



392632

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
02/16/2010	.	
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The Committee on Commerce (Garcia) recommended the following:

Senate Amendment (with title amendment)

Delete lines 462 - 532

and insert:

(d) Payments for 2010 Contributions.- For an annual administrative fee not to exceed \$5.00, a contributing employer may pay its quarterly contributions due for wages paid in the first three quarters of 2010 in equal installments if those contributions are paid as follows:

1. For contributions due for wages paid in the first quarter of 2010, one-fourth of the contributions due must be paid on or before April 30, 2010, one-fourth must be paid on or before July 31, 2010, one-fourth must be paid on or before



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14 October 31, 2010, and the remaining one-fourth must be paid on
15 or before December 31, 2010.

16 2. In addition to the payments specified in subparagraph
17 1., for contributions due for wages paid in the second quarter
18 of 2010, one-third of the contributions due must be paid on or
19 before July 31, 2010, one-third must be paid on or before
20 October 31, 2010, and the remaining one-third must be paid on or
21 before December 31, 2010.

22 3. In addition to the payments specified in subparagraphs
23 1. and 2., for contributions due for wages paid in the third
24 quarter of 2010, one-half of the contributions due must be paid
25 on or before October 31, 2010, and the remaining one-half must
26 be paid on or before December 31, 2010.

27 4. The annual administrative fee not to exceed \$5.00 for
28 the election to pay under the installment method shall be due at
29 the time the employer makes the first installment payment. The
30 fee shall be segregated from the payment and shall be deposited
31 in the Operating Trust Fund within the Department of Revenue.

32 5. Interest does not accrue on any contribution that
33 becomes due for wages paid in the first three quarters of 2010
34 if the employer pays the contribution in accordance with
35 subparagraphs 1.-4. Interest and fees continue to accrue on
36 prior delinquent contributions and commence accruing on all
37 contributions due for wages paid in the first three quarters of
38 2010 which are not paid in accordance with subparagraphs 1.-3.
39 Penalties may be assessed in accordance with this chapter. The
40 contributions due for wages paid in the fourth quarter of 2010
41 are not affected by this paragraph and are due and payable in
42 accordance with this chapter.



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43 (e) Payments for 2011 Contributions.—For an annual
44 administrative fee not to exceed \$5.00, a contributing employer
45 may pay its quarterly contributions due for wages paid in the
46 first three quarters of 2011 in equal installments provided
47 those contributions are paid as follows:

48 1. For contributions due for wages paid in the first
49 quarter of 2011, one-fourth of the contributions due must be
50 paid on or before April 30, 2011, one-fourth must be paid on or
51 before July 31, 2011, one-fourth must be paid on or before
52 October 31, 2011, and the remaining one-fourth must be paid on
53 or before December 31, 2011.

54 2. In addition to the payments specified in subparagraph
55 1., for contributions due for wages paid in the second quarter
56 of 2011, one-third of the contributions due must be paid on or
57 before July 31, 2011, one-third must be paid on or before
58 October 31, 2011, and the remaining one-third must be paid on or
59 before December 31, 2011.

60 3. In addition to the payments specified in subparagraphs
61 1. and 2., for contributions due for wages paid in the third
62 quarter of 2011, one-half of the contributions due must be paid
63 on or before October 31, 2011, and the remaining one-half must
64 be paid on or before December 31, 2011.

65 4. The annual administrative fee not to exceed \$5.00 for
66 the election to pay under the installment method shall be due at
67 the time the employer makes the first installment payment. The
68 fee shall be segregated from the payment and shall be deposited
69 in the Operating Trust Fund within the Department of Revenue.

70 5. Interest does not accrue on any contribution that
71 becomes due for wages paid in the first three quarters of 2011



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72 if the employer pays the contribution in accordance with
73 subparagraphs 1.-4. Interest and fees continue to accrue on
74 prior delinquent contributions and commence accruing on all
75 contributions due for wages paid in the first three quarters of
76 2011 which are not paid in accordance with subparagraphs 1.-3.
77 Penalties may be assessed in accordance with this chapter. The
78 contributions due for wages paid in the fourth quarter of 2011
79 are not affected by this paragraph and are due and payable in
80 accordance with this chapter.

81 Section 6. For Fiscal Year 2009-2010, the sum of \$1,129,462
82 in nonrecurring funds is appropriated from the Operating Trust
83 Fund in a lump sum appropriation category to the Department of
84 Revenue to be used to implement the provisions of this act. In
85 addition, for Fiscal Year 2009-2010, the sum of \$485,879 in
86 nonrecurring funds is appropriated from the Employment Security
87 Administration Trust Fund in the contracted services
88 appropriation category to the Agency for Workforce Innovation to
89 be used to contract with the Department of Revenue for tax-
90 related services as required to implement the provisions of this
91 act.

92
93 ===== T I T L E A M E N D M E N T =====

94 And the title is amended as follows:

95 Delete line 36

96 and insert:

97 2011; requiring employer to pay a fee of up to \$5.00
98 to participate in the new schedule; providing for
99 penalties, interest, and fees on