

Senate Bill 190

By: Senators Still of the 48th, Harbin of the 16th, Moore of the 53rd, Hufstetler of the 52nd, Williams of the 25th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial
2 relations, so as to change certain provisions relating to employment security; to extend
3 certain provisions relating to the rate of employer contributions and variations from the
4 standard rate; to provide for administrative assessments on wages; to provide for additional
5 assessments for new or newly covered employers; to authorize the collection of
6 administrative assessments; to provide for exceptions; to provide for the deposit, transfer, and
7 appropriation of such assessments; to prohibit certain deductions; to provide for the
8 promulgation of rules and regulations; to provide for construction; to provide for automatic
9 repeal; to provide for related matters; to provide for an effective date; to repeal conflicting
10 laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 Title 34 of the Official Code of Georgia Annotated, relating to labor and industrial relations,
14 is amended by revising Code Section 34-8-151, relating to rate of employer contributions,
15 as follows:

16 "34-8-151.

17 (a) For periods prior to April 1, 1987, or after December 31, 2022, but prior to January 1,
18 2024, each new or newly covered employer shall pay contributions at a rate of 2.7 percent
19 of wages paid by such employer with respect to employment during each calendar year
20 until the employer is eligible for a rate calculation based on experience as defined in this
21 chapter, except as provided in Code Sections 34-8-158 through 34-8-162.

22 (b) For periods on or after April 1, 1987, but on or before December 31, 1999, each new
23 or newly covered employer shall pay contributions at a rate of 2.64 percent of wages paid
24 by such employer with respect to employment during each calendar year until the employer
25 is eligible for a rate calculation based on experience as defined in this chapter, except as
26 provided in Code Sections 34-8-158 through 34-8-162.

27 (c) For periods on or after January 1, 2000, but on or before December 31, 2016, each new
28 or newly covered employer shall pay contributions at a rate of 2.62 percent of wages paid
29 by such employer with respect to employment during each calendar year until the employer
30 is eligible for a rate calculation based on experience as defined in this chapter, except as
31 provided in Code Sections 34-8-158 through 34-8-162.

32 (d) For periods on or after January 1, 2017, but on or before December 31, 2022, but prior
33 to January 1, 2024, each new or newly covered employer shall pay contributions at a rate
34 of 2.64 percent of wages paid by such employer with respect to employment during each
35 calendar year until the employer is eligible for a rate calculation based on experience as
36 defined in this chapter, except as provided in Code Sections 34-8-158 through 34-8-162.

37 (e) For periods on or after January 1, 2024, each new or newly covered employer shall pay
38 contributions at a rate of 2.64 percent of wages paid by such employer with respect to
39 employment during each calendar year until the employer is eligible for a rate calculation
40 based on experience as defined in this chapter, except as provided in Code Sections
41 34-8-158 through 34-8-162."

42 **SECTION 2.**

43 Said title is further amended by revising the introductory language in subsections (c) and (e)
44 of Code Section 34-8-155, relating to benefit experience and variations from standard rate,
45 as follows:

46 "(c) For the periods prior to April 1, 1987, or after December 31, 2022, but prior to January
47 1, 2024, variations from the standard rate of contributions shall be determined in
48 accordance with the following requirements:"

49 "(e) For the periods on or after January 1, 2000, but on or before December 31, 2022, and
50 for periods on or after January 1, 2024, variations from the standard rate of contributions
51 shall be determined in accordance with the following requirements:"

52 **SECTION 3.**

53 Said title is further amended by adding a new article to Chapter 8, relating to employment
54 security, to read as follows:

55 **ARTICLE 6**

56 34-8-180.

57 (a) For periods on or after January 1, 2024, but on or before December 31, 2033, there is
58 created an administrative assessment of 0.06 percent to be assessed upon all wages as
59 defined in Code Section 34-8-49, except the wages of:

60 (1) Employers that have elected to make payments in lieu of contributions as provided
61 by Code Section 34-8-158 or that are liable for the payment of contributions as provided
62 in such Code section; or

63 (2) Employers that, by application of the State-wide Reserve Ratio as provided in Code
64 Section 34-8-156, have been assigned the minimum positive reserve rate or the maximum
65 deficit reserve rate.

66 (b) Assessments pursuant to this Code section shall become due and shall be paid by each
67 employer and shall be reported on the employer's quarterly tax and wage report according
68 to such rules and regulations as the Commissioner may prescribe. Assessments provided
69 for in this Code section shall not be deducted, in whole or in part, from the remuneration
70 of any individual in the employ of the employer. Any deduction in violation of this
71 subsection is unlawful.

72 34-8-181.

73 For periods on or after January 1, 2024, but on or before December 31, 2033, in addition
74 to the rate of employer contributions paid under Code Section 34-8-151, each new or newly
75 covered employer shall pay an administrative assessment of 0.06 percent of wages paid by
76 such employer with respect to employment during each calendar year until the employer
77 is eligible for a rate calculation based on experience as defined in this chapter, except as
78 provided in Code Section 34-8-158.

79 34-8-182.

80 (a) The Commissioner is authorized to collect the administrative assessment as provided
81 for in this article and to deposit such funds in the clearing account of the Unemployment
82 Compensation Fund created by Code Section 34-8-83; provided, however, that such funds
83 shall not be considered to be part of the Unemployment Compensation Fund and shall not
84 be deposited with the secretary of the treasury of the United States. The Commissioner is
85 further authorized to transfer the funds from that account to the state treasury.

86 (b) The General Assembly is authorized to appropriate to the department all funds
87 collected and deposited in the state treasury under this article. These funds shall be payable
88 upon requisition of the Commissioner.

89 34-8-183.

90 The Commissioner may promulgate such rules and regulations as are necessary to
91 implement and effectuate the provisions of this article.

92 34-8-184.

93 (a) Except as otherwise provided in this article and in the rules and regulations
94 promulgated pursuant to this article, the provisions of this article shall be administered in
95 accordance with corresponding provisions for the administration of this chapter. Such
96 provisions shall be subject to the same calculations, assessments, method of payment,
97 penalties, interest, costs, and collection procedures otherwise provided in this chapter.

98 (b) In the administration of this article and the collection of the administrative assessment
99 created by this article, the Commissioner is granted the same authority he or she possesses
100 pursuant to other provisions of this chapter. Such authority includes, but is not limited to,
101 the collection of payments; the imposition of interest, penalties, and costs; injunctive relief;
102 and all other rights, authority, and prerogatives granted the Commissioner under this
103 chapter.

104 (c) The rights, authority, and prerogatives created under this article shall not in any manner
105 diminish the other rights, authority, and prerogatives of the Commissioner with respect to
106 the administration of this chapter.

107 34-8-185.

108 This article shall stand repealed in its entirety on January 1, 2034."

109 **SECTION 4.**

110 This Act shall become effective upon its approval by the Governor or upon its becoming law
111 without such approval.

112

SECTION 5.

113 All laws and parts of laws in conflict with this Act are repealed.