

Senate Bill 160

By: Senators Still of the 48th, Hufstetler of the 52nd, Robertson of the 29th, Kennedy of the 18th, Gooch of the 51st and others

**AS PASSED**

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:

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16 "34-8-151.

17 (a) For periods prior to April 1, 1987, or after December 31, ~~2022~~ 2026, each new or  
18 newly covered employer shall pay contributions at a rate of 2.7 percent of wages paid by  
19 such employer with respect to employment during each calendar year until the employer  
20 is eligible for a rate calculation based on experience as defined in this chapter, except as  
21 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~~ 2026,  
33 each new or newly covered employer shall pay contributions at a rate of 2.64 percent of  
34 wages paid by such employer with respect to employment during each calendar year until  
35 the employer is eligible for a rate calculation based on experience as defined in this  
36 chapter, except as provided in Code Sections 34-8-158 through 34-8-162."

37

## SECTION 2.

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

41 "(c) For the periods prior to April 1, 1987, or after December 31, ~~2022~~ 2026, variations  
42 from the standard rate of contributions shall be determined in accordance with the  
43 following requirements:"

44 "(e) For the periods on or after January 1, 2000, but on or before December 31, ~~2022~~ 2026,  
45 variations from the standard rate of contributions shall be determined in accordance with  
46 the following requirements:"

47 **SECTION 3.**

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

50 "ARTICLE 6

51 34-8-180.

52 (a) For periods on or after January 1, 2024, but on or before December 31, 2026, there is  
53 created an administrative assessment of 0.06 percent to be assessed upon all wages as  
54 defined in Code Section 34-8-49, except the wages of:

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

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

61 (b) Assessments pursuant to this Code section shall become due and shall be paid by each  
62 employer and shall be reported on the employer's quarterly tax and wage report according  
63 to such rules and regulations as the Commissioner may prescribe. Assessments provided  
64 for in this Code section shall not be deducted, in whole or in part, from the remuneration

65 of any individual in the employ of the employer. Any deduction in violation of this  
66 subsection is unlawful.

67 34-8-181.

68 For periods on or after January 1, 2024, but on or before December 31, 2026, in addition  
69 to the rate of employer contributions paid under Code Section 34-8-151, each new or newly  
70 covered employer shall pay an administrative assessment of 0.06 percent of wages paid by  
71 such employer with respect to employment during each calendar year until the employer  
72 is eligible for a rate calculation based on experience as defined in this chapter, except as  
73 provided in Code Section 34-8-158.

74 34-8-182.

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

81 (b) The General Assembly is authorized to appropriate to the department all funds  
82 collected and deposited in the state treasury under this article. These funds may be payable  
83 upon requisition of the Commissioner.

84 34-8-183.

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

87 34-8-184.

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

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

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

102 34-8-185.

103 This article shall stand repealed in its entirety on January 1, 2027."

104 **SECTION 4.**

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

107 **SECTION 5.**

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