Bill No.: HB0171 **Effective:** 7/1/2017

LSO No.: 17LSO-0565

Enrolled Act No.: HEA No. 0072

Chapter No.: [Chapter Number_RO]

Prime Sponsor: Barlow

Catch Title: Unemployment insurance-delinquency contributions.

Subject: Unemployment insurance delinquency tax rate.

Summary/Major Elements:

- Currently, the unemployment insurance statutes penalize an employer that is delinquent on all required unemployment insurance payments by implementing an addition two percent (2%) tax rate, above the base rate, for the calendar year following the delinquency.

- This bill allows the Department of Workforce Services to reduce or eliminate an employer's obligations due to the two percent (2%) delinquency rate upon:

  - A showing of good cause; or

  - When all of the following conditions are met:

    - The delinquency amount is less than $1,000.00;

    - The employer timely protests the delinquency tax in writing; and

    - The employer satisfies the unpaid obligations by December 31 preceding the year in which the delinquency rate will be charged.

The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.