

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

SENATE BILL 1384

By: Leftwich

AS INTRODUCED

An Act relating to the Oklahoma Employment Security Commission; amending 40 O.S. 2001, Section 3-806, which relates to payment of in-lieu contributions; modifying certain calculation; and providing an effective date.

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

SECTION 1. AMENDATORY 40 O.S. 2001, Section 3-806, is amended to read as follows:

Section 3-806. PAYMENT OF IN-LIEU CONTRIBUTIONS.

A. At the end of each calendar quarter the Oklahoma Employment Security Commission shall notify in writing each nonprofit organization, or the agent of a group of such organizations, which has elected to make payments in lieu of contributions, the amount, if any, equal to the full amount of regular benefits plus one-half (1/2) of the amount of extended benefits paid by the Commission during such quarter that is attributable to service in the employ of such organization or the members of a group of such organizations. Such full amount shall include all amounts so paid to its former employees as benefits, ~~including~~ excluding amounts paid in error. Such notification shall be deemed and treated as an assessment of contributions and the payment of the amount owing shall be collected as contributions, interest, penalty and fees, if any, are collected, in accordance with the provisions of this act. The employer, or group of employers, shall have the rights and remedies provided by this act with respect to assessments of contributions, including the right of protest, hearing and appeal. If no protest is filed or if

filed and confirmed by the Commission or its authorized representatives, said assessment shall be immediately due and payable and shall bear interest after forty-five (45) days at the rate of one percent (1%) per month until paid. If any nonprofit organization or group of organizations fails or refuses to pay said assessment after same has become delinquent within forty-five (45) days after written request has been mailed to such organization or the agent of such group by the Commission or its representative, a penalty of five percent (5%) of the amount due shall be added thereto, collected and paid. In the case of group accounts, assessments and penalty and interest provided in this subsection may be prorated in accordance with Section 3-809. All collections made shall be deposited in the Unemployment Compensation Fund.

B. Such electing organization, or group of organizations, shall file reports of wages paid, in the same time and manner as required of said nongovernmental employers for profit. If any such electing organization, or group of organizations, fails or refuses to file said wage report within fifteen (15) days after written notice a penalty of Ten Dollars (\$10.00) for each day until such report is filed with a maximum of One Hundred Dollars (\$100.00) is hereby imposed against such organization or group and shall be collected and paid.

C. Payments made by any nonprofit organization under the provisions of this section shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization.

SECTION 2. This act shall become effective November 1, 2006.

50-2-2609

LKS

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