K2 EMERGENCY BILL 0lr1574

By: Senators Peters, DeGrange, Edwards, King, and Robey

Introduced and read first time: January 27, 2010

Assigned to: Finance

AN ACT concerning

A BILL ENTITLED

2	Unemployment Insurance - Contributions - Installment Payment Option

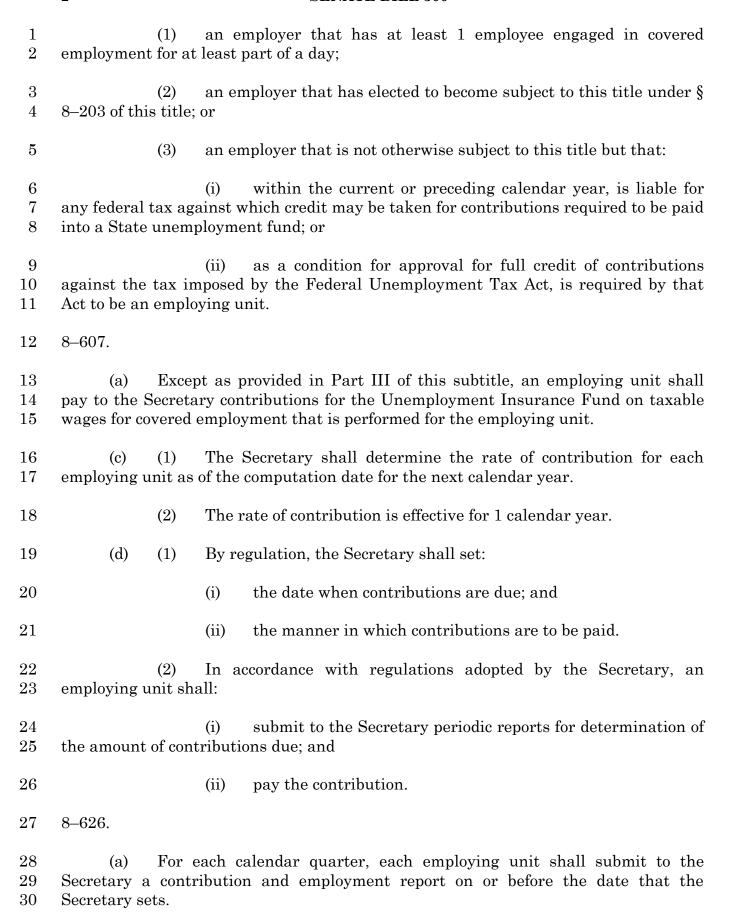
- FOR the purpose of allowing certain employing units to pay to the Secretary of Labor,
 Licensing, and Regulation certain contributions in a certain manner during a
 certain period of time; requiring the Department of Labor, Licensing, and
 Regulation to notify certain employing units of a certain option to pay certain
 contributions in a certain manner during a certain period of time; providing for
 the application of this Act; making this Act an emergency measure; and
 generally relating to the payment of unemployment insurance contributions.
- 10 BY repealing and reenacting, without amendments,
- 11 Article Labor and Employment
- 12 Section 8–101(a), (k), and (p), 8–607(a), (c), and (d)(1) and (2), and 8–626
- 13 Annotated Code of Maryland
- 14 (2008 Replacement Volume and 2009 Supplement)
- SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 16 MARYLAND, That the Laws of Maryland read as follows:

17 Article – Labor and Employment

18 8–101.

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- 19 (a) In this title the following words have the meanings indicated.
- 20 (k) "Contributions" means money required to be paid to the Unemployment 21 Insurance Fund under § 8–607 of this title.
- (p) "Employing unit" means:



(b) An employing unit shall include in a contribution and employment report information that the Secretary requires.

- (c) (1) An employing unit that fails to submit a contribution and employment report under this section is subject to a penalty of \$35 unless the Secretary waives the penalty for cause.
- (2) An employing unit that submits a check or other negotiable instrument in payment of any penalty under this subsection which is returned for insufficient funds is subject to an additional penalty of \$25.
 - SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding § 8–607(d) of the Labor and Employment Article, an employing unit that is required under § 8–607(a) of the Labor and Employment Article to submit contribution and employment reports on taxable wages for covered employment performed for the employing unit during calendar year 2010 may pay to the Secretary of Labor, Licensing, and Regulation the employing unit's total calendar year 2010 contributions requirement in a manner that spreads the payments of the employing unit's total calendar year 2010 contributions in monthly or quarterly installments throughout calendar year 2010.
 - SECTION 3. AND BE IT FURTHER ENACTED, That, within 20 days of the enactment of this Act, the Department of Labor, Licensing, and Regulation shall notify employing units of the option to pay to the Secretary of Labor, Licensing, and Regulation their total calendar year 2010 contributions requirement in monthly or quarterly installments throughout calendar year 2010.
 - SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall be applied to and interpreted to affect contributions that employing units are required to pay on taxable wages for covered employment performed for the employing unit during the calendar year that begins January 1, 2010.
 - SECTION 5. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a yea and nay vote supported by three—fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.