

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 13-288—sHB 6451

Labor and Public Employees Committee

**AN ACT IMPROVING THE TIMELINESS AND EFFICIENCY OF THE
DEPARTMENT OF LABOR'S UNEMPLOYMENT INSURANCE TAX
OPERATIONS**

SUMMARY: This act requires employers to electronically notify the labor commissioner within 30 days after becoming subject to the state's unemployment law. It also requires an employer to electronically notify the commissioner within 30 days after acquiring substantially all of the assets, organization, trade, or business, including employees, of another employer subject to the state's unemployment law. (By law, an employer becomes subject to the unemployment law immediately after acquiring substantially all of the assets, organization, trade, or business of another employer subject to this law.)

The act requires the commissioner to determine the manner in which both electronic notices will be provided. It establishes a \$50 civil penalty per violation for violating either notice requirement.

The act also establishes a \$25 fee for employers who fail to submit their required quarterly wage reports under a proper state unemployment compensation registration number. The fee must be deposited in the Employment Security Administration Fund. Existing law, unchanged by the act, imposes a \$25 fee on employers who fail to submit their quarterly wage reports in a timely manner.

EFFECTIVE DATE: October 1, 2013

BACKGROUND

Related Act

PA 13-141 requires all employers subject to the state's unemployment law to electronically file their quarterly wage reports unless they obtain an annual waiver from the state labor department.

OLR Tracking: LRH:JKL:PF:ts