

By: Moss

To: Labor; Ways and Means

HOUSE BILL NO. 720

1 AN ACT TO AMEND SECTION 71-5-19, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE PENALTIES FOR CERTAIN VIOLATIONS OF THE UNEMPLOYMENT
3 COMPENSATION LAW; TO AMEND SECTION 71-5-355, MISSISSIPPI CODE OF
4 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 SECTION 1. Section 71-5-19, Mississippi Code of 1972, is
7 amended as follows:

8 71-5-19. (1) Whoever makes a false statement or
9 representation knowing it to be false, or knowingly fails to
10 disclose a material fact, to obtain or increase any benefit or
11 other payment under this chapter or under an employment security
12 law of any other state, of the federal government or of a foreign
13 government, either for himself or for any other person, shall be
14 punished by a fine of not less than One Hundred Dollars (\$100.00)
15 nor more than Five Hundred Dollars (\$500.00), or by imprisonment
16 for not longer than thirty (30) days, or by both such fine and
17 imprisonment; and each such false statement or representation or
18 failure to disclose a material fact shall constitute a separate
19 offense.

20 (2) Any employing unit, any officer or agent of an employing
21 unit or any other person who makes a false statement or
22 representation knowing it to be false, or who knowingly fails to
23 disclose a material fact, to prevent or reduce the payment of
24 benefits to any individual entitled thereto, or to avoid becoming
25 or remaining subject hereto, or to avoid or reduce any
26 contribution or other payment required from any employing unit
27 under this chapter, or who willfully fails or refuses to make any

28 such contribution or other payment, or to furnish any reports
29 required hereunder or to produce or permit the inspection or
30 copying of records as required hereunder, shall be punished by a
31 fine of not less than One Hundred Dollars (\$100.00) nor more than
32 One Thousand Dollars (\$1,000.00), or by imprisonment for not
33 longer than sixty (60) days, or by both such fine and
34 imprisonment; and each such false statement, or representation, or
35 failure to disclose a material fact, and each day of such failure
36 or refusal shall constitute a separate offense. In lieu of such
37 fine and imprisonment, the employing unit or representative, or
38 both employing unit and representative, if such representative is
39 an employing unit in this state and is found to be a party to such
40 violation, shall not be eligible for a contributions rate of less
41 than five and four-tenths percent (5.4%) for the tax year in which
42 such violation is discovered by the commission and for the next
43 two (2) succeeding tax years.

44 (3) Any person who shall willfully violate any provision of
45 this chapter or any other rule or regulation thereunder, the
46 violation of which is made unlawful or the observance of which is
47 required under the terms of this chapter and for which a penalty
48 is neither prescribed herein nor provided by any other applicable
49 statute, shall be punished by a fine of not less than One Hundred
50 Dollars (\$100.00) nor more than One Thousand Dollars (\$1,000.00),
51 or by imprisonment for not longer than sixty (60) days, or by both
52 such fine and imprisonment; and each day such violation continues
53 shall be deemed to be a separate offense. In lieu of such fine
54 and imprisonment, the employing unit or representative, or both
55 employing unit and representative, if such representative is an
56 employing unit in this state and is found to be a party to such
57 violation, shall not be eligible for a contributions rate of less
58 than five and four-tenths percent (5.4%) for the tax year in which
59 the violation is discovered by the commission and for the next two
60 (2) succeeding tax years.

61 (4) Any person who, by reason of the nondisclosure or
62 misrepresentation by him or by another of a material fact,
63 irrespective of whether such nondisclosure or misrepresentation
64 was known or fraudulent, or who, for any other reason has received

65 any such benefits under this chapter, while any conditions for the
66 receipt of benefits imposed by this chapter were not fulfilled in
67 his case, or while he was disqualified from receiving benefits,
68 shall, in the discretion of the commission, either be liable to
69 have such sum deducted from any future benefits payable to him
70 under this chapter or shall be liable to repay to the commission
71 for the unemployment compensation fund a sum equal to the amount
72 so received by him; and such sum shall be collectible in the
73 manner provided in Sections 71-5-363 to 71-5-383 for the
74 collection of past-due contributions. Provided, however, that no
75 such deduction shall be made, nor shall any action be taken for
76 the collection of any such overpayments, after five (5) years have
77 elapsed from the date of the receipt of the benefits at issue;
78 provided further that any such judgment against such person for
79 collection of such overpayments shall not be a lien upon the
80 property of the person for a longer period than five (5) years
81 from the date of the filing of the lien, and any such notice of
82 lien shall not be refiled by the commission.

83 (5) The commission, by agreement with another state or the
84 United States, as provided under Section 303(g) of the Social
85 Security Act, may recover any overpayment of benefits paid to any
86 individual under the laws of this state or of another state or
87 under an unemployment benefit program of the United States. Any
88 overpayments subject to this subsection may be deducted from any
89 future benefits payable to the individual under the laws of this
90 state or of another state or under an unemployment program of the
91 United States.

92 SECTION 2. Section 71-5-355, Mississippi Code of 1972, is
93 amended as follows:

94 71-5-355. (1) As used in this section, the following words
95 and phrases shall have the following meanings, unless the context
96 clearly requires otherwise:

97 (a) "Tax year" means any period beginning on January 1

98 and ending on December 31 of a year.

99 (b) "Computation date" means June 30 of any calendar
100 year immediately preceding the tax year during which the
101 particular contribution rates are effective.

102 (c) "Effective date" means January 1 of the tax year.

103 (d) Except as hereinafter provided, "payroll" means the
104 total of all wages paid for employment by an employer as defined
105 in Section 71-5-11, subsection H, plus the total of all
106 remuneration paid by such employer excluded from the definition of
107 wages by Section 71-5-351. For the computation of modified rates,
108 "payroll" means the total of all wages paid for employment by an
109 employer as defined in Section 71-5-11, subsection H.

110 (e) For the computation of modified rates, "eligible
111 employer" means an employer whose experience-rating record has
112 been chargeable with benefits throughout the thirty-six (36)
113 consecutive calendar-month period ending on the computation date,
114 except that any employer who has not been subject to the
115 Mississippi Employment Security Law for a period of time
116 sufficient to meet the thirty-six (36) consecutive calendar-month
117 requirement shall be an eligible employer if his experience-rating
118 record has been chargeable throughout not less than the twelve
119 (12) consecutive calendar-month period ending on the computation
120 date. No employer shall be considered eligible for a contribution
121 rate less than five and four-tenths percent (5.4%) with respect to
122 any tax year, who has failed to file any two (2) quarterly reports
123 within the qualifying period by September 30 following the
124 computation date. No employer or employing unit shall be eligible
125 for a contribution rate of less than five and four-tenths percent
126 (5.4%) for the tax year in which the employing unit is found by
127 the commission to be in violation of Section 71-5-19(2) or (3) and
128 for the next two (2) succeeding tax years. No representative of
129 such employing unit who was a party to a violation as described in
130 Section 71-5-19(2) or (3), if such representative was or is an

131 employing unit in this state, shall be eligible for a
132 contributions rate of less than five and four-tenths percent
133 (5.4%) for the tax year in which such violation was detected by
134 the commission and for the next two (2) succeeding tax years.

135 (f) With respect to any tax year, "reserve ratio" means
136 the ratio which the total amount available for the payment of
137 benefits in the Unemployment Compensation Fund, excluding any
138 amount which has been credited to the account of this state under
139 Section 903 of the Social Security Act, as amended, and which has
140 been appropriated for the expenses of administration pursuant to
141 Section 71-5-457 whether or not withdrawn from such account, on
142 November 1 of each calendar year bears to the aggregate of the
143 taxable payrolls of all employers for the twelve (12) calendar
144 months ending on June 30 next preceding.

145 (g) "Modified rates" means the rates of employer
146 contributions determined under the provisions of this chapter and
147 the rates of newly subject employers, as provided in Section
148 71-5-353.

149 (h) For the computation of modified rates, "qualifying
150 period" means a period of not less than the thirty-six (36)
151 consecutive calendar months ending on the computation date
152 throughout which an employer's experience-rating record has been
153 chargeable with benefits; except that with respect to any eligible
154 employer who has not been subject to this article for a period of
155 time sufficient to meet the thirty-six (36) consecutive
156 calendar-month requirement, "qualifying period" means the period
157 ending on the computation date throughout which his
158 experience-rating record has been chargeable with benefits, but in
159 no event less than the twelve (12) consecutive calendar-month
160 period ending on the computation date throughout which his
161 experience-rating record has been so chargeable.

162 (i) The "exposure criterion" (EC) is defined as the
163 cash balance of the Unemployment Compensation Fund which is

164 available for the payment of benefits as of November 1 of each
165 calendar year, divided by the total wages, exclusive of wages paid
166 by all state agencies, all political subdivisions, reimbursable
167 nonprofit corporations, and tax exempt public service employment,
168 for the twelve-month period ending June 30 immediately preceding
169 such date. The EC shall be computed to four (4) decimal places.

170 (j) The "cost rate criterion" (CRC) is defined as
171 follows: Beginning with January 1974, the benefits paid for the
172 twelve-month period ending December 1974 are summed and divided by
173 the total wages for the twelve-month period ending on June 30,
174 1975. Similar ratios are computed by subtracting the earliest
175 month's benefit payments and adding the benefits of the next month
176 in the sequence and dividing each sum of twelve (12) months'
177 benefits by the total wages for the twelve-month period ending on
178 the June 30 which is nearest to the final month of the period used
179 to compute the numerator. If December is the final month of the
180 period used to compute the numerator, then the twelve-month period
181 ending the following June 30 will be used for the denominator.
182 The highest value of these ratios beginning with the ratio for
183 benefits paid in calendar year 1974 is the cost rate criterion.
184 The cost rate criterion shall be computed to four (4) decimal
185 places. Benefits and total wages used in the computation of the
186 cost rate criterion shall exclude all benefits and total wages
187 applicable to state agencies, political subdivisions, reimbursable
188 nonprofit corporations, and tax exempt PSE employment.

189 (k) "Size of fund index" (SOFI) is defined as the ratio
190 of the EC to the CRC.

191 (l) No employer's contribution rate shall exceed five
192 and four-tenths percent (5.4%), nor be less than four-tenths of
193 one percent (.4%).

194 (2) Modified rates:

195 (a) For any tax year, when the reserve ratio on the
196 preceding November 1, in the case of any tax year, equals or

197 exceeds four percent (4%), the modified rates, as hereinafter
198 prescribed, shall be in effect.

199 (b) Modified rates shall be determined for the tax year
200 for each eligible employer on the basis of his experience-rating
201 record in the following manner:

202 (i) The commission shall maintain an
203 experience-rating record for each employer. Nothing in this
204 chapter shall be construed to grant any employer or individuals
205 performing services for him any prior claim or rights to the
206 amounts paid by the employer into the fund.

207 (ii) Benefits paid to an eligible individual shall
208 be charged against the experience-rating record of his base period
209 employers in the proportion to which the wages paid by each base
210 period employer bears to the total wages paid to the individual by
211 all the base period employers, provided that benefits shall not be
212 charged to an employer's experience-rating record if the
213 commission finds that the individual:

214 1. Voluntarily left the employ of such
215 employer without good cause attributable to the employer,

216 2. Was discharged by such employer for
217 misconduct connected with his work,

218 3. Refused an offer of suitable work by such
219 employer without good cause, and the commission further finds that
220 such benefits are based on wages for employment for such employer
221 prior to such voluntary leaving, discharge or refusal of suitable
222 work, as the case may be, or

223 4. Had base period wages which included wages
224 for previously uncovered services as defined in Section
225 71-5-511(e) to the extent that the Unemployment Compensation Fund
226 is reimbursed for such benefits pursuant to Section 121 of Public
227 Law 94-566,

228 5. Extended benefits paid under the
229 provisions of Section 71-5-541 which are not reimbursable from

230 federal funds shall be charged to the experience-rating record of
231 base period employers,

232 6. Is still working for such employer on a
233 regular part-time basis under the same employment conditions as
234 hired. Provided, however, that benefits shall be charged against
235 an employer if an eligible individual is paid benefits who is
236 still working for such employer on a part-time "as-needed" basis,

237 7. Was hired to replace a United States
238 serviceman or servicewoman called into active duty and was laid
239 off upon the return to work by that serviceman or servicewoman,
240 unless such employer is a state agency or other political
241 subdivision or instrumentality of the state,

242 8. Was paid benefits during any week while in
243 training with the approval of the commission, under the provisions
244 of Section 71-5-B, or for any week while in training approved
245 under Section 236(a)(1) of the Trade Act of 1974, under the
246 provisions of Section 71-5-C.

247 9. Is not required to serve the one-week
248 waiting period as described in Section 71-5-505(2). In that
249 event, only the benefits paid in lieu of the waiting period week
250 may be noncharged.

251 (iii) The commission shall compute a benefit ratio
252 for each eligible employer, which shall be the quotient obtained
253 by dividing the total benefits charged to his experience-rating
254 record during the period his experience-rating record has been
255 chargeable, but not less than the twelve (12) consecutive
256 calendar-month period nor more than the thirty-six (36)
257 consecutive calendar-month period ending on the computation date,
258 by his total taxable payroll for the same period on which all
259 contributions due have been paid on or before the September 30
260 immediately following the computation date. Such benefit ratio
261 shall be computed to the tenth of a percent (.1%), rounding any
262 remainder to the next higher tenth.

263 If for the calendar year 1995, or any calendar year
264 thereafter, the size of fund index (SOFI), as defined in this
265 section, shall have computed for such calendar year at 1.75 or
266 above, for purposes of adjustment of the general experience rate
267 for such calendar year, then Table 6 or one of the tables
268 subsequent to Table 6 shall be applied, according to their
269 provisions:

270 TABLE 1

271 ILLUSTRATES A .10% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
272 BASED ON A SOFI FACTOR OF 1.51 OR ABOVE BUT LESS THAN 1.55

| 273 | A | B |
|-----|---------------------|-----------------------------------|
| 274 | If Benefit Ratio is | The Individual Experience Rate is |
| 275 | 0.0% | 0.10% |
| 276 | 0.1 | 0.10 |
| 277 | 0.2 | 0.10 |
| 278 | 0.3 | 0.20 |
| 279 | 0.4 | 0.30 |
| 280 | 0.5 | 0.40 |
| 281 | 0.6 | 0.50 |
| 282 | 0.7 | 0.60 |
| 283 | 0.8 | 0.70 |
| 284 | 0.9 | 0.80 |
| 285 | 1.0 | 0.90 |
| 286 | 1.1 | 1.00 |
| 287 | 1.2 | 1.10 |
| 288 | 1.3 | 1.20 |
| 289 | 1.4 | 1.30 |
| 290 | 1.5 | 1.40 |
| 291 | 1.6 | 1.50 |
| 292 | 1.7 | 1.60 |
| 293 | 1.8 | 1.70 |
| 294 | 1.9 | 1.80 |
| 295 | 2.0 | 1.90 |

| | | |
|-----|-----|------|
| 296 | 2.1 | 2.00 |
| 297 | 2.2 | 2.10 |
| 298 | 2.3 | 2.20 |
| 299 | 2.4 | 2.30 |
| 300 | 2.5 | 2.40 |
| 301 | 2.6 | 2.50 |
| 302 | 2.7 | 2.60 |
| 303 | 2.8 | 2.70 |
| 304 | 2.9 | 2.80 |
| 305 | 3.0 | 2.90 |
| 306 | 3.1 | 3.00 |
| 307 | 3.2 | 3.10 |
| 308 | 3.3 | 3.20 |
| 309 | 3.4 | 3.30 |
| 310 | 3.5 | 3.40 |
| 311 | 3.6 | 3.50 |
| 312 | 3.7 | 3.60 |
| 313 | 3.8 | 3.70 |
| 314 | 3.9 | 3.80 |
| 315 | 4.0 | 3.90 |
| 316 | 4.1 | 4.00 |
| 317 | 4.2 | 4.10 |
| 318 | 4.3 | 4.20 |
| 319 | 4.4 | 4.30 |
| 320 | 4.5 | 4.40 |
| 321 | 4.6 | 4.50 |
| 322 | 4.7 | 4.60 |
| 323 | 4.8 | 4.70 |
| 324 | 4.9 | 4.80 |
| 325 | 5.0 | 4.90 |
| 326 | 5.1 | 5.00 |
| 327 | 5.2 | 5.10 |
| 328 | 5.3 | 5.20 |

329 5.4 5.30

330 5.5 and above 5.40

331 TABLE 2

332 ILLUSTRATES A .20% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

333 BASED ON A SOFI FACTOR OF 1.55 OR ABOVE BUT LESS THAN 1.60

334 A B

335 If Benefit Ratio is The Individual Experience Rate is

336 0.0% 0.10%

337 0.1 0.10

338 0.2 0.10

339 0.3 0.10

340 0.4 0.20

341 0.5 0.30

342 0.6 0.40

343 0.7 0.50

344 0.8 0.60

345 0.9 0.70

346 1.0 0.80

347 1.1 0.90

348 1.2 1.00

349 1.3 1.10

350 1.4 1.20

351 1.5 1.30

352 1.6 1.40

353 1.7 1.50

354 1.8 1.60

355 1.9 1.70

356 2.0 1.80

357 2.1 1.90

358 2.2 2.00

359 2.3 2.10

360 2.4 2.20

361 2.5 2.30

| | | |
|-----|---------------|------|
| 362 | 2.6 | 2.40 |
| 363 | 2.7 | 2.50 |
| 364 | 2.8 | 2.60 |
| 365 | 2.9 | 2.70 |
| 366 | 3.0 | 2.80 |
| 367 | 3.1 | 2.90 |
| 368 | 3.2 | 3.00 |
| 369 | 3.3 | 3.10 |
| 370 | 3.4 | 3.20 |
| 371 | 3.5 | 3.30 |
| 372 | 3.6 | 3.40 |
| 373 | 3.7 | 3.50 |
| 374 | 3.8 | 3.60 |
| 375 | 3.9 | 3.70 |
| 376 | 4.0 | 3.80 |
| 377 | 4.1 | 3.90 |
| 378 | 4.2 | 4.00 |
| 379 | 4.3 | 4.10 |
| 380 | 4.4 | 4.20 |
| 381 | 4.5 | 4.30 |
| 382 | 4.6 | 4.40 |
| 383 | 4.7 | 4.50 |
| 384 | 4.8 | 4.60 |
| 385 | 4.9 | 4.70 |
| 386 | 5.0 | 4.80 |
| 387 | 5.1 | 4.90 |
| 388 | 5.2 | 5.00 |
| 389 | 5.3 | 5.10 |
| 390 | 5.4 | 5.20 |
| 391 | 5.5 | 5.30 |
| 392 | 5.6 and above | 5.40 |

TABLE 3

ILLUSTRATES A .30% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

395 BASED ON A SOFI FACTOR OF 1.60 OR ABOVE BUT LESS THAN 1.65

| 396 | A | B |
|-----|---------------------|-----------------------------------|
| 397 | If Benefit Ratio is | The Individual Experience Rate is |
| 398 | 0.0% | 0.10% |
| 399 | 0.1 | 0.10 |
| 400 | 0.2 | 0.10 |
| 401 | 0.3 | 0.10 |
| 402 | 0.4 | 0.10 |
| 403 | 0.5 | 0.20 |
| 404 | 0.6 | 0.30 |
| 405 | 0.7 | 0.40 |
| 406 | 0.8 | 0.50 |
| 407 | 0.9 | 0.60 |
| 408 | 1.0 | 0.70 |
| 409 | 1.1 | 0.80 |
| 410 | 1.2 | 0.90 |
| 411 | 1.3 | 1.00 |
| 412 | 1.4 | 1.10 |
| 413 | 1.5 | 1.20 |
| 414 | 1.6 | 1.30 |
| 415 | 1.7 | 1.40 |
| 416 | 1.8 | 1.50 |
| 417 | 1.9 | 1.60 |
| 418 | 2.0 | 1.70 |
| 419 | 2.1 | 1.80 |
| 420 | 2.2 | 1.90 |
| 421 | 2.3 | 2.00 |
| 422 | 2.4 | 2.10 |
| 423 | 2.5 | 2.20 |
| 424 | 2.6 | 2.30 |
| 425 | 2.7 | 2.40 |
| 426 | 2.8 | 2.50 |
| 427 | 2.9 | 2.60 |

| | | |
|-----|---------------|------|
| 428 | 3.0 | 2.70 |
| 429 | 3.1 | 2.80 |
| 430 | 3.2 | 2.90 |
| 431 | 3.3 | 3.00 |
| 432 | 3.4 | 3.10 |
| 433 | 3.5 | 3.20 |
| 434 | 3.6 | 3.30 |
| 435 | 3.7 | 3.40 |
| 436 | 3.8 | 3.50 |
| 437 | 3.9 | 3.60 |
| 438 | 4.0 | 3.70 |
| 439 | 4.1 | 3.80 |
| 440 | 4.2 | 3.90 |
| 441 | 4.3 | 4.00 |
| 442 | 4.4 | 4.10 |
| 443 | 4.5 | 4.20 |
| 444 | 4.6 | 4.30 |
| 445 | 4.7 | 4.40 |
| 446 | 4.8 | 4.50 |
| 447 | 4.9 | 4.60 |
| 448 | 5.0 | 4.70 |
| 449 | 5.1 | 4.80 |
| 450 | 5.2 | 4.90 |
| 451 | 5.3 | 5.00 |
| 452 | 5.4 | 5.10 |
| 453 | 5.5 | 5.20 |
| 454 | 5.6 | 5.30 |
| 455 | 5.7 and above | 5.40 |

TABLE 4

ILLUSTRATES A .40% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.65 OR ABOVE BUT LESS THAN 1.70

A B

If Benefit Ratio is The Individual Experience Rate is

| | | |
|-----|------|-------|
| 461 | 0.0% | 0.10% |
| 462 | 0.1 | 0.10 |
| 463 | 0.2 | 0.10 |
| 464 | 0.3 | 0.10 |
| 465 | 0.4 | 0.10 |
| 466 | 0.5 | 0.10 |
| 467 | 0.6 | 0.20 |
| 468 | 0.7 | 0.30 |
| 469 | 0.8 | 0.40 |
| 470 | 0.9 | 0.50 |
| 471 | 1.0 | 0.60 |
| 472 | 1.1 | 0.70 |
| 473 | 1.2 | 0.80 |
| 474 | 1.3 | 0.90 |
| 475 | 1.4 | 1.00 |
| 476 | 1.5 | 1.10 |
| 477 | 1.6 | 1.20 |
| 478 | 1.7 | 1.30 |
| 479 | 1.8 | 1.40 |
| 480 | 1.9 | 1.50 |
| 481 | 2.0 | 1.60 |
| 482 | 2.1 | 1.70 |
| 483 | 2.2 | 1.80 |
| 484 | 2.3 | 1.90 |
| 485 | 2.4 | 2.00 |
| 486 | 2.5 | 2.10 |
| 487 | 2.6 | 2.20 |
| 488 | 2.7 | 2.30 |
| 489 | 2.8 | 2.40 |
| 490 | 2.9 | 2.50 |
| 491 | 3.0 | 2.60 |
| 492 | 3.1 | 2.70 |
| 493 | 3.2 | 2.80 |

| | | |
|-----|---------------|------|
| 494 | 3.3 | 2.90 |
| 495 | 3.4 | 3.00 |
| 496 | 3.5 | 3.10 |
| 497 | 3.6 | 3.20 |
| 498 | 3.7 | 3.30 |
| 499 | 3.8 | 3.40 |
| 500 | 3.9 | 3.50 |
| 501 | 4.0 | 3.60 |
| 502 | 4.1 | 3.70 |
| 503 | 4.2 | 3.80 |
| 504 | 4.3 | 3.90 |
| 505 | 4.4 | 4.00 |
| 506 | 4.5 | 4.10 |
| 507 | 4.6 | 4.20 |
| 508 | 4.7 | 4.30 |
| 509 | 4.8 | 4.40 |
| 510 | 4.9 | 4.50 |
| 511 | 5.0 | 4.60 |
| 512 | 5.1 | 4.70 |
| 513 | 5.2 | 4.80 |
| 514 | 5.3 | 4.90 |
| 515 | 5.4 | 5.00 |
| 516 | 5.5 | 5.10 |
| 517 | 5.6 | 5.20 |
| 518 | 5.7 | 5.30 |
| 519 | 5.8 and above | 5.40 |

TABLE 5

ILLUSTRATES A .50% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.70 OR ABOVE BUT LESS THAN 1.75

| | A | B |
|-----|---------------------|-----------------------------------|
| 523 | | |
| 524 | If Benefit Ratio is | The Individual Experience Rate is |
| 525 | 0.0% | 0.10% |
| 526 | 0.1 | 0.10 |

| | | |
|-----|-----|------|
| 527 | 0.2 | 0.10 |
| 528 | 0.3 | 0.10 |
| 529 | 0.4 | 0.10 |
| 530 | 0.5 | 0.10 |
| 531 | 0.6 | 0.10 |
| 532 | 0.7 | 0.20 |
| 533 | 0.8 | 0.30 |
| 534 | 0.9 | 0.40 |
| 535 | 1.0 | 0.50 |
| 536 | 1.1 | 0.60 |
| 537 | 1.2 | 0.70 |
| 538 | 1.3 | 0.80 |
| 539 | 1.4 | 0.90 |
| 540 | 1.5 | 1.00 |
| 541 | 1.6 | 1.10 |
| 542 | 1.7 | 1.20 |
| 543 | 1.8 | 1.30 |
| 544 | 1.9 | 1.40 |
| 545 | 2.0 | 1.50 |
| 546 | 2.1 | 1.60 |
| 547 | 2.2 | 1.70 |
| 548 | 2.3 | 1.80 |
| 549 | 2.4 | 1.90 |
| 550 | 2.5 | 2.00 |
| 551 | 2.6 | 2.10 |
| 552 | 2.7 | 2.20 |
| 553 | 2.8 | 2.30 |
| 554 | 2.9 | 2.40 |
| 555 | 3.0 | 2.50 |
| 556 | 3.1 | 2.60 |
| 557 | 3.2 | 2.70 |
| 558 | 3.3 | 2.80 |
| 559 | 3.4 | 2.90 |

| | | |
|-----|---------------|------|
| 560 | 3.5 | 3.00 |
| 561 | 3.6 | 3.10 |
| 562 | 3.7 | 3.20 |
| 563 | 3.8 | 3.30 |
| 564 | 3.9 | 3.40 |
| 565 | 4.0 | 3.50 |
| 566 | 4.1 | 3.60 |
| 567 | 4.2 | 3.70 |
| 568 | 4.3 | 3.80 |
| 569 | 4.4 | 3.90 |
| 570 | 4.5 | 4.00 |
| 571 | 4.6 | 4.10 |
| 572 | 4.7 | 4.20 |
| 573 | 4.8 | 4.30 |
| 574 | 4.9 | 4.40 |
| 575 | 5.0 | 4.50 |
| 576 | 5.1 | 4.60 |
| 577 | 5.2 | 4.70 |
| 578 | 5.3 | 4.80 |
| 579 | 5.4 | 4.90 |
| 580 | 5.5 | 5.00 |
| 581 | 5.6 | 5.10 |
| 582 | 5.7 | 5.20 |
| 583 | 5.8 | 5.30 |
| 584 | 5.9 and above | 5.40 |

TABLE 6

ILLUSTRATES A .60% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.75 OR ABOVE BUT LESS THAN 1.80

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 589 | | |
| 590 | 0.0% | 0.10% |
| 591 | 0.1 | 0.10 |
| 592 | 0.2 | 0.10 |

| | | |
|-----|-----|------|
| 593 | 0.3 | 0.10 |
| 594 | 0.4 | 0.10 |
| 595 | 0.5 | 0.10 |
| 596 | 0.6 | 0.10 |
| 597 | 0.7 | 0.10 |
| 598 | 0.8 | 0.20 |
| 599 | 0.9 | 0.30 |
| 600 | 1.0 | 0.40 |
| 601 | 1.1 | 0.50 |
| 602 | 1.2 | 0.60 |
| 603 | 1.3 | 0.70 |
| 604 | 1.4 | 0.80 |
| 605 | 1.5 | 0.90 |
| 606 | 1.6 | 1.00 |
| 607 | 1.7 | 1.10 |
| 608 | 1.8 | 1.20 |
| 609 | 1.9 | 1.30 |
| 610 | 2.0 | 1.40 |
| 611 | 2.1 | 1.50 |
| 612 | 2.2 | 1.60 |
| 613 | 2.3 | 1.70 |
| 614 | 2.4 | 1.80 |
| 615 | 2.5 | 1.90 |
| 616 | 2.6 | 2.00 |
| 617 | 2.7 | 2.10 |
| 618 | 2.8 | 2.20 |
| 619 | 2.9 | 2.30 |
| 620 | 3.0 | 2.40 |
| 621 | 3.1 | 2.50 |
| 622 | 3.2 | 2.60 |
| 623 | 3.3 | 2.70 |
| 624 | 3.4 | 2.80 |
| 625 | 3.5 | 2.90 |

| | | |
|-----|---------------|------|
| 626 | 3.6 | 3.00 |
| 627 | 3.7 | 3.10 |
| 628 | 3.8 | 3.20 |
| 629 | 3.9 | 3.30 |
| 630 | 4.0 | 3.40 |
| 631 | 4.1 | 3.50 |
| 632 | 4.2 | 3.60 |
| 633 | 4.3 | 3.70 |
| 634 | 4.4 | 3.80 |
| 635 | 4.5 | 3.90 |
| 636 | 4.6 | 4.00 |
| 637 | 4.7 | 4.10 |
| 638 | 4.8 | 4.20 |
| 639 | 4.9 | 4.30 |
| 640 | 5.0 | 4.40 |
| 641 | 5.1 | 4.50 |
| 642 | 5.2 | 4.60 |
| 643 | 5.3 | 4.70 |
| 644 | 5.4 | 4.80 |
| 645 | 5.5 | 4.90 |
| 646 | 5.6 | 5.00 |
| 647 | 5.7 | 5.10 |
| 648 | 5.8 | 5.20 |
| 649 | 5.9 | 5.30 |
| 650 | 6.0 and above | 5.40 |

TABLE 7

ILLUSTRATES A .70% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.80 OR ABOVE BUT LESS THAN 1.85

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 656 | 0.0% | 0.10% |
| 657 | 0.1 | 0.10 |
| 658 | 0.2 | 0.10 |

| | | |
|-----|-----|------|
| 659 | 0.3 | 0.10 |
| 660 | 0.4 | 0.10 |
| 661 | 0.5 | 0.10 |
| 662 | 0.6 | 0.10 |
| 663 | 0.7 | 0.10 |
| 664 | 0.8 | 0.10 |
| 665 | 0.9 | 0.20 |
| 666 | 1.0 | 0.30 |
| 667 | 1.1 | 0.40 |
| 668 | 1.2 | 0.50 |
| 669 | 1.3 | 0.60 |
| 670 | 1.4 | 0.70 |
| 671 | 1.5 | 0.80 |
| 672 | 1.6 | 0.90 |
| 673 | 1.7 | 1.00 |
| 674 | 1.8 | 1.10 |
| 675 | 1.9 | 1.20 |
| 676 | 2.0 | 1.30 |
| 677 | 2.1 | 1.40 |
| 678 | 2.2 | 1.50 |
| 679 | 2.3 | 1.60 |
| 680 | 2.4 | 1.70 |
| 681 | 2.5 | 1.80 |
| 682 | 2.6 | 1.90 |
| 683 | 2.7 | 2.00 |
| 684 | 2.8 | 2.10 |
| 685 | 2.9 | 2.20 |
| 686 | 3.0 | 2.30 |
| 687 | 3.1 | 2.40 |
| 688 | 3.2 | 2.50 |
| 689 | 3.3 | 2.60 |
| 690 | 3.4 | 2.70 |
| 691 | 3.5 | 2.80 |

| | | |
|-----|---------------|------|
| 692 | 3.6 | 2.90 |
| 693 | 3.7 | 3.00 |
| 694 | 3.8 | 3.10 |
| 695 | 3.9 | 3.20 |
| 696 | 4.0 | 3.30 |
| 697 | 4.1 | 3.40 |
| 698 | 4.2 | 3.50 |
| 699 | 4.3 | 3.60 |
| 700 | 4.4 | 3.70 |
| 701 | 4.5 | 3.80 |
| 702 | 4.6 | 3.90 |
| 703 | 4.7 | 4.00 |
| 704 | 4.8 | 4.10 |
| 705 | 4.9 | 4.20 |
| 706 | 5.0 | 4.30 |
| 707 | 5.1 | 4.40 |
| 708 | 5.2 | 4.50 |
| 709 | 5.3 | 4.60 |
| 710 | 5.4 | 4.70 |
| 711 | 5.5 | 4.80 |
| 712 | 5.6 | 4.90 |
| 713 | 5.7 | 5.00 |
| 714 | 5.8 | 5.10 |
| 715 | 5.9 | 5.20 |
| 716 | 6.0 | 5.30 |
| 717 | 6.1 and above | 5.40 |

TABLE 8

ILLUSTRATES A .80% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.85 OR ABOVE BUT LESS THAN 1.90

| | A | B |
|-----|---------------------|-----------------------------------|
| | If Benefit Ratio is | The Individual Experience Rate is |
| 723 | 0.0% | 0.10% |
| 724 | 0.1 | 0.10 |

| | | |
|-----|-----|------|
| 725 | 0.2 | 0.10 |
| 726 | 0.3 | 0.10 |
| 727 | 0.4 | 0.10 |
| 728 | 0.5 | 0.10 |
| 729 | 0.6 | 0.10 |
| 730 | 0.7 | 0.10 |
| 731 | 0.8 | 0.10 |
| 732 | 0.9 | 0.10 |
| 733 | 1.0 | 0.20 |
| 734 | 1.1 | 0.30 |
| 735 | 1.2 | 0.40 |
| 736 | 1.3 | 0.50 |
| 737 | 1.4 | 0.60 |
| 738 | 1.5 | 0.70 |
| 739 | 1.6 | 0.80 |
| 740 | 1.7 | 0.90 |
| 741 | 1.8 | 1.00 |
| 742 | 1.9 | 1.10 |
| 743 | 2.0 | 1.20 |
| 744 | 2.1 | 1.30 |
| 745 | 2.2 | 1.40 |
| 746 | 2.3 | 1.50 |
| 747 | 2.4 | 1.60 |
| 748 | 2.5 | 1.70 |
| 749 | 2.6 | 1.80 |
| 750 | 2.7 | 1.90 |
| 751 | 2.8 | 2.00 |
| 752 | 2.9 | 2.10 |
| 753 | 3.0 | 2.20 |
| 754 | 3.1 | 2.30 |
| 755 | 3.2 | 2.40 |
| 756 | 3.3 | 2.50 |
| 757 | 3.4 | 2.60 |

| | | |
|-----|---------------|------|
| 758 | 3.5 | 2.70 |
| 759 | 3.6 | 2.80 |
| 760 | 3.7 | 2.90 |
| 761 | 3.8 | 3.00 |
| 762 | 3.9 | 3.10 |
| 763 | 4.0 | 3.20 |
| 764 | 4.1 | 3.30 |
| 765 | 4.2 | 3.40 |
| 766 | 4.3 | 3.50 |
| 767 | 4.4 | 3.60 |
| 768 | 4.5 | 3.70 |
| 769 | 4.6 | 3.80 |
| 770 | 4.7 | 3.90 |
| 771 | 4.8 | 4.00 |
| 772 | 4.9 | 4.10 |
| 773 | 5.0 | 4.20 |
| 774 | 5.1 | 4.30 |
| 775 | 5.2 | 4.40 |
| 776 | 5.3 | 4.50 |
| 777 | 5.4 | 4.60 |
| 778 | 5.5 | 4.70 |
| 779 | 5.6 | 4.80 |
| 780 | 5.7 | 4.90 |
| 781 | 5.8 | 5.00 |
| 782 | 5.9 | 5.10 |
| 783 | 6.0 | 5.20 |
| 784 | 6.1 | 5.30 |
| 785 | 6.2 and above | 5.40 |

TABLE 9

ILLUSTRATES A .90% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE
BASED ON A SOFI FACTOR OF 1.90 OR ABOVE BUT LESS THAN 1.95

A B

If Benefit Ratio is The Individual Experience Rate is

| | | |
|-----|------|-------|
| 791 | 0.0% | 0.10% |
| 792 | 0.1 | 0.10 |
| 793 | 0.2 | 0.10 |
| 794 | 0.3 | 0.10 |
| 795 | 0.4 | 0.10 |
| 796 | 0.5 | 0.10 |
| 797 | 0.6 | 0.10 |
| 798 | 0.7 | 0.10 |
| 799 | 0.8 | 0.10 |
| 800 | 0.9 | 0.10 |
| 801 | 1.0 | 0.10 |
| 802 | 1.1 | 0.20 |
| 803 | 1.2 | 0.30 |
| 804 | 1.3 | 0.40 |
| 805 | 1.4 | 0.50 |
| 806 | 1.5 | 0.60 |
| 807 | 1.6 | 0.70 |
| 808 | 1.7 | 0.80 |
| 809 | 1.8 | 0.90 |
| 810 | 1.9 | 1.00 |
| 811 | 2.0 | 1.10 |
| 812 | 2.1 | 1.20 |
| 813 | 2.2 | 1.30 |
| 814 | 2.3 | 1.40 |
| 815 | 2.4 | 1.50 |
| 816 | 2.5 | 1.60 |
| 817 | 2.6 | 1.70 |
| 818 | 2.7 | 1.80 |
| 819 | 2.8 | 1.90 |
| 820 | 2.9 | 2.00 |
| 821 | 3.0 | 2.10 |
| 822 | 3.1 | 2.20 |
| 823 | 3.2 | 2.30 |

| | | |
|-----|---------------|------|
| 824 | 3.3 | 2.40 |
| 825 | 3.4 | 2.50 |
| 826 | 3.5 | 2.60 |
| 827 | 3.6 | 2.70 |
| 828 | 3.7 | 2.80 |
| 829 | 3.8 | 2.90 |
| 830 | 3.9 | 3.00 |
| 831 | 4.0 | 3.10 |
| 832 | 4.1 | 3.20 |
| 833 | 4.2 | 3.30 |
| 834 | 4.3 | 3.40 |
| 835 | 4.4 | 3.50 |
| 836 | 4.5 | 3.60 |
| 837 | 4.6 | 3.70 |
| 838 | 4.7 | 3.80 |
| 839 | 4.8 | 3.90 |
| 840 | 4.9 | 4.00 |
| 841 | 5.0 | 4.10 |
| 842 | 5.1 | 4.20 |
| 843 | 5.2 | 4.30 |
| 844 | 5.3 | 4.40 |
| 845 | 5.4 | 4.50 |
| 846 | 5.5 | 4.60 |
| 847 | 5.6 | 4.70 |
| 848 | 5.7 | 4.80 |
| 849 | 5.8 | 4.90 |
| 850 | 5.9 | 5.00 |
| 851 | 6.0 | 5.10 |
| 852 | 6.1 | 5.20 |
| 853 | 6.2 | 5.30 |
| 854 | 6.3 and above | 5.40 |

TABLE 10

ILLUSTRATES A 1.00% REDUCTION OF THE INDIVIDUAL EXPERIENCE RATE

| 857 BASED ON A SOFI FACTOR OF 1.95 OR ABOVE | | |
|--|---------------------|-----------------------------------|
| 858 | A | B |
| 859 | If Benefit Ratio is | The Individual Experience Rate is |
| 860 | 0.0% | 0.10% |
| 861 | 0.1 | 0.10 |
| 862 | 0.2 | 0.10 |
| 863 | 0.3 | 0.10 |
| 864 | 0.4 | 0.10 |
| 865 | 0.5 | 0.10 |
| 866 | 0.6 | 0.10 |
| 867 | 0.7 | 0.10 |
| 868 | 0.8 | 0.10 |
| 869 | 0.9 | 0.10 |
| 870 | 1.0 | 0.10 |
| 871 | 1.1 | 0.10 |
| 872 | 1.2 | 0.20 |
| 873 | 1.3 | 0.30 |
| 874 | 1.4 | 0.40 |
| 875 | 1.5 | 0.50 |
| 876 | 1.6 | 0.60 |
| 877 | 1.7 | 0.70 |
| 878 | 1.8 | 0.80 |
| 879 | 1.9 | 0.90 |
| 880 | 2.0 | 1.00 |
| 881 | 2.1 | 1.10 |
| 882 | 2.2 | 1.20 |
| 883 | 2.3 | 1.30 |
| 884 | 2.4 | 1.40 |
| 885 | 2.5 | 1.50 |
| 886 | 2.6 | 1.60 |
| 887 | 2.7 | 1.70 |
| 888 | 2.8 | 1.80 |
| 889 | 2.9 | 1.90 |

| | | |
|-----|-----|------|
| 890 | 3.0 | 2.00 |
| 891 | 3.1 | 2.10 |
| 892 | 3.2 | 2.20 |
| 893 | 3.3 | 2.30 |
| 894 | 3.4 | 2.40 |
| 895 | 3.5 | 2.50 |
| 896 | 3.6 | 2.60 |
| 897 | 3.7 | 2.70 |
| 898 | 3.8 | 2.80 |
| 899 | 3.9 | 2.90 |
| 900 | 4.0 | 3.00 |
| 901 | 4.1 | 3.10 |
| 902 | 4.2 | 3.20 |
| 903 | 4.3 | 3.30 |
| 904 | 4.4 | 3.40 |
| 905 | 4.5 | 3.50 |
| 906 | 4.6 | 3.60 |
| 907 | 4.7 | 3.70 |
| 908 | 4.8 | 3.80 |
| 909 | 4.9 | 3.90 |
| 910 | 5.0 | 4.00 |
| 911 | 5.1 | 4.10 |
| 912 | 5.2 | 4.20 |
| 913 | 5.3 | 4.30 |
| 914 | 5.4 | 4.40 |
| 915 | 5.5 | 4.50 |
| 916 | 5.6 | 4.60 |
| 917 | 5.7 | 4.70 |
| 918 | 5.8 | 4.80 |
| 919 | 5.9 | 4.90 |
| 920 | 6.0 | 5.00 |
| 921 | 6.1 | 5.10 |
| 922 | 6.2 | 5.20 |

956 be the quotient obtained by dividing the total benefits charged to
957 his experience-rating record throughout the period ending on the
958 computation date, during which his experience-rating record has
959 been chargeable with benefits, by his total taxable payroll for
960 the same period on which all contributions due have been paid on
961 or before the September 30 immediately following the computation
962 date; and provided further, that such benefit ratio shall be
963 computed to the tenth of one percent (.1%) and any remainder shall
964 be rounded to the next higher tenth. The ratio of the sum of
965 these amounts to the taxable wages paid during the same period by
966 all eligible employers whose benefit ratio did not exceed five and
967 four-tenths percent (5.4%), computed to the next higher tenth of
968 one percent (.1%), shall be the general experience rate.

969 4. The general experience rate shall be
970 adjusted by use of the size of fund index factor. This factor may
971 be positive or negative, and shall be determined as follows: From
972 the target SOFI of 1.50, subtract the simple average of the
973 current and preceding years' exposure criterions divided by the
974 cost rate criterion. The result is then multiplied by the product
975 of the CRC and total wages for the twelve-month period ending June
976 30 divided by the taxable wages for the twelve-month period ending
977 June 30. This is the percentage positive or negative added to the
978 general experience rate. This percentage is computed to one (1)
979 decimal place, and rounded to the next higher tenth.

980 5. Notwithstanding any other provisions of
981 subsection (2)(b)(iv), if the general experience rate for any tax
982 year as computed and adjusted on the basis of the size of fund
983 index is a negative percentage, it shall be disregarded.

984 6. The commission shall include in its annual
985 rate notice to employers a brief explanation of the elements of
986 the general experience rate, and shall include in its regular
987 publications an annual analysis of benefits not charged to the
988 record of any employer, and of the benefit experience of employers

989 by industry group whose benefit ratio exceeds four percent (4%),
990 and of any other factors which may affect the size of the general
991 experience rate.

992 (v) When any employing unit in any manner succeeds
993 to or acquires the organization, trade, business or substantially
994 all the assets thereof of an employer, excepting any assets
995 retained by such employer incident to the liquidation of his
996 obligations, whether or not such acquiring employing unit was an
997 employer within the meaning of Section 71-5-11, subsection H,
998 prior to such acquisition, and continues such organization, trade
999 or business, the experience-rating and payroll records of the
1000 predecessor employer shall be transferred as of the date of
1001 acquisition to the successor employer for the purpose of rate
1002 determination.

1003 (vi) When any employing unit succeeds to or
1004 acquires a distinct and severable portion of an organization,
1005 trade or business, the experience-rating and payroll records of
1006 such portion, if separately identifiable, shall be transferred to
1007 the successor upon:

- 1008 1. The mutual consent of the predecessor and
1009 the successor,
- 1010 2. Approval of the commission,
- 1011 3. Continued operation of the transferred
1012 portion by the successor after transfer, and
- 1013 4. The execution and the filing with the
1014 commission by the predecessor employer of a waiver relinquishing
1015 all rights to have the experience-rating and payroll records of
1016 the transferred portion used for the purpose of determining
1017 modified rates of contribution for such predecessor.

1018 (vii) If the successor was an employer subject to
1019 this chapter prior to the date of acquisition, it shall continue
1020 to pay contributions at the rate applicable to it from the date
1021 the acquisition occurred until the end of the then current tax

1022 year. If the successor was not an employer prior to the date of
1023 acquisition, it shall pay contributions at the rate applicable to
1024 the predecessor or, if more than one (1) predecessor and the same
1025 rate is applicable to both, the rate applicable to the predecessor
1026 or predecessors, from the date the acquisition occurred until the
1027 end of the then current tax year. If the successor was not an
1028 employer prior to the date the acquisition occurred and
1029 simultaneously acquires the businesses of two (2) or more
1030 employers to whom different rates of contributions are applicable,
1031 it shall pay contributions from the date of the acquisition until
1032 the end of the current tax year at a rate computed on the basis of
1033 the combined experience-rating and payroll records of the
1034 predecessors as of the computation date for such tax year. In all
1035 cases the rate of contributions applicable to such successor for
1036 each succeeding tax year shall be computed on the basis of the
1037 combined experience-rating and payroll records of the successor
1038 and the predecessor or predecessors.

1039 (viii) The commission shall notify each employer
1040 quarterly of the benefits paid and charged to his
1041 experience-rating record; and such notification, in the absence of
1042 an application for redetermination filed within thirty (30) days
1043 after the date of the mailing of such notice, shall be final,
1044 conclusive and binding upon the employer for all purposes. A
1045 redetermination, made after notice and opportunity for a fair
1046 hearing, by a hearing officer designated by the commission who
1047 shall consider and decide these and related applications and
1048 protests; and the finding of fact in connection therewith may be
1049 introduced into any subsequent administrative or judicial
1050 proceedings involving the determination of the rate of
1051 contributions of any employer for any tax year, and shall be
1052 entitled to the same finality as is provided in this subsection
1053 with respect to the findings of fact in proceedings to redetermine
1054 the contribution rate of an employer.

1055 (ix) The commission shall notify each employer of
1056 his rate of contribution as determined for any tax year as soon as
1057 reasonably possible after November 1 of the preceding year. Such
1058 determination shall be final, conclusive and binding upon such
1059 employer unless, within thirty (30) days after the date of the
1060 mailing of such notice to his last known address, the employer
1061 files with the commission an application for review and
1062 redetermination of his contribution rate, setting forth his
1063 reasons therefor. If the commission grants such review, the
1064 employer shall be promptly notified thereof and shall be afforded
1065 an opportunity for a fair hearing by a hearing officer designated
1066 by the commission who shall consider and decide these and related
1067 applications and protests; but no employer shall be allowed, in
1068 any proceeding involving his rate of contributions or contribution
1069 liability, to contest the chargeability to his account of any
1070 benefits paid in accordance with a determination, redetermination
1071 or decision pursuant to Sections 71-5-515 through 71-5-533 except
1072 upon the ground that the services on the basis of which such
1073 benefits were found to be chargeable did not constitute services
1074 performed in employment for him, and then only in the event that
1075 he was not a party to such determination, redetermination,
1076 decision or to any other proceedings provided in this chapter in
1077 which the character of such services was determined. The employer
1078 shall be promptly notified of the denial of this application or of
1079 the redetermination, both of which shall become final unless,
1080 within ten (10) days after the date of mailing of notice thereof,
1081 there shall be an appeal to the commission itself. Any such
1082 appeal shall be on the record before said designated hearing
1083 officer, and the decision of said commission shall become final
1084 unless, within thirty (30) days after the date of mailing of
1085 notice thereof to the employer's last known address, there shall
1086 be an appeal to the Circuit Court of the First Judicial District
1087 of Hinds County, Mississippi, in accordance with the provisions of

1088 law with respect to review of civil causes by certiorari.

1089 SECTION 3. This act shall take effect and be in force from

1090 and after July 1, 2000.