

HOUSE BILL 908

K2

EMERGENCY BILL

11r2080
CF 11r2081

By: **Delegate Carey**

Introduced and read first time: February 2, 2021

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Unemployment Insurance – Employer Contributions – Payment Plans**

3 FOR the purpose of requiring the Secretary of Labor to offer to employing units for certain
4 calendar years a variety of payment plan options that spread certain contribution
5 due dates through the end of a certain month; requiring the Secretary to offer a
6 variety of additional payment plan options that mutually serve certain interests and,
7 for plans offered in a calendar year in which a certain table of rates is applicable,
8 provide more flexibility than certain plans offered under a certain provision of this
9 Act; repealing a certain provision of law rendered obsolete by a certain provision of
10 this Act; making this Act an emergency measure; and generally relating to payment
11 plans for unemployment insurance.

12 BY repealing and reenacting, with amendments,
13 Article – Labor and Employment
14 Section 8–607(d)
15 Annotated Code of Maryland
16 (2016 Replacement Volume and 2020 Supplement)

17 BY adding to
18 Article – Labor and Employment
19 Section 8–607.1
20 Annotated Code of Maryland
21 (2016 Replacement Volume and 2020 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
23 That the Laws of Maryland read as follows:

24 **Article – Labor and Employment**

25 8–607.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (d) (1) [(i)] By regulation, the Secretary shall set:

2 [1.] (I) the date when contributions are due; and

3 [2.] (II) **SUBJECT TO § 8-607.1 OF THIS SUBTITLE**, the
4 manner in which contributions are to be paid.

5 [(ii) The regulations shall require that, for any calendar year in which
6 Table F is applicable under § 8-612(d)(6) of this title, the Secretary offer a variety of
7 payment plan options that spread through the end of August the dates when contributions
8 are due on taxable wages for covered employment of the first 6 months of the calendar
9 year.]

10 (2) In accordance with regulations adopted by the Secretary, an employing
11 unit shall:

12 (i) submit to the Secretary periodic reports for determination of the
13 amount of contributions due; and

14 (ii) pay the contribution.

15 (3) For payment of contributions, a fractional part of a cent:

16 (i) that is less than one-half cent shall be disregarded; and

17 (ii) that is one-half cent or more shall be increased to 1 cent.

18 **8-607.1.**

19 **THE SECRETARY SHALL:**

20 (1) **FOR ANY CALENDAR YEAR IN WHICH TABLE F IS APPLICABLE**
21 **UNDER § 8-612(D)(6) OF THIS SUBTITLE, OFFER A VARIETY OF PAYMENT PLAN**
22 **OPTIONS THAT SPREAD THROUGH THE END OF AUGUST THE DATES WHEN**
23 **CONTRIBUTIONS ARE DUE ON TAXABLE WAGES FOR COVERED EMPLOYMENT OF THE**
24 **FIRST 6 MONTHS OF THE CALENDAR YEAR; AND**

25 (2) **OFFER A VARIETY OF ADDITIONAL PAYMENT PLAN OPTIONS THAT:**

26 (I) **MUTUALLY SERVE THE INTEREST OF THE DIVISION AND**
27 **INDIVIDUAL EMPLOYING UNITS; AND**

28 (II) **FOR PLANS OFFERED IN A CALENDAR YEAR IN WHICH**
29 **TABLE F IS APPLICABLE UNDER § 8-612(D)(6) OF THIS SUBTITLE, PROVIDE MORE**
30 **FLEXIBILITY FOR AN EMPLOYING UNIT THEN THE PLANS OFFERED UNDER ITEM (1)**

1 OF THIS SECTION.

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
3 measure, is necessary for the immediate preservation of the public health or safety, has
4 been passed by a yea and nay vote supported by three-fifths of all the members elected to
5 each of the two Houses of the General Assembly, and shall take effect from the date it is
6 enacted.