

HOUSE BILL NO. HB0171

Unemployment insurance-delinquency contributions.

Sponsored by: Representative(s) Barlow and Larsen and
Senator(s) Von Flatern

A BILL

for

1 AN ACT relating to unemployment compensation; providing for
2 the department of workforce services to reduce
3 contributions for delinquent employers as specified;
4 providing requirements; and providing for an effective
5 date.

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7 *Be It Enacted by the Legislature of the State of Wyoming:*

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9 **Section 1.** W.S. 27-3-503(c) is amended to read:

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11 **27-3-503. Payment; base rate; failure to pay; rate**
12 **variations; benefit ratio; new employer rate; special**
13 **reserve rate.**

14

1 (c) Upon reviewing the account of a delinquent
2 employer, the department may ~~collect up to double the tax~~
3 ~~due plus interest in lieu of the delinquency rate if it~~
4 ~~finds~~ eliminate or reduce contributions payable due to the
5 two percent (2%) delinquency rate imposed under subsection
6 (b) of this section either upon a showing of good cause, or
7 a finding that:

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9 (i) The delinquency ~~and interest~~ is less than
10 ~~two hundred dollars (\$200.00)~~ one thousand dollars
11 (\$1,000.00);

12
13 (ii) After notice of the changed rate, the
14 employer protested his delinquency tax rate in writing to
15 the department pursuant to W.S. 27-3-506(b); ~~and~~

16
17 (iii) ~~The~~ All delinquent ~~contributions and~~
18 ~~interest~~ amounts are paid by December 31 preceding the
19 calendar year for which the delinquent rate has been
20 assigned; ~~and~~ and

21
22 (iv) All delinquent wage records are submitted.
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