

ENGROSSED SENATE  
BILL NO. 781

BY: HENDRICK of the SENATE

and

DAVIS of the HOUSE

AN ACT RELATING TO THE EMPLOYMENT SECURITY

COMMISSION; AUTHORIZING COMMISSION TO WAIVE CERTAIN  
PENALTY OR INTEREST UNDER CERTAIN CIRCUMSTANCES;  
PROVIDING FOR CODIFICATION; AND PROVIDING AN  
EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 5-109 of Title 40, unless there  
is created a duplication in numbering, reads as follows:

Any penalty or interest, or any portion thereof, assessed  
because an employer or employee fails to file a report or remit  
payment as required by Section 1-101 et seq. of Title 40 of the  
Oklahoma Statutes may be waived by the Oklahoma Employment Security  
Commission provided the failure of the employer or employee to file  
a report or remit payment:

1. Is satisfactorily explained to the Commission;
2. Has resulted from a mistake by the employer or employee of  
either the law or the facts subjecting the employer or employee to  
file the report or remit payment; or
3. Results from insolvency.

SECTION 2. This act shall become effective September 1, 1992.

Passed the Senate the 3d day of March, 1992.

President of the Senate

Passed the House of Representatives the \_\_\_\_ day of

\_\_\_\_\_, 1992.

Speaker of the House of  
Representatives