

By: Representatives Cameron, Moss

To: Labor

HOUSE BILL NO. 699

1 AN ACT TO AMEND SECTION 71-5-351, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT EMPLOYERS SHALL PAY CONTRIBUTIONS TO THE  
3 EMPLOYMENT SECURITY COMMISSION FOR THE UNEMPLOYMENT COMPENSATION  
4 FUND EACH CALENDAR QUARTER RATHER THAN MONTHLY; TO ALLOW THE  
5 COMMISSION TO EXTEND THE DUE DATE FOR SUCH CONTRIBUTIONS IF THE  
6 DUE DATE FALLS ON A WEEKEND OR A HOLIDAY; AND FOR RELATED  
7 PURPOSES.

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

9 SECTION 1. Section 71-5-351, Mississippi Code of 1972, is  
10 amended as follows:

11 71-5-351. Contributions shall accrue and become payable by  
12 each employer for each calendar year in which he is subject to  
13 this chapter. Such contributions shall become due and be paid by  
14 each employer to the commission for the fund each calendar quarter  
15 on or before the last day of the month next succeeding each  
16 calendar quarter in which the contributions accrue \* \* \*. The  
17 commission may extend the due date of such contributions if the  
18 due date falls on a Saturday, Sunday or state or federal holiday.  
19 Such contributions shall not be deducted, in whole or in part,  
20 from the wages of individuals in such employer's employ.

21 For purposes of payment of contributions on remuneration paid  
22 to individuals, if two (2) or more related corporations  
23 concurrently employ the same individual and compensate such  
24 individual through a common paymaster which is one of such  
25 corporations, each such corporation shall be considered to have  
26 paid as remuneration to such individual only the amounts actually  
27 disbursed by it to such individual and shall not be considered to

28 have paid as remuneration to such individual such amounts actually  
29 disbursed to such individual by another of such corporations.

30 In the payment of any contributions, a fractional part of a  
31 cent shall be disregarded unless it amounts to One-half Cent  
32 (1/2¢) or more, in which case it shall be increased to One Cent  
33 (1¢).

34 For the purposes of this section and Section 71-5-353,  
35 taxable wages shall not include that part of remuneration which,  
36 after remuneration equal to Seven Thousand Dollars (\$7,000.00) has  
37 been paid in a calendar year to an individual by an employer or  
38 his predecessor with respect to employment during any calendar  
39 year, is paid to such individual by such employer during such  
40 calendar year unless that part of the remuneration is subject to a  
41 tax under a federal law imposing a tax against which credit may be  
42 taken for contributions required to be paid into a state  
43 employment fund. For the purposes of this subsection, the term  
44 "employment" shall include service constituting employment under  
45 any unemployment compensation law of another state.

46 Provided, however, that, absent evidence of willful or  
47 fraudulent attempt to avoid taxation, the effective date of  
48 liability of an employer or assessment of liability for covered  
49 employment against an employer shall not occur for any period  
50 preceding the three (3) calendar years before the date of  
51 registration or assessment, unless said three-year limitations  
52 period is waived by the employer.

53 SECTION 2. This act shall take effect and be in force from  
54 and after July 1, 2001.