

By the Policy and Steering Committee on Ways and Means; the
Committee on Commerce; and 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; revising 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 providing for a suspension of lowering the amount of
15 exempt wages under certain circumstances; amending s.
16 443.131, F.S.; providing that the positive adjustment
17 factor begins on a certain date, with a reversion to
18 current law after a certain date; providing criteria
19 for the determination of taxable payroll beginning
20 January 1, 2012; providing rate-calculation direction
21 to the tax collection service provider for the rates
22 effective January 1, 2012, and January 1, 2013;
23 providing for an assessment on employers to pay the
24 forecasted interest on advances received from the
25 Federal Government to pay unemployment benefits;
26 requiring the Revenue Estimating Conference to
27 calculate interest based on certain factors by a date
28 certain; requiring an assessment by a date certain;
29 providing a formula for calculating the employer

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30 interest assessment rate and the amount to be paid by
31 each employer; providing for a separate collection of
32 the assessment by a tax collection service provider;
33 naming an account to hold interest collected until
34 payment is directed; providing for credit of excess
35 interest funds collected; providing for a suspension
36 or termination of assessment under certain
37 circumstances; providing credit for interest funds
38 collected before suspension or termination; providing
39 for severability of provisions that interfere with
40 federal interest relief or federal tax credit;
41 amending s. 443.141; F.S.; providing for retroactive
42 applicability; providing a schedule of employer
43 payments for 2010 and 2011; requiring employer to pay
44 a fee of up to \$5 to participate in the new schedule;
45 providing for penalties, interest, and fees on
46 delinquent contributions; providing appropriations;
47 providing that the act fulfills an important state
48 interest; providing for retroactive application;
49 providing an effective date.

50
51 Be It Enacted by the Legislature of the State of Florida:

52
53 Section 1. Notwithstanding the expiration date contained in
54 section 4 of chapter 2009-99, Laws of Florida, operating
55 retroactive to January 2, 2010, and expiring February 27, 2010,
56 section 443.1117, Florida Statutes, is revived, readopted, and
57 amended to read:

58 443.1117 Temporary extended benefits.—

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

63 (2) DEFINITIONS.—For the purposes of this section, the
64 term:

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

67 (b) "Eligibility period" means the ~~period consisting of the~~
68 weeks in an individual's benefit year or emergency benefit
69 period which begin in an extended benefit period and, if the
70 benefit year or emergency benefit period ends within that
71 extended benefit period, any subsequent weeks beginning in that
72 period.

73 (c) "Emergency benefits" means Emergency Unemployment
74 Compensation paid pursuant to Pub. L. No. 110-252, Pub. L. No.
75 110-449, ~~and~~ Pub. L. No. 111-5, Pub. L. No. 111-92, and Pub. L.
76 No. 111-118.

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

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

80 2. Ends with any of the following weeks, whichever occurs
81 later:

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

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

85
86 However, an extended benefit period may not begin by reason of a
87 state "on" indicator before the 14th week after the end of a

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88 prior extended benefit period that was in effect for this state.

89 (e) "Emergency benefit period" means the period during
90 which an individual receives emergency benefits as defined in
91 paragraph (c).

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

94 1. Has received, before that week, all of the regular
95 benefits and emergency benefits, if any, available under this
96 chapter or any other law, including dependents' allowances and
97 benefits payable to federal civilian employees and ex-
98 servicemembers under 5 U.S.C. ss. 8501-8525, in the current
99 benefit year or emergency benefit period that includes that
100 week. For the purposes of this subparagraph, an individual has
101 received all of the regular benefits and emergency benefits, if
102 any, available although, as a result of a pending appeal for
103 wages paid for insured work which were not considered in the
104 original monetary determination in the benefit year, she or he
105 may subsequently be determined to be entitled to added regular
106 benefits;

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

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

115 b. Has not received and is not seeking unemployment
116 benefits under the unemployment compensation law of Canada; but

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117 if an individual is seeking those benefits and the appropriate
118 agency finally determines that she or he is not entitled to
119 benefits under that law, she or he is considered an exhaustee.

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

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

131 2. Equals or exceeds 6.5 percent.

132 (h) "High unemployment period" means, with respect to weeks
133 of unemployment beginning on or after February 1, 2009, and
134 ending on or before January 30, 2010 ~~December 12, 2009~~, any week
135 in which the average total unemployment rate, seasonally
136 adjusted, as determined by the United States Secretary of Labor,
137 for the period consisting of the most recent 3 months for which
138 data for all states are published by the United States
139 Department of Labor:

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

143 2. Equals or exceeds 8 percent.

144 (i) "State 'off' indicator" means the occurrence of a week
145 in which there is no state "on" indicator or which does not

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146 constitute a high unemployment period.

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

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

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

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

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

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

164 2. Twenty times the weekly benefit amount payable under
165 this chapter for a week of total unemployment in the applicable
166 benefit year.

167 (4) EFFECT ON TRADE READJUSTMENT.—Notwithstanding any other
168 provision of this chapter, if the benefit year of an individual
169 ends within an extended benefit period, the number of weeks of
170 extended benefits the individual is entitled to receive in that
171 extended benefit period for weeks of unemployment beginning
172 after the end of the benefit year, except as provided in this
173 section, is reduced, but not to below zero, by the number of
174 weeks for which the individual received, within that benefit

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175 year, trade readjustment allowances under the Trade Act of 1974,
176 as amended.

177 Section 2. The provisions of s. 443.1117, Florida Statutes,
178 as revived, readopted, and amended by this act, apply only to
179 claims for weeks of unemployment, in which an exhaustee
180 establishes entitlement to extended benefits pursuant to that
181 section which are established for the period between February
182 22, 2009, and February 27, 2010.

183 Section 3. Subsection (1) and paragraph (a) of subsection
184 (2) of section 443.1217, Florida Statutes, are amended to read:
185 443.1217 Wages.—

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

201 (2) For the purpose of determining an employer's
202 contributions, the following wages are exempt from this chapter:

203 (a) Unless that part of the remuneration is subject to a

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204 tax, under a federal law imposing the tax, against which credit
205 may be taken for contributions required to be paid into a state
206 unemployment fund, the ~~that~~ part of remuneration paid to an
207 individual by an employer or his or her predecessor for
208 employment during a calendar year in excess of:

209 1. Beginning January 1, 2010, the first \$7,000 of
210 remuneration paid to the individual during that calendar year.

211 2. Beginning January 1, 2012, the first \$8,500 of
212 remuneration paid to the individual ~~by the employer or his or~~
213 ~~her predecessor during that calendar year, unless that part of~~
214 ~~the remuneration is subject to a tax, under a federal law~~
215 ~~imposing the tax, against which credit may be taken for~~
216 ~~contributions required to be paid into a state unemployment~~
217 ~~fund. As used in this section only, the term "employment"~~
218 ~~includes services constituting employment under any employment~~
219 ~~security law of another state or of the Federal Government.~~

220 3. Beginning January 1, 2015, the part of remuneration paid
221 to an individual by an employer for employment during a calendar
222 year in excess of the first \$7,000 of remuneration paid to the
223 individual during that calendar year; or the first \$8,500 of
224 remuneration paid to the individual during a calendar year in
225 which repayment of the principal amount of an advance received
226 from the Unemployment Compensation Trust Fund under 42 U.S.C. is
227 due to the Federal Government is exempt from this chapter.

228 Section 4. Paragraph (e) of subsection (3) of section
229 443.131, Florida Statutes, is amended, and subsections (5) and
230 (6) are added to that section, to read:

231 443.131 Contributions.—

232 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT

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233 EXPERIENCE.—

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

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

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262 order ~~for that~~ the sum to equal ~~equals~~ the maximum contribution
263 rate. The variable adjustment factor for each of these employers
264 is multiplied by his or her taxable payroll entering into the
265 computation of his or her benefit ratio. The sum of these
266 products is ~~shall be~~ divided by the taxable payroll of the
267 employers who entered into the computation of their benefit
268 ratios. The resulting ratio is ~~shall be~~ subtracted from the sum
269 of the adjustment factors computed under sub-subparagraphs a.-d.
270 to obtain the final adjustment factor. The variable adjustment
271 factors and the final adjustment factor must ~~shall~~ be computed
272 to five decimal places and rounded to the fourth decimal place.
273 This final adjustment factor is ~~shall be~~ added to the variable
274 adjustment factor and benefit ratio of each employer to obtain
275 each employer's contribution rate. An employer's contribution
276 rate may not, however, be rounded to less than 0.1 percent.

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

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291 to the employment record of any employer.

292 b. An adjustment factor for excess payments is ~~shall be~~
293 computed to the fifth decimal place, and rounded to the fourth
294 decimal place by dividing the total excess payments during the
295 3-year period described in subparagraph (b)2. by the taxable
296 payroll of employers eligible for a variation from the standard
297 rate who have a benefit ratio for the current year which is less
298 than the maximum contribution rate. For purposes of computing
299 this adjustment factor, the taxable payroll of these employers
300 is the same figure used to compute the adjustment factor for
301 noncharge benefits under sub-subparagraph a. As used in this
302 sub-subparagraph, the term "excess payments" means the amount of
303 benefits charged to the employment record of an employer during
304 the 3-year period described in subparagraph (b)2., less the
305 product of the maximum contribution rate and the employer's
306 taxable payroll for the 3 years ending June 30 of the current
307 calendar year as reported to the tax collection service provider
308 by September 30 of the same calendar year. As used in this sub-
309 subparagraph, the term "total excess payments" means the sum of
310 the individual employer excess payments for those employers that
311 were eligible ~~to be considered~~ for assignment of a contribution
312 rate different from the standard rate.

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

314 (I) Beginning January 1, 2012, if the balance of the
315 Unemployment Compensation Trust Fund on June 30 of the calendar
316 year immediately preceding the calendar year for which the
317 contribution rate is being computed is less than 4 percent of
318 the taxable payrolls for the year ending June 30 as reported to
319 the tax collection service provider by September 30 of that

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320 calendar year, a positive adjustment factor shall be computed.
321 The positive adjustment factor is ~~shall be~~ computed annually to
322 the fifth decimal place and rounded to the fourth decimal place
323 by dividing the sum of the total taxable payrolls for the year
324 ending June 30 of the current calendar year as reported to the
325 tax collection service provider by September 30 of that calendar
326 year into a sum equal to one-third of the difference between the
327 balance of the fund as of June 30 of that calendar year and the
328 sum of 5 percent of the total taxable payrolls for that year.
329 The positive adjustment factor remains in effect for subsequent
330 years until the balance of the Unemployment Compensation Trust
331 Fund as of June 30 of the year immediately preceding the
332 effective date of the contribution rate equals or exceeds 5
333 percent of the taxable payrolls for the year ending June 30 of
334 the current calendar year as reported to the tax collection
335 service provider by September 30 of that calendar year.

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

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349 payrolls for the year ending June 30 of the current calendar
350 year as reported to the tax collection service provider by
351 September 30 of that calendar year.

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

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378 an advance received from the federal Unemployment Compensation
379 Trust Fund under 42 U.S.C. s. 1321 is due to the Federal
380 Government.

381 e. The maximum contribution rate that may be assigned to an
382 employer is 5.4 percent, except employers participating in an
383 approved short-time compensation plan may be assigned a maximum
384 contribution rate that is 1 percent greater than the maximum
385 contribution rate for other employers in any calendar year in
386 which short-time compensation benefits are charged to the
387 employer's employment record.

388 f. As used in this subsection, "taxable payroll" shall be
389 determined by excluding any part of the remuneration paid to an
390 individual by an employer for employment during a calendar year
391 in excess of the first \$7,000. Beginning January 1, 2012,
392 "taxable payroll" shall be determined by excluding any part of
393 the remuneration paid to an individual by an employer for
394 employment during a calendar year as described in s.
395 443.1217(2). For the purposes of the employer rate calculation
396 that will take effect in January 1, 2012, and in January 1,
397 2013, the tax collection service provider shall use the data
398 available for taxable payroll from 2009 based on excluding any
399 part of the remuneration paid to an individual by an employer
400 for employment during a calendar year in excess of the first
401 \$7,000, and from 2010 and 2011 based on excluding any part of
402 the remuneration paid to an individual by an employer for
403 employment during a calendar year in excess of the first \$8,500.

404 2. If the transfer of an employer's employment record to an
405 employing unit under paragraph (f) which, before the transfer,
406 was an employer, the tax collection service provider shall

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407 recompute a benefit ratio for the successor employer based on
408 the combined employment records and reassign an appropriate
409 contribution rate to the successor employer effective on the
410 first day of the calendar quarter immediately after the
411 effective date of the transfer.

412 (5) PAYMENT OF FEDERAL ADVANCES.—If the Unemployment
413 Compensation Trust Fund has received advances from the Federal
414 Government under 42 U.S.C. s. 1321, each contributing employer,
415 except for reimbursing employers, shall be assessed an
416 additional rate solely for the purpose of paying interest due on
417 the federal advances. The additional rate shall be assessed by
418 February 1 of each calendar year that an interest payment is
419 due.

420 (a) The Revenue Estimating Conference shall estimate the
421 amount of such interest by December 1 of the calendar year
422 preceding the calendar year in which an interest payment is due.
423 The Revenue Estimating Conference shall, at a minimum, consider
424 the following as the basis for the estimate:

425 1. The amounts actually advanced to the trust fund;

426 2. Amounts expected to be advanced to the trust fund based
427 on current and projected unemployment patterns and employer
428 contributions;

429 3. The interest payment due date; and

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

432 (b) The additional rate assessed for a calendar year is
433 determined by dividing the estimated amount of interest to be
434 paid in that year by 95 percent of the taxable wages, as defined
435 in s. 443.1217, paid by all employers for the year ending June

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436 30 of the immediately preceding calendar year. The amount to be
437 paid by each employer is the product obtained by multiplying the
438 employer's taxable wages for the year ending June 30 of the
439 immediately preceding calendar year by the additional rate.

440 (c) The tax collection service provider shall make a
441 separate collection of such assessment, which may be collected
442 at the time of employer contributions and is subject to the same
443 penalties for failure to file a report, imposition of the
444 standard rate pursuant to paragraph (3)(h), and interest if the
445 assessment is not received on or before June 30. Section
446 443.141(1)(d) and (e) does not apply to this separately
447 collected assessment. The tax collection service provider shall
448 maintain those funds in the service provider's Audit and Warrant
449 Clearing Trust Fund until the service provider is directed by
450 the Governor or the Governor's designee to make the interest
451 payment to the Federal Government. Assessments on deposit may be
452 invested and any interest earned shall be part of the balance
453 available to pay the interest on advances received from the
454 Federal Government under the provisions of 42 U.S.C. s. 1321. In
455 the calendar year that all advances from the Federal Government
456 under 42 U.S.C. s. 1321 and associated interest is repaid, if
457 there are assessment funds in excess of the amount required to
458 meet the final interest payment, any such excess assessed funds
459 shall be credited to employer accounts in the Unemployment
460 Compensation Trust Fund in an amount equal to the employer's
461 contribution to the assessment for that year divided by the
462 total amount of the assessment for that year, the result of
463 which is multiplied by the amount of excess assessed funds.

464 1. If the state is allowed to defer interest payments due

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465 during a calendar year under 42 U.S.C. s. 1322, payment of the
466 interest assessment shall not be due.

467 2. If a deferral of interest expires or is subsequently
468 disallowed by the Federal Government, prospectively or
469 retroactively, the interest assessment is immediately due and
470 payable.

471 (d) Notwithstanding any other provision of this section, if
472 interest due during a calendar year on federal advances is
473 forgiven or postponed under federal law and is no longer due
474 during that calendar year, interest assessment may not be
475 assessed against an employer in that calendar year and any
476 assessment already assessed and collected against an employer
477 before the forgiveness or postponement of the interest for that
478 calendar year shall be credited to the employer's account in the
479 Unemployment Compensation Trust Fund. However, such funds may be
480 used only to pay benefits or refunds of erroneous contributions.

481 (6) SEVERABILITY.—If any provision of this section prevents
482 the state from qualifying for any federal interest relief
483 provisions provided under s. 1202 of the Social Security Act, 42
484 USC s. 1322, or prevents employers in this state from qualifying
485 for the limitation on the reduction of federal unemployment tax
486 act credits as provided under s. 3302(f) of the Federal
487 Unemployment Tax Act, 26 USC s. 3302(f), that provision is
488 invalid to the extent necessary to maintain qualification for
489 the interest relief provisions and federal unemployment tax
490 credits.

491 Section 5. Operating retroactive to January 1, 2010,
492 paragraphs (d) and (e) are added to subsection (1) of section
493 443.141, Florida Statutes, to read:

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494 443.141 Collection of contributions and reimbursements.—

495 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.—

496 (d) Payments for 2010 Contributions.—For an annual
497 administrative fee not to exceed \$5, a contributing employer may
498 pay its quarterly contributions due for wages paid in the first
499 three quarters of 2010 in equal installments if those
500 contributions are paid as follows:

501 1. For contributions due for wages paid in the first
502 quarter of 2010, one-fourth of the contributions due must be
503 paid on or before April 30, 2010, one-fourth must be paid on or
504 before July 31, 2010, one-fourth must be paid on or before
505 October 31, 2010, and the remaining one-fourth must be paid on
506 or before December 31, 2010.

507 2. In addition to the payments specified in subparagraph
508 1., for contributions due for wages paid in the second quarter
509 of 2010, one-third of the contributions due must be paid on or
510 before July 31, 2010, one-third must be paid on or before
511 October 31, 2010, and the remaining one-third must be paid on or
512 before December 31, 2010.

513 3. In addition to the payments specified in subparagraphs
514 1. and 2., for contributions due for wages paid in the third
515 quarter of 2010, one-half of the contributions due must be paid
516 on or before October 31, 2010, and the remaining one-half must
517 be paid on or before December 31, 2010.

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

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523 5. Interest does not accrue on any contribution that
524 becomes due for wages paid in the first three quarters of 2010
525 if the employer pays the contribution in accordance with
526 subparagraphs 1.-4. Interest and fees continue to accrue on
527 prior delinquent contributions and commence accruing on all
528 contributions due for wages paid in the first three quarters of
529 2010 which are not paid in accordance with subparagraphs 1.-3.
530 Penalties may be assessed in accordance with this chapter. The
531 contributions due for wages paid in the fourth quarter of 2010
532 are not affected by this paragraph and are due and payable in
533 accordance with this chapter.

534 (e) *Payments for 2011 Contributions.*—For an annual
535 administrative fee not to exceed \$5, a contributing employer may
536 pay its quarterly contributions due for wages paid in the first
537 three quarters of 2011 in equal installments provided those
538 contributions are paid as follows:

539 1. For contributions due for wages paid in the first
540 quarter of 2011, one-fourth of the contributions due must be
541 paid on or before April 30, 2011, one-fourth must be paid on or
542 before July 31, 2011, one-fourth must be paid on or before
543 October 31, 2011, and the remaining one-fourth must be paid on
544 or before December 31, 2011.

545 2. In addition to the payments specified in subparagraph
546 1., for contributions due for wages paid in the second quarter
547 of 2011, one-third of the contributions due must be paid on or
548 before July 31, 2011, one-third must be paid on or before
549 October 31, 2011, and the remaining one-third must be paid on or
550 before December 31, 2011.

551 3. In addition to the payments specified in subparagraphs

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552 1. and 2., for contributions due for wages paid in the third
553 quarter of 2011, one-half of the contributions due must be paid
554 on or before October 31, 2011, and the remaining one-half must
555 be paid on or before December 31, 2011.

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

561 5. Interest does not accrue on any contribution that
562 becomes due for wages paid in the first three quarters of 2011
563 if the employer pays the contribution in accordance with
564 subparagraphs 1.-4. Interest and fees continue to accrue on
565 prior delinquent contributions and commence accruing on all
566 contributions due for wages paid in the first three quarters of
567 2011 which are not paid in accordance with subparagraphs 1.-3.
568 Penalties may be assessed in accordance with this chapter. The
569 contributions due for wages paid in the fourth quarter of 2011
570 are not affected by this paragraph and are due and payable in
571 accordance with this chapter.

572 Section 6. For the 2009-2010 fiscal year, the sum of
573 \$903,462 in nonrecurring funds is appropriated from the
574 Operating Trust Fund to the Administration of Unemployment
575 Compensation Tax Special Category in the Department of Revenue
576 to be used to implement the provisions of this act. In addition,
577 for the 2009-2010 fiscal year, the sum of \$643,862 in
578 nonrecurring funds is appropriated from the Employment Security
579 Administration Trust Fund in the contracted services
580 appropriation category to the Agency for Workforce Innovation to

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581 be used to contract with the Department of Revenue for tax-
582 related services as required to implement the provisions of this
583 act.

584 Section 7. The Legislature finds that this act fulfills an
585 important state interest.

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