



General Assembly

Amendment

January Session, 2021

LCO No. 8449



Offered by:

REP. SCANLON, 98th Dist.

REP. CHEESEMAN, 37th Dist.

To: Subst. House Bill No. 6633

File No. 653

Cal. No. 472

**"AN ACT RESTRUCTURING UNEMPLOYMENT INSURANCE
BENEFITS AND IMPROVING FUND SOLVENCY."**

1 Strike lines 81 to 114, inclusive, in their entirety and insert the
2 following in lieu thereof:

3 "Sec. 2. Section 31-225a of the general statutes, as amended by section
4 26 of public act 19-25, section 235 of public act 19-117 and section 1 of
5 public act 21-5, is repealed and the following is substituted in lieu
6 thereof (*Effective January 1, 2022*):

7 (a) As used in this chapter:

8 (1) "Qualified employer" means each employer subject to this chapter
9 whose experience record has been chargeable with benefits for at least
10 one full experience year, with the exception of employers subject to a
11 flat entry rate of contributions as provided under subsection [(d)] (e) of
12 this section, employers subject to the maximum contribution rate under
13 subsection (c) of section 31-273, and reimbursing employers;

14 (2) "Contributing employer" means an employer who is assigned a
15 percentage rate of contribution under the provisions of this section;

16 (3) "Reimbursing employer" means an employer liable for payments
17 in lieu of contributions as provided under section 31-225;

18 (4) "Benefit charges" means the amount of benefit payments charged
19 to an employer's experience account under this section;

20 (5) "Computation date" means June thirtieth of the year preceding the
21 tax year for which the contribution rates are computed;

22 (6) "Tax year" means the calendar year immediately following the
23 computation date;

24 (7) "Experience year" means the twelve consecutive months ending
25 on June thirtieth;

26 (8) "Experience period" means the three consecutive experience years
27 ending on the computation date, except that (A) if the employer's
28 account has been chargeable with benefits for less than three years, the
29 experience period shall consist of the greater of one or two consecutive
30 experience years ending on the computation date, [and] (B) to the extent
31 allowed by federal law and as necessary to respond to the spread of
32 COVID-19, for any taxable year commencing on or after January 1, 2022,
33 the experience period shall be calculated without regard to benefit
34 charges and taxable wages for the experience years ending June 30, 2020,
35 and June 30, 2021, when applicable, and (C) for tax year 2026,
36 "experience period" means one experience year ending on the
37 computation date and for tax year 2027, "experience period" means two
38 consecutive experience years ending on the computation date; and

39 (9) "COVID-19" means the respiratory disease designated by the
40 World Health Organization on February 11, 2020, as coronavirus 2019,
41 and any related mutation thereof recognized by the World Health
42 Organization as a communicable respiratory disease."

43 In line 264, strike "current" and insert "prior calendar year's" in lieu

44 thereof

45 Strike line 792 in its entirety and insert the following in lieu thereof:

46 "commencing on or after the first Sunday in October of 2024 and prior

47 to the first Sunday in October of 2028."