

STATE OF OKLAHOMA

2nd Session of the 47th Legislature (2000)

SENATE BILL 1316

By: Laughlin

AS INTRODUCED

An Act relating to the Employment Security Act of 1980; amending 40 O.S. 1991, Section 3-102, as last amended by Section 12, Chapter 30, O.S.L. 1997 (40 O.S. Supp. 1999, Section 3-102), which relates to contributions; providing that employer whose contribution rate is zero percent (0.0%) shall not be required to make a contribution report more than one time per year; providing deadline for annual report; providing for resumption of quarterly reports under certain circumstances; and declaring an emergency.

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

SECTION 1. AMENDATORY 40 O.S. 1991, Section 3-102, as last amended by Section 12, Chapter 30, O.S.L. 1997 (40 O.S. Supp. 1999, Section 3-102), is amended to read as follows:

Section 3-102. CONTRIBUTIONS.

A. Contributions shall accrue and become payable by each employer for each calendar year in which the employer is subject to this act, with respect to wages for employment. Such contributions shall become due and be paid by each employer to the Commission for the Fund in accordance with such rules as the Commission may prescribe, and shall not be deducted, in whole or in part, from the wages of individuals in such employer's employ.

B. In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to one-half cent (\$0.005) or more, in which case it shall be increased to one cent (\$0.01).

C. An employer whose contribution rate pursuant to Section 3-109.1 of this title is zero percent (0.0%) shall not be required to make a report more than once a year. The annual report shall be

filed on or before the last day of the month following the second calendar quarter of each year; provided, if the employer's contribution rate rises above zero percent (0.0%), the employer shall resume making quarterly reports, pursuant to the rules of the Oklahoma Employment Security Commission, on or before the last day of the month following the calendar quarter in which the rate rose above zero percent (0.0%).

D. Each employer shall be notified of its contribution rate for the calendar year before March 31 of such year. Such rate shall become conclusive and binding upon the employer unless within twenty (20) days after the mailing of the notice of the contribution rate, to the employer's last-known address, the employer files a written request for a review and redetermination setting forth the employer's reasons therefor. The Commission shall provide for such review and issue a determination to the employer.

~~D.~~ E. Within fourteen (14) days after the date of mailing of the notice of the determination, the employer may file with the Commission at the address prescribed in the notice the employer's specific written objections to the contribution rate so determined. The matter will be heard upon those specific written objections by a representative appointed by the Commission. The decision thereon shall be made in writing and notice thereof mailed to the employer. The employer may appeal therefrom to the district court by filing a petition for review with the clerk of that court within thirty (30) days after the date of mailing stated upon that notice of decision.

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.