

HOUSE BILL 1825

By Hawk

AN ACT to amend Tennessee Code Annotated, Title 50,  
Chapter 7, relative to employment security.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 50-7-108, is amended by deleting the section and substituting the following:

(a) The commissioner of labor and workforce development shall provide a report to the general assembly concerning the condition of the unemployment compensation fund no later than February 1 of each year based upon the findings as to the balance on December 31 of each year under §50-7-403(j)(1).

(b) The report provided pursuant to subsection (a) must include:

(1) The unemployment compensation fund balance as credited to the state's account with the United States department of treasury as of December 31 of each year; and

(2) The projected unemployment compensation fund revenues and expenditures and unemployment compensation fund balances for the eighteen-month period following December 31. The report shall be prepared and documented in accordance with sound statistical methodology and shall be accompanied by a written explanation of the methodology.

(c) The commissioner of labor and workforce development shall provide a monthly statement to the general assembly concerning the unemployment compensation fund balance on or before the thirtieth day of each month based upon the findings as to the balance on the last day of the preceding month.

SECTION 2. Tennessee Code Annotated, Section 50-7-213(f), is amended by deleting the subsection.

SECTION 3. Tennessee Code Annotated, Section 50-7-404(c)(3), is amended by deleting the subdivision and substituting the following:

(3)

(A) Except as otherwise provided in subdivision (c)(3)(B), beginning January 1, 2019, and each quarter thereafter, each employer, and every person or organization who reports wages on employees on behalf of one (1) or more subject employers, shall file the wage and premium reports electronically, in a format prescribed by the commissioner.

(B)

(i) If the electronic filing requirement imposed by subdivision (c)(3)(A) creates a hardship upon the employer, person, or organization subject to the requirement, the employer, person, or organization may submit an affidavit to the commissioner containing a statement made under the penalty of perjury that the employer, person, or organization would suffer an undue hardship by filing the wage and premium reports electronically, and the commissioner may allow the employer, person, or organization to file the wage and premium reports in a paper format. The commissioner is authorized to require that any paper filing be accompanied by a manual handling fee, not to exceed twenty-five dollars (\$25.00), which is reasonably calculated by the department to account for the additional cost of preparing, printing, receiving, reviewing, and processing any permitted paper filing. Any employer, person, or organization, who does not have prior approval to file in a paper format, and who is required to file the reports electronically but neglects or refuses to do so, will be considered to have filed an incomplete wage and

premium report and shall be assessed a penalty pursuant to subdivision (c)(2).

(ii) The affidavit required by subdivision (c)(3)(B)(i) must be submitted within the first quarter, beginning January 1, 2019, and annually thereafter.

SECTION 4. Tennessee Code Annotated, Section 50-7-506, is amended by deleting the section.

SECTION 5. This act shall take effect July 1, 2018, the public welfare requiring it.