

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE
Revised

House Bill 790 (Chairman, Economic Matters Committee)
(Departmental - Labor, Licensing and Regulation)

Economic Matters

Referred to Finance

Unemployment Insurance - Exemptions from Coverage and Wages

This amended departmental bill provides that employment of nonimmigrant aliens who are in the United States for certain educational purposes is not covered employment for unemployment insurance purposes. It also provides that the amount of any payment to or on behalf of an employee for a cafeteria plan is not included in wages if the payments would not be treated as wages outside, rather than under, a cafeteria plan.

Fiscal Summary

State Effect: None.

Local Effect: None.

Unemployment Insurance Trust Fund Effect: None. These changes codify current practice and conform Maryland law to federal unemployment insurance law.

Small Business Effect: The Department of Labor, Licensing and Regulation has determined that this bill has minimal or no impact on small business (attached). Fiscal Services concurs with this assessment. (The attached assessment does not reflect amendments to the bill.)

Information Source(s): Department of Labor, Licensing and Regulation (Office of Unemployment Insurance); Department of Fiscal Services

Fiscal Note History: First Reader - February 9, 1996

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Revised - House Third Reader - March 13, 1996

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