

By the Committees on Governmental Oversight and Productivity;
and Commerce, Economic Opportunities, and Consumer Services

302-2155-03

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; revising requirements of
31 electronic reporting and remitting for certain

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

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

21

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

23

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

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

30 (7) DISBURSEMENTS OF PROCEEDS.--On filing a
31 certificate of title, the clerk shall disburse the proceeds of

1 the sale in accordance with the order or final judgment and
2 shall file a report of such disbursements and serve a copy of
3 it on each party not in default, and on the Department of
4 Revenue if the department was named as a defendant in the
5 action or if the Agency for Workforce Innovation or the former
6 Department of Labor and Employment Security was named as a
7 defendant while the Department of Revenue was providing
8 performing unemployment ~~compensation~~ tax collection services
9 under pursuant to a contract with the Agency for Workforce
10 Innovation through an interagency agreement pursuant to s.
11 443.1316, in substantially the following form:

12

13 (Caption of Action)

14

15 CERTIFICATE OF DISBURSEMENTS

16

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

21 Name Amount

22

23 Total

24

25 WITNESS my hand and the seal of the court on,

26 ...(year)....

27

...(Clerk)...

28

By ...(Deputy Clerk)...

29

30 If no objections to the report are served within 10 days after
31 it is filed, the disbursements by the clerk shall stand

1 approved as reported. If timely objections to the report are
2 served, they shall be heard by the court. Service of
3 objections to the report does not affect or cloud the title of
4 the purchaser of the property in any manner.

5 Section 2. Paragraph (a) of subsection (4) of section
6 69.041, Florida Statutes, is amended to read:

7 69.041 State named party; lien foreclosure, suit to
8 quiet title.--

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

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

27 120.80 Exceptions and special requirements;
28 agencies.--

29 (1) DIVISION OF ADMINISTRATIVE HEARINGS.--

30 (a) Division as a party.--Notwithstanding s.

31 120.57(1)(a), a hearing in which the division is a party may

1 ~~shall~~ not be conducted by an administrative law judge assigned
2 by the division. An attorney assigned by the Administration
3 Commission shall be the hearing officer.

4 (b) Workers' compensation.--Notwithstanding s.
5 120.52(1), a judge of compensation claims, in adjudicating
6 matters under chapter 440, is not an agency or part of an
7 agency for purposes of this chapter.

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

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

11 ~~1.~~ Notwithstanding s. 120.54, the rulemaking
12 provisions of this chapter do not apply to unemployment
13 ~~compensation~~ appeals referees.

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

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

25 ~~(b) Workers' compensation.--Notwithstanding s.~~
26 ~~120.52(1), a judge of compensation claims, in the adjudication~~
27 ~~of matters pursuant to chapter 440, shall not be considered an~~
28 ~~agency or part of an agency for the purposes of this chapter.~~

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

31 213.053 Confidentiality and information sharing.--

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

22 Section 5. Notwithstanding section 216.351, Florida
23 Statutes, paragraph (a) of subsection (8) of section 216.292,
24 Florida Statutes, is amended to read:

25 216.292 Appropriations nontransferable; exceptions.--

26 (8)(a) If ~~Should~~ any state agency or the judicial
27 branch is ~~become~~ more than 90 days delinquent on
28 reimbursements due to the Unemployment Compensation Trust
29 Fund, the state agency providing unemployment tax collection
30 services under contract with the Agency for Workforce
31 Innovation through an interagency agreement pursuant to s.

1 ~~443.1316 Department of Labor and Employment Security~~ shall
2 certify to the Comptroller the amount due; and the Comptroller
3 shall transfer the amount due to the Unemployment Compensation
4 Trust Fund from any funds of the agency available.

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

7 220.191 Capital investment tax credit.--

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

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

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

19 222.15 Wages or unemployment compensation payments due
20 deceased employee may be paid spouse or certain relatives.--

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

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

30 288.106 Tax refund program for qualified target
31 industry businesses.--

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

2 (c) "Business" means an employing unit, as defined in
3 s. 443.036, which is registered ~~with the Department of Labor~~
4 ~~and Employment Security~~ for unemployment compensation purposes
5 with the state agency providing unemployment tax collection
6 services under contract with the Agency for Workforce
7 Innovation through an interagency agreement pursuant to s.
8 443.1316, or a subcategory or division of an employing unit
9 which is accepted by the state agency providing unemployment
10 tax collection services ~~Department of Labor and Employment~~
11 ~~Security~~ as a reporting unit.

12 (i) "Jobs" means full-time equivalent positions, as
13 that term is ~~such terms are~~ consistent with terms used by the
14 Agency for Workforce Innovation ~~Department of Labor and~~
15 ~~Employment Security~~ and the United States Department of Labor
16 for purposes of unemployment compensation tax administration
17 and employment estimation, resulting directly from a project
18 in this state. The term does ~~This number shall~~ not include
19 temporary construction jobs involved with the construction of
20 facilities for the project or any jobs ~~which have~~ previously
21 ~~been~~ included in any application for tax refunds under s.
22 288.1045 or this section.

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

26 288.107 Brownfield redevelopment bonus refunds.--

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

28 (f) "Jobs" means full-time equivalent positions, as
29 that term is consistent with ~~the use of such terms~~ used by the
30 Agency for Workforce Innovation ~~Department of Labor and~~
31 ~~Employment Security~~ for the purpose of unemployment

1 compensation tax, resulting directly from a project in this
2 state. The term ~~This number~~ does not include temporary
3 construction jobs involved with the construction of facilities
4 for the project and which are not associated with the
5 implementation of the site rehabilitation as provided in s.
6 376.80.

7 (5) ADMINISTRATION.--

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

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

24 Section 10. Paragraph (g) of subsection (2) of section
25 288.108, Florida Statutes, is amended to read:

26 288.108 High-impact business.--

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

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

1 for purposes of unemployment compensation tax administration
2 and employment estimation, resulting directly from a project
3 in this state. The term ~~This definition~~ does not include
4 temporary construction jobs involved in the construction of
5 the project facility.

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

8 440.15 Compensation for disability.--Compensation for
9 disability shall be paid to the employee, subject to the
10 limits provided in s. 440.12(2), as follows:

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

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

1 period during which the employee willfully fails or refuses to
2 authorize the release of information in the manner and within
3 the time prescribed by such rules. The authority for release
4 of disability information granted by an employee under this
5 paragraph ~~is shall be~~ effective for a period not to exceed 12
6 months ~~and, such authority may be renewed, to be renewable~~ as
7 the department prescribes ~~may prescribe~~ by rule.

8 Section 12. Subsections (4) and (7) of section
9 440.381, Florida Statutes, are amended to read:

10 440.381 Application for coverage; reporting payroll;
11 payroll audit procedures; penalties.--

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

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

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

14 Section 13. Section 443.011, Florida Statutes, is
15 amended to read:

16 443.011 Short title.--This chapter ~~shall be known and~~
17 may be cited as the "Unemployment Compensation Law."

18 Section 14. Section 443.012, Florida Statutes, is
19 amended to read:

20 443.012 Unemployment Appeals Commission.--

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

1 ~~account of~~ previous vocation, employment, or affiliation, ~~is~~
2 ~~classified as a representative of employees.~~

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

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

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

16 (d) The remaining members shall be paid a stipend of
17 \$100 for each day they are engaged in the work of the
18 commission. The chair and other members are entitled to ~~shall~~
19 ~~also~~ be reimbursed for travel expenses, as provided in s.
20 112.061.

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

24 (2) The members of the commission shall be appointed
25 to staggered ~~serve for~~ terms of 4 years each, ~~except that,~~
26 ~~beginning July 1, 1977, the chair shall be appointed for a~~
27 ~~term of 4 years, one member for 3 years, and one member for 2~~
28 ~~years.~~ A vacancy for the unexpired term of a member shall be
29 filled in the same manner as the ~~provided in this subsection~~
30 ~~for an~~ original appointment. The presence of two members
31

1 constitutes ~~shall constitute~~ a quorum for any called meeting
2 of the commission.

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

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

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

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

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

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

1 business, at which office the commission shall keep its
2 official records and papers ~~shall be kept~~. The offices shall
3 be furnished and equipped by the commission. The commission
4 may hold sessions and conduct hearings at any place within the
5 state.

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

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

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

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

20 Section 15. Section 443.031, Florida Statutes, is
21 amended to read:

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

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

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

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

1 Section 17. Section 443.036, Florida Statutes, is
2 amended to read:

3 443.036 Definitions.--As used in this chapter, the
4 term unless the context clearly requires otherwise:

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

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

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

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

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

29 (d)1. In the employ of the operator of a farm in
30 handling, planting, drying, packing, packaging, processing,
31 freezing, grading, storing, or delivering to storage or to

1 market or to a carrier for transportation to market, in its
2 unmanufactured state, any agricultural or horticultural
3 commodity, but only if the ~~such~~ operator produced more than
4 one-half of the commodity for ~~with respect to~~ which the ~~such~~
5 service is performed.

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

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

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

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

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

26 (a) An individual who is a resident of the United
27 States.

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

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

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

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

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

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

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

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

1 of s. 443.091(1)(f) and is unemployed as defined in subsection
2 ~~(43)(39)~~at the time of the filing the ~~of such~~ claim.
3 However, the Agency for Workforce Innovation ~~division~~ may
4 adopt rules providing ~~in its discretion provide by rule~~ for
5 the establishment of a uniform benefit year for all workers in
6 one or more groups or classes of service or within a
7 particular industry when ~~and if it has been determined by the~~
8 agency determines ~~division~~, after notice to the industry and
9 to the workers in the ~~such~~ industry and an opportunity to be
10 heard in the matter, that those ~~such~~ groups or classes of
11 workers in a particular industry periodically experience
12 unemployment resulting from layoffs or shutdowns for limited
13 periods of time.
14 ~~(9) BENEFITS.--"Benefits" means the money payable to~~
15 ~~an individual, as provided in this chapter, with respect to~~
16 ~~his or her unemployment.~~
17 (10) ~~CALENDAR QUARTER.--~~"Calendar quarter" means each
18 period of 3 consecutive calendar months ending on March 31,
19 June 30, September 30, and December 31 of each year.
20 (11) ~~CASUAL LABOR.--~~"Casual labor" means labor that
21 ~~which~~ is occasional, incidental, or irregular, not exceeding
22 200 person-hours in total duration. As used in this
23 subsection, the term "duration" means the period of time from
24 the commencement to the completion of the particular job or
25 project. ~~However,~~Services performed by an employee for his
26 or her employer during a period of 1 calendar month or any 2
27 consecutive calendar months, however, are ~~shall be~~ deemed to
28 be casual labor only if the ~~such~~ service is performed on ~~not~~
29 ~~more than 10 or fewer~~ calendar days, regardless of whether
30 those ~~or not such~~ days are consecutive. If any of the
31 services performed by ~~of~~ an individual on a particular labor

1 project are not casual labor, each ~~as defined~~, ~~then none~~ of
2 the services performed by the ~~of such~~ individual on that ~~such~~
3 job or project may not ~~shall~~ be deemed casual labor. ~~In order~~
4 ~~for services to be exempt under this subsection~~, ~~such~~ Services
5 must ~~shall~~ constitute casual labor, ~~as defined~~, and may not be
6 performed in the course of the employer's trade or business
7 for those services to be exempt under this section, ~~as~~
8 ~~defined~~.

9 (12) ~~COMMISSION~~.--"Commission" means the Unemployment
10 Appeals Commission.

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

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

18 (15)~~(14)~~ ~~CREW LEADER~~.--"Crew leader" means an
19 individual who:

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

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

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

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

1 (16) ~~EARNED INCOME.~~ The term "Earned income" means
2 gross remuneration derived from work, professional service, or
3 self-employment but does not include income derived from
4 ~~invested capital or ownership of property.~~ The term includes
5 commissions, bonuses, back pay awards, and the cash value of
6 all remuneration paid in a any medium other than cash. The
7 term does not include income derived from invested capital or
8 ownership of property.

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

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

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

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

26 (18) ~~EMPLOYEE LEASING COMPANY.~~ The term "Employee
27 leasing company" means an employing unit that has ~~which~~
28 ~~maintains~~ a valid and active license under chapter 468 and
29 that ~~which~~ maintains the records required by s. 443.171(5)~~s.~~
30 ~~443.171(7)~~and, in addition, maintains a listing of the
31 clients of the employee leasing company and of the employees,

1 including their social security numbers, who have been
2 assigned to work at each client company job site. Further,
3 each client company job site must be identified by industry,
4 products or services, and address. The client list must ~~shall~~
5 be provided to the tax collection service provider division by
6 June 30 and by December 31 of each year. As used in ~~For~~
7 ~~purposes of~~ this subsection, the term "client" means a party
8 who has contracted with an employee leasing company to provide
9 a worker, or workers, to perform services for the client.
10 Leased employees ~~shall~~ include employees subsequently placed
11 on the payroll of the employee leasing company on behalf of
12 the client. An ~~The~~ employee leasing company must ~~shall~~ notify
13 the tax collection service provider division within 30 days
14 after ~~of~~ the initiation or termination of the company's
15 relationship with any client company under ~~pursuant to~~ chapter
16 468.

17 (19) ~~EMPLOYER.~~ "Employer" means an employing unit
18 subject to this chapter under s. 443.1215.

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

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

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

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

31

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

4 ~~(d)1. Any employing unit for which agricultural labor,~~
5 ~~as defined in paragraph (21)(e), is performed after December~~
6 ~~31, 1977.~~

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

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

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

25 ~~(f) Any individual or employing unit which acquired~~
26 ~~the organization, trade, or business, or substantially all the~~
27 ~~assets thereof, of another which at the time of such~~
28 ~~acquisition was an employer subject to this chapter or which~~
29 ~~acquired a part of the organization, trade, or business of~~
30 ~~another which at the time of such acquisition was an employer~~
31 ~~subject to this chapter, provided such other would have been~~

1 ~~an employer under paragraph (a) if such part had constituted~~
2 ~~its entire organization, trade, or business.~~

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

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

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

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

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

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

30 ~~(k) Any employing unit which fails to keep the records~~
31 ~~of employment required by this chapter and by the rules of the~~

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

10
11 ~~For purposes of this subsection, if any week includes both~~
12 ~~December 31 and January 1, the days of that week up to January~~
13 ~~1 shall be deemed 1 calendar week, and the days beginning~~
14 ~~January 1, another such week.~~

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

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

31

1 (b) Each individual ~~All individuals~~ performing
2 services in within this state for an any employing unit
3 maintaining at least ~~which maintains~~ two ~~or more~~ separate
4 establishments in within this state is shall be deemed to be
5 performing services for a single employing unit for ~~all~~ the
6 purposes of this chapter.

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

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

22 ~~(a) Generally.--~~

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

29 ~~a. Any officer of a corporation.~~

30 ~~b. Any individual who, under the usual common-law~~
31 ~~rules applicable in determining the employer-employee~~

1 ~~relationship, has the status of an employee. However, whenever~~
2 ~~a company, hereafter referred to as "client," which would~~
3 ~~otherwise be designated as an employing unit has contracted~~
4 ~~with an employee leasing company to supply it with workers,~~
5 ~~those workers shall, after December 31, 1986, be considered~~
6 ~~employees of the employee leasing company. The employee~~
7 ~~leasing company shall be permitted to lease corporate officers~~
8 ~~of the client to the client and such other workers where not~~
9 ~~prohibited by Internal Revenue Service regulations. Employees~~
10 ~~of the employee leasing company shall be reported under the~~
11 ~~employee leasing company's tax identification number and tax~~
12 ~~rate for work performed for the employee leasing company.~~

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

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

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

28
29 ~~For purposes of sub-subparagraph c., the term "employment"~~
30 ~~includes services described in sub-sub-subparagraphs (I) and~~
31 ~~(II) only if: The contract of service contemplates that~~

1 ~~substantially all of the services are to be performed~~
2 ~~personally by such individual; the individual does not have a~~
3 ~~substantial investment in facilities used in connection with~~
4 ~~the performance of the services, other than in facilities for~~
5 ~~transportation; and the services are not in the nature of a~~
6 ~~single transaction that is not part of a continuing~~
7 ~~relationship with the person for whom the services are~~
8 ~~performed.~~

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

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

28 4. ~~If two or more related corporations concurrently~~
29 ~~employ the same individual and compensate such individual~~
30 ~~through a common paymaster, each related corporation shall be~~
31 ~~considered to have paid as wages to such individual only the~~

1 ~~amounts actually disbursed by it to such individual and shall~~
2 ~~not be considered to have paid as wages to such individual any~~
3 ~~amounts actually disbursed to such individual by another of~~
4 ~~such corporations.~~

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

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

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

28 ~~(I) The corporations are members of a "controlled~~
29 ~~group of corporations" as defined in s. 1563 of the Internal~~
30 ~~Revenue Code of 1986 or would be members if paragraph~~
31 ~~1563(a)(4) and subsection 1563(b) did not apply.~~

1 ~~(II) In the case of a corporation that does not issue~~
2 ~~stock, either 50 percent or more of the members of the board~~
3 ~~of directors or other governing body of one corporation are~~
4 ~~members of the board of directors or other governing body of~~
5 ~~the other corporation, or the holders of 50 percent or more of~~
6 ~~the voting power to select such members are concurrently the~~
7 ~~holders of more than 50 percent of that power with respect to~~
8 ~~the other corporation.~~

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

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

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

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

1 ~~related corporations using the common paymaster shall be~~
2 ~~jointly and severally liable for its appropriate share of~~
3 ~~these contributions. Such share shall be an amount equal to~~
4 ~~the greater of the following:~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 ~~a. As an elected official.~~

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

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

31

1 ~~d. In a position which, under or pursuant to the laws~~
2 ~~of this state, is designated as a major nontenured~~
3 ~~policymaking or advisory position or a policymaking or~~
4 ~~advisory position, the performance of the duties of which~~
5 ~~ordinarily does not require more than 8 hours per week.~~

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

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

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

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

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

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

31

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

1 ~~b. For the purposes of this subparagraph, in the case~~
2 ~~of an individual who is furnished by a crew leader to perform~~
3 ~~service in agricultural labor for any other person and who is~~
4 ~~not treated as an employee of the crew leader under~~
5 ~~sub-subparagraph a.:~~

6 ~~(I) Such other person and not the crew leader shall be~~
7 ~~treated as the employer of such individual; and~~

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

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

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

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

1 ~~1. The service is localized in this state; or~~
2 ~~2. The service is not localized in any state, but some~~
3 ~~of the service is performed in this state, and:~~
4 ~~a. The base of operations, or, if there is no base of~~
5 ~~operations, then the place from which such service is directed~~
6 ~~or controlled, is in this state; or~~
7 ~~b. The base of operations or place from which such~~
8 ~~service is directed or controlled is not in any state in which~~
9 ~~some part of the service is performed, but the individual's~~
10 ~~residence is in this state.~~
11 ~~(i) Employer election to include service outside~~
12 ~~state.--Services not covered under subparagraph (h)2. and~~
13 ~~performed entirely without this state, with respect to no part~~
14 ~~of which contributions are required and paid under an~~
15 ~~unemployment compensation law of any other state or of the~~
16 ~~Federal Government, shall be deemed to be employment subject~~
17 ~~to this chapter if the individual performing such services is~~
18 ~~a resident of this state and the division approves the~~
19 ~~election of the employing unit for whom such services are~~
20 ~~performed that the entire service of such individual shall be~~
21 ~~deemed to be employment subject to this chapter.~~
22 ~~(j) Service deemed to be localized within~~
23 ~~state.--Service shall be deemed to be localized within a state~~
24 ~~if:~~
25 ~~1. The service is performed entirely within such~~
26 ~~state; or~~
27 ~~2. The service is performed both within and without~~
28 ~~such state, but the service performed without such state is~~
29 ~~incidental to the individual's service within the state; for~~
30 ~~example, it is temporary or transitory in nature or consists~~
31 ~~of isolated transactions.~~

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

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

3 ~~(m) Service under other unemployment compensation~~
4 ~~law.--The term "employment" includes services covered by an~~
5 ~~arrangement pursuant to s. 443.221 between the division and~~
6 ~~the agency charged with the administration of any other state~~
7 ~~unemployment compensation law or Federal Unemployment~~
8 ~~Compensation Law, pursuant to which all services performed by~~
9 ~~an individual for an employing unit are deemed to be performed~~
10 ~~entirely within this state, if the division has approved an~~
11 ~~election of the employing unit for which such services are~~
12 ~~performed, pursuant to which the entire service of such~~
13 ~~individual during the period covered by such election is~~
14 ~~deemed to be insured work.~~

15 ~~(n) Exclusions generally.--The term "employment" does~~
16 ~~not include:~~

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

20 ~~2. Service performed on or in connection with a vessel~~
21 ~~or aircraft not an American vessel or American aircraft, if~~
22 ~~the employee is employed on and in connection with such vessel~~
23 ~~or aircraft when outside the United States.~~

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

31

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

3 ~~b. 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 register tonnage of merchant~~
6 ~~vessels under the laws of the United States.~~

7 ~~4. Service performed by an individual in the employ of~~
8 ~~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 or~~
11 ~~mother, or stepfather or stepmother.~~

12 ~~5. Service performed in the employ of the United~~
13 ~~States Government or of an instrumentality of the United~~
14 ~~States which is:~~

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

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

1 ~~in the same manner and within the same period as is provided~~
2 ~~in s. 443.141(6) with respect to contributions erroneously~~
3 ~~collected.~~

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

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

27 ~~8. Service with respect to which unemployment~~
28 ~~compensation is payable under an unemployment compensation~~
29 ~~system established by an Act of Congress.~~

30 ~~9.a. Service performed in any calendar quarter in the~~
31 ~~employ of any organization exempt from income tax under s.~~

1 ~~501(a) of the Internal Revenue Code, other than an~~
2 ~~organization described in s. 401(a), or under s. 521, if the~~
3 ~~remuneration for such service is less than \$50.~~

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

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

11 ~~11. Service performed in the employ of an~~
12 ~~instrumentality wholly owned by a foreign government:~~

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

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

22 ~~12. 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 pursuant to a~~
26 ~~state law; service performed as an intern in the employ of a~~
27 ~~hospital by an individual who has completed a 4-year course in~~
28 ~~a medical school chartered or approved pursuant to state law;~~
29 ~~and service performed by a patient of a hospital for such~~
30 ~~hospital.~~

31

1 ~~13. Service performed by an individual for a person as~~
2 ~~an insurance agent or as an insurance solicitor, if all such~~
3 ~~service performed by such individual for such person is~~
4 ~~performed for remuneration solely by way of commission, except~~
5 ~~for such services performed in accordance with 26 U.S.C.S. s.~~
6 ~~3306(c)(7) and (8). For purposes of this subsection, those~~
7 ~~benefits excluded from the definition of wages pursuant to~~
8 ~~subparagraphs (40)(b)2.-6., inclusive, shall not be considered~~
9 ~~remuneration.~~

10 ~~14. Service performed by an individual for a person as~~
11 ~~a real estate salesperson or agent, if all such service~~
12 ~~performed by such individual for such person is performed for~~
13 ~~remuneration solely by way of commission.~~

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

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

25 ~~17. Service performed by an individual who is enrolled~~
26 ~~at a nonprofit or public educational institution which~~
27 ~~normally maintains a regular faculty and curriculum and~~
28 ~~normally has a regularly organized body of students in~~
29 ~~attendance at the place where its educational activities are~~
30 ~~carried on as a student in a full-time program, taken for~~
31 ~~credit at such institution, which combines academic~~

1 ~~instruction with work experience, if such service is an~~
2 ~~integral part of such program, and such institution has so~~
3 ~~certified to the employer, except that this subparagraph does~~
4 ~~not apply to service performed in a program established for or~~
5 ~~on behalf of an employer or group of employers.~~

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

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

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

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

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

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

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

31

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

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

13 ~~23. Service performed by an individual for~~
14 ~~remuneration for a private, for-profit delivery or messenger~~
15 ~~service, if the individual:~~

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

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

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

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

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

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

31

1 g. ~~Enters into a contract with the delivery or~~
2 messenger service which specifies the relationship of the
3 individual to the delivery or messenger service to be that of
4 an independent contractor and not that of an employee; and

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

6 24. ~~Service performed in agricultural labor by an~~
7 individual who is an alien admitted to the United States to
8 perform service in agricultural labor pursuant to ss.
9 ~~101(a)(15)(H) and 214(c) of the Immigration and Nationality~~
10 ~~Act.~~

11 25. ~~Service performed by a person who is an inmate of~~
12 ~~a penal institution.~~

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

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

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

29 ~~(24) "High quarter" means the quarter in an~~
30 ~~individual's base period in which the individual has the~~
31

1 greatest amount of wages paid, regardless of the number of
2 employers paying wages in that quarter.

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

6 (26) ~~INSTITUTION OF HIGHER EDUCATION.~~--"Institution of
7 higher education" means an educational institution that ~~which~~:

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

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

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

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

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

29 (27) ~~INSURED WORK.~~--"Insured work" means employment
30 for employers.

31

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

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

9 (a) Conduct demonstrating ~~evincing such~~ willful or
10 wanton disregard of an employer's interests and as is found to
11 be a in deliberate violation or disregard of the standards of
12 behavior which the employer has a ~~the~~ right to expect of his
13 or her employee; or

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

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

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

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

31

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

4 ~~(34)(33) PAY PERIOD.--~~"Pay period" means a period of
5 ~~not more than 31~~ or fewer consecutive days for which a payment
6 or remuneration is ordinarily made to the employee by the
7 person employing him or her.

8 (35) "Public employer" means:

9 (a) A state agency or political subdivision of the
10 state;

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

13 (c) An instrumentality that is wholly owned by one or
14 more state agencies, political subdivisions, or
15 instrumentalities of the state and one or more state agencies
16 or political subdivisions of one or more other states.

17 ~~(36)(34) REASONABLE ASSURANCE.--~~The term "Reasonable
18 assurance" means a written or verbal agreement, or an
19 agreement between an ~~the~~ employer and a ~~the~~ worker understood
20 through tradition within the trade or occupation, or an
21 agreement as defined in an employer's employer policy.

22 (37) "Reimbursement" means a payment of money to the
23 Unemployment Compensation Trust Fund in lieu of a contribution
24 which is required under this chapter to finance unemployment
25 benefits.

26 ~~(38)(35) REIMBURSABLE EMPLOYER.--~~"Reimbursing
27 ~~Reimbursable~~ employer" means an employer who is liable for
28 reimbursements payments in lieu of contributions under ~~as~~
29 ~~required by~~ this chapter.

1 ~~(39)(36) STATE.~~ "State" includes the states of the
2 United States, the District of Columbia, Canada, the
3 Commonwealth of Puerto Rico, and the Virgin Islands.

4 ~~(40)(37) STATE LAW.~~ "State law" means the
5 unemployment insurance law of any state, approved by the
6 United States Secretary of Labor under s. 3304 of the Internal
7 Revenue Code of 1954.

8 (41) "Tax collection service provider" or "service
9 provider" means the state agency providing unemployment tax
10 collection services under contract with the Agency for
11 Workforce Innovation through an interagency agreement pursuant
12 to s. 443.1316.

13 ~~(42)(38) TEMPORARY LAYOFF.~~ The term "Temporary
14 layoff" means a job separation due to lack of work which does
15 not exceed 8 consecutive weeks ~~in duration~~ and which has a
16 fixed or approximate return-to-work ~~return to work~~ date.

17 ~~(43)(39) UNEMPLOYMENT.~~ "Unemployment" means:

18 (a) An individual is ~~shall be deemed~~ "totally
19 unemployed" in any week during which he or she does not
20 perform any ~~performs no~~ services and for ~~with respect to~~ which
21 ~~no~~ earned income is not payable to him or her. An individual
22 is, or shall be deemed "partially unemployed" in any week of
23 less than full-time work if the earned income payable to him
24 or her for that ~~with respect to~~ such week is less than his or
25 her weekly benefit amount. The Agency for Workforce
26 Innovation may adopt rules prescribing ~~division shall~~
27 ~~prescribe regulations applicable to unemployed individuals~~
28 ~~making such~~ distinctions in the procedures for unemployed
29 individuals based on ~~as to~~ total unemployment, part-time
30 unemployment, partial unemployment of individuals attached to
31

1 their regular jobs, and other forms of short-time work,~~as the~~
2 ~~division deems necessary.~~

3 (b) An individual's week of unemployment commences
4 ~~shall be deemed to commence~~ only after his or her registration
5 with the Agency for Workforce Innovation as required in s.
6 443.091 ~~at an employment office~~, except as the agency division
7 may ~~by rule~~ otherwise prescribe by rule.

8 ~~(44)(40) WAGES.--~~

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

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

21 1. ~~That part of remuneration which, after remuneration~~
22 ~~equal to \$6,000 prior to January 1, 1983, and \$7,000 after~~
23 ~~December 31, 1982, has been paid in a calendar year to an~~
24 ~~individual by an employer or his or her predecessor with~~
25 ~~respect to employment during any calendar year, is paid to~~
26 ~~such individual by such employer during such 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. For the purposes of this subsection, the~~
31 ~~term "employment" includes services constituting employment~~

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

3 2. ~~The amount of any payment, with respect to services~~
4 ~~performed, to, or on behalf of, an individual in its employ~~
5 ~~under a plan or system established by an employing unit which~~
6 ~~makes provision for individuals in its employ generally or for~~
7 ~~a class or classes of such individuals, including any amount~~
8 ~~paid by an employing unit for insurance or annuities, or into~~
9 ~~a fund, to provide for any such payment, on account of:~~

10 a. ~~Sickness or accident disability, but, in the case~~
11 ~~of payments made to an employee or any of his or her~~
12 ~~dependents, this subparagraph shall exclude from the term~~
13 ~~"wages" only those payments received under a workers'~~
14 ~~compensation law.~~

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

17 c. ~~Death, provided the individual in its employ:~~

18 (I) ~~Has not the option to receive, instead of~~
19 ~~provision for such death benefit, any part of such payment or,~~
20 ~~if such death benefit is insured, any part of the premiums, or~~
21 ~~contributions to premiums, paid by his or her employing unit;~~
22 ~~and~~

23 (II) ~~Has not the right, under the provisions of the~~
24 ~~plan or system or policy of insurance providing for such death~~
25 ~~benefit, to assign such benefit or to receive cash~~
26 ~~consideration in lieu of such benefit either upon his or her~~
27 ~~withdrawal from the plan or system providing for such benefit~~
28 ~~or upon termination of such plan or system or policy of~~
29 ~~insurance or of his or her services with such employing unit.~~

30 3. ~~The amount of any payment on account of sickness or~~
31 ~~accident disability, or medical or hospitalization expenses in~~

1 ~~connection with sickness or accident disability, made by an~~
2 ~~employing unit to, or on behalf of, an individual performing~~
3 ~~services for it after the expiration of 6 calendar months~~
4 ~~following the last calendar month in which the individual~~
5 ~~performed services for such employing unit.~~

6 4. ~~The payment by an employing unit, without deduction~~
7 ~~from the remuneration of the individual in its employ, of the~~
8 ~~tax imposed upon an individual in its employ under s. 3101 of~~
9 ~~the federal Internal Revenue Code with respect to services~~
10 ~~performed.~~

11 5. ~~The value of:~~

12 a. ~~Meals furnished to an employee or the employee's~~
13 ~~spouse or dependents by the employer on the business premises~~
14 ~~of the employer for the convenience of the employer; or~~

15 b. ~~Lodging furnished to an employee or the employee's~~
16 ~~spouse or dependents by the employer on the business premises~~
17 ~~of the employer for the convenience of the employer when such~~
18 ~~lodging is included as a condition of employment.~~

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

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

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

31

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

5 ~~d. Under or to an annuity contract described in s.~~
6 ~~403(b) of the Internal Revenue Code of 1954, other than a~~
7 ~~payment for the purchase of such contract which is made by~~
8 ~~reason of a salary reduction agreement, whether evidenced by a~~
9 ~~written instrument or otherwise;~~

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

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

21 ~~g. Under a cafeteria plan, within the meaning of s.~~
22 ~~125 of the Internal Revenue Code of 1986, as amended, if such~~
23 ~~payment would not be treated as wages without regard to such~~
24 ~~plan and it is reasonable to believe that, if s. 125 of the~~
25 ~~Internal Revenue Code of 1986, as amended, applied for~~
26 ~~purposes of this section, s. 125 of the Internal Revenue Code~~
27 ~~of 1986, as amended, would not treat any wages as~~
28 ~~constructively received.~~

29 ~~h. Any payment made, or benefit provided, to or for~~
30 ~~the benefit of an employee if at the time of such payment or~~
31 ~~provision of benefit it is reasonable to believe that the~~

1 ~~employee will be able to exclude such payment or benefit from~~
2 ~~income under s. 127 of the Internal Revenue Code of 1986, as~~
3 ~~amended.~~

4 ~~(45)(41) WEEK.--~~"Week" means a such period of 7
5 consecutive days as defined in the rules of the Agency for
6 Workforce Innovation ~~the division may by rule prescribe.~~ The
7 Agency for Workforce Innovation ~~division~~ may by rule prescribe
8 that a week is ~~shall be~~ deemed to be "in," "within," or
9 "during" the that benefit year that contains ~~which includes~~
10 the greater part of the such week.

11 ~~(42) HIGH QUARTER.--~~"High quarter" means ~~that quarter~~
12 ~~in the base period in which the claimant had the greatest~~
13 ~~amount of wages paid, regardless of the number of employers~~
14 ~~paying wages in that quarter.~~

15 Section 18. Effective January 1, 2004, subsection (20)
16 of section 443.036, Florida Statutes, as amended by this act,
17 is amended to read:

18 443.036 Definitions.--As used in this chapter, the
19 term:

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

28 (a) Each individual employed to perform or to assist
29 in performing the work of any agent or employee of an
30 employing unit is deemed to be employed by the employing unit
31 for the purposes of this chapter, regardless of whether the

1 individual was hired or paid directly by the employing unit or
2 by an agent or employee of the employing unit, if the
3 employing unit had actual or constructive knowledge of the
4 work.

5 (b) Each individual performing services in this state
6 for an employing unit maintaining at least two separate
7 establishments in this state is deemed to be performing
8 services for a single employing unit for the purposes of this
9 chapter.

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

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

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

27 443.041 Waiver of rights; fees; privileged
28 communications.--

29 (1) WAIVER OF RIGHTS VOID.--Any agreement by an
30 individual to waive, release, or commute her or his rights to
31 benefits or any other rights under this chapter is ~~shall be~~

1 void. Any agreement by an individual in the employ of any
2 person or concern to pay all or any portion of any employer's
3 contributions, reimbursements, interest, penalties, fines, or
4 fees required under this chapter from the ~~such~~ employer, is
5 ~~shall be~~ void. An ~~No~~ employer may not ~~shall~~ directly or
6 indirectly make or require or accept any deduction from wages
7 to finance the employer's contributions, reimbursements,
8 interest, penalties, fines, or fees required from her or him,
9 or require or accept any waiver of any right under this
10 chapter hereunder by any individual in her or his employ. An
11 ~~Any~~ employer, or an officer or agent of an employer, who
12 violates ~~any provision of~~ this subsection commits ~~shall be~~
13 ~~guilty of~~ a misdemeanor of the second degree, punishable as
14 provided in s. 775.082 or s. 775.083.

15 (2) FEES.--

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

30 (b) An attorney at law representing a claimant for
31 benefits in any district court of appeal of this state or in

1 the Supreme Court of Florida is entitled to counsel fees
2 payable by the Agency for Workforce Innovation ~~division~~ as set
3 ~~fixed~~ by the court if the petition for review or appeal is
4 initiated by the claimant and results in a decision awarding
5 more benefits than provided in ~~did~~ the decision from which
6 appeal was taken. The amount of the fee may not exceed 50
7 percent of the total amount of regular benefits permitted
8 ~~awarded~~ under s. 443.111(5)(a) during the benefit year.

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

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

24 ~~Any person, firm or corporation who or which shall solicit the~~
25 ~~business of appearing on behalf of a claimant, or shall make~~
26 ~~it a business to solicit employment for another in connection~~
27 ~~with any claim for benefits under this chapter, shall be~~
28 ~~guilty of a misdemeanor of the second degree, punishable as~~
29 ~~provided in s. 775.082 or s. 775.083.~~

30 (3) PRIVILEGED COMMUNICATIONS.--All letters, reports,
31 communications, or any other matters, either oral or written,

1 between an employer and an employee or between the Agency for
2 Workforce Innovation or its tax collection service provider
3 ~~division~~ and any of their ~~its~~ agents, representatives, or
4 employees which are written, sent, delivered, or made in
5 connection with ~~the requirements and administration of this~~
6 chapter, are ~~absolutely~~ privileged and may not be the subject
7 matter or basis for any suit for slander or libel in any court
8 of the state.

9 Section 20. Section 443.051, Florida Statutes, is
10 amended to read:

11 443.051 Benefits not alienable; exception, child
12 support intercept.--

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

14 (a) "Unemployment compensation" means any compensation
15 payable under ~~the~~ state law, including amounts payable
16 pursuant to an agreement under any federal law providing for
17 compensation, assistance, or allowances for ~~with respect to~~
18 unemployment.

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

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

27 (2) BENEFITS NOT ALIENABLE.--Except as provided in
28 subsection (3), benefits due under this chapter may ~~shall~~ not
29 be assigned, pledged, encumbered, released, or commuted and
30 ~~shall~~, except as otherwise provided in this chapter, are ~~be~~
31 exempt from all claims of creditors and from levy, execution,

1 or attachment, or other remedy for recovery or collection of a
2 debt, which exemption may not be waived.

3 (3) EXCEPTION, SUPPORT INTERCEPT.--

4 (a) ~~The division shall require~~ Each individual filing
5 a new claim for unemployment compensation must ~~to~~ disclose at
6 the time of filing the ~~such~~ claim whether ~~or not~~ she or he
7 owes support obligations that ~~which~~ are being enforced by the
8 Department of Revenue ~~a state or local child support~~
9 ~~enforcement agency~~. If an ~~any~~ applicant discloses that she or
10 he owes support obligations and she or he is determined to be
11 eligible for unemployment compensation benefits, the Agency
12 for Workforce Innovation ~~division~~ shall notify the Department
13 of Revenue if the department is ~~state or local child support~~
14 ~~enforcement agency~~ enforcing the support ~~such~~ obligation. The
15 Department of Revenue shall, at least biweekly, provide the
16 Agency for Workforce Innovation with a magnetic tape or other
17 electronic data file disclosing the individuals who owe
18 support obligations and the amount of any legally required
19 deductions.

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

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

26 1.2. The amount determined under ~~pursuant to~~ an
27 agreement submitted to the Agency for Workforce Innovation
28 division under s. 454(19)(B)(i) ~~s. 454(20)(B)(i)~~ of the Social
29 Security Act by the Department of Revenue ~~state or local child~~
30 ~~support enforcement agency; or~~

31

1 ~~2.3. The Any~~ amount ~~otherwise~~ required to be deducted
2 and withheld from ~~such~~ unemployment compensation through legal
3 process as defined in s. 459 of the Social Security Act; ~~or~~.

4 3. The amount otherwise specified by the individual to
5 the Agency for Workforce Innovation to be deducted and
6 withheld under this section.

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

11 (d) Any amount deducted and withheld under this
12 subsection shall for all purposes be treated as if it were
13 paid to the individual as unemployment compensation and paid
14 by the ~~such~~ individual to the Department of Revenue ~~state or~~
15 ~~local child support enforcement agency~~ for support
16 obligations.

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

25 Section 21. Section 443.061, Florida Statutes, is
26 amended to read:

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

29 443.061 Vested rights not created.--A right granted
30 under this chapter is subject to amendment or repeal and does
31 not create a vested right in any person.

1 Section 22. Section 443.071, Florida Statutes, is
2 amended to read:

3 443.071 Penalties.--

4 (1) Any person who ~~whoever~~ makes a false statement or
5 representation, knowing it to be false, or knowingly fails to
6 disclose a material fact to obtain or increase any benefits or
7 other payment under this chapter or under an employment
8 security law of any other state, of the Federal Government, or
9 of a foreign government, either for herself or himself or for
10 any other person, commits ~~is guilty of~~ a felony of the third
11 degree, punishable as provided in s. 775.082, s. 775.083, or
12 s. 775.084. ~~and~~ Each ~~such~~ false statement or representation
13 or failure to disclose a material fact constitutes ~~shall~~
14 ~~constitute~~ a separate offense.

15 (2) Any employing unit or any officer or agent of any
16 employing unit or any other person who makes a false statement
17 or representation, knowing it to be false, or who knowingly
18 fails to disclose a material fact, to prevent or reduce the
19 payment of benefits to any individual entitled to benefits
20 ~~thereto~~, or to avoid becoming or remaining subject to this
21 chapter ~~hereto~~, or to avoid or reduce any contribution,
22 reimbursement, or other payment required from an employing
23 unit under this chapter commits ~~is guilty of~~ a felony of the
24 third degree, punishable as provided in s. 775.082, s.
25 775.083, or s. 775.084.

26 (3) Any employing unit or any officer or agent of any
27 employing unit or any other person who fails to furnish any
28 reports required under this chapter ~~hereunder~~ or to produce or
29 permit the inspection of or copying of records as required
30 under this chapter ~~hereunder~~, or who fails or refuses, within
31 6 months after written demand ~~therefor~~ by the Agency for

1 Workforce Innovation or its tax collection service provider
2 division, to keep and maintain the payroll records required by
3 this chapter or ~~and~~ by rule of the Agency for Workforce
4 Innovation or the state agency providing tax collection
5 services division, or who willfully fails or refuses to make
6 any contribution, reimbursement, or other payment required
7 from an employer ~~employing unit~~ under this chapter commits is
8 ~~guilty of~~ a misdemeanor of the second degree, punishable as
9 provided in s. 775.082 or s. 775.083.

10 ~~(4) Any person who shall willfully violate any~~
11 ~~provision of this chapter or any order or rule hereunder, the~~
12 ~~violation of which is made unlawful or the observance of which~~
13 ~~is required under the terms of this chapter, and for which a~~
14 ~~penalty is neither prescribed hereunder nor provided by any~~
15 ~~other applicable statute, is guilty of a misdemeanor of the~~
16 ~~second degree, punishable as provided in s. 775.082 or s.~~
17 ~~775.083.~~

18 ~~(4)(5)~~ In any prosecution or action under the
19 ~~provisions of~~ this section, the signature of a person on a
20 document, letter, or other writing constitutes ~~shall~~
21 ~~constitute~~ prima facie evidence of the ~~such~~ person's identity
22 if the following conditions exist:

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

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

31

1 Section 23. Section 443.091, Florida Statutes, is
2 amended to read:

3 443.091 Benefit eligibility conditions.--

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

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

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

25 (c)1. She or he is able to work and is available for
26 work. In order to assess eligibility for a claimed week of
27 unemployment, the Agency for Workforce Innovation division
28 shall develop criteria to determine a claimant's ability to
29 work and availability for work.

30 2. Notwithstanding any other provision of provisions
31 ~~in~~ this section, an ~~no~~ otherwise eligible individual may not

1 ~~shall~~ be denied benefits for any week because she or he is in
2 training with the approval of the Agency for Workforce
3 Innovation division, and ~~nor shall~~ such an individual may not
4 be denied benefits for ~~with respect to~~ any week in which she
5 or he is in training with the approval of the Agency for
6 Workforce Innovation division by reason of ~~the application of~~
7 ~~provisions in~~ subparagraph 1. relating to availability for
8 work, or ~~the provisions of~~ s. 443.101(2) relating to failure
9 to apply for, or refusal to accept, suitable work. Training
10 may be approved by the Agency for Workforce Innovation
11 ~~division~~ in accordance with criteria prescribed by rule. A
12 claimant's eligibility during approved training is contingent
13 upon satisfying eligibility conditions prescribed by rule.

14 3. Notwithstanding any other provision of this
15 chapter, an individual who is in training approved under s.
16 236(a)(1) of the Trade Act of 1974, as amended, may not be
17 determined to be ineligible or disqualified for benefits with
18 respect to her or his enrollment in such training or because
19 of leaving work that ~~which~~ is not suitable employment to enter
20 such training. As used in ~~For the purposes of~~ this
21 subparagraph, the term "suitable employment" means, for ~~with~~
22 ~~respect to~~ a worker, work of a substantially equal or higher
23 skill level than the worker's past adversely affected
24 employment, as defined for purposes of the Trade Act of 1974,
25 as amended, the wages for which are at least ~~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 4. Notwithstanding any other provision of this
29 section, an otherwise eligible individual may ~~shall~~ not be
30 denied benefits for any week by reason of ~~the application of~~
31 subparagraph 1. because she or he is before any court of the

1 United States or any state under ~~pursuant to~~ a lawfully issued
2 summons to appear for jury duty.

3 (d) She or he participates in reemployment services,
4 such as job search assistance services, whenever the
5 individual has been determined, by ~~pursuant to~~ a profiling
6 system established by rule of the Agency for Workforce
7 Innovation division, to be likely to exhaust regular benefits
8 and to be in need of reemployment services.

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

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

15 2. If benefits have been paid for that week ~~with~~
16 ~~respect thereto~~.

17 3. Unless the individual was eligible for benefits for
18 that week ~~with respect thereto~~ as provided in this section and
19 s. 443.101, except for the requirements of this subsection and
20 of s. 443.101(5).

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

27 (g) She or he submitted to the Agency for Workforce
28 Innovation a valid social security number assigned to her or
29 him. The Agency for Workforce Innovation may verify the social
30 security number with the United States Social Security
31 Administration and may deny benefits if the agency is unable

1 to verify the individual's social security number, if the
2 social security number is invalid, or if the social security
3 number is not assigned to the individual.

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

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

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

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

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

28 (d) Benefits are ~~shall~~ not ~~be~~ payable for ~~on the basis~~
29 ~~of~~ services in any capacity ~~such capacities~~ as specified in
30 paragraphs (a), (b), and (c) to any individual who performed
31 those ~~such~~ services in an educational institution while in the

1 employ of a governmental agency or governmental entity that
2 ~~which~~ is established and operated exclusively for the purpose
3 of providing those ~~such~~ services to one or more educational
4 institutions.

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

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

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

13 2. "Continuing contract" means a written agreement
14 that is automatically renewed until terminated by one of the
15 parties to the contract.

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

25 (5) Benefits are ~~shall not payable be paid~~ to any
26 individual based ~~on the basis of any~~ service, 90 percent or
27 more of which consists of participating in sports or athletic
28 events or training, or preparing to ~~so~~ participate, for any
29 week that ~~which~~ commences during the period between two
30 successive sport seasons, ~~(or similar periods,)~~ if the ~~such~~
31 individual performed the ~~such~~ service in the first of those

1 ~~such~~ seasons, (or similar periods,) and there is a reasonable
2 assurance that the such individual will perform those such
3 services in the later of those such seasons, (or similar
4 periods).

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

13 ~~(a) Which were not employment as defined in this~~
14 ~~chapter prior to January 1, 1978, and were not services~~
15 ~~covered pursuant to s. 443.121(3) at any time during the~~
16 ~~1-year period ending December 31, 1975; and~~

17 ~~(b) Which are:~~

18 ~~1. Agricultural labor or domestic service as defined~~
19 ~~in s. 443.036; or~~

20 ~~2. Services performed by an employee of this state or~~
21 ~~a political subdivision thereof, as provided in s.~~
22 ~~443.036(21)(b), or by an employee of a nonprofit educational~~
23 ~~institution which is not an institution of higher education.~~

24 ~~(7) Benefits paid to any individual whose base period~~
25 ~~wages include wages for previously uncovered services, as~~
26 ~~defined in subsection (6), shall not be charged to the~~
27 ~~employer or the employer's experience rating account, to the~~
28 ~~extent that such individual would not have been eligible to~~
29 ~~receive such compensation had the state not provided for~~
30 ~~payment of compensation on the basis of such previously~~
31 ~~uncovered services, and provided benefits shall be paid for~~

1 ~~such previously uncovered service only to the extent that the~~
2 ~~division determines that the unemployment compensation fund~~
3 ~~may be reimbursed for such benefits pursuant to Pub. L. No.~~
4 ~~94-566, s. 121.~~

5 Section 24. Section 443.101, Florida Statutes, is
6 amended to read:

7 443.101 Disqualification for benefits.--An individual
8 shall be disqualified for benefits:

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

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

31

1 temporarily terminated his or her work within the previous 6
2 calendar months.

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

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

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

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

29 (2) If the Agency for Workforce Innovation ~~division~~
30 finds that the individual has failed without good cause ~~either~~
31 to apply for available suitable work when ~~so~~ directed by the

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

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

31

1 (b) Notwithstanding any other provisions of this
2 chapter, no work is not ~~shall be~~ deemed suitable and benefits
3 may ~~shall~~ not be denied under this chapter to any otherwise
4 eligible individual for refusing to accept new work under any
5 of the following conditions:

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

8 2. If the wages, hours, or other conditions of the
9 work offered are substantially less favorable to the
10 individual than those prevailing for similar work in the
11 locality.

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

15 (c) If the Agency for Workforce Innovation ~~division~~
16 finds that an individual was ~~has been~~ rejected for offered
17 employment as the direct result of a positive, confirmed drug
18 test required as a condition of employment, the ~~such~~
19 individual is ~~shall be~~ disqualified for refusing to accept an
20 offer of suitable work.

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

23 (a) Wages in lieu of notice.†

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

27 2. However, if the remuneration referred to in
28 paragraphs (a) and (b) is less than the benefits that ~~which~~
29 would otherwise be due under this chapter, he or she is ~~shall~~
30 ~~be~~ entitled to receive for that ~~such~~ week, if otherwise
31

1 eligible, benefits reduced by the amount of the ~~such~~
2 remuneration.

3 (4) For any week with respect to which the Agency for
4 Workforce Innovation ~~division~~ finds that his or her total or
5 partial unemployment is due to a labor dispute in active
6 progress which exists at the factory, establishment, or other
7 premises at which he or she is or was last employed; except
8 that this subsection does ~~shall~~ not apply if it is shown to
9 the satisfaction of the Agency for Workforce Innovation
10 ~~division~~ that:

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

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

26 (b) His or her total or partial unemployment results
27 from a lockout by his or her employer. As used in ~~For the~~
28 ~~purposes of~~ this section, the term "lockout" means ~~shall mean~~
29 a situation in which ~~where~~ employees have not gone on strike,
30 nor have employees notified the employer of a date certain for
31 a strike, but in which ~~where~~ employees have been denied entry

1 to the factory, establishment, or other premises of employment
2 by the employer. However, benefits are ~~shall~~ not be payable
3 under this paragraph if the lockout action was taken in
4 response to threats, actions, or other indications of
5 impending damage to property and equipment or possible
6 physical violence by employees or in response to actual damage
7 or violence or a substantial reduction in production
8 instigated or perpetrated by employees.

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

20 (6) For a period ~~of~~ not to exceed 1 year from the date
21 of the discovery by the Agency for Workforce Innovation
22 ~~division~~ of the making of any false or fraudulent
23 representation for the purpose of obtaining benefits contrary
24 to ~~the provisions of~~ this chapter, constituting a violation
25 under within the intent of s. 443.071. This; ~~Any such~~
26 disqualification may be appealed ~~from~~ in the same manner as
27 ~~from~~ any other disqualification imposed under this section
28 ~~hereunder~~. A conviction by any court of competent jurisdiction
29 in this state of the offense prohibited or punished by s.
30 443.071 is ~~shall be~~ conclusive upon the appeals referee and
31 the commission of the making of the ~~such~~ false or fraudulent

1 representation for which disqualification is imposed under
2 this section hereunder.

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

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

24 (b) In the case of an individual whose application for
25 benefits would otherwise be approved, a ~~no~~ determination that
26 benefits to such individual are not payable because of his or
27 her alien status may not ~~shall~~ be made by ~~upon~~ a
28 preponderance of the evidence.

29
30 ~~(c)~~ If the Agency for Workforce Innovation division finds
31 that the individual has refused without good cause an offer of

1 resettlement or relocation, which offer provides for suitable
2 employment for the ~~such~~ individual notwithstanding the
3 distance of ~~such~~ relocation, resettlement, or employment from
4 the current location of the ~~such~~ individual in this state,
5 this ~~such~~ disqualification continues ~~shall continue~~ for the
6 week in which the ~~such~~ failure occurred and for not more than
7 17 weeks immediately after that ~~following such~~ week, or a
8 reduction by not more than 5 weeks from the duration of
9 benefits, as determined by the Agency for Workforce Innovation
10 ~~division~~ in each case.

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

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

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

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

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

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

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

1 ~~before a hearing examiner or appeals referee~~ that the arrest
2 was due to a crime against the employer or the employer's
3 business and, after considering all the evidence, the Agency
4 for Workforce Innovation ~~hearing examiner or appeals referee~~
5 finds misconduct in connection with the individual's work, the
6 individual is ~~shall not be~~ entitled to unemployment benefits
7 compensation.

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

23
24 With respect to an individual ~~so~~ disqualified for benefits,
25 the account of the terminating employer, if the ~~such~~ employer
26 is in the base period, is ~~shall be~~ noncharged at the time the
27 disqualification is imposed.

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

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

2 1. "Temporary help firm" means a firm that hires its
3 own employees and assigns them to clients to support or
4 supplement the client's workforce in work situations such as
5 employee absences, temporary skill shortages, seasonal
6 workloads, and special assignments and projects. The term also
7 includes a firm created by an entity licensed under s.
8 125.012(6), which hires employees assigned by a union for the
9 purpose of supplementing or supporting the workforce of the
10 temporary help firm's clients. The term does not include
11 employee leasing companies regulated under part XI of chapter
12 468.

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

15 3. "Leased employee" means an employee assigned to
16 work for the clients of an employee leasing company regulated
17 under part XI of chapter 468.

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

31

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

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

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

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

31

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

3 443.111 Payment of benefits.--

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

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

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

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

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

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

28 (3) WEEKLY BENEFIT AMOUNT.--An individual's "weekly
29 benefit amount" is ~~shall be~~ an amount equal to one
30 twenty-sixth of the total wages for insured work paid during
31 that quarter of the base period in which the ~~such~~ total wages

1 paid were the highest, but not less than \$32 or more than
2 \$275. ~~For claims with benefit years beginning January 1, 2000,~~
3 ~~through December 31, 2000, an additional 5 percent of the~~
4 ~~weekly benefit amount shall be added for the first 8~~
5 ~~compensable weeks of benefits paid, not to exceed \$288.~~The
6 Such weekly benefit amount, if not a multiple of \$1, is shall
7 be rounded downward to the nearest full dollar amount. The
8 maximum weekly benefit amount in effect at the time the
9 claimant establishes an individual weekly benefit amount is
10 ~~shall be~~ the maximum benefit amount applicable throughout the
11 claimant's benefit year.

12 (4) WEEKLY BENEFIT FOR UNEMPLOYMENT.--

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

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

27 (5) DURATION OF BENEFITS.--

28 (a)1. Each ~~Any~~ otherwise eligible individual is shall
29 be entitled during any benefit year to a total amount of
30 benefits equal to 25 percent of the total wages in his or her
31 ~~the~~ base period, not to exceed \$7,150. ~~For claims with benefit~~

1 ~~years beginning January 1, 2000, through December 31, 2000, an~~
2 ~~additional amount equal to 5 percent of the weekly benefit~~
3 ~~amount multiplied by 8 shall be added to the calculated total~~
4 ~~amount of benefits, the sum of which may not exceed \$7,254.~~

5 However, the ~~such~~ total amount of benefits, if not a multiple
6 of \$1, is ~~shall be~~ rounded downward to the nearest full dollar
7 amount. These ~~Such~~ benefits are ~~shall be~~ payable at a weekly
8 rate no greater than the weekly benefit amount.

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

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

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

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

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

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

3 b. ~~Ends with either of the following weeks, whichever~~
4 ~~occurs later:~~

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

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

8
9 ~~However, no extended benefit period may begin by reason of a~~
10 ~~state "on" indicator before the 14th week following the end of~~
11 ~~a prior extended benefit period which was in effect with~~
12 ~~respect to this state.~~

13 2. ~~There is a "state 'on' indicator" for a week if the~~
14 ~~rate of insured unemployment (not seasonally adjusted) under~~
15 ~~the state law, for the period consisting of such week and the~~
16 ~~12 weeks immediately preceding it:~~

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

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

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

25 4. ~~"Rate of insured unemployment," for purposes of~~
26 ~~subparagraphs 2. and 3., means the percentage derived by~~
27 ~~dividing the average weekly number of individuals filing~~
28 ~~claims for regular compensation in this state excluding~~
29 ~~extended benefit claimants for weeks of unemployment with~~
30 ~~respect to the most recent 13-consecutive-week period, as~~
31 ~~determined by the division on the basis of its reports to the~~

1 ~~United States Secretary of Labor, by the average monthly~~
2 ~~employment covered under this chapter for the first four of~~
3 ~~the most recent six completed calendar quarters ending before~~
4 ~~the end of such 13-week period.~~

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

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

15 ~~7. "Eligibility period" of an individual means the~~
16 ~~period consisting of the weeks in her or his benefit year~~
17 ~~which begin in an extended benefit period and, if her or his~~
18 ~~benefit year ends within such extended benefit period, any~~
19 ~~weeks thereafter which begin in such period.~~

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

22 ~~a. Has received, prior to such week, all of the~~
23 ~~regular benefits that were available to her or him under this~~
24 ~~chapter or any other state law, including dependents'~~
25 ~~allowances and benefits payable to federal civilian employees~~
26 ~~and ex-service members under 5 U.S.C. chapter 85, in her or~~
27 ~~his current benefit year that includes such week. For the~~
28 ~~purposes of this subparagraph, an individual shall be deemed~~
29 ~~to have received all of the regular benefits that were~~
30 ~~available to her or him although, as a result of a pending~~
31 ~~appeal with respect to wages paid for insured work that were~~

1 ~~not considered in the original monetary determination in her~~
2 ~~or his benefit year, she or he may subsequently be determined~~
3 ~~to be entitled to added regular benefits;~~

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

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

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

18 ~~(b) Effect of state law provisions relating to regular~~
19 ~~benefits on claims for, and the payment of, extended~~
20 ~~benefits.--Except when the result would be inconsistent with~~
21 ~~the other provisions of this subsection, as provided in the~~
22 ~~rules of the division, the provisions of this chapter which~~
23 ~~apply to claims for, or the payment of, regular benefits shall~~
24 ~~apply to claims for, and the payment of, extended benefits.~~
25 ~~Such extended benefits shall be charged to the experience~~
26 ~~rating accounts of employers to the extent the share of such~~
27 ~~extended benefits paid from this state's unemployment~~
28 ~~compensation trust fund is not eligible for reimbursement from~~
29 ~~federal sources.~~

30 ~~(c) Eligibility requirements for extended benefits.--~~
31

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

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

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

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

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

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

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

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

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

10 ~~(I) She or he has failed to apply for suitable work~~
11 ~~or, if offered, has failed to accept suitable work, unless the~~
12 ~~individual can furnish to the division satisfactory evidence~~
13 ~~that her or his prospects for obtaining work in her or his~~
14 ~~customary occupation within a reasonably short period are~~
15 ~~good. If such evidence is deemed satisfactory for this~~
16 ~~purpose, the determination of whether any work is suitable~~
17 ~~with respect to such individual shall be made in accordance~~
18 ~~with the definition of suitable work contained in s.~~
19 ~~443.101(2). Such disqualification shall begin with the week~~
20 ~~in which such failure occurred and shall continue until she or~~
21 ~~he has been employed for at least 4 weeks and has earned wages~~
22 ~~equal to or in excess of 17 times her or his weekly benefit~~
23 ~~amount.~~

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

31

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

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

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

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

17 ~~(IV) Such work otherwise meets the definition of~~
18 ~~suitable work contained in s. 443.101(2) to the extent that~~
19 ~~such criteria of suitability are not inconsistent with the~~
20 ~~provisions of this subparagraph.~~

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

1 ~~of 1974, as amended, the wages for which are not less than 80~~
2 ~~percent of the worker's average weekly wage, as determined for~~
3 ~~purposes of the Trade Act of 1974, as amended.~~

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

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

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

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

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

24 ~~2. Notwithstanding any other provision of this chapter~~
25 ~~or any federal law, if the benefit year of an individual ends~~
26 ~~within an extended benefit period, the number of weeks of~~
27 ~~extended benefits that such individual would, but for this~~
28 ~~paragraph, be entitled to receive in that extended benefit~~
29 ~~period with respect to weeks of unemployment beginning after~~
30 ~~the end of the benefit year shall be reduced (but not to below~~
31 ~~zero) by the number of weeks for which the individual~~

1 ~~received, within such benefit year, trade readjustment~~
2 ~~allowances under the Trade Act of 1974, as amended.~~

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

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

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

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

29 ~~(a) Definitions.--As used in this subsection, the~~
30 ~~term+~~

31

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

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

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

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

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

18 ~~(b) Requirements for approval of short-time~~
19 ~~compensation plans.--An employer wishing to participate in the~~
20 ~~short-time compensation program shall submit a signed,~~
21 ~~written, short-time plan to the director of the division for~~
22 ~~approval. The director shall approve the plan if:~~

23 ~~1. The plan applies to and identifies the specific~~
24 ~~affected units.~~

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

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

30 ~~4. The plan includes a certified statement by the~~
31 ~~employer that the aggregate reduction in work hours is in lieu~~

1 ~~of temporary layoffs which would have affected at least 10~~
2 ~~percent of the employees in the affected unit and which would~~
3 ~~have resulted in an equivalent reduction in work hours.~~

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

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

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

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

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

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

30 ~~(e) Eligibility requirements for short-time~~
31 ~~compensation benefits.--~~

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

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

8 ~~b. The individual is able to work and is available for~~
9 ~~additional hours of work or for full-time work with the~~
10 ~~short-time employer.~~

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

14 ~~2. The division may not deny short-time compensation~~
15 ~~benefits to an individual who is otherwise eligible for such~~
16 ~~benefits for any week by reason of the application of any~~
17 ~~provision of this chapter relating to availability for work,~~
18 ~~active search for work, or refusal to apply for or accept work~~
19 ~~from other than the short-time compensation employer of such~~
20 ~~individual.~~

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

27 ~~(f) Weekly short-time compensation benefit~~
28 ~~amount.--The weekly short-time compensation benefit amount~~
29 ~~payable to an individual shall be an amount equal to the~~
30 ~~product of her or his weekly benefit amount as provided in~~
31 ~~subsection (3) and the ratio of the number of normal weekly~~

1 ~~hours of work for which the employer would not compensate the~~
2 ~~individual to the individual's normal weekly hours of work.~~
3 ~~Such benefit amount, if not a multiple of \$1, shall be rounded~~
4 ~~downward to the next lower multiple of \$1.~~

5 ~~(g) Total short-time compensation benefit amount.--No~~
6 ~~individual shall be paid benefits under this paragraph in any~~
7 ~~benefit year for more than the maximum entitlement provided in~~
8 ~~subsection (5), nor shall an individual be paid short-time~~
9 ~~compensation benefits for more than 26 weeks in any benefit~~
10 ~~year.~~

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

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

16 ~~2. An individual who has received all of the~~
17 ~~short-time compensation or combined unemployment compensation~~
18 ~~and short-time compensation available in a benefit year shall~~
19 ~~be considered an exhaustee for purposes of the extended~~
20 ~~benefits program as provided in subsection (6) and, if~~
21 ~~otherwise eligible under those provisions, shall be eligible~~
22 ~~to receive extended benefits.~~

23 ~~3. No otherwise eligible individual shall be~~
24 ~~disqualified from benefits for leaving employment instead of~~
25 ~~accepting a reduction in hours pursuant to the implementation~~
26 ~~of an approved plan.~~

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

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

3 443.1115 Extended benefits.--

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

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

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

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

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

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

13
14 However, an extended benefit period may not begin by reason of
15 a state "on" indicator before the 14th week after the end of a
16 prior extended benefit period that was in effect for this
17 state.

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

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

25 2. Equals or exceeds 5 percent.

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

28 (d) "Rate of insured unemployment" means the
29 percentage derived by dividing the average weekly number of
30 individuals filing claims for regular compensation in this
31 state, excluding extended-benefit claimants for weeks of

1 unemployment with respect to the most recent
2 13-consecutive-week period, as determined by the Agency for
3 Workforce Innovation on the basis of its reports to the United
4 States Secretary of Labor, by the average monthly employment
5 covered under this chapter for the first four of the most
6 recent six completed calendar quarters ending before the end
7 of that 13-week period.

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

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

18 (g) "Eligibility period" means the period consisting
19 of the weeks in her or his benefit year which begin in an
20 extended benefit period and, if her or his benefit year ends
21 within that extended benefit period, any subsequent weeks
22 beginning in that period.

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

25 1. Has received, before that week, all of the regular
26 benefits available to her or him under this chapter or any
27 other state law, including dependents' allowances and benefits
28 payable to federal civilian employees and ex-service members
29 under 5 U.S.C. ss. 8501-8525, in her or his current benefit
30 year that includes that week. For the purposes of this
31 paragraph, an individual has received all of the regular

1 benefits available to her or him although, as a result of a
2 pending appeal for wages paid for insured work which were not
3 considered in the original monetary determination in her or
4 his benefit year, she or he may subsequently be determined to
5 be entitled to added regular benefits;

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

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

14 b. Has not received and is not seeking unemployment
15 benefits under the unemployment compensation law of Canada;
16 but if she or he is seeking those benefits and the appropriate
17 agency finally determines that she or he is not entitled to
18 benefits under that law, she or he is considered an exhaustee.

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

30 (3) ELIGIBILITY REQUIREMENTS FOR EXTENDED BENEFITS.--
31

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

5 1. She or he is an exhaustee as defined in subsection
6 (1).

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

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

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

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

29 b. An extended benefit period is not in effect for the
30 week in the other state.

31

1 2. This paragraph does not apply with respect to the
2 first 2 weeks for which extended benefits are payable,
3 pursuant to an interstate claim filed under the interstate
4 benefit payment plan, to the individual from the extended
5 benefit account established for the individual for the benefit
6 year.

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

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

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

29 2. Except as otherwise provided in sub-subparagraph
30 1.a., as used in this paragraph, the term "suitable work"
31

1 means any work within the individual's capabilities to
2 perform, if:
3 a. The gross average weekly remuneration payable for
4 the work exceeds the sum of the individual's weekly benefit
5 amount plus the amount, if any, of supplemental unemployment
6 benefits, as defined in s. 501(c)(17)(D) of the Internal
7 Revenue Code of 1954, as amended, payable to the individual
8 for that week;
9 b. The wages payable for the work equal the higher of
10 the minimum wages provided by s. 6(a)(1) of the Fair Labor
11 Standards Act of 1938, without regard to any exemption, or the
12 state or local minimum wage; and
13 c. The work otherwise meets the definition of suitable
14 work in s. 443.101(2) to the extent that the criteria for
15 suitability are not inconsistent with this paragraph.
16 (d) However, notwithstanding paragraph (c), or any
17 other provision of this chapter, an individual who is in
18 training approved under s. 236(a)(1) of the Trade Act of 1974,
19 as amended, may not be determined to be ineligible or
20 disqualified for extended benefits for her or his enrollment
21 in training or because of leaving work that is not suitable
22 employment to enter such training. As used in this paragraph,
23 the term "suitable employment" means work of a substantially
24 equal or higher skill level than the worker's past adversely
25 affected employment, as defined for purposes of the Trade Act
26 of 1974, as amended, the wages for which are at least 80
27 percent of the worker's average weekly wage, as determined for
28 purposes of the Trade Act of 1974, as amended.
29 (4) WEEKLY EXTENDED BENEFIT AMOUNT.--The weekly
30 extended benefit amount payable to an individual for a week of
31 total unemployment in her or his eligibility period is equal

1 to the weekly benefit amount payable to her or him during her
2 or his applicable benefit year. For any individual who is paid
3 benefits during the applicable benefit year in accordance with
4 more than one weekly benefit amount, the weekly extended
5 benefit amount is the average of those weekly benefit amounts.

6 (5) TOTAL EXTENDED BENEFIT AMOUNT.--

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

10 1. Fifty percent of the total regular benefits payable
11 to her or him under this chapter in her or his applicable
12 benefit year; or

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

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

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

30 (7) RECOVERY OF OVERPAYMENTS UNDER THE TRADE ACT OF
31 1974, AS AMENDED.--If the state, a cooperating state agency,

1 the United States Secretary of Labor, or a court of competent
2 jurisdiction finds that a person has received payments under
3 the Trade Act of 1974, as amended, to which the person was not
4 entitled, the sum of those payments shall be deducted from the
5 extended benefits payable to that person under this section,
6 except that each single deduction under this subsection may
7 not exceed 50 percent of the amount otherwise payable. The
8 amounts deducted must be paid to the agency that issued the
9 payments under the Trade Act of 1974, as amended, for return
10 to the United States Treasury. However, except for
11 overpayments determined by a court of competent jurisdiction,
12 a deduction may not be made under this subsection until a
13 determination by the state agency or the United States
14 Secretary of Labor is final.

15 Section 27. Section 443.1116, Florida Statutes, is
16 created to read:

17 443.1116 Short-time compensation.--

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

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

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

27 (c) "Short-time compensation benefits" means benefits
28 payable to individuals in an affected unit under an approved
29 short-time compensation plan.

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

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

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

10 (a) The plan applies to and identifies each specific
11 affected unit;

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

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

17 (d) The plan includes a certified statement by the
18 employer that the aggregate reduction in work hours is in lieu
19 of temporary layoffs that would affect at least 10 percent of
20 the employees in the affected unit and that would have
21 resulted in an equivalent reduction in work hours;

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

24 (f) The plan is approved in writing by the collective
25 bargaining agent for each collective bargaining agreement
26 covering any individual in the affected unit;

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

30 (h) The plan certifies the manner in which the
31 employer will treat fringe benefits of the individuals in the

1 affected unit if the hours of the individuals are reduced to
2 less than their normal weekly hours of work. As used in this
3 paragraph, the term "fringe benefits" includes, but is not
4 limited to, health insurance, retirement benefits under
5 defined benefit pension plans as defined in subsection 35 of
6 s. 1002 of the Employee Retirement Income Security Act of
7 1974, 29 U.S.C., paid vacation and holidays, and sick leave.

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

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

19 (5) ELIGIBILITY REQUIREMENTS FOR SHORT-TIME
20 COMPENSATION BENEFITS.--

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

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

28 2. The individual is able to work and is available for
29 additional hours of work or for full-time work with the
30 short-time employer; and

31

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

4 (b) The Agency for Workforce Innovation may not deny
5 short-time compensation benefits to an individual who is
6 otherwise eligible for these benefits for any week by reason
7 of the application of any provision of this chapter relating
8 to availability for work, active search for work, or refusal
9 to apply for or accept work from other than the short-time
10 compensation employer of that individual.

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

17 (6) WEEKLY SHORT-TIME COMPENSATION BENEFIT
18 AMOUNT.--The weekly short-time compensation benefit amount
19 payable to an individual is equal to the product of her or his
20 weekly benefit amount as provided in s. 443.111(3) and the
21 ratio of the number of normal weekly hours of work for which
22 the employer would not compensate the individual to the
23 individual's normal weekly hours of work. The benefit amount,
24 if not a multiple of \$1, is rounded downward to the next lower
25 multiple of \$1.

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

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

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

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

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

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

20 Section 28. Section 443.121, Florida Statutes, is
21 amended to read:

22 443.121 Employing units affected.--

23 (1) PERIODS OF LIABILITY.--

24 (a) Any employing unit that ~~which~~ is or becomes an
25 employer subject to this chapter as described ~~defined~~ in s.
26 443.1215(1)(a), (1)(b), (1)(c), (1)(d), or (2)s-
27 ~~443.036(19)(a), (b), (c), (d), or (e)~~ within any calendar year
28 ~~is shall be~~ subject to this chapter during the entire ~~whole~~ of
29 ~~such~~ calendar year.

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

1 ~~443.1215(1)(e) is the provisions of s. 443.036(19)(f) shall be~~
2 subject to this chapter only during its operation of the
3 business acquired.

4 (c) Any employing unit that ~~which~~ is or becomes an
5 employer subject to this chapter solely by reason of s.
6 ~~443.1215(1)(f) is the provisions of s. 443.036(19)(g) shall be~~
7 subject to this chapter only for ~~with respect to~~ employment
8 occurring after ~~subsequent to~~ the date of the ~~such~~
9 acquisition.

10 (2) TERMINATION OF COVERAGE.--

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

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

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

22 (3) ELECTIVE COVERAGE.--

23 (a) General.--An employing unit, not otherwise subject
24 to this chapter, which files with the tax collection service
25 provider division its written election to become an employer
26 subject to this chapter hereto for at least not less than 1
27 calendar year, shall,with written approval of the such
28 election by the service provider, becomes division, become an
29 employer subject to this chapter hereto to the same extent as
30 all other employers as of the date stated in the such
31 approval, and ceases shall cease to be subject to this chapter

1 ~~hereto~~ as of January 1 of any calendar year after ~~subsequent~~
2 ~~to~~ the first calendar year of its election only if, by April
3 30 of the next ~~such subsequent~~ year, the ~~such~~ employing unit
4 files ~~has filed with the division~~ a written notice to that
5 effect with the tax collection service provider. However, at
6 the expiration of the calendar year of the ~~such~~ election, the
7 tax collection service provider ~~division~~ may reconsider the
8 ~~such~~ voluntary election of coverage and may ~~in its discretion~~
9 notify the ~~such~~ employer that the ~~such~~ employer will not be
10 carried upon the records of the service provider ~~division~~ as
11 an employer, and thereupon the ~~such~~ employer ceases ~~shall~~
12 ~~cease~~ to be an employer under ~~the provisions of~~ this chapter
13 as of January 1 of the year next succeeding the last calendar
14 year during which it was an employer under this chapter.

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

1 services ~~shall~~ cease to be ~~deemed~~ employment subject to this
2 chapter hereto as of January 1 of any calendar year after that
3 ~~subsequent to such~~ calendar year only if, by April 30 of the
4 next such subsequent year, the such employing unit files has
5 ~~filed with the division~~ a written notice to that effect with
6 the tax collection service provider.

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

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

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

28 3. The amounts required to be reimbursed paid in lieu
29 of contributions by any political subdivision under this
30 paragraph shall be billed, and payment made, as provided in s.
31

1 443.1312(3) for ~~s. 443.131(4)(b) with respect to~~ similar
2 reimbursements payments by nonprofit organizations.

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

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

22 Section 29. Section 443.1215, Florida Statutes, is
23 created to read:

24 443.1215 Employers.--

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

27 (a) An employing unit that:

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

31

1 2. For any portion of a day in each of 20 different
2 calendar weeks, regardless of whether the weeks were
3 consecutive, during the current or the preceding calendar
4 year, employed at least one individual in employment,
5 irrespective of whether the same individual was in employment
6 during each day.

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

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

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

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

17 (e) An individual or employing unit that acquires the
18 organization, trade, or business, or substantially all of the
19 assets of another individual or employing unit, which, at the
20 time of the acquisition, is an employer subject to this
21 chapter, or that acquires a part of the organization, trade,
22 or business of another individual or employing unit which, at
23 the time of the acquisition, is an employer subject to this
24 chapter, if the other individual or employing unit would be an
25 employer under paragraph (a) if that part constitutes its
26 entire organization, trade, or business.

27 (f) An individual or employing unit that acquires the
28 organization, trade, or business, or substantially all of the
29 assets of another employing unit, if the employment record of
30 the predecessor before the acquisition, together with the
31 employment record of the individual or employing unit after

1 the acquisition, both within the same calendar year, is
2 sufficient to render an employing unit subject to this chapter
3 as an employer under paragraph (a).

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

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

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

15 (h) An employing unit that became an employer under
16 paragraph (a), paragraph (b), paragraph (c), paragraph (d),
17 paragraph (e), paragraph (f), or paragraph (g) and that
18 remains an employer subject to this chapter, as provided in s.
19 443.121.

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

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

28 (b) In determining whether an employing unit for which
29 service, other than agricultural labor, is also performed is
30 an employer under paragraph (a), paragraph (b), paragraph (c)
31 or subparagraph (d)1., the wages earned or the employment of

1 an employee performing service in agricultural labor may not
2 be taken into account. If an employing unit is determined to
3 be an employer of agricultural labor, the employing unit is
4 considered an employer for purposes of subsection (1).

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

17 (4) For purposes of this section, if a week includes
18 both December 31 and January 1, the days of that week through
19 December 31 are deemed a calendar week, and the days of that
20 week beginning January 1 are deemed another calendar week.

21 Section 30. Section 443.1216, Florida Statutes, is
22 created to read:

23 443.1216 Employment.--Employment, as defined in s.
24 443.036, is subject to this chapter under the following
25 conditions:

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

29 1. An officer of a corporation.

30 2. An individual who, under the usual common-law rules
31 applicable in determining the employer-employee relationship,

1 is an employee. However, whenever a client, as defined in s.
2 443.036(18), which would otherwise be designated as an
3 employing unit has contracted with an employee leasing company
4 to supply it with workers, those workers are considered
5 employees of the employee leasing company. An employee leasing
6 company may lease corporate officers of the client to the
7 client and to other workers, except as prohibited by
8 regulations of the Internal Revenue Service. Employees of an
9 employee leasing company must be reported under the employee
10 leasing company's tax identification number and contribution
11 rate for work performed for the employee leasing company.

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

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

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

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

31

1 a. The contract of service contemplates that
2 substantially all of the services are to be performed
3 personally by the individual;

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

7 c. The services are not in the nature of a single
8 transaction that is not part of a continuing relationship with
9 the person for whom the services are performed.

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

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

29 (d) If two or more related corporations concurrently
30 employ the same individual and compensate the individual
31 through a common paymaster, each related corporation is

1 considered to have paid wages to the individual only in the
2 amounts actually disbursed by that corporation to the
3 individual and is not considered to have paid the wages
4 actually disbursed to the individual by another of the related
5 corporations.

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

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

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

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

1 b. In the case of a corporation that does not issue
2 stock, at least 50 percent of the members of the board of
3 directors or other governing body of one corporation are
4 members of the board of directors or other governing body of
5 the other corporation or the holders of at least 50 percent of
6 the voting power to select those members are concurrently the
7 holders of at least 50 percent of the voting power to select
8 those members of the other corporation.

9 c. At least 50 percent of the officers of one
10 corporation are concurrently officers of the other
11 corporation.

12 d. At least 30 percent of the employees of one
13 corporation are concurrently employees of the other
14 corporation.

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

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

1 related corporations using the common paymaster is jointly and
2 severally liable for its appropriate share of these
3 contributions. Each related corporation's share equals the
4 greater of:

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

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

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

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

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

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

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

- 1 (a) In the employ of:
- 2 1. A church or a convention or association of
- 3 churches.
- 4 2. An organization that is operated primarily for
- 5 religious purposes and that is operated, supervised,
- 6 controlled, or principally supported by a church or a
- 7 convention or association of churches.
- 8 (b) By a duly ordained, commissioned, or licensed
- 9 minister of a church in the exercise of his or her ministry or
- 10 by a member of a religious order in the exercise of duties
- 11 required by the order.
- 12 (c) In the employ of a public employer if the service
- 13 is performed by an individual in the exercise of duties:
- 14 1. As an elected official.
- 15 2. As a member of a legislative body, or a member of
- 16 the judiciary, of a state or a political subdivision of a
- 17 state.
- 18 3. As an employee serving on a temporary basis in case
- 19 of fire, storm, snow, earthquake, flood, or similar emergency.
- 20 4. In a position that, under state law, is designated
- 21 as a major nontenured policymaking or advisory position,
- 22 including a position in the Senior Management Service created
- 23 under s. 110.402, or a policymaking or advisory position for
- 24 which the duties do not ordinarily require more than 8 hours
- 25 per week.
- 26 5. As an election official or election worker if the
- 27 amount of remuneration received by the individual during the
- 28 calendar year for those services is less than \$1,000.
- 29 (d) In a facility operating a program of
- 30 rehabilitation for individuals whose earning capacity is
- 31 impaired by age, physical or mental deficiency, or injury, or

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

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

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

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

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

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

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

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

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

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

1 Worker Protection Act of 1983 or substantially all of the crew
2 members operate or maintain tractors, mechanized harvesting or
3 crop-dusting equipment, or any other mechanized equipment
4 provided by the crew leader; and

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

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

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

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

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

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

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

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 ~~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 ~~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 file ~~submit~~ the Employers Quarterly Reports (UCT-6)
23 for 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~~. A
26 person who prepared and reported for 100 or more employers in
27 any quarter during the preceding state fiscal year must file
28 the Employers Quarterly Reports (UCT-6) for each calendar
29 quarter in the current calendar year, beginning with reports
30 due for the second calendar quarter of 2003, by electronic
31 means approved by the tax collection service provider.

1 (2) An Any employer or person who is required by law
2 ~~fails~~ to file an Employers Quarterly Report (UCT-6) by
3 electronic means, but who files the report by a means other
4 than electronic means, required by law is liable for a penalty
5 ~~of 10 percent of the tax due, but not less than \$10 for that~~
6 ~~each~~ report, which is in addition to any other applicable
7 penalty provided by this chapter ~~which may be applicable,~~
8 unless the employer ~~or person~~ has first obtains ~~obtained~~ a
9 waiver of this for such requirement from the tax collection
10 service provider agency or its designee. ~~An Any employer or~~
11 ~~person~~ who fails to remit contributions or reimbursements tax
12 by electronic means as required by law is liable for a penalty
13 of \$10 for each remittance submitted by a means other than
14 electronic means, which is in addition to any other applicable
15 penalty provided by this chapter ~~which may be applicable.~~ A
16 person who prepared and reported for 100 or more employers in
17 any quarter during the preceding state fiscal year, but who
18 fails to file an Employers Quarterly Report (UCT-6) for each
19 calendar quarter in the current calendar year by electronic
20 means as required by law, is liable for a penalty of \$10 for
21 that report, which is in addition to any other applicable
22 penalty provided by this chapter, unless the person first
23 obtains a waiver of this requirement from the tax collection
24 service provider.

25 (3) The tax collection service provider agency or its
26 ~~designee~~ may waive the requirement to file an Employers
27 Quarterly Report (UCT-6) by electronic means for employers ~~or~~
28 ~~persons~~ that are unable to comply despite good faith efforts
29 or due to circumstances beyond the employer's ~~or person's~~
30 reasonable control.

31

1 (a) As prescribed by the Agency for Workforce
2 Innovation or its tax collection service provider ~~designee~~,
3 grounds for approving the waiver include, but are not limited
4 to, circumstances in which the employer ~~or person~~ does not:

5 1. Currently file information or data electronically
6 with any business or government agency; or

7 2. Have a compatible computer that meets or exceeds
8 the standards prescribed by the Agency for Workforce
9 Innovation or its tax collection service provider ~~designee~~.

10 (b) The tax collection service provider ~~agency or its~~
11 ~~designee~~ shall accept other reasons for requesting a waiver
12 from the requirement to submit the Employers Quarterly Report
13 (UCT-6) by electronic means, including, but not limited to:

14 1. That the employer ~~or person~~ needs additional time
15 to program his or her computer;

16 2. That complying with this requirement causes the
17 employer ~~or person~~ financial hardship; or

18 3. That complying with this requirement conflicts with
19 the employer's business procedures.

20 (c) The Agency for Workforce Innovation or the state
21 agency providing unemployment tax collection services ~~its~~
22 ~~designee~~ may establish by rule the length of time a waiver is
23 valid and may determine whether subsequent waivers will be
24 authorized, based on ~~the provisions of~~ this subsection;
25 however, the tax collection service provider may ~~agency or its~~
26 ~~designee shall~~ only grant a waiver from electronic reporting
27 if the employer ~~or person~~ timely files the Employers Quarterly
28 Report (UCT-6) by telefile, unless the employer wage detail
29 exceeds the service provider's ~~agency's or its designee's~~
30 telefile system capabilities.

31

1 (4) As used in ~~For purposes of~~ this section, the term
2 "electronic means" includes, but is not limited to, electronic
3 data interchange; electronic funds transfer; and use of the
4 Internet, telephone, or other technology specified by the
5 Agency for Workforce Innovation or its tax collection service
6 provider designee.

7 Section 41. Section 443.171, Florida Statutes, is
8 amended to read:

9 443.171 Agency for Workforce Innovation ~~Division~~ and
10 commission; powers and duties; ~~rules; advisory council;~~
11 records and reports; proceedings; state-federal cooperation.--

12 (1) ~~POWERS AND DUTIES OF DIVISION.--~~The Agency for
13 Workforce Innovation shall administer ~~It shall be the duty of~~
14 ~~the division to administer~~ this chapter. The agency may; and
15 ~~it shall have power and authority to employ~~ those such
16 persons, make ~~such~~ expenditures, require ~~such~~ reports, conduct
17 ~~make such~~ investigations, and take ~~such~~ other action ~~as it~~
18 ~~deems~~ necessary or suitable to administer this chapter that
19 ~~end. The division shall determine its own organization and~~
20 ~~methods of procedure in accordance with the provisions of this~~
21 ~~chapter. Not later than March 15 of each year, The Agency for~~
22 Workforce Innovation ~~division, through the Department of Labor~~
23 ~~and Employment Security, shall annually submit information to~~
24 Workforce Florida, Inc., the Governor a report covering the
25 administration and operation of this chapter during the
26 preceding calendar year for inclusion in the strategic plan
27 under s. 445.006 and may shall make such recommendations for
28 amendment to this chapter ~~as it deems proper~~.

29 ~~(2) RULES; DIVISION, SEAL.--~~

1 ~~(a) The division has authority to adopt rules pursuant~~
2 ~~to ss. 120.536(1) and 120.54 to implement the provisions of~~
3 ~~this chapter.~~

4 ~~(b) The division shall have an official seal, which~~
5 ~~shall be judicially noticed.~~

6 ~~(2)(3)~~ PUBLICATION OF ACTS AND RULES.--The Agency for
7 Workforce Innovation division shall cause to be printed and
8 distributed to the public, or otherwise distributed to the
9 public through the Internet or similar electronic means, the
10 text of this chapter and of the rules for administering this
11 chapter adopted by the agency or the state agency providing
12 unemployment tax collection services division, ~~the division's~~
13 ~~annual report to the Governor,~~ and any other matter ~~the~~
14 ~~division deems~~ relevant and suitable. The Agency for Workforce
15 Innovation ~~and~~ shall furnish this information to any person
16 upon request ~~application therefor~~. However, any ~~no~~ pamphlet,
17 rules, circulars, or reports required by this chapter may not
18 ~~shall~~ contain any matter except the actual data necessary to
19 complete them ~~same~~ or the actual language of the rule,
20 together with the proper notices ~~thereof~~.

21 ~~(3)(4)~~ PERSONNEL.--Subject to chapter 110 and the
22 other provisions of this chapter, the Agency for Workforce
23 Innovation ~~division is authorized to~~ appoint, set ~~fix~~ the
24 compensation of, and prescribe the duties and powers of ~~such~~
25 employees, accountants, attorneys, experts, and other persons
26 as ~~may be~~ necessary for ~~in~~ the performance of the agency's ~~its~~
27 duties under this chapter. The Agency for Workforce
28 Innovation ~~division~~ may delegate to any ~~such~~ person its ~~such~~
29 power and authority under this chapter as necessary ~~it deems~~
30 ~~reasonable and proper~~ for the effective administration of this
31 chapter and may ~~in its discretion~~ bond any person handling

1 moneys or signing checks under this chapter. ~~hereunder.~~The
2 cost of these such bonds must ~~shall~~ be paid from the
3 Employment Security Administration Trust Fund.

4 ~~(5) UNEMPLOYMENT COMPENSATION ADVISORY COUNCIL.--There~~
5 ~~is created a state Unemployment Compensation Advisory Council~~
6 ~~to assist the division in reviewing the unemployment insurance~~
7 ~~program and to recommend improvements for such program.~~

8 ~~(a) The council shall consist of 18 members, including~~
9 ~~equal numbers of employer representatives and employee~~
10 ~~representatives who may fairly be regarded as representative~~
11 ~~because of their vocations, employments, or affiliations, and~~
12 ~~representatives of the general public.~~

13 ~~(b) The members of the council shall be appointed by~~
14 ~~the secretary of the Department of Labor and Employment~~
15 ~~Security. Initially, the secretary shall appoint five members~~
16 ~~for terms of 4 years, five members for terms of 3 years, five~~
17 ~~members for terms of 2 years, and three members for terms of 1~~
18 ~~year. Thereafter, members shall be appointed for 4-year terms.~~
19 ~~A vacancy shall be filled for the remainder of the unexpired~~
20 ~~term.~~

21 ~~(c) The council shall meet at the call of its chair,~~
22 ~~at the request of a majority of its membership, at the request~~
23 ~~of the division, or at such times as may be prescribed by its~~
24 ~~rules, but not less than twice a year. The council shall make~~
25 ~~a report of each meeting, which shall include a record of its~~
26 ~~discussions and recommendations. The division shall make such~~
27 ~~reports available to any interested person or group.~~

28 ~~(d) Members of the council shall serve without~~
29 ~~compensation but shall be entitled to receive reimbursement~~
30 ~~for per diem and travel expenses as provided in s. 112.061.~~

31

1 (4)(6) EMPLOYMENT STABILIZATION.--The Agency for
2 Workforce Innovation, under the direction of Workforce
3 Florida, Inc., division, with the advice and aid of advisory
4 ~~councils,~~ shall take all appropriate steps to reduce and
5 prevent unemployment; to encourage and assist in the adoption
6 of practical methods of vocational training, retraining, and
7 vocational guidance; to investigate, recommend, advise, and
8 assist in the establishment and operation, by municipalities,
9 counties, school districts, and the state, of reserves for
10 public works to be used in times of business depression and
11 unemployment; to promote the reemployment of the unemployed
12 workers throughout the state in every other way that may be
13 feasible; to refer any claimant entitled to extended benefits
14 to suitable work which meets the criteria of this chapter;
15 and, to these ends, to carry on and publish the results of
16 investigations and research studies.

17 (5)(7) RECORDS AND REPORTS.--Each employing unit shall
18 keep true and accurate work records, containing the such
19 information required by the Agency for Workforce Innovation or
20 its tax collection service provider as the division may
21 ~~prescribe.~~ These Such records must ~~shall~~ be open to inspection
22 and are ~~be~~ subject to being copied by the Agency for Workforce
23 Innovation or its tax collection service provider division at
24 any reasonable time and as often as ~~may be~~ necessary. The
25 Agency for Workforce Innovation or its tax collection service
26 provider division or an appeals referee may require from any
27 employing unit any sworn or unsworn reports, for ~~with respect~~
28 to persons employed by the employing unit it, ~~deemed~~ necessary
29 for the effective administration of this chapter. However, a
30 state or local governmental agency performing intelligence or
31 counterintelligence functions need not report an employee if

1 the head of that ~~such~~ agency determines ~~has determined~~ that
2 reporting the employee could endanger the safety of the
3 employee or compromise an ongoing investigation or
4 intelligence mission. Information revealing the employing
5 unit's or individual's identity ~~thus~~ obtained from the
6 employing unit or from any individual through ~~pursuant to~~ the
7 administration of this chapter, is ~~shall~~, except to the extent
8 necessary for the proper presentation of a claim or upon
9 written authorization of the claimant who has a workers'
10 compensation claim pending, ~~be held~~ confidential and exempt
11 from ~~the provisions of~~ s. 119.07(1). This confidential ~~Such~~
12 information is ~~shall be~~ available only to public employees in
13 the performance of their public duties, ~~including employees of~~
14 ~~the Department of Education in obtaining information for the~~
15 ~~Florida Education and Training Placement Information Program~~
16 ~~and the Office of Tourism, Trade, and Economic Development in~~
17 ~~its administration of the qualified defense contractor tax~~
18 ~~refund program authorized by s. 288.1045, the qualified target~~
19 ~~industry business tax refund program authorized by s. 288.106.~~
20 Any claimant, or the claimant's legal representative, at a
21 hearing before an appeals referee or the commission must ~~shall~~
22 be supplied with information from these ~~such~~ records to the
23 extent necessary for the proper presentation of her or his
24 claim. Any employee or member of the commission, ~~or~~ any
25 employee of the Agency for Workforce Innovation or its tax
26 collection service provider ~~division~~, or any other person
27 receiving confidential information, ~~who violates any provision~~
28 ~~of this subsection~~ commits ~~is guilty of~~ a misdemeanor of the
29 second degree, punishable as provided in s. 775.082 or s.
30 775.083. However, the Agency for Workforce Innovation or its
31 tax collection service provider ~~division~~ may furnish to any

1 employer copies of any report previously submitted by that
2 ~~such~~ employer, upon the request of the such employer, ~~and~~ The
3 Agency for Workforce Innovation or its tax collection service
4 provider may ~~division is authorized to~~ charge a ~~therefor~~ such
5 reasonable fee for copies of reports, which may ~~as the~~
6 ~~division may by rule prescribe~~ not to exceed the actual
7 reasonable cost of the preparation of the such copies as
8 prescribed by rules adopted by the Agency for Workforce
9 Innovation or the state agency providing tax collection
10 services. Fees received by the Agency for Workforce Innovation
11 or its tax collection service provider ~~division~~ for copies
12 furnished ~~provided~~ under this subsection must ~~shall~~ be
13 deposited in ~~to the credit of~~ the Employment Security
14 Administration Trust Fund.

15 (6)(8) OATHS AND WITNESSES.--In the discharge of the
16 duties imposed by this chapter, the Agency for Workforce
17 Innovation, its tax collection service provider ~~division, the~~
18 ~~appeals referees, and~~ the members of the commission, and any
19 duly authorized representative of any of these entities may
20 ~~them shall have power to~~ administer oaths and affirmations,
21 take depositions, certify to official acts, and issue
22 subpoenas to compel the attendance of witnesses and the
23 production of books, papers, correspondence, memoranda, and
24 other records deemed necessary as evidence in connection with
25 the administration of this chapter.

26 (7)(9) SUBPOENAS.--If a person refuses ~~in case of~~
27 ~~contumacy by, or refusal~~ to obey a subpoena issued to that,
28 ~~any~~ person, any court of this state within the jurisdiction of
29 which the inquiry is carried on, or within the jurisdiction of
30 which the person ~~guilty of contumacy or refusal to obey~~ is
31 found, resides, or transacts business, upon application by the

1 Agency for Workforce Innovation, its tax collection service
2 provider division, the commission, or an appeals referee or
3 any duly authorized representative of any of these entities
4 has them, shall have jurisdiction to order the issue to such
5 person an order requiring such person to appear before the
6 entity division, the commission, or an appeals referee or any
7 duly authorized representative of any of them, there to
8 produce evidence if so ordered or there to give testimony
9 touching on the matter under investigation or in question.†
10 and any Failure to obey the such order of the court may be
11 punished by the court as a contempt thereof. Any person who
12 fails or refuses shall without just cause fail or refuse to
13 appear or attend and testify; or to answer any lawful inquiry;
14 or to produce books, papers, correspondence, memoranda, and
15 other records within, if it is in her or his control as
16 commanded power to do so, in obedience to a subpoena of the
17 Agency for Workforce Innovation, its tax collection service
18 provider division, the commission, or an appeals referee or
19 any duly authorized representative of any of these entities
20 commits them is guilty of a misdemeanor of the second degree,
21 punishable as provided in s. 775.082 or s. 775.083.† and Each
22 day that a such violation continues is a separate offense.

23 (8)(10) PROTECTION AGAINST SELF-INCRIMINATION.--A No
24 person is not shall be excused from appearing or attending and
25 testifying, or from producing books, papers, correspondence,
26 memoranda, or and other records, before the Agency for
27 Workforce Innovation, its tax collection service provider
28 division, the commission, or an appeals referee or any duly
29 authorized representative of any of these entities them or as
30 commanded in a obedience to the subpoena of any of these
31 entities them in any cause or proceeding before the Agency for

1 Workforce Innovation ~~division~~, the commission, ~~or~~ an appeals
2 referee, or a special deputy on the ground that the testimony
3 or evidence, documentary or otherwise, required of the person
4 may ~~tend to~~ incriminate her or him or subject her or him to a
5 penalty or forfeiture. That person may not, ~~but no individual~~
6 ~~shall~~ be prosecuted or subjected to any penalty or forfeiture
7 for or on account of any transaction, matter, or thing
8 concerning which she or he is compelled, after having claimed
9 her or his privilege against self-incrimination, to testify or
10 produce evidence, documentary or otherwise, except that the
11 person ~~such individual~~ so testifying is ~~shall~~ not be exempt
12 from prosecution and punishment for perjury committed while ~~in~~
13 ~~so~~ testifying.

14 (9)~~(11)~~ STATE-FEDERAL COOPERATION.--

15 (a)1. In the administration of this chapter, the
16 Agency for Workforce Innovation and its tax collection service
17 provider ~~division~~ shall cooperate with the United States
18 Department of Labor to the fullest extent consistent with ~~the~~
19 ~~provisions of~~ this chapter and shall take those actions ~~such~~
20 ~~action~~, through the adoption of appropriate rules,
21 administrative methods, and standards, ~~as may be~~ necessary to
22 secure for ~~to~~ this state ~~and its citizens~~ all advantages
23 available under the provisions of federal law relating ~~the~~
24 ~~Social Security Act that relate~~ to unemployment compensation,
25 ~~the Federal Unemployment Tax Act, the Wagner-Peyser Act, and~~
26 ~~the Federal State Extended Unemployment Compensation Act of~~
27 ~~1970, or other federal manpower acts.~~

28 2. In the administration of the provisions in s.
29 443.1115 ~~s. 443.111(6)~~, which are enacted to conform with the
30 ~~requirements of the~~ Federal-State Extended Unemployment
31 Compensation Act of 1970, the Agency for Workforce Innovation

1 ~~division~~ shall take those actions ~~such action as may be~~
2 necessary to ensure that those ~~the~~ provisions are so
3 interpreted and applied ~~as~~ to meet the requirements of the
4 ~~such~~ federal act as interpreted by the United States
5 Department of Labor and to secure for ~~to~~ this state the full
6 reimbursement of the federal share of extended benefits paid
7 under this chapter which is ~~that are~~ reimbursable under the
8 federal act.

9 3. The Agency for Workforce Innovation and its tax
10 collection service provider division shall comply with the
11 regulations of the United States Department of Labor relating
12 to the receipt or expenditure by this state of funds ~~moneys~~
13 granted under federal law ~~any of such acts~~; shall submit the
14 ~~make such~~ reports, in the ~~such~~ form and containing the ~~such~~
15 information, ~~as~~ the United States Department of Labor requires
16 ~~may from time to time require~~; and shall comply with
17 directions of such provisions ~~as~~ the United States Department
18 of Labor ~~may from time to time find~~ necessary to assure the
19 correctness and verification of these ~~such~~ reports.

20 (b) The Agency for Workforce Innovation and its tax
21 collection service provider division may cooperate ~~afford~~
22 ~~reasonable cooperation~~ with every agency of the United States
23 charged with ~~the~~ administration of any unemployment insurance
24 law.

25 (c) The Agency for Workforce Innovation and its tax
26 collection service provider division shall fully cooperate
27 with the agencies of other states, and shall make every proper
28 effort within their ~~its~~ means, to oppose and prevent any
29 further action leading ~~which would in its judgment tend to the~~
30 ~~effect~~ complete or substantial federalization of state
31 unemployment compensation funds or state employment security

1 | programs. The Agency for Workforce Innovation and its tax
2 | collection service provider ~~division~~ may make, and may
3 | cooperate with other appropriate agencies in making, studies
4 | as to the practicability and probable cost of possible new
5 | state-administered social security programs and the relative
6 | desirability of state, rather than federal, action in that ~~any~~
7 | ~~such~~ field of study.

8 | Section 42. Section 443.1715, Florida Statutes, is
9 | amended to read:

10 | 443.1715 Disclosure of information; confidentiality.--

11 | (1) RECORDS AND REPORTS.--Information revealing an ~~the~~
12 | employing unit's or individual's identity obtained from the
13 | employing unit or ~~from~~ any individual under ~~pursuant to~~ the
14 | administration of this chapter, and any determination
15 | revealing that ~~such~~ information, except to the extent
16 | necessary for the proper presentation of a claim or upon
17 | written authorization of the claimant who has a workers'
18 | compensation claim pending, is ~~must be held~~ confidential and
19 | exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art.
20 | I of the State Constitution. This confidential ~~Such~~
21 | information may be released ~~be made available~~ only to public
22 | employees in the performance of their public duties, ~~including~~
23 | ~~employees of the Department of Education in obtaining~~
24 | ~~information for the Florida Education and Training Placement~~
25 | ~~Information Program and the Office of Tourism, Trade, and~~
26 | ~~Economic Development in its administration of the qualified~~
27 | ~~defense contractor tax refund program authorized by s.~~
28 | ~~288.1045 and the qualified target industry tax refund program~~
29 | ~~authorized by s. 288.106. Except as otherwise provided by law,~~
30 | public employees receiving this confidential ~~such~~ information
31 | must maintain ~~retain~~ the confidentiality of the ~~such~~

1 information. Any claimant, or the claimant's legal
2 representative, at a hearing before an appeals referee or the
3 commission is entitled to ~~shall be supplied~~ with information
4 from these ~~such~~ records to the extent necessary for the proper
5 presentation of her or his claim. ~~A Any employee or member of~~
6 ~~the commission or any employee of the division, or any other~~
7 person receiving confidential information, who violates ~~any~~
8 ~~provision of~~ this subsection commits a misdemeanor of the
9 second degree, punishable as provided in s. 775.082 or s.
10 775.083. The Agency for Workforce Innovation or its tax
11 collection service provider ~~However, the division may,~~
12 however, furnish to any employer copies of any report
13 ~~previously~~ submitted by that ~~such~~ employer, upon the request
14 of the ~~such~~ employer, and may furnish to any claimant copies
15 of any report ~~previously~~ submitted by that ~~such~~ claimant, upon
16 the request of the ~~such~~ claimant. The Agency for Workforce
17 Innovation or its tax collection service provider may, ~~and the~~
18 ~~division is authorized to charge a therefor such~~ reasonable
19 fee for copies of these reports as prescribed ~~as the division~~
20 ~~may~~ by rule, which may prescribe not to exceed the actual
21 reasonable cost of the preparation of the ~~such~~ copies. Fees
22 received ~~by the division~~ for copies under ~~as provided in~~ this
23 subsection must be deposited in ~~to the credit of~~ the
24 Employment Security Administration Trust Fund.

25 (2) DISCLOSURE OF INFORMATION.--Subject to ~~such~~
26 restrictions ~~as~~ the Agency for Workforce Innovation or the
27 state agency providing unemployment tax collection services
28 adopts ~~division prescribes~~ by rule, information declared
29 confidential under this section is ~~may be made~~ available to
30 any agency of this or any other state, or any federal agency,
31 charged with the administration of any unemployment

1 compensation law or the maintenance of the one-stop delivery a
2 system ~~of public employment offices~~, or the Bureau of Internal
3 Revenue of the United States Department of the Treasury, or
4 the Florida Department of Revenue, and Information obtained in
5 connection with the administration of the one-stop delivery
6 system ~~employment service~~ may be made available to persons or
7 agencies for purposes appropriate to the operation of a public
8 employment service or a job-preparatory or career education or
9 training program. The Agency for Workforce Innovation ~~division~~
10 shall, on a quarterly basis, furnish the National Directory of
11 New Hires with information concerning the wages and
12 unemployment benefits ~~compensation~~ paid to individuals, by the
13 ~~such~~ dates, in the ~~such~~ format, and containing the ~~such~~
14 information specified in the regulations of ~~as~~ the United
15 States Secretary of Health and Human Services ~~shall specify in~~
16 ~~regulations~~. Upon request ~~therefor~~, the Agency for Workforce
17 Innovation ~~division~~ shall furnish any agency of the United
18 States charged with the administration of public works or
19 assistance through public employment, and may furnish to any
20 state agency similarly charged, the name, address, ordinary
21 occupation, and employment status of each recipient of
22 benefits and the ~~such~~ recipient's rights to further benefits
23 under this chapter. Except as otherwise provided by law, the
24 receiving agency must retain the confidentiality of this ~~such~~
25 information as provided in this section. The tax collection
26 service provider ~~division~~ may request the Comptroller of the
27 Currency of the United States to examine ~~cause an examination~~
28 ~~of~~ the correctness of any return or report of any national
29 banking association rendered under ~~pursuant to the provisions~~
30 ~~of~~ this chapter and may in connection with that ~~such~~ request
31 transmit any ~~such~~ report or return for examination to the

1 Comptroller of the Currency of the United States as provided
2 in s. 3305(c) of the federal Internal Revenue Code.

3 (3) ~~SPECIAL PROVISIONS FOR DISCLOSURE OF DRUG TEST~~
4 ~~INFORMATION.--Notwithstanding the contrary provisions of s.~~
5 440.102(8), all information, interviews, reports, and drug
6 test results, written or otherwise, received by an employer
7 through a drug-testing program may be used or received in
8 evidence, obtained in discovery, or disclosed in public or
9 private proceedings conducted for the purpose of determining
10 compensability under this chapter, including any
11 administrative or judicial appeal ~~taken hereunder~~. The
12 employer, agent of the employer, or laboratory conducting a
13 drug test may also obtain access to employee drug test
14 information when consulting with legal counsel in connection
15 with actions brought under or related to this chapter or when
16 the information is relevant to its defense in a civil or
17 administrative matter. This ~~Such~~ information may also be
18 released to a professional or occupational licensing board in
19 a related disciplinary proceeding. However, unless otherwise
20 provided by law, this ~~such~~ information is confidential for all
21 other purposes.

22 (a) This ~~Such~~ information may not be disclosed or
23 released and may not be, ~~or~~ used in any criminal proceeding
24 against the person tested. Information released contrary to
25 paragraph (c) is inadmissible as evidence in the ~~any such~~
26 criminal proceeding.

27 (b) Unless otherwise provided by law, any ~~such~~
28 information described in this subsection and received by a
29 public employer through a drug-testing program, or obtained by
30 a public employee under this chapter, is confidential and
31 exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art.

1 I of the State Constitution, until introduced into the public
2 record under ~~pursuant to~~ a hearing conducted under s.
3 443.151(4).

4 (c) Confidentiality may be waived only by express and
5 informed written consent executed by the person tested. The
6 consent form must contain, at a minimum:

7 1. The name of the person who is authorized to obtain
8 the information;

9 2. The purpose of the disclosure;

10 3. The precise information to be disclosed;

11 4. The duration of the consent; and

12 5. The signature of the person authorizing release of
13 the information.

14 Section 43. Section 443.1716, Florida Statutes, is
15 amended to read:

16 443.1716 Authorized electronic access to employer
17 information.--

18 (1) As used in this section, the term:

19 (a) "Consumer-reporting agency" has the meaning
20 ascribed in the Federal Fair Credit Reporting Act, 15 U.S.C.
21 s. 1681a.

22 (b) "Creditor" has the meaning ascribed in the federal
23 Fair Debt Collection Practices Act, 15 U.S.C. ss. 1692 et seq.

24 (2)~~(1)~~ Notwithstanding any other provision ~~provisions~~
25 of this chapter, the Agency for Workforce Innovation
26 ~~Department of Labor and Employment Security~~ shall contract
27 with one or more consumer-reporting agencies to provide
28 creditors with secured electronic access to employer-provided
29 information relating to the quarterly wages report submitted
30 in accordance with this chapter ~~the state's unemployment~~

31

1 ~~compensation law.~~ This ~~Such~~ access is limited to the wage
2 reports for the preceding 16 calendar quarters.

3 ~~(3)(2)~~ Creditors must obtain written consent from the
4 credit applicant. This ~~Any such~~ written consent ~~from the~~
5 ~~credit applicant~~ must be signed and ~~must~~ include the
6 following:

7 (a) Specific notice that the individual's wage and
8 employment history information will be released to a
9 consumer-reporting agency;

10 (b) Notice that the ~~such~~ release is made for the sole
11 purpose of reviewing a specific application for credit made by
12 the individual;

13 (c) Notice that the files of the Agency for Workforce
14 Innovation or its tax collection service provider which
15 contain ~~Department of Labor and Employment Security~~ containing
16 wage and employment history information submitted by the
17 individual or his or her employers may be accessed; and

18 (d) A listing of the parties authorized to receive the
19 released information.

20 ~~(4)(3)~~ Consumer-reporting agencies and creditors
21 accessing information under this section must safeguard the
22 confidentiality of the ~~such~~ information and must ~~shall~~ use the
23 information only to support a single consumer credit
24 transaction for the creditor to satisfy standard financial
25 underwriting requirements or other requirements imposed upon
26 the creditor, and to satisfy the creditor's obligations under
27 applicable state or federal Fair Credit Reporting laws and
28 rules governing this section.

29 ~~(5)(4)~~ ~~Should any consumer-reporting agency or~~
30 ~~creditor violate any provision of this section,~~ The Agency for
31 Workforce Innovation ~~Department of Labor and Employment~~

1 ~~Security~~ shall, upon 30 days' written notice to the
2 consumer-reporting agency, terminate the contract established
3 between the Agency for Workforce Innovation ~~department~~ and the
4 consumer-reporting agency resulting from this section if the
5 consumer-reporting agency or any creditor violates this
6 section.

7 ~~(5) For purposes of this section, "creditor" has the~~
8 ~~same meaning as set forth in the federal Fair Debt Collection~~
9 ~~Practices Act, 15 U.S.C. ss. 1692 et seq.~~

10 (6) The Agency for Workforce Innovation ~~Department of~~
11 ~~Labor and Employment Security~~ shall establish minimum audit,
12 security, net-worth, and liability-insurance standards,
13 technical requirements, and any other terms and conditions
14 ~~considered necessary in the discretion of the state agency to~~
15 safeguard the confidentiality of the information released
16 under this section and to otherwise serve the public interest.
17 The Agency for Workforce Innovation ~~Department of Labor and~~
18 ~~Employment Security~~ shall also include, in coordination with
19 any necessary state agencies, ~~necessary~~ audit procedures to
20 ensure that these rules are followed.

21 (7) In contracting with one or more consumer-reporting
22 agencies under this section, any revenues generated by the
23 ~~such~~ contract must be used to pay the entire cost of providing
24 access to the information. Further, in accordance with federal
25 regulations, any additional revenues generated by the Agency
26 for Workforce Innovation ~~department~~ or the state under this
27 section must be paid into the Employment Security
28 Administration ~~department's Trust Fund for the administration~~
29 ~~of the unemployment compensation system.~~

30 (8) The Agency for Workforce Innovation ~~department~~ may
31 not provide wage and employment history information to any

1 consumer-reporting agency before the consumer-reporting agency
2 or agencies under contract with the Agency for Workforce
3 Innovation department pay all development and other startup
4 costs incurred by the state in connection with the design,
5 installation, and administration of technological systems and
6 procedures for the electronic-access program.

7 (9) The release of any information under this section
8 must be for a purpose authorized by and in the manner
9 permitted by the United States Department of Labor and any
10 subsequent rules or regulations adopted by that department.

11 ~~(10) As used in this section, the term~~
12 ~~"consumer-reporting agency" has the same meaning as that set~~
13 ~~forth in the Federal Fair Credit Reporting Act, 15 U.S.C. s.~~
14 ~~1681a.~~

15 Section 44. Section 443.181, Florida Statutes, is
16 amended to read:

17 443.181 Public State employment service.--

18 (1) ~~CREATION.--A state public employment service is~~
19 ~~established in the Agency for Workforce Innovation, under~~
20 ~~policy direction from Workforce Florida, Inc. The agency shall~~
21 ~~establish and maintain free public employment offices in such~~
22 ~~number and in such places as may be necessary for the proper~~
23 ~~administration of this chapter and for the purposes of~~
24 ~~performing such duties as are within the purview of the Act of~~
25 ~~Congress entitled "An Act to provide for the establishment of~~
26 ~~a national employment system and for cooperation with the~~
27 ~~states in the promotion of such system and for other~~
28 ~~purposes," approved June 6, 1933 (48 Stat. 113; 29 U.S.C. s.~~
29 ~~49(c)), as amended. Notwithstanding any provisions in this~~
30 ~~section to the contrary, The one-stop delivery system~~
31 established under s. 445.009 is this state's public employment

1 service as part of the national system of public employment
2 offices under 29 U.S.C. s. 49 shall be the primary method for
3 delivering services under this section, consistent with Pub.
4 L. No. 105-220 and chapter 445. The Agency for Workforce
5 Innovation, under policy direction from Workforce Florida,
6 Inc., it shall be the duty of the agency to cooperate with any
7 official or agency of the United States having power or duties
8 under 29 U.S.C. ss. 49-491-1 the provisions of the Act of
9 Congress, as amended, and shall to do and perform those duties
10 all things necessary to secure to this state the funds
11 provided under federal law for benefits of said Act of
12 Congress, as amended, in the promotion and maintenance of the
13 state's a system of public employment service offices. In
14 accordance with 29 U.S.C. s. 49c, this state accepts 29 U.S.C.
15 ss. 49-491-1 The provisions of the said Act of Congress, as
16 amended, are hereby accepted by this state, in conformity with
17 s. 4 of that act, and this state will observe and comply with
18 the requirements thereof. The Agency for Workforce Innovation
19 is designated and constituted the state agency responsible for
20 cooperating with the United States Secretary of Labor under 29
21 U.S.C. s. 49c of this state for the purpose of that act. The
22 Agency for Workforce Innovation shall is authorized and
23 directed to appoint sufficient employees to administer carry
24 out the purposes of this section. The Agency for Workforce
25 Innovation may cooperate with or enter into agreements with
26 the Railroad Retirement Board for with respect to the
27 establishment, maintenance, and use of one-stop career centers
28 free employment service facilities.

29 (2) FINANCING.--All funds moneys received by this
30 state under 29 U.S.C. ss. 49-491-1 must the said Act of
31 Congress, as amended, shall be paid into the Employment

1 Security Administration Trust Fund, and these funds ~~such~~
2 ~~moneys are hereby made~~ available to the Agency for Workforce
3 Innovation for expenditure ~~to be expended~~ as provided by this
4 chapter or by federal law ~~and by said Act of Congress~~. For the
5 purpose of establishing and maintaining one-stop career
6 centers ~~free public employment offices~~, the Agency for
7 Workforce Innovation ~~may is authorized to~~ enter into
8 agreements with the Railroad Retirement Board or any other
9 agency of the United States charged with the administration of
10 an unemployment compensation law, with any political
11 subdivision of this state, or with any private, nonprofit
12 organization, ~~and~~ As a part of any such agreement, the Agency
13 for Workforce Innovation may accept moneys, services, or
14 quarters as a contribution to the Employment Security
15 Administration Trust Fund.

16 ~~(3) REFERENCES.--References to "the agency" in this~~
17 ~~section mean the Agency for Workforce Innovation.~~

18 Section 45. Section 443.191, Florida Statutes, is
19 amended to read:

20 443.191 Unemployment Compensation Trust Fund;
21 establishment and control.--

22 (1) There is established, as a ~~special fund~~ separate
23 trust fund ~~and~~ apart from all other public ~~moneys~~ or funds of
24 this state, an Unemployment Compensation Trust Fund, which
25 shall be administered by the Agency for Workforce Innovation
26 ~~division~~ exclusively for the purposes of this chapter. The
27 ~~This~~ fund shall consist of:

28 (a) All contributions and reimbursements collected
29 under this chapter;

30 (b) Interest earned on ~~upon~~ any moneys in the fund;

31

1 (c) Any property or securities acquired through the
2 use of moneys belonging to the fund;

3 (d) All earnings of these ~~such~~ property or securities;
4 and

5 (e) All money credited to this state's account in the
6 federal Unemployment Compensation Trust Fund under 42 U.S.C.
7 s. 1103 ~~pursuant to s. 903 of the Social Security Act, as~~
8 ~~amended.~~

9
10 Except as otherwise provided in s. 443.1313(4), all moneys in
11 the fund shall be mingled and undivided.

12 (2) The Treasurer is the ex officio treasurer and
13 custodian of the fund and shall administer the fund in
14 accordance with the directions of the Agency for Workforce
15 Innovation division. All payments from the fund must be
16 approved by the Agency for Workforce Innovation division or by
17 an a ~~duly~~ authorized agent and must be made by the Treasurer
18 upon warrants issued by the Comptroller, except as ~~hereinafter~~
19 provided in this section. The Treasurer shall maintain within
20 the fund three separate accounts:

21 (a) A clearing account;

22 (b) An Unemployment Compensation Trust Fund account;

23 and

24 (c) A benefit account.

25
26 All moneys payable to the fund, including moneys received from
27 the United States as reimbursement for extended benefits paid
28 by the Agency for Workforce Innovation division, ~~upon receipt~~
29 ~~thereof by the division~~, must be forwarded to the Treasurer,
30 who shall immediately deposit them in the clearing account.

31 Refunds payable under s. 443.141 may be paid from the clearing

1 account upon warrants issued by the Comptroller. After
2 clearance, all other moneys in the clearing account must be
3 immediately deposited with the Secretary of the Treasury of
4 the United States to the credit of this state's ~~the~~ account of
5 ~~this state~~ in the federal Unemployment Compensation Trust Fund
6 notwithstanding ~~established and maintained under s. 904 of the~~
7 ~~Social Security Act, as amended, any state provisions of the~~
8 ~~law in this state~~ relating to the deposit, administration,
9 release, or disbursement of moneys in the possession or
10 custody of this state ~~to the contrary notwithstanding~~. The
11 benefit account consists ~~shall consist~~ of all moneys
12 requisitioned from this state's account in the federal
13 Unemployment Compensation Trust Fund. Except as otherwise
14 provided by law, moneys in the clearing and benefit accounts
15 may be deposited by the Treasurer, under the direction of the
16 Agency for Workforce Innovation ~~division~~, in any bank or
17 public depository in which general funds of the state are ~~may~~
18 ~~be~~ deposited, but a ~~no~~ public deposit insurance charge or
19 premium may not be paid out of the fund. If any warrant
20 issued against the clearing account or the benefit account is
21 not presented for payment within 1 year after issuance
22 ~~thereof~~, the Comptroller must cancel the warrant ~~same~~ and
23 credit without restriction the amount of the ~~such~~ warrant to
24 the account upon which it is drawn. When the payee or person
25 entitled to a canceled ~~any~~ warrant ~~so canceled~~ requests
26 payment of the warrant ~~thereof~~, the Comptroller, upon
27 direction of the Agency for Workforce Innovation ~~division~~,
28 must issue a new warrant, payable from ~~therefor~~, ~~to be paid~~
29 ~~out of~~ the account against which the canceled warrant was ~~had~~
30 ~~been~~ drawn.
31

1 (3) Moneys may only ~~shall~~ be requisitioned from the
2 state's account in the federal Unemployment Compensation Trust
3 Fund solely for the payment of benefits and extended benefits
4 and for payment in accordance with rules prescribed by the
5 Agency for Workforce Innovation division, except that money
6 credited to this state's account under 42 U.S.C. s. 1103 may
7 only pursuant to s. 903 of the Social Security Act, as
8 ~~amended~~, shall be used exclusively as provided in subsection
9 (5). The Agency for Workforce Innovation division, through
10 the Treasurer, shall ~~from time to time~~ requisition from the
11 federal Unemployment Compensation Trust Fund ~~such~~ amounts, not
12 exceeding the amounts credited standing to this state's
13 account in the fund therein, as it ~~deems~~ necessary for the
14 payment of benefits and extended benefits for a reasonable
15 future period. Upon receipt of these amounts thereof, the
16 Treasurer shall deposit the such moneys in the benefit account
17 in the State Treasury and warrants for the payment of benefits
18 and extended benefits shall be drawn by the Comptroller upon
19 the order of the Agency for Workforce Innovation division
20 against the such benefit account. All warrants for benefits
21 and extended benefits are ~~shall be~~ payable directly to the
22 ultimate beneficiary. Expenditures of these such moneys in the
23 benefit account and refunds from the clearing account are
24 ~~shall not be~~ subject to any ~~provisions of~~ law requiring
25 specific appropriations or other formal release by state
26 officers of money in their custody. All warrants issued for
27 the payment of benefits and refunds must ~~shall~~ bear the
28 signature of the Comptroller ~~as above set forth~~. Any balance
29 of moneys requisitioned from this state's account in the
30 federal Unemployment Compensation Trust Fund which remains
31 unclaimed or unpaid in the benefit account after ~~the~~

1 ~~expiration of~~ the period for which the moneys ~~such sums~~ were
2 requisitioned shall ~~either~~ be deducted from estimates for, and
3 may be used ~~utilized~~ for the payment of, benefits and extended
4 benefits during succeeding periods, or, in the discretion of
5 the Agency for Workforce Innovation ~~division~~, shall be
6 redeposited with the Secretary of the Treasury of the United
7 States, to the credit of this state's account in the federal
8 Unemployment Compensation Trust Fund, as provided in
9 subsection (2).

10 (4) ~~The provisions of~~ Subsections (1), (2), and (3),
11 to the extent ~~that~~ they relate to the federal Unemployment
12 Compensation Trust Fund, apply ~~shall be operative~~ only while
13 ~~the so long as such unemployment trust fund~~ continues to exist
14 and while ~~so long as~~ the Secretary of the Treasury of the
15 United States continues to maintain for this state a separate
16 ~~book~~ account of all funds deposited ~~therein~~ by this state for
17 the payment of benefits ~~benefit purposes~~, together with this
18 state's proportionate share of the earnings of the federal
19 ~~such~~ Unemployment Compensation Trust Fund, from which no other
20 state is permitted to make withdrawals. If the federal ~~and~~
21 ~~when such~~ Unemployment Compensation Trust Fund ceases to
22 exist, or the ~~such~~ separate ~~book~~ account is no longer
23 maintained, all moneys, properties, or securities ~~therein~~
24 belonging to this state's account in the federal Unemployment
25 Compensation Trust Fund must ~~of this state shall~~ be
26 transferred to the Treasurer of the Unemployment Compensation
27 Trust Fund, who must ~~shall~~ hold, invest, transfer, sell,
28 deposit, and release those ~~such~~ moneys, properties, or
29 securities in a manner approved by the Agency for Workforce
30 Innovation ~~division~~ in accordance with ~~the provisions of~~ this
31 chapter. ~~These, however, such~~ moneys must, however, ~~shall~~ be

1 | invested in the following readily marketable classes of
2 | securities: bonds or other interest-bearing obligations of
3 | the United States or of the state. Further, the such
4 | investment must ~~shall~~ at all times be ~~so~~ made in a manner that
5 | allows all the assets of the fund to ~~shall~~ always be readily
6 | convertible into cash when needed for the payment of benefits.
7 | The Treasurer may only ~~shall~~ dispose of securities or other
8 | properties belonging to the Unemployment Compensation Trust
9 | Fund ~~only~~ under the direction of the Agency for Workforce
10 | Innovation division.

11 | (5) MONEY CREDITED UNDER 42 U.S.C. S. 1103 ~~SECTION 903~~
12 | ~~OF THE SOCIAL SECURITY ACT.--~~

13 | (a) Money credited to ~~the account of this state's~~
14 | account ~~state~~ in the federal Unemployment Compensation Trust
15 | Fund by the Secretary of the Treasury of the United States
16 | under 42 U.S.C. s. 1103 ~~pursuant to s. 903 of the Social~~
17 | ~~Security Act~~ may not be requisitioned from this state's
18 | account or used except for the payment of benefits and for the
19 | payment of expenses incurred for the administration of this
20 | chapter law. These moneys ~~Such money~~ may be requisitioned
21 | under ~~pursuant to~~ subsection (3) for the payment of benefits.
22 | These moneys ~~Such money~~ may also be requisitioned and used for
23 | the payment of expenses incurred for the administration of
24 | this chapter, law but only under ~~pursuant to~~ a specific
25 | appropriation by the Legislature and only if the expenses are
26 | incurred and the money is requisitioned after the enactment of
27 | an appropriations ~~appropriation~~ law that ~~which~~:

28 | 1. Specifies the purposes for which the such money is
29 | appropriated and the amounts appropriated ~~therefor~~;

30 | 2. Limits the period within which the such money may
31 | be obligated to a period ending not more than 2 years after

1 the date of the enactment of the appropriations ~~appropriation~~
2 law; and
3 3. Limits the amount that ~~which~~ may be obligated
4 during any 12-month period beginning on July 1 and ending on
5 the next June 30 to an amount that ~~which~~ does not exceed the
6 amount by which the aggregate of the amounts credited to the
7 state's account under 42 U.S.C. s. 1103 ~~of this state pursuant~~
8 ~~to s. 903 of the Social Security Act~~ during the same 12-month
9 period and the 34 preceding 12-month periods, exceeds the
10 aggregate of the amounts obligated for administration and paid
11 out for benefits and charged against the amounts credited to
12 the state's account ~~of this state~~ during those ~~such~~ 35
13 12-month periods.

14
15 ~~4.~~ Notwithstanding this paragraph, money credited for ~~with~~
16 ~~respect to~~ federal fiscal years 1999, 2000, and 2001 may only
17 ~~shall~~ be used solely for the administration of the
18 Unemployment Compensation Program. This and such money is
19 ~~shall~~ not otherwise ~~be~~ subject to ~~the requirements of~~ this
20 paragraph when appropriated by the Legislature.

21 (b) Amounts credited to this state's account in the
22 federal Unemployment Compensation Trust Fund under 42 U.S.C.
23 s. 1103 ~~s. 903 of the Social Security Act~~ which are obligated
24 for administration or paid out for benefits shall be charged
25 against equivalent amounts that ~~which~~ were first credited and
26 that ~~which~~ are not already ~~so~~ charged, except that an ~~no~~
27 amount obligated for administration during a 12-month period
28 specified in this section herein may not be charged against
29 any amount credited during that ~~such a~~ 12-month period earlier
30 than the 34th 12-month period preceding that ~~such~~ period. Any
31 amount credited to the state's account under 42 U.S.C. s. 1103

1 ~~s. 903~~ which is ~~has been~~ appropriated for expenses of
2 administration, regardless of whether this amount is or not
3 withdrawn from the Unemployment Compensation Trust Fund, shall
4 be excluded from the Unemployment Compensation Trust Fund
5 balance for the purposes of s. 443.131(3).

6 (c) Money appropriated as provided in this section
7 ~~herein~~ for the payment of expenses of administration may only
8 ~~shall~~ be requisitioned as needed for the payment of
9 obligations incurred under the such appropriation and, upon
10 requisition, must shall be deposited in the Employment
11 Security Administration Trust Fund from which the such
12 payments are shall be made. Money ~~so~~ deposited ~~shall~~, until
13 expended, remains remain a part of the Unemployment
14 Compensation Trust Fund and, if ~~it will not be~~ expended, the
15 money must shall be returned promptly to the state's account
16 ~~of this state~~ in the federal Unemployment Compensation Trust
17 Fund.

18 (6) TRUST FUND SOLE SOURCE FOR BENEFITS.--The
19 Unemployment Compensation Trust Fund is the sole and exclusive
20 source for paying unemployment benefits, and these benefits
21 are due and payable only to the extent that contributions or
22 reimbursements, with increments thereon, actually collected
23 and credited to the fund and not otherwise appropriated or
24 allocated, are available for payment. The state shall
25 administer the fund without any liability on the part of the
26 state beyond the amount of moneys received from the United
27 States Department of Labor or other federal agency.

28 Section 46. Section 443.211, Florida Statutes, is
29 amended to read:

30 443.211 Employment Security Administration Trust Fund;
31 appropriation; reimbursement.--

1 (1) EMPLOYMENT SECURITY ADMINISTRATION TRUST
2 FUND.--There is created in the State Treasury ~~a special fund~~
3 ~~to be known as~~ the "Employment Security Administration Trust
4 Fund." All moneys ~~that are~~ deposited into this fund remain
5 continuously available to the Agency for Workforce Innovation
6 ~~division~~ for expenditure in accordance with ~~the provisions of~~
7 this chapter and do not revert lapse at any time and may not
8 be transferred to any other fund. All moneys in this fund
9 which are received from the Federal Government or any federal
10 agency ~~thereof~~ or which are appropriated by this state under
11 ~~for the purposes described in~~ ss. 443.171 and 443.181, except
12 money received under s. 443.191(5)(c), must be expended solely
13 for the purposes and in the amounts found necessary by the
14 authorized cooperating federal agencies for the proper and
15 efficient administration of this chapter. The fund consists
16 ~~shall consist~~ of: all moneys appropriated by this state; all
17 moneys received from the United States or any federal agency
18 thereof; all moneys received from any other source for the
19 administration of this chapter such purpose; any moneys
20 received from any agency of the United States or any other
21 state as compensation for services or facilities supplied to
22 that such agency; any amounts received from pursuant to any
23 surety bond or insurance policy or from other sources for
24 losses sustained by the Employment Security Administration
25 Trust Fund or by reason of damage to equipment or supplies
26 purchased from moneys in the such fund; and any proceeds
27 realized from the sale or disposition of any such equipment or
28 supplies which may no longer be necessary for the proper
29 administration of this chapter. Notwithstanding any provision
30 of this section, All money requisitioned and deposited in this
31 fund under s. 443.191(5)(c) remains part of the Unemployment

1 Compensation Trust Fund and must be used only in accordance
2 with ~~the conditions specified in s. 443.191(5)~~. All moneys in
3 this fund must be deposited, administered, and disbursed in
4 the same manner and under the same conditions and requirements
5 as ~~is~~ provided by law for other trust ~~special~~ funds in the
6 State Treasury. These ~~Such~~ moneys must be secured by the
7 depository in which they are held to the same extent and in
8 the same manner as required by the general depository law of
9 the state, and collateral pledged must be maintained in a
10 separate custody account. All payments from the Employment
11 Security Administration Trust Fund must be approved by the
12 Agency for Workforce Innovation ~~division~~ or by an a ~~duly~~
13 authorized agent and must be made by the Treasurer upon
14 warrants issued by the Comptroller. Any balances in this fund
15 do not revert ~~lapse~~ at any time and must remain continuously
16 available to the Agency for Workforce Innovation ~~division~~ for
17 expenditure consistent with this chapter.

18 (2) SPECIAL EMPLOYMENT SECURITY ADMINISTRATION TRUST
19 FUND.--There is created in the State Treasury ~~a special fund,~~
20 ~~to be known as~~ the "Special Employment Security Administration
21 Trust Fund," into which shall be deposited or transferred all
22 interest on contributions and reimbursements, penalties, and
23 fines or fees collected under this chapter. Interest on
24 contributions and reimbursements, penalties, and fines or fees
25 deposited during any calendar quarter in the clearing account
26 in the Unemployment Compensation Trust Fund shall, as soon as
27 practicable after the close of that ~~such~~ calendar quarter and
28 upon certification of the Agency for Workforce Innovation
29 ~~division~~, be transferred to the Special Employment Security
30 Administration Trust Fund. ~~However, there shall be withheld~~
31 ~~from any such transfer~~ The amount certified by the Agency for

1 Workforce Innovation as ~~division to be~~ required under this
2 chapter to pay refunds of interest on contributions and
3 reimbursements, penalties, and fines or fees collected and
4 erroneously deposited into the clearing account in the
5 Unemployment Compensation Trust Fund shall, however, be
6 withheld from this transfer. ~~The Such amounts of~~ interest and
7 penalties ~~so~~ certified for transfer are ~~shall be~~ deemed as
8 being to have been erroneously deposited in the clearing
9 account, and their ~~the~~ transfer ~~thereof~~ to the Special
10 Employment Security Administration Trust Fund is ~~shall be~~
11 deemed to be a refund of the ~~such~~ erroneous deposits. All
12 moneys in this fund shall be deposited, administered, and
13 disbursed in the same manner and under the same ~~conditions and~~
14 requirements as ~~are~~ provided by law for other trust ~~special~~
15 funds in the State Treasury. These moneys may ~~shall~~ not be
16 expended or be available for expenditure in any manner that
17 ~~which~~ would permit their substitution for, or permit a
18 corresponding reduction in, federal funds that ~~which~~ would, in
19 the absence of these moneys, be available to finance
20 expenditures for the administration of this chapter ~~the~~
21 ~~Unemployment Compensation Law~~. ~~But nothing in~~ This section
22 does not ~~shall~~ prevent these moneys from being used as a
23 revolving fund to cover lawful expenditures, ~~necessary and~~
24 ~~proper under the law,~~ for which federal funds are ~~have been~~
25 ~~duly~~ requested but not yet received, subject to the charging
26 of the ~~such~~ expenditures against the ~~such~~ funds when received.
27 The moneys in this fund, with the approval of the Executive
28 Office of the Governor, shall be used by the ~~Division of~~
29 ~~Unemployment Compensation and the~~ Agency for Workforce
30 Innovation for paying administrative ~~the payment of costs that~~
31 ~~of administration which are found not to have been properly~~

1 ~~and validly~~ chargeable against funds obtained from federal
2 sources. All moneys in the Special Employment Security
3 Administration Trust Fund shall be continuously available to
4 the Agency for Workforce Innovation ~~division~~ for expenditure
5 in accordance with ~~the provisions of~~ this chapter and do ~~shall~~
6 not revert ~~lapse~~ at any time. All payments from the Special
7 Employment Security Administration Trust Fund must ~~shall~~ be
8 approved by the Agency for Workforce Innovation ~~division~~ or by
9 an ~~a~~ duly authorized agent ~~thereof~~ and shall be made by the
10 Treasurer upon warrants issued by the Comptroller. The moneys
11 in this fund are ~~hereby specifically made~~ available to
12 replace, as contemplated by subsection (3), expenditures from
13 the Employment Security Administration Trust Fund, ~~established~~
14 ~~by subsection (1), which have been found by the~~ United States
15 Secretary of Labor Bureau of Employment Security, or other
16 authorized federal agency or authority, finds are ~~because of~~
17 ~~any action or contingency, to have been~~ lost or improperly
18 expended because of any action or contingency. The Treasurer
19 is ~~shall be~~ liable on her or his official bond for the
20 faithful performance of her or his duties in connection with
21 the Special Employment Security Administration Trust Fund.

22 (3) REIMBURSEMENT OF FUND.--If any moneys received
23 from the United States Secretary of Labor Bureau of Employment
24 Security under 42 U.S.C. ss. 501-504 Title III of the Social
25 Security Act, any unencumbered balances in the Employment
26 Security Administration Trust Fund, any moneys granted to this
27 state under ~~pursuant to the provisions of the~~ Wagner-Peyser
28 Act, or any moneys made available by this state or its
29 political subdivisions and matched by the ~~such~~ moneys granted
30 to this state under ~~pursuant to the provisions of the~~
31 Wagner-Peyser Act, are after reasonable notice and opportunity

1 for hearing, ~~are~~ found by the United States Secretary of Labor
2 ~~Bureau of Employment Security~~, because of any action or
3 contingency, to be ~~have been~~ lost or ~~been~~ expended for
4 purposes other than, or in amounts in excess of, those allowed
5 ~~found necessary~~ by the United States Secretary of Labor Bureau
6 ~~of Employment Security~~ for the proper administration of this
7 chapter, ~~these it is the policy of this state that such moneys~~
8 shall be replaced by moneys appropriated for that purpose ~~such~~
9 ~~purposes~~ from the General Revenue Fund ~~funds of this state~~ to
10 the Employment Security Administration Trust Fund for
11 expenditure as provided in subsection (1). Upon receipt of
12 notice of such a finding by the United States Secretary of
13 Labor Bureau of Employment Security, the Agency for Workforce
14 Innovation ~~division~~ shall promptly report the amount required
15 for ~~such~~ replacement to the Governor, ~~and~~ The Governor shall,
16 at the earliest opportunity, submit to the Legislature a
17 request for the appropriation of the replacement funds ~~such~~
18 ~~amount. This subsection shall not be construed to relieve this~~
19 ~~state of its obligation with respect to funds received prior~~
20 ~~to July 1, 1941, pursuant to the provisions of Title III of~~
21 ~~the Social Security Act.~~

22 ~~(4) EXEMPTION OF FUND FROM CERTAIN LAWS.--The Special~~
23 ~~Employment Security Administration Trust Fund provided for in~~
24 ~~subsection (2) is exempt from the application of any laws of~~
25 ~~the Legislature of 1949, other than this subsection, and~~
26 ~~specifically from the application of or effect by the~~
27 ~~continuing appropriations law.~~

28 ~~(4)(5) RESPONSIBILITY FOR TRUST FUNDS.--~~In connection
29 with its duties under s. 443.181, the Agency for Workforce
30 Innovation is responsible ~~shall have several authority and~~
31 ~~responsibility~~ for the deposit, requisition, expenditure,

1 approval of payment, reimbursement, and reporting in regard to
2 the trust funds established by this section.

3 Section 47. Section 443.221, Florida Statutes, is
4 amended to read:

5 443.221 Reciprocal arrangements.--

6 (1)(a) The Agency for Workforce Innovation or its tax
7 collection service provider may ~~division is authorized to~~
8 enter into reciprocal arrangements with ~~appropriate and duly~~
9 ~~authorized agencies of~~ other states or with of the Federal
10 Government, or both, for considering ~~whereby~~ services
11 performed by an individual for a single employing unit for
12 which services are ~~customarily~~ performed by the individual
13 ~~such individuals~~ in more than one state as ~~shall be deemed to~~
14 ~~be~~ services performed entirely within any one of the states:

15 1. In which any part of the ~~such~~ individual's service
16 is performed;

17 2. In which the ~~such~~ individual has her or his
18 residence; or

19 3. In which the employing unit maintains a place of
20 business.7

21 (b) For services to be considered as performed within
22 a state under a reciprocal agreement, the employing unit must
23 have provided there is in effect as to such services an
24 election in effect for those services, which is approved by
25 the agency charged with the administration of such state's
26 unemployment compensation law, under ~~pursuant to~~ which all the
27 services performed by the ~~such~~ individual for the ~~such~~
28 employing unit are deemed to be performed entirely within that
29 ~~such~~ state.

30 (c)(b) ~~The~~ Agency for Workforce Innovation ~~division~~
31 shall participate in any arrangements for the payment of

1 compensation on the basis of combining an individual's wages
2 and employment covered under this chapter with her or his
3 wages and employment covered under the unemployment
4 compensation laws of other states, which are approved by the
5 United States Secretary of Labor, in consultation with the
6 state unemployment compensation agencies, as reasonably
7 calculated to assure the prompt and full payment of
8 compensation in those ~~such~~ situations and which include
9 provisions for:

10 1. Applying the base period of a single state law to a
11 claim involving the combining of an individual's wages and
12 employment covered under two or more state unemployment
13 compensation laws; ~~and~~

14 2. Avoiding the duplicate use of wages and employment
15 because ~~by reason of the combination such combining.~~

16 (c) Contributions or reimbursements due under this
17 chapter with respect to wages for insured work are, ~~shall~~ for
18 the purposes of ss. 443.131, 443.1312, 443.1313, and 443.141,
19 ~~be~~ deemed to be ~~have been~~ paid to the fund as of the date
20 payment was made as contributions or reimbursements therefor
21 under another state or federal unemployment compensation law,
22 but an no such arrangement may not ~~shall~~ be entered into
23 unless it contains provisions for ~~such~~ reimbursement to the
24 fund of the ~~such~~ contributions or reimbursements and the
25 actual earnings thereon as the Agency for Workforce Innovation
26 or its tax collection service provider finds are ~~division~~
27 ~~finds will be~~ fair and reasonable as to all affected
28 interests.

29 (2) The Agency for Workforce Innovation or its tax
30 collection service provider may ~~division is authorized to~~ make
31 to other state or federal agencies and ~~to~~ receive from these

1 ~~such~~ other state or federal agencies reimbursements from or to
2 the fund, in accordance with arrangements entered into under
3 ~~pursuant to~~ subsection (1).

4 (3) ~~The administration of this chapter and of other~~
5 ~~state and federal unemployment compensation and public~~
6 ~~employment service laws will be promoted by cooperation~~
7 ~~between this state and such other states and the appropriate~~
8 ~~federal agencies and therefore~~ The Agency for Workforce
9 Innovation or its tax collection service provider may ~~division~~
10 ~~is authorized to~~ enter into reciprocal arrangements with
11 ~~appropriate and duly authorized agencies of other states or~~
12 the Federal Government, or both, for ~~in~~ exchanging services,
13 determining and enforcing payment obligations, and making
14 available facilities and information. The ~~Division of~~
15 ~~Unemployment Compensation and the Agency for Workforce~~
16 Innovation or its tax collection service provider may conduct
17 ~~are each, therefore, authorized to make such~~ investigations,
18 secure and transmit ~~such~~ information, make available ~~such~~
19 services and facilities, and exercise ~~such of the~~ other powers
20 provided under ~~herein with respect to the administration of~~
21 this chapter ~~as each deems necessary or appropriate to~~
22 facilitate the administration of any ~~such~~ unemployment
23 compensation or public employment service law and, in a
24 similar like manner, ~~to~~ accept and use ~~utilize~~ information,
25 services, and facilities made available to this state by the
26 agency charged with the administration of any ~~such~~ other
27 unemployment compensation or public employment service law.

28 (4) To the extent permissible under federal law ~~the~~
29 ~~laws and Constitution of the United States, the~~ Agency for
30 Workforce Innovation may ~~division is authorized to~~ enter into
31 or cooperate in arrangements whereby facilities and services

1 provided under this chapter and facilities and services
2 provided under the unemployment compensation law of any
3 foreign government may be used ~~utilized~~ for the taking of
4 claims and the payment of benefits under the employment
5 security law of the state or under a similar law of that ~~such~~
6 government.

7 Section 48. Subsection (9) of section 445.009, Florida
8 Statutes, is amended to read:

9 445.009 One-stop delivery system.--

10 (9)(a) Workforce Florida, Inc., working with the
11 Agency for Workforce Innovation, shall coordinate among the
12 agencies a plan for a One-Stop Electronic Network made up of
13 one-stop delivery system centers and other partner agencies
14 that are operated by authorized public or private for-profit
15 or not-for-profit agents. The plan shall identify resources
16 within existing revenues to establish and support this
17 electronic network for service delivery that includes
18 Government Services Direct. If necessary, the plan shall
19 identify additional funding needed to achieve the provisions
20 of this subsection.

21 (b) The network shall assure that a uniform method is
22 used to determine eligibility for and management of services
23 provided by agencies that conduct workforce development
24 activities. The Department of Management Services shall
25 develop strategies to allow access to the databases and
26 information management systems of the following systems in
27 order to link information in those databases with the one-stop
28 delivery system:

29 1. The Unemployment Compensation Program System of the
30 Agency for Workforce Innovation ~~Department of Labor and~~
31 ~~Employment Security~~.

1 2. The public employment job service described in s.
2 443.181 System of the Department of Labor and Employment
3 Security.

4 3. The FLORIDA System and the components related to
5 WAGES, food stamps, and Medicaid eligibility.

6 4. The Workers' Compensation System of the Department
7 of Labor and Employment Security.

8 5. The Student Financial Assistance System of the
9 Department of Education.

10 6. Enrollment in the public postsecondary education
11 system.

12 7. Other information systems determined appropriate by
13 Workforce Florida, Inc.

14

15 The systems shall be fully coordinated at both the state and
16 local levels by July 1, 2001.

17 Section 49. Subsection (3) of section 468.529, Florida
18 Statutes, is amended to read:

19 468.529 Licensee's insurance; employment tax; benefit
20 plans.--

21 (3) A licensed employee leasing company shall within
22 30 days after ~~of~~ initiation or termination notify its workers'
23 compensation insurance carrier, the Division of Workers'
24 Compensation, and the state agency providing unemployment tax
25 collection services under contract with the Agency for
26 Workforce Innovation through an interagency agreement pursuant
27 to s. 443.1316 Division of Unemployment Compensation of the
28 Department of Labor and Employment Security of both the
29 initiation or the termination of the company's relationship
30 with any client company.

31

1 Section 50. Paragraph (g) of subsection (8) of section
2 896.101, Florida Statutes, is amended to read:

3 896.101 Florida Money Laundering Act; definitions;
4 penalties; injunctions; seizure warrants; immunity.--

5 (8)

6 (g)1. Upon service of the temporary order served
7 pursuant to this section, the petitioner shall immediately
8 notify by certified mail, return receipt requested, or by
9 personal service, both the person or entity in possession of
10 the monetary instruments or funds and the owner of the
11 monetary instruments or funds if known, of the order entered
12 pursuant to this section and that the lawful owner of the
13 monetary instruments or funds being enjoined may request a
14 hearing to contest and modify the order entered pursuant to
15 this section by petitioning the court that issued the order,
16 so that such notice is received within 72 hours.

17 2. The notice shall advise that the hearing shall be
18 held within 3 days of the request, and the notice must state
19 that the hearing will be set and noticed by the person against
20 whom the order is served.

21 3. The notice shall specifically state that the lawful
22 owner has the right to produce evidence of legitimate business
23 expenses, obligations, and liabilities, including but not
24 limited to, employee payroll expenses verified by current
25 ~~Department of Labor~~ unemployment compensation records rolls,
26 employee workers' compensation insurance, employee health
27 insurance, state and federal taxes, and regulatory or
28 licensing fees only as may become due before the expiration of
29 the temporary order.

30 4. Upon determination by the court that the expenses
31 are valid, payment of such expenses may be effected by the

1 owner of the enjoined monetary instruments or funds only to
2 the court-ordered payees through court-reviewed checks, issued
3 by the owner of, and the person or entity in possession of,
4 the enjoined monetary instruments or funds. Upon presentment,
5 the person or entity in possession of the enjoined funds or
6 monetary instruments shall only honor the payment of the check
7 to the court-ordered payee.

8 Section 51. Section 6 of chapter 94-347, Laws of
9 Florida, is repealed.

10 Section 52. Sections 443.021, 443.161, 443.201,
11 443.231, and 443.232, Florida Statutes, are repealed.

12 Section 53. The amendments made by this act to section
13 443.163, Florida Statutes, shall apply retroactively for
14 Employers Quarterly Reports (UCT-6) due on or after April 1,
15 2003.

16 Section 54. Except as otherwise expressly provided in
17 this act, this act shall take effect October 1, 2003.

18
19 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
20 COMMITTEE SUBSTITUTE FOR
21 CS for SB 1448

22 The CS for CS for SB 1448 changes the electronic reporting and
23 penalty provisions for the submission of quarterly wage and
24 unemployment contributions and reimbursements.
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