

1 A bill to be entitled
2 An act relating to unemployment compensation; reviving,
3 readopting, and amending s. 443.1117, F.S.; providing for
4 retroactive application; establishing temporary state
5 extended benefits for weeks of unemployment; revising
6 definitions; providing for state extended benefits for
7 certain weeks and for periods of high unemployment;
8 providing applicability; amending s. 443.1217, F.S.;
9 reducing the amount of exempt wages beginning January 1,
10 2010; increasing the amount of exempt wages beginning
11 January 1, 2012; suspending an exempt wages adjustment
12 when repayment of a federal advance is owed; amending s.
13 443.131, F.S.; providing that a positive adjustment factor
14 begins January 1, 2012; providing criteria for the
15 determination of taxable payroll beginning January 1,
16 2012; providing rate calculation direction to the taxpayer
17 service provider for the rate effective January 1, 2012;
18 requiring an employer assessment when federal advance
19 interest is due; requiring the Revenue Estimating
20 Conference to calculate interest based on certain factors
21 at a date certain; requiring an assessment by a date
22 certain; providing a formula for calculation of the
23 employer interest assessment rate and payment; providing
24 for a separate collection of such assessment by a tax
25 collection service provider; naming an account to hold
26 interest collected until payment is directed; providing
27 for a suspension or termination of assessment under
28 certain circumstances; providing credit for interest funds

29 collected prior to suspension or termination; providing a
 30 limitation; providing for the elimination of provisions
 31 that interfere with federal interest relief or federal tax
 32 credit; amending s. 443.141; F.S.; providing retroactive
 33 effect; providing a schedule for contributing employers to
 34 make payments for 2010 and 2011 contributions due for
 35 wages; providing for penalties, interest, and fees on
 36 delinquent contributions; providing appropriations for
 37 purposes of implementation; providing that the act
 38 fulfills an important state interest; providing effective
 39 dates.

40

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

42

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

48 443.1117 Temporary extended benefits.—

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

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

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

57 (b) "Eligibility period" means the period consisting of
 58 the weeks in an individual's benefit year or emergency benefit
 59 period which begin in an extended benefit period and, if the
 60 benefit year or emergency benefit period ends within that
 61 extended benefit period, any subsequent weeks beginning in that
 62 period.

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

67 (d) "Extended benefit period" means a period that:
 68 1. Begins with the third week after a week for which there
 69 is a state "on" indicator; and
 70 2. Ends with any of the following weeks, whichever occurs
 71 later:
 72 a. The third week after the first week for which there is
 73 a state "off" indicator;
 74 b. The 13th consecutive week of that period.

75
 76 However, an extended benefit period may not begin by reason of a
 77 state "on" indicator before the 14th week after the end of a
 78 prior extended benefit period that was in effect for this state.

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

82 (f) "Exhaustee" means an individual who, for any week of
 83 unemployment in her or his eligibility period:
 84 1. Has received, before that week, all of the regular

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

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

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

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

110 | (g) "State 'on' indicator" means, with respect to weeks of
 111 | unemployment beginning on or after February 1, 2009, and ending
 112 | on or before January 30, 2010 ~~December 12, 2009~~, the occurrence

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113 of a week in which the average total unemployment rate,
114 seasonally adjusted, as determined by the United States
115 Secretary of Labor, for the period consisting of the most recent
116 3 months for which data for all states are published by the
117 United States Department of Labor:

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

121 2. Equals or exceeds 6.5 percent.

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

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

133 2. Equals or exceeds 8 percent.

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

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

139 (a) For any week for which there is an "on" indicator
140 pursuant to paragraph (2)(g), the total extended benefit amount

141 payable to an eligible individual for her or his applicable
 142 benefit year is the lesser of:

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

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

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

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

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

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

167 Section 2. The provisions of s. 443.1117, Florida
 168 Statutes, as revived, readopted, and amended by section 1 of

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169 this act, apply only to claims for weeks of unemployment in
170 which an exhaustee establishes entitlement to extended benefits
171 pursuant to that section which are established for the period
172 between February 22, 2009, and February 27, 2010.

173 Section 3. Subsection (1) and paragraph (a) of subsection
174 (2) of section 443.1217, Florida Statutes, are amended to read:
175 443.1217 Wages.—

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

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

193 (a) 1. Beginning January 1, 2010, that part of remuneration
194 paid to an individual by an employer for employment during a
195 calendar year in excess of the first \$7,000 of remuneration paid
196 to the individual by an employer or his or her predecessor

197 during that calendar year, unless that part of the remuneration
 198 is subject to a tax, under a federal law imposing the tax,
 199 against which credit may be taken for contributions required to
 200 be paid into a state unemployment fund.

201 2. Beginning January 1, 2012, that part of remuneration
 202 paid to an individual by an employer for employment during a
 203 calendar year in excess of the first \$8,500 of remuneration paid
 204 to the individual by the employer or his or her predecessor
 205 during that calendar year, unless that part of the remuneration
 206 is subject to a tax, under a federal law imposing the tax,
 207 against which credit may be taken for contributions required to
 208 be paid into a state unemployment fund. ~~As used in this section~~
 209 ~~only, the term "employment" includes services constituting~~
 210 ~~employment under any employment security law of another state or~~
 211 ~~of the Federal Government.~~

212 3. Beginning January 1, 2015, the part of remuneration
 213 paid to an individual by an employer for employment during a
 214 calendar year in excess of the first \$7,000 of remuneration paid
 215 to the individual by an employer or his or her predecessor
 216 during that calendar year, unless that part of the remuneration
 217 is subject to a tax, under a federal law imposing the tax,
 218 against which credit may be taken for contributions required to
 219 be paid into a state unemployment fund. The wage base exemption
 220 adjustment authorized by this subparagraph shall be suspended in
 221 any calendar year in which repayment of the principal amount of
 222 an advance received from the Unemployment Compensation Trust
 223 Fund under 42 U.S.C. s. 1321 is due to the Federal Government ~~is~~
 224 ~~exempt from this chapter.~~

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225 Section 4. Paragraph (e) of subsection (3) of section
226 443.131, Florida Statutes, is amended, and subsections (5) and
227 (6) are added to that section, to read:

228 443.131 Contributions.—

229 (3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT
230 EXPERIENCE.—

231 (e) Assignment of variations from the standard rate.—For
232 the calculation of contribution rates effective January 1, 2010,
233 and thereafter:

234 1. The tax collection service provider shall assign a
235 variation from the standard rate of contributions for each
236 calendar year to each eligible employer. In determining the
237 contribution rate, varying from the standard rate to be assigned
238 each employer, adjustment factors computed under sub-
239 subparagraphs a.-d. shall be added to the benefit ratio. This
240 addition shall be accomplished in two steps by adding a variable
241 adjustment factor and a final adjustment factor. The sum of
242 these adjustment factors computed under sub-subparagraphs a.-d.
243 shall first be algebraically summed. The sum of these adjustment
244 factors shall next be divided by a gross benefit ratio
245 determined as follows: Total benefit payments for the 3-year
246 period described in subparagraph (b)2. shall be charged to
247 employers eligible for a variation from the standard rate, minus
248 excess payments for the same period, divided by taxable payroll
249 entering into the computation of individual benefit ratios for
250 the calendar year for which the contribution rate is being
251 computed. The ratio of the sum of the adjustment factors
252 computed under sub-subparagraphs a.-d. to the gross benefit

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253 ratio shall be multiplied by each individual benefit ratio that
254 is less than the maximum contribution rate to obtain variable
255 adjustment factors; except that in any instance in which the sum
256 of an employer's individual benefit ratio and variable
257 adjustment factor exceeds the maximum contribution rate, the
258 variable adjustment factor shall be reduced in order that the
259 sum equals the maximum contribution rate. The variable
260 adjustment factor for each of these employers is multiplied by
261 his or her taxable payroll entering into the computation of his
262 or her benefit ratio. The sum of these products shall be divided
263 by the taxable payroll of the employers who entered into the
264 computation of their benefit ratios. The resulting ratio shall
265 be subtracted from the sum of the adjustment factors computed
266 under sub-subparagraphs a.-d. to obtain the final adjustment
267 factor. The variable adjustment factors and the final adjustment
268 factor shall be computed to five decimal places and rounded to
269 the fourth decimal place. This final adjustment factor shall be
270 added to the variable adjustment factor and benefit ratio of
271 each employer to obtain each employer's contribution rate. An
272 employer's contribution rate may not, however, be rounded to
273 less than 0.1 percent.

274 a. An adjustment factor for noncharge benefits shall be
275 computed to the fifth decimal place and rounded to the fourth
276 decimal place by dividing the amount of noncharge benefits
277 during the 3-year period described in subparagraph (b)2. by the
278 taxable payroll of employers eligible for a variation from the
279 standard rate who have a benefit ratio for the current year
280 which is less than the maximum contribution rate. For purposes

281 of computing this adjustment factor, the taxable payroll of
282 these employers is the taxable payrolls for the 3 years ending
283 June 30 of the current calendar year as reported to the tax
284 collection service provider by September 30 of the same calendar
285 year. As used in this sub-subparagraph, the term "noncharge
286 benefits" means benefits paid to an individual from the
287 Unemployment Compensation Trust Fund, but which were not charged
288 to the employment record of any employer.

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

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309 rate different from the standard rate.

310 c.(I) Beginning January 1, 2012, if the balance of the
311 Unemployment Compensation Trust Fund on June 30 of the calendar
312 year immediately preceding the calendar year for which the
313 contribution rate is being computed is less than 4 percent of
314 the taxable payrolls for the year ending June 30 as reported to
315 the tax collection service provider by September 30 of that
316 calendar year, a positive adjustment factor shall be computed.
317 The positive adjustment factor shall be computed annually to the
318 fifth decimal place and rounded to the fourth decimal place by
319 dividing the sum of the total taxable payrolls for the year
320 ending June 30 of the current calendar year as reported to the
321 tax collection service provider by September 30 of that calendar
322 year into a sum equal to one-third of the difference between the
323 balance of the fund as of June 30 of that calendar year and the
324 sum of 5 percent of the total taxable payrolls for that year.
325 The positive adjustment factor remains in effect for subsequent
326 years until the balance of the Unemployment Compensation Trust
327 Fund as of June 30 of the year immediately preceding the
328 effective date of the contribution rate equals or exceeds 5
329 percent of the taxable payrolls for the year ending June 30 of
330 the current calendar year as reported to the tax collection
331 service provider by September 30 of that calendar year.

332 (II) Beginning January 1, 2015, and for each year
333 thereafter, the positive adjustment authorized by this section
334 shall be computed by dividing the sum of the total taxable
335 payrolls for the year ending June 30 of the current calendar
336 year as reported to the tax collection service provider by

337 September 30 of that calendar year into a sum equal to one-
338 fourth of the difference between the balance of the fund as of
339 June 30 of that calendar year and the sum of 5 percent of the
340 total taxable payrolls for that year. The positive adjustment
341 factor remains in effect for subsequent years until the balance
342 of the Unemployment Compensation Trust Fund as of June 30 of the
343 year immediately preceding the effective date of the
344 contribution rate equals or exceeds 4 percent of the taxable
345 payrolls for the year ending June 30 of the current calendar
346 year as reported to the tax collection service provider by
347 September 30 of that calendar year.

348 d. If, beginning January 1, 2015, and each year
349 thereafter, the balance of the Unemployment Compensation Trust
350 Fund as of June 30 of the year immediately preceding the
351 calendar year for which the contribution rate is being computed
352 exceeds 5 percent of the taxable payrolls for the year ending
353 June 30 of the current calendar year as reported to the tax
354 collection service provider by September 30 of that calendar
355 year, a negative adjustment factor shall be computed. The
356 negative adjustment factor shall be computed annually beginning
357 on January 1, 2015, and each year thereafter, to the fifth
358 decimal place and rounded to the fourth decimal place by
359 dividing the sum of the total taxable payrolls for the year
360 ending June 30 of the current calendar year as reported to the
361 tax collection service provider by September 30 of the calendar
362 year into a sum equal to one-fourth of the difference between
363 the balance of the fund as of June 30 of the current calendar
364 year and 5 percent of the total taxable payrolls of that year.

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365 The negative adjustment factor remains in effect for subsequent
366 years until the balance of the Unemployment Compensation Trust
367 Fund as of June 30 of the year immediately preceding the
368 effective date of the contribution rate is less than 5 percent,
369 but more than 4 percent of the taxable payrolls for the year
370 ending June 30 of the current calendar year as reported to the
371 tax collection service provider by September 30 of that calendar
372 year. The negative adjustment authorized by this section is
373 suspended in any calendar year in which repayment of the
374 principal amount of an advance received from the federal
375 Unemployment Compensation Trust Fund under 42 U.S.C. s. 1321 is
376 due to the Federal Government.

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

384 f. As used in this subsection, "taxable payroll" shall be
385 determined by excluding any part of the remuneration paid to an
386 individual by an employer for employment during a calendar year
387 in excess of the first \$7,000. Beginning January 1, 2012,
388 "taxable payroll" shall be determined by excluding any part of
389 the remuneration paid to an individual by an employer for
390 employment during a calendar year in excess of the amount exempt
391 from this chapter as described in s. 443.1217(2). For the
392 purposes of the employer rate calculation that will take effect

393 January 1, 2012, and January 1, 2013, the taxpayer service
 394 provider shall use the data available for taxable payroll from
 395 2009 based on excluding any part of the remuneration paid to an
 396 individual by an employer for employment during a calendar year
 397 in excess of the first \$7,000, and for 2010 and 2011, the data
 398 available for taxable payroll based on excluding any part of the
 399 remuneration paid to an individual by an employer for employment
 400 during a calendar year in excess of the first \$8,500.

401 2. If the transfer of an employer's employment record to
 402 an employing unit under paragraph (f) which, before the
 403 transfer, was an employer, the tax collection service provider
 404 shall recompute a benefit ratio for the successor employer based
 405 on the combined employment records and reassign an appropriate
 406 contribution rate to the successor employer effective on the
 407 first day of the calendar quarter immediately after the
 408 effective date of the transfer.

409 (5) ADDITIONAL RATE FOR INTEREST ON FEDERAL ADVANCES.—

410 (a) When the Unemployment Compensation Trust Fund has
 411 received advances from the Federal Government under the
 412 provisions of 42 U.S.C. s. 1321, each contributing employer
 413 shall be assessed an additional rate solely for the purpose of
 414 paying interest due on such federal advances. The additional
 415 rate shall be assessed no later than February 1 in each calendar
 416 year in which an interest payment is due. The Revenue Estimating
 417 Conference shall estimate the amount of such interest no later
 418 than December 1 of the calendar year preceding the calendar year
 419 in which an interest payment is due. The Revenue Estimating
 420 Conference shall, at a minimum, consider the following as the

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421 basis for the estimate:

422 1. The amounts actually advanced to the trust fund.

423 2. Amounts expected to be advanced to the trust fund based
424 on current and projected unemployment patterns and employer
425 contributions.

426 3. The interest payment due date.

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

429 (b) The additional rate assessed for a calendar year shall
430 be determined by dividing the estimated amount of interest to be
431 paid in that year by 95 percent of the taxable wages as
432 described in s. 443.1217 paid by all employers for the year
433 ending June 30 of the immediately preceding calendar year. The
434 amount to be paid by each employer shall be the product obtained
435 by multiplying such employer's taxable wages as described in s.
436 443.1217 for the year ending June 30 of the immediately
437 preceding calendar year by the rate as determined by this
438 subsection. The tax collection service provider shall make a
439 separate collection of such assessment, which may be collected
440 at the time of employer contributions and subject to the same
441 penalties for failure to file a report, imposition of the
442 standard rate pursuant to paragraph (3)(h), and interest if the
443 assessment is not received on or before June 30. The tax
444 collection service provider shall maintain those funds in the
445 tax collection service provider's Audit and Warrant Clearing
446 Trust Fund until the provider is directed to make the interest
447 payment to the Federal Government. However, if the state is
448 permitted to defer interest payments due during a calendar year

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449 under 42 U.S.C. s. 1322, payment of the interest assessment
450 shall not be due. If a deferral of interest expires or is
451 subsequently disallowed by the Federal Government, either
452 prospectively or retroactively, the interest assessment shall be
453 immediately due and payable. Notwithstanding any other provision
454 of this section, if interest due during a calendar year on
455 federal advances is forgiven or postponed under federal law and
456 is no longer due during that calendar year, no interest
457 assessment shall be assessed against an employer for that
458 calendar year, and any assessment already assessed and collected
459 against an employer before the forgiveness or postponement of
460 the interest for that calendar year shall be credited to such
461 employer's account in the Unemployment Compensation Trust Fund.
462 However, such funds may be used only to pay benefits or refunds
463 of erroneous contributions.

464 (6) INVALIDITY OF CERTAIN PROVISIONS.—If any provision of
465 this section prevents the state from qualifying for any federal
466 interest relief provisions provided under s. 1202 of the Social
467 Security Act, 42 U.S.C. s. 1322, or prevents employers in this
468 state from qualifying for the limitation on credit reduction as
469 provided under s. 3302(f) of the Federal Unemployment Tax Act,
470 26 U.S.C. s. 3302(f), that provision is invalid to the extent
471 necessary to maintain qualification for the interest relief
472 provisions and federal unemployment tax credits.

473 Section 5. Effective upon this act becoming a law, and
474 retroactive to January 1, 2010, paragraphs (d) and (e) are added
475 to subsection (1) of section 443.141, Florida Statutes, to read:

476 443.141 Collection of contributions and reimbursements.—

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477 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.—

478 (d) Payments for 2010 contributions.—A contributing
479 employer may pay its quarterly contributions due for wages paid
480 in the first three quarters of 2010 in equal installments,
481 provided those contributions are paid as follows:

482 1. For contributions due for wages paid in the first
483 quarter of 2010, one-fourth of the contributions due shall be
484 paid on or before April 30, 2010, one-fourth shall be paid on or
485 before July 31, 2010, one-fourth shall be paid on or before
486 October 31, 2010, and the remaining one-fourth shall be paid on
487 or before December 31, 2010.

488 2. In addition to the payments specified in subparagraph
489 1., for contributions due for wages paid in the second quarter
490 of 2010, one-third of the contributions due shall be paid on or
491 before July 31, 2010, one-third shall be paid on or before
492 October 31, 2010, and the remaining one-third shall be paid on
493 or before December 31, 2010.

494 3. In addition to the payments specified in subparagraphs
495 1. and 2., for contributions due for wages paid in the third
496 quarter of 2010, one-half of the contributions due shall be paid
497 on or before October 31, 2010, and the remaining one-half shall
498 be paid on or before December 31, 2010.

499
500 Interest shall not accrue on any contribution that becomes due
501 for wages paid in the first three quarters of 2010 provided the
502 employer pays the contributions in accordance with subparagraphs
503 1.-3. Interest and fees shall continue to accrue on prior
504 delinquent contributions and shall commence to accrue on all

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505 contributions due for wages paid in the first three quarters of
506 2010 that are not paid in accordance with subparagraphs 1.-3.
507 Penalties may be assessed in accordance with the provisions of
508 this chapter. The contributions due for wages paid in the fourth
509 quarter of 2010 are not affected by this paragraph and are due
510 and payable in accordance with the provisions of this chapter.

511 (e) Payments for 2011 contributions.—A contributing
512 employer may pay its quarterly contributions due for wages paid
513 in the first three quarters of 2011 in equal installments,
514 provided those contributions are paid as follows:

515 1. For contributions due for wages paid in the first
516 quarter of 2011, one-fourth of the contributions due shall be
517 paid on or before April 30, 2011, one-fourth shall be paid on or
518 before July 31, 2011, one-fourth shall be paid on or before
519 October 31, 2011, and the remaining one-fourth shall be paid on
520 or before December 31, 2011.

521 2. In addition to the payments specified in subparagraph
522 1., for contributions due for wages paid in the second quarter
523 of 2011, one-third of the contributions due shall be paid on or
524 before July 31, 2011, one-third shall be paid on or before
525 October 31, 2011, and the remaining one-third shall be paid on
526 or before December 31, 2011.

527 3. In addition to the payments specified in subparagraphs
528 1. and 2., for contributions due for wages paid in the third
529 quarter of 2011, one-half of the contributions due shall be paid
530 on or before October 31, 2011, and the remaining one-half shall
531 be paid on or before December 31, 2011.

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533 Interest shall not accrue on any contribution that becomes due
534 for wages paid in the first three quarters of 2011 provided the
535 employer pays the contributions in accordance with subparagraphs
536 1.-3. Interest and fees shall continue to accrue on prior
537 delinquent contributions and shall commence to accrue on all
538 contributions due for wages paid in the first three quarters of
539 2011 that are not paid in accordance with subparagraphs 1.-3.
540 Penalties may be assessed in accordance with the provisions of
541 this chapter. The contributions due for wages paid in the fourth
542 quarter of 2011 are not affected by this paragraph and are due
543 and payable in accordance with the provisions of this chapter.

544 Section 6. For the 2009-2010 fiscal year, the sum of
545 \$1,269,817 is appropriated from the Employment Security
546 Administration Trust Fund in the contracted services
547 appropriation category within the Agency for Workforce
548 Innovation's Unemployment Compensation budget entity to be used
549 to implement this act. In addition, for the 2009-2010 fiscal
550 year, the sum of \$1,269,817 is appropriated from the Federal
551 Grants Trust Fund in a lump sum appropriation category within
552 the Department of Revenue to be used to implement this act.

553 Section 7. The Legislature finds that this act fulfills an
554 important state interest.

555 Section 8. Except as otherwise expressly provided in this
556 act, this act shall take effect upon becoming a law, retroactive
557 to June 29, 2009.