

By: Senator(s) Lee

To: Labor; Appropriations

SENATE BILL NO. 2380

1 AN ACT TO AMEND SECTION 71-5-351, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE FOR QUARTERLY PAYMENTS OF UNEMPLOYMENT COMPENSATION
3 CONTRIBUTIONS BY EMPLOYERS; AND FOR RELATED PURPOSES.

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

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

7 71-5-351. Contributions shall accrue and become payable by
8 each employer for each calendar year in which he is subject to
9 this chapter. Such contributions shall become due and be paid by
10 each employer to the commission for the fund each calendar quarter
11 next succeeding each calendar quarter in which the contributions
12 accrue * * *. The commission may extend the due date of such
13 contributions if the due date falls on a Saturday, Sunday or state
14 or federal holiday. Such contributions shall not be deducted, in
15 whole or in part, from the wages of individuals in such employer's
16 employ.

17 For purposes of payment of contributions on remuneration paid
18 to individuals, if two (2) or more related corporations
19 concurrently employ the same individual and compensate such
20 individual through a common paymaster which is one (1) of such
21 corporations, each such corporation shall be considered to have
22 paid as remuneration to such individual only the amounts actually
23 disbursed by it to such individual and shall not be considered to
24 have paid as remuneration to such individual such amounts actually
25 disbursed to such individual by another of such corporations.

26 In the payment of any contributions, a fractional part of a
27 cent shall be disregarded unless it amounts to One-half Cent



28 (1/2¢) or more, in which case it shall be increased to One Cent
29 (1¢).

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

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

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

