insurance standards,  
25 technical requirements, and any other terms and conditions  
26 ~~considered necessary in the discretion of the state agency to~~  
27 safeguard the confidentiality of the information released  
28 under this section and to otherwise serve the public interest.  
29 The Agency for Workforce Innovation Department of Labor and  
30 Employment Security shall also include, in coordination with  
31

1 any necessary state agencies, ~~necessary~~ audit procedures to  
2 ensure that these rules are followed.

3 (7) In contracting with one or more consumer-reporting  
4 agencies under this section, any revenues generated by the  
5 ~~such~~ contract must be used to pay the entire cost of providing  
6 access to the information. Further, in accordance with federal  
7 regulations, any additional revenues generated by the Agency  
8 for Workforce Innovation ~~department~~ or the state under this  
9 section must be paid into the Employment Security  
10 Administration ~~department's~~ Trust Fund ~~for the administration~~  
11 ~~of the unemployment compensation system.~~

12 (8) The Agency for Workforce Innovation ~~department~~ may  
13 not provide wage and employment history information to any  
14 consumer-reporting agency before the consumer-reporting agency  
15 or agencies under contract with the Agency for Workforce  
16 Innovation ~~department~~ pay all development and other startup  
17 costs incurred by the state in connection with the design,  
18 installation, and administration of technological systems and  
19 procedures for the electronic-access program.

20 (9) The release of any information under this section  
21 must be for a purpose authorized by and in the manner  
22 permitted by the United States Department of Labor and any  
23 subsequent rules or regulations adopted by that department.

24 ~~(10) As used in this section, the term~~  
25 ~~"consumer-reporting agency" has the same meaning as that set~~  
26 ~~forth in the Federal Fair Credit Reporting Act, 15 U.S.C. s.~~  
27 ~~1681a.~~

28 Section 44. Section 443.181, Florida Statutes, is  
29 amended to read:

30 443.181 Public State employment service.--

31

1           (1) ~~CREATION.~~ ~~A state public employment service is~~  
2 ~~established in the Agency for Workforce Innovation, under~~  
3 ~~policy direction from Workforce Florida, Inc. The agency shall~~  
4 ~~establish and maintain free public employment offices in such~~  
5 ~~number and in such places as may be necessary for the proper~~  
6 ~~administration of this chapter and for the purposes of~~  
7 ~~performing such duties as are within the purview of the Act of~~  
8 ~~Congress entitled "An Act to provide for the establishment of~~  
9 ~~a national employment system and for cooperation with the~~  
10 ~~states in the promotion of such system and for other~~  
11 ~~purposes," approved June 6, 1933 (48 Stat. 113; 29 U.S.C. s.~~  
12 ~~49(c)), as amended. Notwithstanding any provisions in this~~  
13 ~~section to the contrary,~~ The one-stop delivery system  
14 established under s. 445.009 is this state's public employment  
15 service as part of the national system of public employment  
16 offices under 29 U.S.C. s. 49 shall be the primary method for  
17 delivering services under this section, consistent with Pub.  
18 H. No. 105-220 and chapter 445. The Agency for Workforce  
19 Innovation, under policy direction from Workforce Florida,  
20 Inc., it shall be the duty of the agency to cooperate with any  
21 official or agency of the United States having power or duties  
22 under 29 U.S.C. ss. 49-491-1 the provisions of the Act of  
23 Congress, as amended, and shall to do and perform those duties  
24 all things necessary to secure to this state the funds  
25 provided under federal law for benefits of said Act of  
26 Congress, as amended, in the promotion and maintenance of the  
27 state's a system of public employment service offices. In  
28 accordance with 29 U.S.C. s. 49c, this state accepts 29 U.S.C.  
29 ss. 49-491-1 The provisions of the said Act of Congress, as  
30 amended, are hereby accepted by this state, in conformity with  
31 s. 4 of that act, and this state will observe and comply with

1 ~~the requirements thereof.~~ The Agency for Workforce Innovation  
2 is designated ~~and constituted~~ the state agency responsible for  
3 cooperating with the United States Secretary of Labor under 29  
4 U.S.C. s. 49c of this state for the purpose of that act. The  
5 Agency for Workforce Innovation shall ~~is authorized and~~  
6 ~~directed to~~ appoint sufficient employees to administer ~~carry~~  
7 ~~out the purposes of~~ this section. The Agency for Workforce  
8 Innovation may cooperate with or enter into agreements with  
9 the Railroad Retirement Board for ~~with respect to~~ the  
10 establishment, maintenance, and use of one-stop career centers  
11 ~~free employment service facilities.~~

12 (2) ~~FINANCING.~~ All funds ~~moneys~~ received by this  
13 state under 29 U.S.C. ss. 49-491-1 ~~must the said Act of~~  
14 ~~Congress, as amended, shall be paid into the Employment~~  
15 ~~Security Administration Trust Fund, and~~ these funds ~~such~~  
16 ~~moneys are hereby made~~ available to the Agency for Workforce  
17 Innovation for expenditure ~~to be expended~~ as provided by this  
18 chapter or by federal law ~~and by said Act of Congress.~~ For the  
19 purpose of establishing and maintaining one-stop career  
20 centers ~~free public employment offices,~~ the Agency for  
21 Workforce Innovation may ~~is authorized to~~ enter into  
22 agreements with the Railroad Retirement Board or any other  
23 agency of the United States charged with the administration of  
24 an unemployment compensation law, with any political  
25 subdivision of this state, or with any private, nonprofit  
26 organization. ~~and~~ As a part of any such agreement, the Agency  
27 for Workforce Innovation may accept moneys, services, or  
28 quarters as a contribution to the Employment Security  
29 Administration Trust Fund.

30 (3) ~~REFERENCES.~~ ~~References to "the agency" in this~~  
31 ~~section mean the Agency for Workforce Innovation.~~



1           Section 45. Section 443.191, Florida Statutes, is  
2 amended to read:

3           443.191 Unemployment Compensation Trust Fund;  
4 establishment and control.--

5           (1) There is established, as a ~~special fund~~ separate  
6 trust fund ~~and~~ apart from all other public ~~moneys or~~ funds of  
7 this state, an Unemployment Compensation Trust Fund, which  
8 shall be administered by the Agency for Workforce Innovation  
9 ~~division~~ exclusively for the purposes of this chapter. The  
10 ~~This~~ fund shall consist of:

11           (a) All contributions and reimbursements collected  
12 under this chapter;

13           (b) Interest earned on ~~upon~~ any moneys in the fund;

14           (c) Any property or securities acquired through the  
15 use of moneys belonging to the fund;

16           (d) All earnings of these ~~such~~ property or securities;  
17 and

18           (e) All money credited to this state's account in the  
19 federal Unemployment Compensation Trust Fund under 42 U.S.C.  
20 s. 1103 ~~pursuant to s. 903 of the Social Security Act, as~~  
21 ~~amended.~~

22  
23 Except as otherwise provided in s. 443.1313(4), all moneys in  
24 the fund shall be mingled and undivided.

25           (2) The Treasurer is the ex officio treasurer and  
26 custodian of the fund and shall administer the fund in  
27 accordance with the directions of the Agency for Workforce  
28 Innovation division. All payments from the fund must be  
29 approved by the Agency for Workforce Innovation division or by  
30 an a ~~duly~~ authorized agent and must be made by the Treasurer  
31 upon warrants issued by the Comptroller, except as ~~hereinafter~~

1 provided in this section. The Treasurer shall maintain within  
2 the fund three separate accounts:

- 3 (a) A clearing account;  
4 (b) An Unemployment Compensation Trust Fund account;  
5 and  
6 (c) A benefit account.

7  
8 All moneys payable to the fund, including moneys received from  
9 the United States as reimbursement for extended benefits paid  
10 by the Agency for Workforce Innovation division, ~~upon receipt~~  
11 ~~thereof by the division~~, must be forwarded to the Treasurer,  
12 who shall immediately deposit them in the clearing account.  
13 Refunds payable under s. 443.141 may be paid from the clearing  
14 account upon warrants issued by the Comptroller. After  
15 clearance, all other moneys in the clearing account must be  
16 immediately deposited with the Secretary of the Treasury of  
17 the United States to the credit of this state's ~~the account of~~  
18 ~~this state~~ in the federal Unemployment Compensation Trust Fund  
19 notwithstanding ~~established and maintained under s. 904 of the~~  
20 ~~Social Security Act, as amended, any state provisions of the~~  
21 ~~law in this state~~ relating to the deposit, administration,  
22 release, or disbursement of moneys in the possession or  
23 custody of this state ~~to the contrary notwithstanding~~. The  
24 benefit account consists ~~shall consist~~ of all moneys  
25 requisitioned from this state's account in the federal  
26 Unemployment Compensation Trust Fund. Except as otherwise  
27 provided by law, moneys in the clearing and benefit accounts  
28 may be deposited by the Treasurer, under the direction of the  
29 Agency for Workforce Innovation division, in any bank or  
30 public depository in which general funds of the state are ~~may~~  
31 ~~be~~ deposited, but a ~~no~~ public deposit insurance charge or

1 premium may not be paid out of the fund. If any warrant  
2 issued against the clearing account or the benefit account is  
3 not presented for payment within 1 year after issuance  
4 ~~thereof~~, the Comptroller must cancel the warrant ~~same~~ and  
5 credit without restriction the amount of the ~~such~~ warrant to  
6 the account upon which it is drawn. When the payee or person  
7 entitled to a canceled ~~any~~ warrant ~~so canceled~~ requests  
8 payment of the warrant ~~thereof~~, the Comptroller, upon  
9 direction of the Agency for Workforce Innovation ~~division~~,  
10 must issue a new warrant, payable from ~~therefor~~, ~~to be paid~~  
11 ~~out of~~ the account against which the canceled warrant was had  
12 ~~been~~ drawn.

13 (3) Moneys may only ~~shall~~ be requisitioned from the  
14 state's account in the federal Unemployment Compensation Trust  
15 Fund solely for the payment of benefits and extended benefits  
16 and for payment in accordance with rules prescribed by the  
17 Agency for Workforce Innovation ~~division~~, except that money  
18 credited to this state's account under 42 U.S.C. s. 1103 ~~may~~  
19 only pursuant to s. 903 of the Social Security Act, as  
20 ~~amended~~, shall be used exclusively as provided in subsection  
21 (5). The Agency for Workforce Innovation ~~division~~, through  
22 the Treasurer, shall ~~from time to time~~ requisition from the  
23 federal Unemployment Compensation Trust Fund ~~such~~ amounts, not  
24 exceeding the amounts credited ~~standing~~ to this state's  
25 account in the fund ~~therein~~, as ~~it deems~~ necessary for the  
26 payment of benefits and extended benefits for a reasonable  
27 future period. Upon receipt of these amounts ~~thereof~~, the  
28 Treasurer shall deposit the ~~such~~ moneys in the benefit account  
29 in the State Treasury and warrants for the payment of benefits  
30 and extended benefits shall be drawn by the Comptroller upon  
31 the order of the Agency for Workforce Innovation ~~division~~

1 against the ~~such benefit~~ account. All warrants for benefits  
2 and extended benefits are ~~shall be~~ payable directly to the  
3 ultimate beneficiary. Expenditures of these ~~such~~ moneys in the  
4 benefit account and refunds from the clearing account are  
5 ~~shall not be~~ subject to any ~~provisions of~~ law requiring  
6 specific appropriations or other formal release by state  
7 officers of money in their custody. All warrants issued for  
8 the payment of benefits and refunds must ~~shall~~ bear the  
9 signature of the Comptroller ~~as above set forth~~. Any balance  
10 of moneys requisitioned from this state's account in the  
11 federal Unemployment Compensation Trust Fund which remains  
12 unclaimed or unpaid in the benefit account after ~~the~~  
13 ~~expiration of~~ the period for which the moneys ~~such sums~~ were  
14 requisitioned shall ~~either~~ be deducted from estimates for, and  
15 may be used ~~utilized~~ for the payment of, benefits and extended  
16 benefits during succeeding periods, or, in the discretion of  
17 the Agency for Workforce Innovation ~~division~~, shall be  
18 redeposited with the Secretary of the Treasury of the United  
19 States, to the credit of this state's account in the federal  
20 Unemployment Compensation Trust Fund, as provided in  
21 subsection (2).

22 (4) ~~The provisions of~~ Subsections (1), (2), and (3),  
23 to the extent ~~that~~ they relate to the federal Unemployment  
24 Compensation Trust Fund, apply ~~shall be operative~~ only while  
25 ~~the so long as such unemployment trust~~ fund continues to exist  
26 and while ~~so long as~~ the Secretary of the Treasury of the  
27 United States continues to maintain for this state a separate  
28 ~~book~~ account of all funds deposited ~~therein~~ by this state for  
29 the payment of benefits ~~benefit purposes~~, together with this  
30 state's proportionate share of the earnings of the federal  
31 ~~such~~ Unemployment Compensation Trust Fund, from which no other

1 state is permitted to make withdrawals. If the federal ~~and~~  
2 ~~when such~~ Unemployment Compensation Trust Fund ceases to  
3 exist, or the ~~such~~ separate ~~book~~ account is no longer  
4 maintained, all moneys, properties, or securities ~~therein~~  
5 belonging to this state's account in the federal Unemployment  
6 Compensation Trust Fund must ~~of this state shall~~ be  
7 transferred to the Treasurer of the Unemployment Compensation  
8 Trust Fund, who must ~~shall~~ hold, invest, transfer, sell,  
9 deposit, and release those ~~such~~ moneys, properties, or  
10 securities in a manner approved by the Agency for Workforce  
11 Innovation division in accordance with ~~the provisions of this~~  
12 chapter. ~~These; however, such~~ moneys must, however, ~~shall~~ be  
13 invested in the following readily marketable classes of  
14 securities: bonds or other interest-bearing obligations of  
15 the United States or of the state. Further, the ~~such~~  
16 investment must ~~shall~~ at all times be ~~so~~ made in a manner that  
17 allows all the assets of the fund to ~~shall~~ always be readily  
18 convertible into cash when needed for the payment of benefits.  
19 The Treasurer may only ~~shall~~ dispose of securities or other  
20 properties belonging to the Unemployment Compensation Trust  
21 Fund ~~only~~ under the direction of the Agency for Workforce  
22 Innovation division.

23 (5) MONEY CREDITED UNDER 42 U.S.C. S. 1103 ~~SECTION 903~~  
24 ~~OF THE SOCIAL SECURITY ACT.--~~

25 (a) Money credited to ~~the account of this state's~~  
26 account ~~state~~ in the federal Unemployment Compensation Trust  
27 Fund by the Secretary of the Treasury of the United States  
28 under 42 U.S.C. s. 1103 ~~pursuant to s. 903 of the Social~~  
29 ~~Security Act~~ may not be requisitioned from this state's  
30 account or used except for the payment of benefits and for the  
31 payment of expenses incurred for the administration of this

1 chapter law. These moneys ~~Such money~~ may be requisitioned  
2 ~~under pursuant to~~ subsection (3) for the payment of benefits.  
3 These moneys ~~Such money~~ may also be requisitioned and used for  
4 the payment of expenses incurred for the administration of  
5 this ~~chapter, law~~ but only under ~~pursuant to~~ a specific  
6 appropriation by the Legislature and only if the expenses are  
7 incurred and the money is requisitioned after the enactment of  
8 an appropriations ~~appropriation~~ law that ~~which~~:  
9       1. Specifies the purposes for which the ~~such~~ money is  
10 appropriated and the amounts appropriated ~~therefor~~;  
11       2. Limits the period within which the ~~such~~ money may  
12 be obligated to a period ending not more than 2 years after  
13 the date of the enactment of the appropriations ~~appropriation~~  
14 law; and  
15       3. Limits the amount that ~~which~~ may be obligated  
16 during any 12-month period beginning on July 1 and ending on  
17 the next June 30 to an amount that ~~which~~ does not exceed the  
18 amount by which the aggregate of the amounts credited to the  
19 state's account under 42 U.S.C. s. 1103 ~~of this state pursuant~~  
20 ~~to s. 903 of the Social Security Act~~ during the same 12-month  
21 period and the 34 preceding 12-month periods, exceeds the  
22 aggregate of the amounts obligated for administration and paid  
23 out for benefits and charged against the amounts credited to  
24 the state's account ~~of this state~~ during those ~~such~~ 35  
25 12-month periods.  
26  
27 ~~4.~~ Notwithstanding this paragraph, money credited for ~~with~~  
28 ~~respect to~~ federal fiscal years 1999, 2000, and 2001 may only  
29 ~~shall~~ be used solely for the administration of the  
30 Unemployment Compensation Program. This ~~and such~~ money is  
31

1 ~~shall~~ not otherwise ~~be~~ subject to ~~the requirements of~~ this  
2 paragraph when appropriated by the Legislature.

3 (b) Amounts credited to this state's account in the  
4 federal Unemployment Compensation Trust Fund under 42 U.S.C.  
5 s. 1103 ~~s. 903 of the Social Security Act~~ which are obligated  
6 for administration or paid out for benefits shall be charged  
7 against equivalent amounts that ~~which~~ were first credited and  
8 that ~~which~~ are not already ~~so~~ charged, except that an ~~no~~  
9 amount obligated for administration during a 12-month period  
10 specified in this section herein may not be charged against  
11 any amount credited during that ~~such a~~ 12-month period earlier  
12 than the 34th 12-month period preceding that ~~such~~ period. Any  
13 amount credited to the state's account under 42 U.S.C. s. 1103  
14 ~~s. 903~~ which is ~~has been~~ appropriated for expenses of  
15 administration, regardless of whether this amount is ~~or not~~  
16 withdrawn from the Unemployment Compensation Trust Fund, shall  
17 be excluded from the Unemployment Compensation Trust Fund  
18 balance for the purposes of s. 443.131(3).

19 (c) Money appropriated as provided in this section  
20 herein for the payment of expenses of administration may only  
21 ~~shall~~ be requisitioned as needed for the payment of  
22 obligations incurred under the ~~such~~ appropriation and, upon  
23 requisition, must ~~shall~~ be deposited in the Employment  
24 Security Administration Trust Fund from which the ~~such~~  
25 payments are ~~shall be~~ made. Money ~~so~~ deposited ~~shall~~, until  
26 expended, remains ~~remain~~ a part of the Unemployment  
27 Compensation Trust Fund and, if ~~it will~~ not ~~be~~ expended, the  
28 money must ~~shall~~ be returned promptly to the state's account  
29 ~~of this state~~ in the federal Unemployment Compensation Trust  
30 Fund.

31

1           (6) TRUST FUND SOLE SOURCE FOR BENEFITS.--The  
2 Unemployment Compensation Trust Fund is the sole and exclusive  
3 source for paying unemployment benefits, and these benefits  
4 are due and payable only to the extent that contributions or  
5 reimbursements, with increments thereon, actually collected  
6 and credited to the fund and not otherwise appropriated or  
7 allocated, are available for payment. The state shall  
8 administer the fund without any liability on the part of the  
9 state beyond the amount of moneys received from the United  
10 States Department of Labor or other federal agency.

11           Section 46. Section 443.211, Florida Statutes, is  
12 amended to read:

13           443.211 Employment Security Administration Trust Fund;  
14 appropriation; reimbursement.--

15           (1) EMPLOYMENT SECURITY ADMINISTRATION TRUST  
16 FUND.--There is created in the State Treasury ~~a special fund~~  
17 ~~to be known as~~ the "Employment Security Administration Trust  
18 Fund." All moneys ~~that are~~ deposited into this fund remain  
19 continuously available to the Agency for Workforce Innovation  
20 division for expenditure in accordance with ~~the provisions of~~  
21 this chapter and do not revert lapse at any time and may not  
22 be transferred to any other fund. All moneys in this fund  
23 which are received from the Federal Government or any federal  
24 agency ~~thereof~~ or which are appropriated by this state under  
25 ~~for the purposes described in~~ ss. 443.171 and 443.181, except  
26 money received under s. 443.191(5)(c), must be expended solely  
27 for the purposes and in the amounts found necessary by the  
28 authorized cooperating federal agencies for the proper and  
29 efficient administration of this chapter. The fund consists  
30 ~~shall consist~~ of: all moneys appropriated by this state; all  
31 moneys received from the United States or any federal agency



1 ~~thereof~~; all moneys received from any other source for the  
2 administration of this chapter ~~such purpose~~; any moneys  
3 received from any agency of the United States or any other  
4 state as compensation for services or facilities supplied to  
5 that ~~such~~ agency; any amounts received from ~~pursuant to~~ any  
6 surety bond or insurance policy or from other sources for  
7 losses sustained by the Employment Security Administration  
8 Trust Fund or by reason of damage to equipment or supplies  
9 purchased from moneys in the ~~such~~ fund; and any proceeds  
10 ~~realized~~ from the sale or disposition of ~~any~~ such equipment or  
11 supplies ~~which may no longer be necessary for the proper~~  
12 ~~administration of this chapter. Notwithstanding any provision~~  
13 ~~of this section,~~All money requisitioned and deposited in this  
14 fund under s. 443.191(5)(c) remains part of the Unemployment  
15 Compensation Trust Fund and must be used only in accordance  
16 with ~~the conditions specified in~~ s. 443.191(5). All moneys in  
17 this fund must be deposited, administered, and disbursed in  
18 the same manner and under the same conditions and requirements  
19 as ~~is~~ provided by law for other trust ~~special~~ funds in the  
20 State Treasury. These ~~Such~~ moneys must be secured by the  
21 depository in which they are held to the same extent and in  
22 the same manner as required by the general depository law of  
23 the state, and collateral pledged must be maintained in a  
24 separate custody account. All payments from the Employment  
25 Security Administration Trust Fund must be approved by the  
26 Agency for Workforce Innovation ~~division~~ or by an ~~a~~ duly  
27 authorized agent and must be made by the Treasurer upon  
28 warrants issued by the Comptroller. Any balances in this fund  
29 do not revert ~~lapse~~ at any time and must remain continuously  
30 available to the Agency for Workforce Innovation ~~division~~ for  
31 expenditure consistent with this chapter.

1           (2) SPECIAL EMPLOYMENT SECURITY ADMINISTRATION TRUST  
2 FUND.--There is created in the State Treasury ~~a special fund,~~  
3 ~~to be known as~~ the "Special Employment Security Administration  
4 Trust Fund," into which shall be deposited or transferred all  
5 interest on contributions and reimbursements, penalties, and  
6 fines or fees collected under this chapter. Interest on  
7 contributions and reimbursements, penalties, and fines or fees  
8 deposited during any calendar quarter in the clearing account  
9 in the Unemployment Compensation Trust Fund shall, as soon as  
10 practicable after the close of that ~~such~~ calendar quarter and  
11 upon certification of the Agency for Workforce Innovation  
12 division, be transferred to the Special Employment Security  
13 Administration Trust Fund. ~~However, there shall be withheld~~  
14 ~~from any such transfer~~ The amount certified by the Agency for  
15 Workforce Innovation as division to be required under this  
16 chapter to pay refunds of interest on contributions and  
17 reimbursements, penalties, and fines or fees collected and  
18 erroneously deposited into the clearing account in the  
19 Unemployment Compensation Trust Fund shall, however, be  
20 withheld from this transfer. The Such amounts of interest and  
21 penalties ~~so~~ certified for transfer are ~~shall be~~ deemed as  
22 being to have been erroneously deposited in the clearing  
23 account, and their ~~the~~ transfer ~~thereof~~ to the Special  
24 Employment Security Administration Trust Fund is ~~shall be~~  
25 deemed to be a refund of the ~~such~~ erroneous deposits. All  
26 moneys in this fund shall be deposited, administered, and  
27 disbursed in the same manner and under the same ~~conditions and~~  
28 requirements as ~~are~~ provided by law for other trust special  
29 funds in the State Treasury. These moneys may ~~shall~~ not be  
30 expended or be available for expenditure in any manner that  
31 ~~which~~ would permit their substitution for, or permit a

1 corresponding reduction in, federal funds that ~~which~~ would, in  
2 the absence of these moneys, be available to finance  
3 expenditures for the administration of this chapter ~~the~~  
4 ~~Unemployment Compensation Law. But nothing in~~ This section  
5 does not ~~shall~~ prevent these moneys from being used as a  
6 revolving fund to cover lawful expenditures, ~~necessary and~~  
7 ~~proper under the law,~~ for which federal funds are ~~have been~~  
8 ~~duly~~ requested but not yet received, subject to the charging  
9 of the ~~such~~ expenditures against the ~~such~~ funds when received.  
10 The moneys in this fund, with the approval of the Executive  
11 Office of the Governor, shall be used by the ~~Division of~~  
12 ~~Unemployment Compensation and the~~ Agency for Workforce  
13 Innovation for paying administrative ~~the payment of costs that~~  
14 ~~of administration which are found not to have been properly~~  
15 ~~and validly~~ chargeable against funds obtained from federal  
16 sources. All moneys in the Special Employment Security  
17 Administration Trust Fund shall be continuously available to  
18 the Agency for Workforce Innovation ~~division~~ for expenditure  
19 in accordance with ~~the provisions of~~ this chapter and do ~~shall~~  
20 ~~not revert~~ ~~lapse~~ at any time. All payments from the Special  
21 Employment Security Administration Trust Fund must ~~shall~~ be  
22 approved by the Agency for Workforce Innovation ~~division~~ or by  
23 an ~~a~~ ~~duly~~ authorized agent ~~thereof~~ and shall be made by the  
24 Treasurer upon warrants issued by the Comptroller. The moneys  
25 in this fund are ~~hereby specifically made~~ available to  
26 replace, as contemplated by subsection (3), expenditures from  
27 the Employment Security Administration Trust Fund, ~~established~~  
28 ~~by subsection (1), which have been found by the~~ United States  
29 Secretary of Labor Bureau of Employment Security, or other  
30 authorized federal agency or authority, finds are ~~because of~~  
31 ~~any action or contingency, to have been lost or improperly~~

1 expended because of any action or contingency. The Treasurer  
2 ~~is shall be~~ liable on her or his official bond for the  
3 faithful performance of her or his duties in connection with  
4 the Special Employment Security Administration Trust Fund.

5 (3) REIMBURSEMENT OF FUND.--If any moneys received  
6 from the United States Secretary of Labor Bureau of Employment  
7 ~~Security~~ under 42 U.S.C. ss. 501-504 Title III of the Social  
8 ~~Security Act~~, any unencumbered balances in the Employment  
9 Security Administration Trust Fund, any moneys granted to this  
10 state under ~~pursuant to the provisions of the~~ Wagner-Peyser  
11 Act, or any moneys made available by this state or its  
12 political subdivisions and matched by the ~~such~~ moneys granted  
13 to this state under ~~pursuant to the provisions of the~~  
14 Wagner-Peyser Act, are after reasonable notice and opportunity  
15 for hearing, ~~are~~ found by the United States Secretary of Labor  
16 ~~Bureau of Employment Security~~, because of any action or  
17 contingency, to be ~~have been~~ lost or ~~been~~ expended for  
18 purposes other than, or in amounts in excess of, those allowed  
19 ~~found necessary~~ by the United States Secretary of Labor Bureau  
20 ~~of Employment Security~~ for the ~~proper~~ administration of this  
21 chapter, these ~~it is the policy of this state that such~~ moneys  
22 shall be replaced by moneys appropriated for that purpose ~~such~~  
23 ~~purposes~~ from the General Revenue Fund ~~funds of this state~~ to  
24 the Employment Security Administration Trust Fund for  
25 expenditure as provided in subsection (1). Upon receipt of  
26 notice of such a finding by the United States Secretary of  
27 Labor Bureau of Employment Security, the Agency for Workforce  
28 Innovation division shall promptly report the amount required  
29 for ~~such~~ replacement to the Governor. ~~and~~ The Governor shall,  
30 at the earliest opportunity, submit to the Legislature a  
31 request for the appropriation of the replacement funds ~~such~~

1 ~~amount. This subsection shall not be construed to relieve this~~  
2 ~~state of its obligation with respect to funds received prior~~  
3 ~~to July 1, 1941, pursuant to the provisions of Title III of~~  
4 ~~the Social Security Act.~~

5 ~~(4) EXEMPTION OF FUND FROM CERTAIN LAWS.--The Special~~  
6 ~~Employment Security Administration Trust Fund provided for in~~  
7 ~~subsection (2) is exempt from the application of any laws of~~  
8 ~~the Legislature of 1949, other than this subsection, and~~  
9 ~~specifically from the application of or effect by the~~  
10 ~~continuing appropriations law.~~

11 ~~(4)(5) RESPONSIBILITY FOR TRUST FUNDS.--In connection~~  
12 ~~with its duties under s. 443.181, the Agency for Workforce~~  
13 ~~Innovation is responsible shall have several authority and~~  
14 ~~responsibility for the deposit, requisition, expenditure,~~  
15 ~~approval of payment, reimbursement, and reporting in regard to~~  
16 ~~the trust funds established by this section.~~

17 Section 47. Section 443.221, Florida Statutes, is  
18 amended to read:

19 443.221 Reciprocal arrangements.--

20 (1)(a) The Agency for Workforce Innovation or its tax  
21 collection service provider may ~~division is authorized to~~  
22 enter into reciprocal arrangements with ~~appropriate and duly~~  
23 ~~authorized agencies of~~ other states or with ~~of~~ the Federal  
24 Government, or both, for considering ~~whereby~~ services  
25 performed by an individual for a single employing unit for  
26 which services are ~~customarily~~ performed by the individual  
27 ~~such individuals~~ in more than one state as ~~shall be deemed to~~  
28 ~~be~~ services performed entirely within any one of the states:

29 1. In which any part of the ~~such~~ individual's service  
30 is performed;

31

1           2. In which the ~~such~~ individual has her or his  
2 residence; or

3           3. In which the employing unit maintains a place of  
4 business.

5           **(b)** For services to be considered as performed within  
6 a state under a reciprocal agreement, the employing unit must  
7 have provided there is in effect as to such services an  
8 election in effect for those services, which is approved by  
9 the agency charged with the administration of such state's  
10 unemployment compensation law, under pursuant to which all the  
11 services performed by the such individual for the such  
12 employing unit are deemed to be performed entirely within that  
13 such state.

14           **(c)** ~~(b)~~ The Agency for Workforce Innovation division  
15 shall participate in any arrangements for the payment of  
16 compensation on the basis of combining an individual's wages  
17 and employment covered under this chapter with her or his  
18 wages and employment covered under the unemployment  
19 compensation laws of other states, which are approved by the  
20 United States Secretary of Labor, in consultation with the  
21 state unemployment compensation agencies, as reasonably  
22 calculated to assure the prompt and full payment of  
23 compensation in those such situations and which include  
24 provisions for:

25           1. Applying the base period of a single state law to a  
26 claim involving the combining of an individual's wages and  
27 employment covered under two or more state unemployment  
28 compensation laws; and

29           2. Avoiding the duplicate use of wages and employment  
30 because by reason of the combination such combining.

31

1           (c) Contributions or reimbursements due under this  
2 chapter with respect to wages for insured work are, shall for  
3 the purposes of ss. 443.131, 443.1312, 443.1313, and 443.141,  
4 ~~be~~ deemed to ~~be have been~~ paid to the fund as of the date  
5 payment was made as contributions or reimbursements therefor  
6 under another state or federal unemployment compensation law,  
7 but an no such arrangement may not shall be entered into  
8 unless it contains provisions for such reimbursement to the  
9 fund of the such contributions or reimbursements and the  
10 actual earnings thereon as the Agency for Workforce Innovation  
11 or its tax collection service provider finds are ~~division~~  
12 ~~finds will be~~ fair and reasonable as to all affected  
13 interests.

14           (2) The Agency for Workforce Innovation or its tax  
15 collection service provider may ~~division is authorized to~~ make  
16 to other state or federal agencies and ~~to~~ receive from these  
17 ~~such~~ other state or federal agencies reimbursements from or to  
18 the fund, in accordance with arrangements entered into under  
19 ~~pursuant to~~ subsection (1).

20           (3) ~~The administration of this chapter and of other~~  
21 ~~state and federal unemployment compensation and public~~  
22 ~~employment service laws will be promoted by cooperation~~  
23 ~~between this state and such other states and the appropriate~~  
24 ~~federal agencies and therefore~~ The Agency for Workforce  
25 Innovation or its tax collection service provider may ~~division~~  
26 ~~is authorized to~~ enter into reciprocal arrangements with  
27 ~~appropriate and duly authorized agencies of other states or~~  
28 the Federal Government, or both, for in exchanging services,  
29 determining and enforcing payment obligations, and making  
30 available facilities and information. The ~~Division of~~  
31 ~~Unemployment Compensation and the Agency for Workforce~~

1 Innovation or its tax collection service provider may conduct  
2 ~~are each, therefore, authorized to make such~~ investigations,  
3 secure and transmit ~~such~~ information, make available ~~such~~  
4 services and facilities, and exercise ~~such of the~~ other powers  
5 provided under ~~herein with respect to the administration of~~  
6 this chapter ~~as each deems necessary or appropriate to~~  
7 facilitate the administration of any ~~such~~ unemployment  
8 compensation or public employment service law and, in a  
9 similar like manner, ~~to~~ accept and use ~~utilize~~ information,  
10 services, and facilities made available to this state by the  
11 agency charged with the administration of any ~~such~~ other  
12 unemployment compensation or public employment service law.

13 (4) To the extent permissible under federal law ~~the~~  
14 ~~laws and Constitution of the United States~~, the Agency for  
15 Workforce Innovation may ~~division is authorized to~~ enter into  
16 or cooperate in arrangements whereby facilities and services  
17 provided under this chapter and facilities and services  
18 provided under the unemployment compensation law of any  
19 foreign government may be used ~~utilized~~ for the taking of  
20 claims and the payment of benefits under the employment  
21 security law of the state or under a similar law of that ~~such~~  
22 government.

23 Section 48. Subsection (9) of section 445.009, Florida  
24 Statutes, is amended to read:

25 445.009 One-stop delivery system.--

26 (9)(a) Workforce Florida, Inc., working with the  
27 Agency for Workforce Innovation, shall coordinate among the  
28 agencies a plan for a One-Stop Electronic Network made up of  
29 one-stop delivery system centers and other partner agencies  
30 that are operated by authorized public or private for-profit  
31 or not-for-profit agents. The plan shall identify resources



1 within existing revenues to establish and support this  
2 electronic network for service delivery that includes  
3 Government Services Direct. If necessary, the plan shall  
4 identify additional funding needed to achieve the provisions  
5 of this subsection.

6 (b) The network shall assure that a uniform method is  
7 used to determine eligibility for and management of services  
8 provided by agencies that conduct workforce development  
9 activities. The Department of Management Services shall  
10 develop strategies to allow access to the databases and  
11 information management systems of the following systems in  
12 order to link information in those databases with the one-stop  
13 delivery system:

14 1. The Unemployment Compensation Program System of the  
15 Agency for Workforce Innovation ~~Department of Labor and~~  
16 ~~Employment Security~~.

17 2. The public employment job service described in s.  
18 443.181 ~~System of the Department of Labor and Employment~~  
19 ~~Security~~.

20 3. The FLORIDA System and the components related to  
21 WAGES, food stamps, and Medicaid eligibility.

22 4. The Workers' Compensation System of the Department  
23 of Labor and Employment Security.

24 5. The Student Financial Assistance System of the  
25 Department of Education.

26 6. Enrollment in the public postsecondary education  
27 system.

28 7. Other information systems determined appropriate by  
29 Workforce Florida, Inc.

30  
31

1 The systems shall be fully coordinated at both the state and  
2 local levels by July 1, 2001.

3 Section 49. Subsection (3) of section 468.529, Florida  
4 Statutes, is amended to read:

5 468.529 Licensee's insurance; employment tax; benefit  
6 plans.--

7 (3) A licensed employee leasing company shall within  
8 30 days after ~~of~~ initiation or termination notify its workers'  
9 compensation insurance carrier, the Division of Workers'  
10 Compensation, and the state agency providing unemployment tax  
11 collection services under contract with the Agency for  
12 Workforce Innovation through an interagency agreement pursuant  
13 to s. 443.1316 ~~Division of Unemployment Compensation of the~~  
14 ~~Department of Labor and Employment Security~~ of both the  
15 initiation or the termination of the company's relationship  
16 with any client company.

17 Section 50. Paragraph (g) of subsection (8) of section  
18 896.101, Florida Statutes, is amended to read:

19 896.101 Florida Money Laundering Act; definitions;  
20 penalties; injunctions; seizure warrants; immunity.--

21 (8)

22 (g)1. Upon service of the temporary order served  
23 pursuant to this section, the petitioner shall immediately  
24 notify by certified mail, return receipt requested, or by  
25 personal service, both the person or entity in possession of  
26 the monetary instruments or funds and the owner of the  
27 monetary instruments or funds if known, of the order entered  
28 pursuant to this section and that the lawful owner of the  
29 monetary instruments or funds being enjoined may request a  
30 hearing to contest and modify the order entered pursuant to  
31

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 51. Section 6 of chapter 94-347, Laws of  
26 Florida, is repealed.

27           Section 52. Sections 443.021, 443.161, 443.201,  
28 443.231, and 443.232, Florida Statutes, are repealed.

29           Section 53. Except as otherwise expressly provided in  
30 this act, this act shall take effect October 1, 2003.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
Senate Bill 1448

The committee substitute clarifies that limited liability companies are "employing units" under the Unemployment Compensation Law; requires claimants to submit a valid social security number in order to receive unemployment benefits; requires claimants whose claims are denied to continue reporting to certify for benefits during any pending appeal; and prohibits the Agency for Workforce Innovation from adopting rules inconsistent with the requirement that claimants must continue to report during a pending appeal. The committee substitute removes a requirement that persons who prepare and report quarterly wages and unemployment contributions and reimbursements for 5 or more employers must submit the report and remit the unemployment contributions or reimbursements due electronically. The committee substitute also authorizes the Department of Revenue to charge the Agency for Workforce Innovation up to 10 percent of the interagency agreement for the overhead or indirect costs of providing unemployment tax collection services.