

ENROLLED ACT NO. 102, HOUSE OF REPRESENTATIVES

FIFTY-NINTH LEGISLATURE OF THE STATE OF WYOMING
2007 GENERAL SESSION

AN ACT relating to unemployment compensation; clarifying conditions for termination of an employer's delinquent contribution rate; amending the size of projects that require incremental bond payments as specified; amending conditions for cancellation of overpayments; repealing obsolete provisions; making other conforming amendments; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 27-3-102(a)(xviii)(A) and (xxii), 27-3-409(b)(i), (f)(intro) and (i), 27-3-503(b) and 27-3-516(a) are amended to read:

27-3-102. Definitions generally.

(a) As used in this act:

(xviii) "Wage" means remuneration payable for services from any source including commissions, bonuses and cash. The reasonable cash value of remuneration other than cash or check shall be prescribed by rule of the commission. To the extent the following are not considered wages under 26 U.S.C. §§ 3301 through 3311, "wage" does not include:

(A) For purposes of W.S. 27-3-503 through 27-3-509, remuneration greater than fifty-five percent (55%) of the statewide average annual wage calculated pursuant to W.S. 27-3-303(a) and rounded to the lowest one hundred dollars (\$100.00), which is paid during any calendar year to an individual by each employer or a predecessor within any calendar year including employment under any other state unemployment compensation law unless the amount is subject to a federal tax against which credit

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may be taken for contributions paid into any state unemployment fund; ~~For purposes of this subparagraph during calendar year 2003 only, "wage" shall not include any amount in excess of fourteen thousand seven hundred dollars (\$14,700.00) paid to an employee by an employer;~~

(xxii) "This act" means W.S. 27-3-101 through ~~27-3-705~~ 27-3-706.

27-3-409. Payment of benefits upon determination; repayment of overpaid benefits; penalty.

(b) An individual receiving benefits under this act to which he is not entitled shall be liable for and repay the benefit. Repayment of the benefits shall be had either by recoupment, recovery by civil action or both:

(i) The department in its discretion, may recoup the benefit amount liable to be repaid by offsetting, without civil action, against future benefits payable to the individual under this act within five (5) years from the effective date of the claim resulting in the overpayment if the claim was not fraudulent. If the claim resulting in the overpayment was fraudulent, the five (5) year limit on recoupment shall not apply. The department shall waive recoupment if an individual is without fault in receiving the benefits and it defeats the purpose of this act or is against equity and good conscience as considered by the department in accordance with regulations of the commission;

(f) The department may cancel the amount of overpayments or penalty due on any overpayment ~~five (5) years after the effective date of the claim resulting in an overpayment~~ after the expiration of the time period described in paragraph (b) (i) of this section when:

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(i) The individual cannot be located; ~~within the state of Wyoming;~~

27-3-503. Payment; base rate; failure to pay; rate variations; benefit ratio; new employer rate; special reserve rate.

(b) Except as otherwise provided by law, the base rate of contributions assigned to any employer is eight and one-half percent (8.5%) for 1988 and each calendar year thereafter subject to rate variations under subsections (d) and (f) of this section in addition to the adjustment factors computed under W.S. 27-3-505. ~~For calendar year 2003, the base rate assigned to any employer under this subsection or any variation assigned under subsection (d) of this section shall be reduced by twenty five percent (25%). For the calendar year 2004, the base rate assigned to any employer under this subsection or any variation assigned under subsection (d) of this section shall be reduced by fourteen percent (14%).~~ Except as hereafter provided, a contributing employer failing to pay all contributions, interest and penalties or to submit all quarterly contribution reports due on his account or any account assumed under W.S. 27-3-507 on or before September 30 preceding the effective date of his assigned rate shall be assigned a delinquent rate which shall include a two percent (2%) tax rate increase in his base rate and shall also include in addition thereto the adjustment factors for the next calendar year beginning January 1. The delinquent rate shall not exceed the maximum assignable rate. The delinquent rate shall continue to be assigned through and including the calendar quarter in which the delinquent employer satisfies his delinquent account by paying all contributions, interest and penalties due and submitting all ~~payments and~~ contribution reports due. Upon

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satisfaction of the delinquent account, the contributing employer shall be assigned the contribution rate otherwise applicable under this article beginning the next full calendar quarter. Provided however, that a delinquent employer shall pay an assigned delinquent rate for at least the first quarter even if the account is satisfied before January 1 of the new calendar year.

27-3-516. Incremental bond for impact industries.

(a) Any project in Wyoming with an estimated construction cost of at least ~~twenty five million dollars (\$25,000,000.00)~~ one hundred million dollars (\$100,000,000.00), a majority of which is planned to be completed or discontinued within a period of seven (7) years, and which will require the employment of at least two hundred fifty (250) people is subject to this section. After the project is initiated, each employing unit working on a project which meets the criteria specified under this section shall report annually to the department any change in contract bids within the state as may have been determined under subsection (b) of this section.

Section 2. W.S. 27-3-502(g)(vi) and 27-3-516(e) are repealed.

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Section 3. This act is effective July 1, 2007.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the House.

Chief Clerk