

By Senator Garcia

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1                   A bill to be entitled  
2           An act relating to unemployment compensation;  
3           reviving, readopting, and amending s. 443.1117, F.S.;  
4           providing for retroactive application; establishing  
5           temporary state extended benefits for weeks of  
6           unemployment; amending definitions; providing for  
7           state extended benefits for certain weeks and for  
8           periods of high unemployment; providing for  
9           applicability of s. 443.1117, F.S.; amending s.  
10          443.1217, F.S.; increasing the amount of an employee's  
11          wages that are exempt from the employer's contribution  
12          to the Unemployment Compensation Trust Fund, with a  
13          reversion to current law after a certain date;  
14          amending s. 443.131, F.S.; providing that the positive  
15          adjustment factor begins on a certain date, with a  
16          reversion to current law after a certain date;  
17          providing for an assessment on employers to pay the  
18          forecasted interest on advances received from the  
19          Federal Government to pay unemployment benefits;  
20          requiring the Revenue Estimating Conference to  
21          calculate interest based on certain factors by a date  
22          certain; requiring an assessment by a date certain;  
23          providing a formula for calculating the employer  
24          interest assessment rate and the amount to be paid by  
25          each employer; providing for a separate collection of  
26          the assessment by a tax collection service provider;  
27          naming an account to hold interest collected until  
28          payment is directed; providing for a suspension or  
29          termination of assessment under certain circumstances;

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30 providing credit for interest funds collected before  
31 suspension or termination; providing for severability  
32 of provisions that interfere with federal interest  
33 relief or federal tax credit; amending s. 443.141;  
34 F.S.; providing for retroactive applicability;  
35 providing a schedule of employer payments for 2010 and  
36 2011; providing for penalties, interest, and fees on  
37 delinquent contributions; providing an appropriation;  
38 providing that the act fulfills an important state  
39 interest; providing for retroactive application;  
40 providing an effective date.

41  
42 Be It Enacted by the Legislature of the State of Florida:

43  
44 Section 1. Notwithstanding the expiration date contained in  
45 section 4 of chapter 2009-99, Laws of Florida, operating  
46 retroactive to January 2, 2010, and expiring February 27, 2010,  
47 section 443.1117, Florida Statutes, is revived, readopted, and  
48 amended to read:

49 443.1117 Temporary extended benefits.—

50 (1) APPLICABILITY OF EXTENDED BENEFITS STATUTE.—Except when  
51 the result is inconsistent with ~~the~~ other provisions of this  
52 section, ~~the provisions of~~ s. 443.1115(3), (4), (6), and (7)  
53 apply to all claims covered by this section.

54 (2) DEFINITIONS.—For the purposes of this section, the  
55 term:

56 (a) "Regular benefits" and "extended benefits" have the  
57 same meaning as in s. 443.1115.

58 (b) "Eligibility period" means the ~~period consisting of the~~

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59 weeks in an individual's benefit year or emergency benefit  
60 period which begin in an extended benefit period and, if the  
61 benefit year or emergency benefit period ends within that  
62 extended benefit period, any subsequent weeks beginning in that  
63 period.

64 (c) "Emergency benefits" means Emergency Unemployment  
65 Compensation paid pursuant to Pub. L. No. 110-252, Pub. L. No.  
66 110-449, ~~and~~ Pub. L. No. 111-5, Pub. L. No. 111-92, and Pub. L.  
67 No. 111-118.

68 (d) "Extended benefit period" means a period that:

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

71 2. Ends with any of the following weeks, whichever occurs  
72 later:

73 a. The third week after the first week for which there is a  
74 state "off" indicator;

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

76

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

80 (e) "Emergency benefit period" means the period during  
81 which an individual receives emergency benefits as defined in  
82 paragraph (c).

83 (f) "Exhaustee" means an individual who, for any week of  
84 unemployment in her or his eligibility period:

85 1. Has received, before that week, all of the regular  
86 benefits and emergency benefits, if any, available under this  
87 chapter or any other law, including dependents' allowances and

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88 benefits payable to federal civilian employees and ex-  
89 servicemembers under 5 U.S.C. ss. 8501-8525, in the current  
90 benefit year or emergency benefit period that includes that  
91 week. For the purposes of this subparagraph, an individual has  
92 received all of the regular benefits and emergency benefits, if  
93 any, available although, as a result of a pending appeal for  
94 wages paid for insured work which were not considered in the  
95 original monetary determination in the benefit year, she or he  
96 may subsequently be determined to be entitled to added regular  
97 benefits;

98 2. Had a benefit year which expired before that week, and  
99 was paid no, or insufficient, wages for insured work on the  
100 basis of which she or he could establish a new benefit year that  
101 includes that week; and

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

106 b. Has not received and is not seeking unemployment  
107 benefits under the unemployment compensation law of Canada; but  
108 if an individual is seeking those benefits and the appropriate  
109 agency finally determines that she or he is not entitled to  
110 benefits under that law, she or he is considered an exhaustee.

111 (g) "State 'on' indicator" means, with respect to weeks of  
112 unemployment beginning on or after February 1, 2009, and ending  
113 on or before January 30, 2010 ~~December 12, 2009~~, the occurrence  
114 of a week in which the average total unemployment rate,  
115 seasonally adjusted, as determined by the United States  
116 Secretary of Labor, for the period consisting of the most recent

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117 3 months for which data for all states are published by the  
118 United States Department of Labor:

119 1. Equals or exceeds 110 percent of the average of those  
120 rates for the corresponding 3-month period ending in each of the  
121 preceding 2 calendar years; and

122 2. Equals or exceeds 6.5 percent.

123 (h) "High unemployment period" means, with respect to weeks  
124 of unemployment beginning on or after February 1, 2009, and  
125 ending on or before January 30, 2010 ~~December 12, 2009~~, any week  
126 in which the average total unemployment rate, seasonally  
127 adjusted, as determined by the United States Secretary of Labor,  
128 for the period consisting of the most recent 3 months for which  
129 data for all states are published by the United States  
130 Department of Labor:

131 1. Equals or exceeds 110 percent of the average of those  
132 rates for the corresponding 3-month period ending in each of the  
133 preceding 2 calendar years; and

134 2. Equals or exceeds 8 percent.

135 (i) "State 'off' indicator" means the occurrence of a week  
136 in which there is no state "on" indicator or which does not  
137 constitute a high unemployment period.

138 (3) TOTAL EXTENDED BENEFIT AMOUNT.—Except as provided in  
139 subsection (4) ~~(5)~~:

140 (a) For any week for which there is an "on" indicator  
141 pursuant to paragraph (2)(g), the total extended benefit amount  
142 payable to an eligible individual for her or his applicable  
143 benefit year is the lesser of:

144 1. Fifty percent of the total regular benefits payable  
145 under this chapter in the applicable benefit year; or

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146           2. Thirteen times the weekly benefit amount payable under  
147 this chapter for a week of total unemployment in the applicable  
148 benefit year.

149           (b) For any high unemployment period ~~as defined in~~  
150 ~~paragraph (2)(h)~~, the total extended benefit amount payable to  
151 an eligible individual for her or his applicable benefit year is  
152 the lesser of:

153           1. Eighty percent of the total regular benefits payable  
154 under this chapter in the applicable benefit year; or

155           2. Twenty times the weekly benefit amount payable under  
156 this chapter for a week of total unemployment in the applicable  
157 benefit year.

158           (4) EFFECT ON TRADE READJUSTMENT.—Notwithstanding any other  
159 provision of this chapter, if the benefit year of an individual  
160 ends within an extended benefit period, the number of weeks of  
161 extended benefits the individual is entitled to receive in that  
162 extended benefit period for weeks of unemployment beginning  
163 after the end of the benefit year, except as provided in this  
164 section, is reduced, but not to below zero, by the number of  
165 weeks for which the individual received, within that benefit  
166 year, trade readjustment allowances under the Trade Act of 1974,  
167 as amended.

168           Section 2. The provisions of s. 443.1117, Florida Statutes,  
169 as revived, readopted, and amended by this act, apply only to  
170 claims for weeks of unemployment, in which an exhaustee  
171 establishes entitlement to extended benefits pursuant to that  
172 section which are established for the period between February  
173 22, 2009, and February 27, 2010.

174           Section 3. Subsection (1) and paragraph (a) of subsection

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175 (2) of section 443.1217, Florida Statutes, are amended to read:

176 443.1217 Wages.—

177 (1) The wages subject to this chapter include all  
178 remuneration for employment, including commissions, bonuses,  
179 back pay awards, and the cash value of all remuneration paid in  
180 any medium other than cash. The reasonable cash value of  
181 remuneration in any medium other than cash must be estimated and  
182 determined in accordance with rules adopted by the Agency for  
183 Workforce Innovation or the state agency providing tax  
184 collection services. The wages subject to this chapter include  
185 tips or gratuities received while performing services that  
186 constitute employment and are included in a written statement  
187 furnished to the employer under s. 6053(a) of the Internal  
188 Revenue Code of 1954. As used in this section only, the term  
189 “employment” includes services constituting employment under any  
190 employment security law of another state or the Federal  
191 Government.

192 (2) For the purpose of determining an employer’s  
193 contributions, the following wages are exempt from this chapter:

194 (a) That part of remuneration paid to an individual by an  
195 employer or his or her predecessor for employment during a  
196 calendar year in excess of:

197 1. Beginning January 1, 2010, the first \$7,000 of  
198 remuneration paid to the individual during that calendar year,  
199 unless that part of the remuneration is subject to a tax, under  
200 a federal law imposing the tax, against which credit may be  
201 taken for contributions required to be paid into a state  
202 unemployment fund.

203 2. Beginning January 1, 2012, the first \$8,500 of

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204 remuneration paid to the individual ~~by the employer or his or~~  
205 ~~her predecessor~~ during that calendar year, unless that part of  
206 the remuneration is subject to a tax, under a federal law  
207 imposing the tax, against which credit may be taken for  
208 contributions required to be paid into a state unemployment  
209 fund. ~~As used in this section only, the term "employment"~~  
210 ~~includes services constituting employment under any employment~~  
211 ~~security law of another state or of the Federal Government.~~

212 3. Beginning January 1, 2015, the part of remuneration paid  
213 to an individual by an employer for employment during a calendar  
214 year in excess of the first \$7,000 of remuneration paid to the  
215 individual during that calendar year, unless that part of the  
216 remuneration is subject to a tax, under a federal law imposing  
217 the tax, against which credit may be taken for contributions  
218 required to be paid into a state unemployment fund is exempt  
219 from this chapter.

220 Section 4. Paragraph (e) of subsection (3) of section  
221 443.131, Florida Statutes, is amended, and subsections (5) and  
222 (6) are added to that section, to read:

223 443.131 Contributions.—

224 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT  
225 EXPERIENCE.—

226 (e) *Assignment of variations from the standard rate.*—For  
227 the calculation of contribution rates effective January 1, 2010,  
228 and thereafter:

229 1. The tax collection service provider shall assign a  
230 variation from the standard rate of contributions for each  
231 calendar year to each eligible employer. In determining the  
232 contribution rate, varying from the standard rate to be assigned



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233 each employer, adjustment factors computed under sub-  
234 subparagraphs a.-d. are ~~shall be~~ added to the benefit ratio.  
235 This addition shall be accomplished in two steps by adding a  
236 variable adjustment factor and a final adjustment factor. The  
237 sum of these adjustment factors computed under sub-subparagraphs  
238 a.-d. shall first be algebraically summed. The sum of these  
239 adjustment factors shall next be divided by a gross benefit  
240 ratio determined as follows: Total benefit payments for the 3-  
241 year period described in subparagraph (b)2. are ~~shall be~~ charged  
242 to employers eligible for a variation from the standard rate,  
243 minus excess payments for the same period, divided by taxable  
244 payroll entering into the computation of individual benefit  
245 ratios for the calendar year for which the contribution rate is  
246 being computed. The ratio of the sum of the adjustment factors  
247 computed under sub-subparagraphs a.-d. to the gross benefit  
248 ratio is ~~shall be~~ multiplied by each individual benefit ratio  
249 that is less than the maximum contribution rate to obtain  
250 variable adjustment factors; except that if ~~in any instance in~~  
251 ~~which~~ the sum of an employer's individual benefit ratio and  
252 variable adjustment factor exceeds the maximum contribution  
253 rate, the variable adjustment factor is ~~shall be~~ reduced in  
254 order for that the sum to equal ~~equals~~ the maximum contribution  
255 rate. The variable adjustment factor for each of these employers  
256 is multiplied by his or her taxable payroll entering into the  
257 computation of his or her benefit ratio. The sum of these  
258 products is ~~shall be~~ divided by the taxable payroll of the  
259 employers who entered into the computation of their benefit  
260 ratios. The resulting ratio is ~~shall be~~ subtracted from the sum  
261 of the adjustment factors computed under sub-subparagraphs a.-d.

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262 to obtain the final adjustment factor. The variable adjustment  
263 factors and the final adjustment factor must ~~shall~~ be computed  
264 to five decimal places and rounded to the fourth decimal place.  
265 This final adjustment factor is ~~shall be~~ added to the variable  
266 adjustment factor and benefit ratio of each employer to obtain  
267 each employer's contribution rate. An employer's contribution  
268 rate may not, however, be rounded to less than 0.1 percent.

269 a. An adjustment factor for noncharge benefits is ~~shall be~~  
270 computed to the fifth decimal place and rounded to the fourth  
271 decimal place by dividing the amount of noncharge benefits  
272 during the 3-year period described in subparagraph (b)2. by the  
273 taxable payroll of employers eligible for a variation from the  
274 standard rate who have a benefit ratio for the current year  
275 which is less than the maximum contribution rate. For purposes  
276 of computing this adjustment factor, the taxable payroll of  
277 these employers is the taxable payrolls for the 3 years ending  
278 June 30 of the current calendar year as reported to the tax  
279 collection service provider by September 30 of the same calendar  
280 year. As used in this sub-subparagraph, the term "noncharge  
281 benefits" means benefits paid to an individual from the  
282 Unemployment Compensation Trust Fund, but which were not charged  
283 to the employment record of any employer.

284 b. An adjustment factor for excess payments is ~~shall be~~  
285 computed to the fifth decimal place, and rounded to the fourth  
286 decimal place by dividing the total excess payments during the  
287 3-year period described in subparagraph (b)2. by the taxable  
288 payroll of employers eligible for a variation from the standard  
289 rate who have a benefit ratio for the current year which is less  
290 than the maximum contribution rate. For purposes of computing

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291 this adjustment factor, the taxable payroll of these employers  
292 is the same figure used to compute the adjustment factor for  
293 noncharge benefits under sub-subparagraph a. As used in this  
294 sub-subparagraph, the term "excess payments" means the amount of  
295 benefits charged to the employment record of an employer during  
296 the 3-year period described in subparagraph (b)2., less the  
297 product of the maximum contribution rate and the employer's  
298 taxable payroll for the 3 years ending June 30 of the current  
299 calendar year as reported to the tax collection service provider  
300 by September 30 of the same calendar year. As used in this sub-  
301 subparagraph, the term "total excess payments" means the sum of  
302 the individual employer excess payments for those employers that  
303 were eligible ~~to be considered~~ for assignment of a contribution  
304 rate different from the standard rate.

305 c. With respect to computing a positive adjustment factor:

306 (I) Beginning January 1, 2012, if the balance of the  
307 Unemployment Compensation Trust Fund on June 30 of the calendar  
308 year immediately preceding the calendar year for which the  
309 contribution rate is being computed is less than 4 percent of  
310 the taxable payrolls for the year ending June 30 as reported to  
311 the tax collection service provider by September 30 of that  
312 calendar year, a positive adjustment factor shall be computed.  
313 The positive adjustment factor is ~~shall be~~ computed annually to  
314 the fifth decimal place and rounded to the fourth decimal place  
315 by dividing the sum of the total taxable payrolls for the year  
316 ending June 30 of the current calendar year as reported to the  
317 tax collection service provider by September 30 of that calendar  
318 year into a sum equal to one-third of the difference between the  
319 balance of the fund as of June 30 of that calendar year and the

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320 sum of 5 percent of the total taxable payrolls for that year.  
321 The positive adjustment factor remains in effect for subsequent  
322 years until the balance of the Unemployment Compensation Trust  
323 Fund as of June 30 of the year immediately preceding the  
324 effective date of the contribution rate equals or exceeds 5  
325 percent of the taxable payrolls for the year ending June 30 of  
326 the current calendar year as reported to the tax collection  
327 service provider by September 30 of that calendar year.

328 (II) Beginning January 1, 2015, and for each year  
329 thereafter, the positive adjustment ~~authorized by this section~~  
330 shall be computed by dividing the sum of the total taxable  
331 payrolls for the year ending June 30 of the current calendar  
332 year as reported to the tax collection service provider by  
333 September 30 of that calendar year into a sum equal to one-  
334 fourth of the difference between the balance of the fund as of  
335 June 30 of that calendar year and the sum of 5 percent of the  
336 total taxable payrolls for that year. The positive adjustment  
337 factor remains in effect for subsequent years until the balance  
338 of the Unemployment Compensation Trust Fund as of June 30 of the  
339 year immediately preceding the effective date of the  
340 contribution rate equals or exceeds 4 percent of the taxable  
341 payrolls for the year ending June 30 of the current calendar  
342 year as reported to the tax collection service provider by  
343 September 30 of that calendar year.

344 d. If, beginning January 1, 2015, and each year thereafter,  
345 the balance of the Unemployment Compensation Trust Fund as of  
346 June 30 of the year immediately preceding the calendar year for  
347 which the contribution rate is being computed exceeds 5 percent  
348 of the taxable payrolls for the year ending June 30 of the

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349 current calendar year as reported to the tax collection service  
350 provider by September 30 of that calendar year, a negative  
351 adjustment factor must ~~shall~~ be computed. The negative  
352 adjustment factor shall be computed annually beginning on  
353 January 1, 2015, and each year thereafter, to the fifth decimal  
354 place and rounded to the fourth decimal place by dividing the  
355 sum of the total taxable payrolls for the year ending June 30 of  
356 the current calendar year as reported to the tax collection  
357 service provider by September 30 of the calendar year into a sum  
358 equal to one-fourth of the difference between the balance of the  
359 fund as of June 30 of the current calendar year and 5 percent of  
360 the total taxable payrolls of that year. The negative adjustment  
361 factor remains in effect for subsequent years until the balance  
362 of the Unemployment Compensation Trust Fund as of June 30 of the  
363 year immediately preceding the effective date of the  
364 contribution rate is less than 5 percent, but more than 4  
365 percent of the taxable payrolls for the year ending June 30 of  
366 the current calendar year as reported to the tax collection  
367 service provider by September 30 of that calendar year. The  
368 negative adjustment authorized by this section is suspended in  
369 any calendar year in which repayment of the principal amount of  
370 an advance received from the federal Unemployment Compensation  
371 Trust Fund under 42 U.S.C. s. 1321 is due to the Federal  
372 Government.

373 e. The maximum contribution rate that may be assigned to an  
374 employer is 5.4 percent, except employers participating in an  
375 approved short-time compensation plan may be assigned a maximum  
376 contribution rate that is 1 percent greater than the maximum  
377 contribution rate for other employers in any calendar year in

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378 which short-time compensation benefits are charged to the  
379 employer's employment record.

380 f. As used in this subsection, "taxable payroll" shall be  
381 determined by excluding any part of the remuneration paid to an  
382 individual by an employer for employment during a calendar year  
383 in excess of the first \$7,000.

384 2. If the transfer of an employer's employment record to an  
385 employing unit under paragraph (f) which, before the transfer,  
386 was an employer, the tax collection service provider shall  
387 recompute a benefit ratio for the successor employer based on  
388 the combined employment records and reassign an appropriate  
389 contribution rate to the successor employer effective on the  
390 first day of the calendar quarter immediately after the  
391 effective date of the transfer.

392 (5) PAYMENT OF FEDERAL ADVANCES.—If the Unemployment  
393 Compensation Trust Fund has received advances from the Federal  
394 Government under 42 U.S.C. s. 1321, each contributing employer,  
395 except for reimbursing employers, shall be assessed an  
396 additional rate solely for the purpose of paying interest due on  
397 the federal advances. The additional rate shall be assessed by  
398 February 1 of each calendar year that an interest payment is  
399 due.

400 (a) The Revenue Estimating Conference shall estimate the  
401 amount of such interest by December 1 of the calendar year  
402 preceding the calendar year in which an interest payment is due.  
403 The Revenue Estimating Conference shall, at a minimum, consider  
404 the following as the basis for the estimate:

- 405 1. The amounts actually advanced to the trust fund;  
406 2. Amounts expected to be advanced to the trust fund based

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407 on current and projected unemployment patterns and employer  
408 contributions;

409 3. The interest payment due date; and

410 4. The interest rate that will be applied by the Federal  
411 Government to any accrued outstanding balances.

412 (b) The additional rate assessed for a calendar year is  
413 determined by dividing the estimated amount of interest to be  
414 paid in that year by 95 percent of the taxable wages, as defined  
415 in s. 443.1217, paid by all employers for the year ending June  
416 30 of the immediately preceding calendar year. The amount to be  
417 paid by each employer is the product obtained by multiplying the  
418 employer's taxable wages for the year ending June 30 of the  
419 immediately preceding calendar year by the additional rate.

420 (c) The tax collection service provider shall make a  
421 separate collection of such assessment, which may be collected  
422 at the time of employer contributions and is subject to the same  
423 penalties for failure to file a report, imposition of the  
424 standard rate pursuant to paragraph (3)(h), and interest if the  
425 assessment is not received on or before June 30. The tax  
426 collection service provider shall maintain those funds in the  
427 tax collection service provider's Audit and Warrant Clearing  
428 Trust Fund until it is directed to make the interest payment to  
429 the Federal Government.

430 1. If the state is allowed to defer interest payments due  
431 during a calendar year under 42 U.S.C. s. 1322, payment of the  
432 interest assessment shall not be due.

433 2. If a deferral of interest expires or is subsequently  
434 disallowed by the Federal Government, prospectively or  
435 retroactively, the interest assessment is immediately due and

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436 payable.

437 (d) Notwithstanding any other provision of this section, if  
438 interest due during a calendar year on federal advances is  
439 forgiven or postponed under federal law and is no longer due  
440 during that calendar year, interest assessment may not be  
441 assessed against an employer for that calendar year and any  
442 assessment already assessed and collected against an employer  
443 before the forgiveness or postponement of the interest for that  
444 calendar year shall be credited to the employer's account in the  
445 Unemployment Compensation Trust Fund. However, such funds may be  
446 used only to pay benefits or refunds of erroneous contributions.

447 (6) SEVERABILITY.—If any provision of this section prevents  
448 the state from qualifying for any federal interest relief  
449 provisions provided under s. 1202 of the Social Security Act, 42  
450 USC s. 1322, or prevents employers in this state from qualifying  
451 for the limitation on the reduction of federal unemployment tax  
452 act credits as provided under s. 3302(f) of the Federal  
453 Unemployment Tax Act, 26 USC s. 3302(f), that provision is  
454 invalid to the extent necessary to maintain qualification for  
455 the interest relief provisions and federal unemployment tax  
456 credits.

457 Section 5. Operating retroactive to January 1, 2010,  
458 paragraphs (d) and (e) are added to subsection (1) of section  
459 443.141, Florida Statutes, to read:

460 443.141 Collection of contributions and reimbursements.—

461 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.—

462 (d) *Payments for 2010 Contributions.*—A contributing  
463 employer may pay its quarterly contributions due for wages paid  
464 in the first three quarters of 2010 in equal installments if



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465 those contributions are paid as follows:

466 1. For contributions due for wages paid in the first  
467 quarter of 2010, one-fourth of the contributions due must be  
468 paid on or before April 30, 2010, one-fourth must be paid on or  
469 before July 31, 2010, one-fourth must be paid on or before  
470 October 31, 2010, and the remaining one-fourth must be paid on  
471 or before December 31, 2010.

472 2. In addition to the payments specified in subparagraph  
473 1., for contributions due for wages paid in the second quarter  
474 of 2010, one-third of the contributions due must be paid on or  
475 before July 31, 2010, one-third must be paid on or before  
476 October 31, 2010, and the remaining one-third must be paid on or  
477 before December 31, 2010.

478 3. In addition to the payments specified in subparagraphs  
479 1. and 2., for contributions due for wages paid in the third  
480 quarter of 2010, one-half of the contributions due must be paid  
481 on or before October 31, 2010, and the remaining one-half must  
482 be paid on or before December 31, 2010.

483 4. Interest does not accrue on any contribution that  
484 becomes due for wages paid in the first three quarters of 2010  
485 if the employer pays the contribution in accordance with  
486 subparagraphs 1.-3. Interest and fees continue to accrue on  
487 prior delinquent contributions and commence accruing on all  
488 contributions due for wages paid in the first three quarters of  
489 2010 which are not paid in accordance with subparagraphs 1.-3.  
490 Penalties may be assessed in accordance with this chapter. The  
491 contributions due for wages paid in the fourth quarter of 2010  
492 are not affected by this paragraph and are due and payable in  
493 accordance with this chapter.

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494 (e) Payments for 2011 Contributions.—A contributing  
495 employer may pay its quarterly contributions due for wages paid  
496 in the first three quarters of 2011 in equal installments  
497 provided those contributions are paid as follows:

498 1. For contributions due for wages paid in the first  
499 quarter of 2011, one-fourth of the contributions due must be  
500 paid on or before April 30, 2011, one-fourth must be paid on or  
501 before July 31, 2011, one-fourth must be paid on or before  
502 October 31, 2011, and the remaining one-fourth must be paid on  
503 or before December 31, 2011.

504 2. In addition to the payments specified in subparagraph  
505 1., for contributions due for wages paid in the second quarter  
506 of 2011, one-third of the contributions due must be paid on or  
507 before July 31, 2011, one-third must be paid on or before  
508 October 31, 2011, and the remaining one-third must be paid on or  
509 before December 31, 2011.

510 3. In addition to the payments specified in subparagraphs  
511 1. and 2., for contributions due for wages paid in the third  
512 quarter of 2011, one-half of the contributions due must be paid  
513 on or before October 31, 2011, and the remaining one-half must  
514 be paid on or before December 31, 2011.

515 4. Interest does not accrue on any contribution that  
516 becomes due for wages paid in the first three quarters of 2011  
517 if the employer pays the contribution in accordance with  
518 subparagraphs 1.-3. Interest and fees continue to accrue on  
519 prior delinquent contributions and commence accruing on all  
520 contributions due for wages paid in the first three quarters of  
521 2011 which are not paid in accordance with subparagraphs 1.-3.  
522 Penalties may be assessed in accordance with this chapter. The

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523 contributions due for wages paid in the fourth quarter of 2011  
524 are not affected by this paragraph and are due and payable in  
525 accordance with this chapter.

526 Section 6. For the 2009-2010 fiscal year, the sum of  
527 \$1,269,817 is appropriated from the Employment Security  
528 Administration Trust Fund in the contracted services  
529 appropriation category within the Agency for Workforce  
530 Innovation's Unemployment Compensation budget entity to be used  
531 to implement this act. In addition, for the 2009-2010 fiscal  
532 year, the sum of \$1,269,817 is appropriated from the Federal  
533 Grants Trust Fund in a lump sum appropriation category within  
534 the Department of Revenue to be used to implement this act.

535 Section 7. The Legislature finds that this act fulfills an  
536 important state interest.

537 Section 8. This act shall take effect upon becoming a law,  
538 and except as otherwise expressly provided in this act, operates  
539 retroactive to June 29, 2009.