# House Amendments to Senate Bill No. 2469

**TO THE SECRETARY OF THE SENATE:**

**THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:**

## AMENDMENT NO. 1

**Amend by striking all after the enacting clause and inserting in lieu thereof the following:**

31 **SECTION 1.** Section 71-5-11, Mississippi Code of 1972, is
32 amended as follows:
33 71-5-11. As used in this chapter, unless the context clearly
34 requires otherwise:
35 A. "Base period" means the first four (4) of the last five
36 (5) completed calendar quarters immediately preceding the first
37 day of an individual's benefit year.
38 B. "Benefits" means the money payments payable to an
39 individual, as provided in this chapter, with respect to his
40 unemployment.
41 C. "Benefit year" with respect to any individual means the
42 period beginning with the first day of the first week with respect
43 to which he first files a valid claim for benefits, and ending
44 with the day preceding the same day of the same month in the next
45 calendar year; and, thereafter, the period beginning with the
46 first day of the first week with respect to which he next files
47 his valid claim for benefits, and ending with the day preceding
48 the same day of the same month in the next calendar year. Any
49 claim for benefits made in accordance with Section 71-5-515 shall
50 be deemed to be a "valid claim" for purposes of this subsection if
51 the individual has been paid the wages for insured work required
52 under Section 71-5-511(e).
53 D. "Contributions" means the money payments to the State
54 Unemployment Compensation Fund required by this chapter.

55 E. "Calendar quarter" means the period of three (3)
56 consecutive calendar months ending on March 31, June 30, September
57 30, or December 31.
58 F. "Department" or "commission" means the Mississippi
59 Department of Employment Security, Office of the Governor.
60 G. "Executive director" means the Executive Director of the
61 Mississippi Department of Employment Security, Office of the
62 Governor, appointed under Section 71-5-107.
63 H. "Employing unit" means this state or another state or any
64 instrumentalities or any political subdivisions thereof or any of
65 their instrumentalities or any instrumentality of more than one
66 (1) of the foregoing or any instrumentality of any of the
67 foregoing and one or more other states or political subdivisions,
68 any Indian tribe as defined in Section 3306(u) of the Federal
69 Unemployment Tax Act (FUTA), which includes any subdivision,
70 subsidiary or business enterprise wholly owned by such Indian
71 tribe, any individual or type of organization, including any
72 partnership, association, trust, estate, joint-stock company,
73 insurance company, or corporation, whether domestic or foreign, or
74 the receiver, trustee in bankruptcy, trustee or successor thereof,
75 or the legal representative of a deceased person, which has or had
76 in its employ one or more individuals performing services for it
77 within this state. All individuals performing services within
78 this state for any employing unit which maintains two (2) or more
79 separate establishments within this state shall be deemed to be
80 employed by a single employing unit for all the purposes of this
81 chapter. Each individual employed to perform or to assist in
82 performing the work of any agent or employee of an employing unit
83 shall be deemed to be employed by such employing unit for all
84 purposes of this chapter, whether such individual was hired or
85 paid directly by such employing unit or by such agent or employee,
86 provided the employing unit had actual or constructive knowledge
87 of the work. All individuals performing services in the employ of
88 an elected fee-paid county official, other than those related by
89 blood or marriage within the third degree computed by the rule of

90 the civil law to such fee-paid county official, shall be deemed to
91 be employed by such county as the employing unit for all the
92 purposes of this chapter. For purposes of defining an "employing
93 unit" which shall pay contributions on remuneration paid to
94 individuals, if two (2) or more related corporations concurrently
95 employ the same individual and compensate such individual through
96 a common paymaster which is one (1) of such corporations, then
97 each such corporation shall be considered to have paid as
98 remuneration to such individual only the amounts actually
99 disbursed by it to such individual and shall not be considered to
100 have paid as remuneration to such individual such amounts actually
101 disbursed to such individual by another of such corporations.
102 I. "Employer" means:
103 (1) Any employing unit which,
104 (a) In any calendar quarter in either the current
105 or preceding calendar year paid for service in employment wages of
106 One Thousand Five Hundred Dollars ($1,500.00) or more, except as
107 provided in paragraph (9) of this subsection, or
108 (b) For some portion of a day in each of twenty
109 (20) different calendar weeks, whether or not such weeks were
110 consecutive, in either the current or the preceding calendar year
111 had in employment at least one (1) individual (irrespective of
112 whether the same individual was in employment in each such day),
113 except as provided in paragraph (9) of this subsection;
114 (2) Any employing unit for which service in employment,
115 as defined in subsection I(3) of this section, is performed;
116 (3) Any employing unit for which service in employment,
117 as defined in subsection I(4) of this section, is performed;
118 (4) (a) Any employing unit for which agricultural
119 labor, as defined in subsection I(6) of this section, is
120 performed;
121 (b) Any employing unit for which domestic service
122 in employment, as defined in subsection I(7) of this section, is
123 performed;

124 (5) Any individual or employing unit which acquired the
125 organization, trade, business, or substantially all the assets
126 thereof, of another which at the time of such acquisition was an
127 employer subject to this chapter;
128 (6) Any individual or employing unit which acquired its
129 organization, trade, business, or substantially all the assets
130 thereof, from another employing unit, if the employment record of
131 the acquiring individual or employing unit subsequent to such
132 acquisition, together with the employment record of the acquired
133 organization, trade, or business prior to such acquisition, both
134 within the same calendar year, would be sufficient to constitute
135 an employing unit as an employer subject to this chapter under
136 paragraph (1) or (3) of this subsection;
137 (7) Any employing unit which, having become an employer
138 under paragraph (1), (3), (5) or (6) of this subsection or under
139 any other provisions of this chapter, has not, under Section
140 71-5-361, ceased to be an employer subject to this chapter;
141 (8) For the effective period of its election pursuant
142 to Section 71-5-361(3), any other employing unit which has elected
143 to become subject to this chapter;
144 (9) (a) In determining whether or not an employing
145 unit for which service other than domestic service is also
146 performed is an employer under paragraph (1) or (4)(a) of this
147 subsection, the wages earned or the employment of an employee
148 performing domestic service, shall not be taken into account;
149 (b) In determining whether or not an employing
150 unit for which service other than agricultural labor is also
151 performed is an employer under paragraph (1) or (4)(b) of this
152 subsection, the wages earned or the employment of an employee
153 performing services in agricultural labor, shall not be taken into
154 account. If an employing unit is determined an employer of
155 agricultural labor, such employing unit shall be determined an
156 employer for purposes of paragraph (1) of this subsection;
157 (10) All entities utilizing the services of any
158 employee leasing firm shall be considered the employer of the

159 individuals leased from the employee leasing firm. Temporary help
160 firms shall be considered the employer of the individuals they
161 provide to perform services for other individuals or
162 organizations.
163 J. "Employment" means and includes:
164 (1) Any service performed, which was employment as
165 defined in this section and, subject to the other provisions of
166 this subsection, including service in interstate commerce,
167 performed for wages or under any contract of hire, written or
168 oral, express or implied.
169 (2) Services performed for remuneration for a
170 principal:
171 (a) As an agent-driver or commission-driver
172 engaged in distributing meat products, vegetable products, fruit
173 products, bakery products, beverages (other than milk), or laundry
174 or dry cleaning services;
175 (b) As a traveling or city salesman, other than as
176 an agent-driver or commission-driver, engaged upon a full-time
177 basis in the solicitation on behalf of, and the transmission to, a
178 principal (except for sideline sales activities on behalf of some
179 other person) of orders from wholesalers, retailers, contractors,
180 or operator of hotels, restaurants, or other similar
181 establishments for merchandise for resale or supplies for use in
182 their business operations.
183 However, for purposes of this subsection, the term
184 "employment" shall include services described in subsection
185 I(2)(a) and (b) of this section, only if:
186 (i) The contract of service contemplates that
187 substantially all of the services are to be performed personally
188 by such individual;
189 (ii) The individual does not have a
190 substantial investment in facilities used in connection with the
191 performance of the services (other than in facilities for
192 transportation); and

193 (iii) The services are not in the nature of a
194 single transaction that is not part of a continuing relationship
195 with the person for whom the services are performed.
196 (3) Service performed in the employ of this state or
197 any of its instrumentalities or any political subdivision thereof
198 or any of its instrumentalities or any instrumentality of more
199 than one (1) of the foregoing or any instrumentality of any of the
200 foregoing and one or more other states or political subdivisions
201 or any Indian tribe as defined in Section 3306(u) of the Federal
202 Unemployment Tax Act (FUTA), which includes any subdivision,
203 subsidiary or business enterprise wholly owned by such Indian
204 tribe; however, such service is excluded from "employment" as
205 defined in the Federal Unemployment Tax Act by Section 3306(c)(7)
206 of that act and is not excluded from "employment" under subsection
207 I(5) of this section.
208 (4) (a) Services performed in the employ of a
209 religious, charitable, educational, or other organization, but
210 only if the service is excluded from "employment" as defined in
211 the Federal Unemployment Tax Act, 26 USCS Section 3306(c)(8), and
212 (b) The organization had four (4) or more
213 individuals in employment for some portion of a day in each of
214 twenty (20) different weeks, whether or not such weeks were
215 consecutive, within the current or preceding calendar year,
216 regardless of whether they were employed at the same moment of
217 time.
218 (5) For the purposes of <u>subsection</u> I(3) and (4) of this
219 section, the term "employment" does not apply to service
220 performed:
221 (a) In the employ of:
222 (i) A church or convention or association of
223 churches; or
224 (ii) An organization which is operated
225 primarily for religious purposes and which is operated,
226 supervised, controlled, or principally supported by a church or
227 convention or association of churches; or

228 (b) By a duly ordained, commissioned, or licensed
229 minister of a church in the exercise of his ministry, or by a
230 member of a religious order in the exercise of duties required by
231 such order; or
232 (c) In the employ of a governmental entity
233 referred to in subsection I(3), if such service is performed by an
234 individual in the exercise of duties:
235 (i) As an elected official;
236 (ii) As a member of a legislative body, or a
237 member of the judiciary, of a state or political subdivision or a
238 member of an Indian tribal council;
239 (iii) As a member of the State National Guard
240 or Air National Guard;
241 (iv) As an employee serving on a temporary
242 basis in case of fire, storm, snow, earthquake, flood or similar
243 emergency;
244 (v) In a position which, under or pursuant to
245 the laws of this state or laws of an Indian tribe, is designated
246 as:
247 1. A major nontenured policy-making or
248 advisory position, or
249 2. A policy-making or advisory position
250 the performance of the duties of which ordinarily does not require
251 more than eight (8) hours per week; or
252 (d) In a facility conducted for the purpose of
253 carrying out a program of rehabilitation for individuals whose
254 earning capacity is impaired by age or physical or mental
255 deficiency or injury, or providing remunerative work for
256 individuals who because of their impaired physical or mental
257 capacity cannot be readily absorbed in the competitive labor
258 market, by an individual receiving such rehabilitation or
259 remunerative work; or
260 (e) By an inmate of a custodial or penal
261 institution; or

262 (f) As part of an unemployment work-relief or
263 work-training program assisted or financed in whole or in part by
264 any federal agency or agency of a state or political subdivision
265 thereof or of an Indian tribe, by an individual receiving such
266 work relief or work training, unless coverage of such service is
267 required by federal law or regulation.
268 (6) Service performed by an individual in agricultural
269 labor as defined in paragraph (15)(a) of this subsection when:
270 (a) Such service is performed for a person who:
271 (i) During any calendar quarter in either the
272 current or the preceding calendar year paid remuneration in cash
273 of Twenty Thousand Dollars ($20,000.00) or more to individuals
274 employed in agricultural labor, or
275 (ii) For some portion of a day in each of
276 twenty (20) different calendar weeks, whether or not such weeks
277 were consecutive, in either the current or the preceding calendar
278 year, employed in agricultural labor ten (10) or more individuals,
279 regardless of whether they were employed at the same moment of
280 time.
281 (b) For the purposes of subsection I(6) any
282 individual who is a member of a crew furnished by a crew leader to
283 perform service in agricultural labor for any other person shall
284 be treated as an employee of such crew leader:
285 (i) If such crew leader holds a valid
286 certificate of registration under the Farm Labor Contractor
287 Registration Act of 1963; or substantially all the members of such
288 crew operate or maintain tractors, mechanized harvesting or crop
289 dusting equipment, or any other mechanized equipment, which is
290 provided by such crew leader; and
291 (ii) If such individual is not an employee of
292 such other person within the meaning of subsection I(1).
293 (c) For the purpose of subsection I(6), in the
294 case of any individual who is furnished by a crew leader to
295 perform service in agricultural labor for any other person and who

296 is not treated as an employee of such crew leader under paragraph
297 (6)(b) of this subsection:
298 (i) Such other person and not the crew leader
299 shall be treated as the employer of such individual; and
300 (ii) Such other person shall be treated as
301 having paid cash remuneration to such individual in an amount
302 equal to the amount of cash remuneration paid to such individual
303 by the crew leader (either on his own behalf or on behalf of such
304 other person) for the service in agricultural labor performed for
305 such other person.
306 (d) For the purposes of subsection I(6) the term
307 "crew leader" means an individual who:
308 (i) Furnishes individuals to perform service
309 in agricultural labor for any other person;
310 (ii) Pays (either on his own behalf or on
311 behalf of such other person) the individuals so furnished by him
312 for the service in agricultural labor performed by them; and
313 (iii) Has not entered into a written
314 agreement with such other person under which such individual is
315 designated as an employee of such other person.
316 (7) The term "employment" shall include domestic
317 service in a private home, local college club or local chapter of
318 a college fraternity or sorority performed for an employing unit
319 which paid cash remuneration of One Thousand Dollars ($1,000.00)
320 or more in any calendar quarter in the current or the preceding
321 calendar year to individuals employed in such domestic service.
322 For the purpose of this subsection, the term "employment" does not
323 apply to service performed as a "sitter" at a hospital in the
324 employ of an individual.
325 (8) An individual's entire service, performed within or
326 both within and without this state, if:
327 (a) The service is localized in this state; or
328 (b) The service is not localized in any state but
329 some of the service is performed in this state; and

330 (i) The base of operations or, if there is no
331 base of operations, the place from which such service is directed
332 or controlled is in this state; or
333 (ii) The base of operations or place from
334 which such service is directed or controlled is not in any state
335 in which some part of the service is performed, but the
336 individual's residence is in this state.
337 (9) Services not covered under paragraph (8) of this
338 subsection and performed entirely without this state, with respect
339 to no part of which contributions are required and paid under an
340 unemployment compensation law of any other state or of the federal
341 government, shall be deemed to be employment subject to this
342 chapter if the individual performing such services is a resident
343 of this state and the department approves the election of the
344 employing unit for whom such services are performed that the
345 entire service of such individual shall be deemed to be employment
346 subject to this chapter.
347 (10) Service shall be deemed to be localized within a
348 state if:
349 (a) The service is performed entirely within such
350 state; or
351 (b) The service is performed both within and
352 without such state, but the service performed without such state
353 is incidental to the individual's service within the state; for
354 example, is temporary or transitory in nature or consists of
355 isolated transactions.
356 (11) The services of an individual who is a citizen of
357 the United States, performed outside the United States (except in
358 Canada), in the employ of an American employer (other than service
359 which is deemed "employment" under the provisions of paragraph
360 (8), (9) or (10) of this subsection or the parallel provisions of
361 another state's law), if:
362 (a) The employer's principal place of business in
363 the United States is located in this state; or

364 (b) The employer has no place of business in the
365 United States; but
366 (i) The employer is an individual who is a
367 resident of this state; or
368 (ii) The employer is a corporation which is
369 organized under the laws of this state; or
370 (iii) The employer is a partnership or a
371 trust and the number of the partners or trustees who are residents
372 of this state is greater than the number who are residents of any
373 one (1) other state; or
374 (c) None of the criteria of subparagraphs (a) and
375 (b) of this paragraph are met but the employer has elected
376 coverage in this state or, the employer having failed to elect
377 coverage in any state, the individual has filed a claim for
378 benefits, based on such service, under the law of this state; or
379 (d) An "American employer," for purposes of this
380 paragraph, means a person who is:
381 (i) An individual who is a resident of the
382 United States; or
383 (ii) A partnership if two-thirds (2/3) or
384 more of the partners are residents of the United States; or
385 (iii) A trust, if all of the trustees are
386 residents of the United States; or
387 (iv) A corporation organized under the laws
388 of the United States or of any state.
389 (12) All services performed by an officer or member of
390 the crew of an American vessel on or in connection with such
391 vessel, if the operating office from which the operations of such
392 vessel operating on navigable waters within, or within and
393 without, the United States are ordinarily and regularly
394 supervised, managed, directed and controlled, is within this
395 state; notwithstanding the provisions of subsection I(8).
396 (13) Service with respect to which a tax is required to
397 be paid under any federal law imposing a tax against which credit
398 may be taken for contributions required to be paid into a state

399 unemployment fund, or which as a condition for full tax credit
400 against the tax imposed by the Federal Unemployment Tax Act, 26
401 USCS Section 3301 et seq., is required to be covered under this
402 chapter, notwithstanding any other provisions of this subsection.
403 (14) Services performed by an individual for wages
404 shall be deemed to be employment subject to this chapter unless
405 and until it is shown to the satisfaction of the department that
406 such individual has been and will continue to be free from control
407 and direction over the performance of such services both under his
408 contract of service and in fact; and the relationship of employer
409 and employee shall be determined in accordance with the principles
410 of the common law governing the relation of master and servant.
411 (15) The term "employment" shall not include:
412 (a) Agricultural labor, except as provided in
413 subsection I(6) of this section. The term "agricultural labor"
414 includes all services performed:
415 (i) On a farm or in a forest in the employ of
416 any employing unit in connection with cultivating the soil, in
417 connection with cutting, planting, deadening, marking or otherwise
418 improving timber, or in connection with raising or harvesting any
419 agricultural or horticultural commodity, including the raising,
420 shearing, feeding, caring for, training, and management of
421 livestock, bees, poultry, fur-bearing animals and wildlife;
422 (ii) In the employ of the owner or tenant or
423 other operator of a farm, in connection with the operation,
424 management, conservation, improvement or maintenance of such farm
425 and its tools and equipment, or in salvaging timber or clearing
426 land of brush and other debris left by a hurricane, if the major
427 part of such service is performed on a farm;
428 (iii) In connection with the production or
429 harvesting of naval stores products or any commodity defined in
430 the Federal Agricultural Marketing Act, 12 USCS Section 1141j(g),
431 or in connection with the raising or harvesting of mushrooms, or
432 in connection with the ginning of cotton, or in connection with
433 the operation or maintenance of ditches, canals, reservoirs, or

434 waterways not owned or operated for profit, used exclusively for
435 supplying and storing water for farming purposes;
436 (iv) (A) In the employ of the operator of a
437 farm in handling, planting, drying, packing, packaging,
438 processing, freezing, grading, storing or delivering to storage or
439 to market or to a carrier for transportation to market, in its
440 unmanufactured state, any agricultural or horticultural commodity;
441 but only if such operator produced more than one-half (1/2) of the
442 commodity with respect to which such service is performed;
443 (B) In the employ of a group of
444 operators of farms (or a cooperative organization of which such
445 operators are members) in the performance of service described in
446 subitem (A), but only if such operators produced more than
447 one-half (1/2) of the commodity with respect to which such service
448 is performed;
449 (C) The provisions of subitems (A) and
450 (B) shall not be deemed to be applicable with respect to service
451 performed in connection with commercial canning or commercial
452 freezing or in connection with any agricultural or horticultural
453 commodity after its delivery to a terminal market for distribution
454 for consumption;
455 (v) On a farm operated for profit if such
456 service is not in the course of the employer's trade or business;
457 (vi) As used in paragraph (15)(a) of this
458 subsection, the term "farm" includes stock, dairy, poultry, fruit,
459 fur-bearing animals, and truck farms, plantations, ranches,
460 nurseries, ranges, greenhouses, or other similar structures used
461 primarily for the raising of agricultural or horticultural
462 commodities, and orchards.
463 (b) Domestic service in a private home, local
464 college club, or local chapter of a college fraternity or
465 sorority, except as provided in subsection I(7) of this section,
466 or service performed as a "sitter" at a hospital in the employ of
467 an individual.

468 (c) Casual labor not in the usual course of the
469 employing unit's trade or business.
470 (d) Service performed by an individual in the
471 employ of his son, daughter, or spouse, and service performed by a
472 child under the age of twenty-one (21) in the employ of his father
473 or mother.
474 (e) Service performed in the employ of the United
475 States government or of an instrumentality wholly owned by the
476 United States; except that if the Congress of the United States
477 shall permit states to require any instrumentalities of the United
478 States to make payments into an unemployment fund under a state
479 unemployment compensation act, then to the extent permitted by
480 Congress and from and after the date as of which such permission
481 becomes effective, all of the provisions of this chapter shall be
482 applicable to such instrumentalities and to services performed by
483 employees for such instrumentalities in the same manner, to the
484 same extent, and on the same terms as to all other employers and
485 employing units. If this state should not be certified under the
486 Federal Unemployment Tax Act, 26 USCS Section 3304(c), for any
487 year, then the payment required by such instrumentality with
488 respect to such year shall be deemed to have been erroneously
489 collected and shall be refunded by the department from the fund in
490 accordance with the provisions of Section 71-5-383.
491 (f) Service performed in the employ of an
492 "employer" as defined by the Railroad Unemployment Insurance Act,
493 45 USCS Section 351(a), or as an "employee representative" as
494 defined by the Railroad Unemployment Insurance Act, 45 USCS
495 Section 351(f), and service with respect to which unemployment
496 compensation is payable under an unemployment compensation system
497 for maritime employees, or under any other unemployment
498 compensation system established by an act of Congress; however,
499 the department is authorized and directed to enter into agreements
500 with the proper agencies under such act or acts of Congress, which
501 agreements shall become effective ten (10) days after publication
502 thereof in the manner provided in Section 71-5-117 for general

503 rules, to provide reciprocal treatment to individuals who have,
504 after acquiring potential rights to benefits under this chapter,
505 acquired rights to unemployment compensation under such act or
506 acts of Congress or who have, after acquiring potential rights to
507 unemployment compensation under such act or acts of Congress,
508 acquired rights to benefits under this chapter.

509 (g) Service performed in any calendar quarter in
510 the employ of any organization exempt from income tax under the
511 Internal Revenue Code, 26 USCS Section 501(a) (other than an
512 organization described in 26 USCS Section 401(a)), or exempt from
513 income tax under 26 USCS Section 521 if the remuneration for such
514 service is less than Fifty Dollars ($50.00).

515 (h) Service performed in the employ of a school,
516 college, or university if such service is performed:

517 (i) By a student who is enrolled and is
518 regularly attending classes at such school, college or university,
519 or

520 (ii) By the spouse of such a student if such
521 spouse is advised, at the time such spouse commences to perform
522 such service, that

523 (A) The employment of such spouse to
524 perform such service is provided under a program to provide
525 financial assistance to such student by such school, college, or
526 university, and

527 (B) Such employment will not be covered
528 by any program of unemployment insurance.

529 (i) Service performed by an individual under the
530 age of twenty-two (22) who is enrolled at a nonprofit or public
531 educational institution which normally maintains a regular faculty
532 and curriculum and normally has a regularly organized body of
533 students in attendance at the place where its educational
534 activities are carried on, as a student in a full-time program
535 taken for credit at such institution, which combines academic
536 instruction with work experience, if such service is an integral
537 part of such program and such institution has so certified to the

538 employer, except that this subparagraph shall not apply to service
539 performed in a program established for or on behalf of an employer
540 or group of employers.

541 (j) Service performed in the employ of a hospital,
542 if such service is performed by a patient of the hospital, as
543 defined in subsection L of this section.

544 (k) Service performed as a student nurse in the
545 employ of a hospital or a nurses' training school by an individual
546 who is enrolled and is regularly attending classes in a nurses'
547 training school chartered or approved pursuant to state law; and
548 services performed as an intern in the employ of a hospital by an
549 individual who has completed a four-year course in a medical
550 school chartered or approved pursuant to state law.

551 (l) Service performed by an individual as an
552 insurance agent or as an insurance solicitor, if all such service
553 performed by such individual is performed for remuneration solely
554 by way of commission.

555 (m) Service performed by an individual under the
556 age of eighteen (18) in the delivery or distribution of newspapers
557 or shopping news, not including delivery or distribution to any
558 point for subsequent delivery or distribution.

559 (n) If the services performed during one-half
560 (1/2) or more of any pay period by an employee for the employing
561 unit employing him constitute employment, all the services of such
562 employee for such period shall be deemed to be employment; but if
563 the services performed during more than one-half (1/2) of any such
564 pay period by an employee for the employing unit employing him do
565 not constitute employment, then none of the services of such
566 employee for such period shall be deemed to be employment. As
567 used in this subsection the term "pay period" means a period (of
568 not more than thirty-one (31) consecutive days) for which a
569 payment of remuneration is ordinarily made to the employee by the
570 employing unit employing him.

571 (o) Service performed by a barber or beautician
572 whose work station is leased to him or her by the owner of the

573 shop in which he or she works and who is compensated directly by
574 the patrons he or she serves and who is free from direction and
575 control by the lessor.

576 K. "Employment office" means a free public employment office
577 or branch thereof, operated by this state or maintained as a part
578 of the state controlled system of public employment offices.

579 L. "Public employment service" means the operation of a
580 program that offers free placement and referral services to
581 applicants and employers, including job development.

582 M. "Fund" means the Unemployment Compensation Fund
583 established by this chapter, to which all contributions required
584 and from which all benefits provided under this chapter shall be
585 paid.

586 N. "Hospital" means an institution which has been licensed,
587 certified, or approved by the State Department of Health as a
588 hospital.

589 O. "Institution of higher learning," for the purposes of
590 this section, means an educational institution which:

591 (1) Admits as regular students only individuals having
592 a certificate of graduation from a high school, or the recognized
593 equivalent of such a certificate;

594 (2) Is legally authorized in this state to provide a
595 program of education beyond high school;

596 (3) Provides an educational program for which it awards
597 a bachelor's or higher degree, or provides a program which is
598 acceptable for full credit toward such a degree, a program of
599 postgraduate or postdoctoral studies, or a program of training to
600 prepare students for gainful employment in a recognized
601 occupation;

602 (4) Is a public or other nonprofit institution;

603 (5) Notwithstanding any of the foregoing provisions of
604 this subsection, all colleges and universities in this state are
605 institutions of higher learning for purposes of this section.

606 P. (1) "State" includes, in addition to the states of the
607 United States of America, the District of Columbia, Commonwealth
608 of Puerto Rico and the Virgin Islands.
609 (2) The term "United States" when used in a
610 geographical sense includes the states, the District of Columbia,
611 Commonwealth of Puerto Rico and the Virgin Islands.
612 (3) The provisions of paragraphs (1) and (2) of
613 subsection P, as including the Virgin Islands, shall become
614 effective on the day after the day on which the United States
615 Secretary of Labor approves for the first time under Section
616 3304(a) of the Internal Revenue Code of 1954 an unemployment
617 compensation law submitted to the secretary by the Virgin Islands
618 for such approval.
619 Q. "Unemployment."
620 (1) An individual shall be deemed "unemployed" in any
621 week during which he performs no services and with respect to
622 which no wages are payable to him, or in any week of less than
623 full-time work if the wages payable to him with respect to such
624 week are less than his weekly benefit amount as computed and
625 adjusted in Section 71-5-505. The department shall prescribe
626 regulations applicable to unemployed individuals, making such
627 distinctions in the procedure as to total unemployment, part-total
628 unemployment, partial unemployment of individuals attached to
629 their regular jobs, and other forms of short-time work, as the
630 department deems necessary.
631 (2) An individual's week of total unemployment shall be
632 deemed to commence only after his registration at an employment
633 office, except as the department may by regulation otherwise
634 prescribe.
635 R. (1) "Wages" means all remuneration for personal
636 services, including commissions and bonuses and the cash value of
637 all remuneration in any medium other than cash, except that
638 "wages," for purposes of determining employer's coverage and
639 payment of contributions for agricultural and domestic service
640 means cash remuneration only. The reasonable cash value of

641 remuneration in any medium other than cash shall be estimated and
642 determined in accordance with rules prescribed by the department;
643 however, that the term "wages" shall not include:
644 (a) The amount of any payment made to, or on
645 behalf of, an employee under a plan or system established by an
646 employer which makes provision for his employees generally or for
647 a class or classes of his employees (including any amount paid by
648 an employer for insurance or annuities, or into a fund, to provide
649 for any such payment), on account of:
650 (i) Retirement, or
651 (ii) Sickness or accident disability, or
652 (iii) Medical or hospitalization expenses in
653 connection with sickness or actual disability, or
654 (iv) Death, provided the employee:
655 (A) Has not the option to receive,
656 instead of provision for such death benefit, any part of such
657 payment or, if such death benefit is insured, any part of the
658 premiums (or contributions to premiums) paid by his employer, and
659 (B) Has not the right, under the
660 provisions of the plan or system or policy of insurance providing
661 for such death benefit, to assign such benefit or to receive a
662 cash consideration in lieu of such benefit, either upon his
663 withdrawal from the plan or system providing for such benefit or
664 upon termination of such plan or system or policy of insurance or
665 of his employment with such employer;
666 (b) Dismissal payments which the employer is not
667 legally required to make;
668 (c) Payment by an employer (without deduction from
669 the remuneration of an employee) of the tax imposed by the
670 Internal Revenue Code, 26 USCS Section 3101;
671 (d) From and after January 1, 1992, the amount of
672 any payment made to or on behalf of an employee for a "cafeteria"
673 plan, which meets the following requirements:
674 (i) Qualifies under Section 125 of the
675 Internal Revenue Code;

676 (ii) Covers only employees;
677 (iii) Covers only noncash benefits;
678 (iv) Does not include deferred compensation
679 plans.
680 (2) [Not enacted].
681 S. "Week" means calendar week or such period of seven (7)
682 consecutive days as the department may by regulation prescribe.
683 The department may by regulation prescribe that a week shall be
684 deemed to be in, within, or during any benefit year which includes
685 any part of such week.
686 T. "Insured work" means "employment" for "employers."
687 U. The term "includes" and "including," when used in a
688 definition contained in this chapter, shall not be deemed to
689 exclude other things otherwise within the meaning of the term
690 defined.
691 V. "Employee leasing arrangement" means any agreement
692 between an employee leasing firm and a client, whereby specified
693 client responsibilities such as payment of wages, reporting of
694 wages for unemployment insurance purposes, payment of unemployment
695 insurance contributions and other such administrative duties are
696 to be performed by an employee leasing firm, on an ongoing basis.
697 W. "Employee leasing firm" means any entity which provides
698 specified duties for a client company such as payment of wages,
699 reporting of wages for unemployment insurance purposes, payment of
700 unemployment insurance contributions and other administrative
701 duties, in connection with the client's employees, that are
702 directed and controlled by the client and that are providing
703 ongoing services for the client.
704 X. (1) "Temporary help firm" means an entity which hires
705 its own employees and provides those employees to other
706 individuals or organizations to perform some service, to support
707 or supplement the existing work force in special situations such
708 as employee absences, temporary skill shortages, seasonal
709 workloads and special assignments and projects, with the

710 expectation that the worker's position will be terminated upon the
711 completion of the specified task or function.
712 (2) "Temporary employee" means an employee assigned to
713 work for the clients of a temporary help firm.
714 Y. For the purposes of this chapter, the term "notice" shall
715 include any official communication, statement or other
716 correspondence required under the administration of this chapter,
717 and sent by the department through the United States Postal
718 Service or electronic or digital transfer, via modem or the
719 Internet.
720 **SECTION 2.** Section 71-5-19, Mississippi Code of 1972, is
721 amended as follows:
722 71-5-19. (1) Whoever makes a false statement or
723 representation knowing it to be false, or knowingly fails to
724 disclose a material fact, to obtain or increase any benefit or
725 other payment under this chapter or under an employment security
726 law of any other state, of the federal government or of a foreign
727 government, either for himself or for any other person, shall be
728 punished by a fine of not less than One Hundred Dollars ($100.00)
729 nor more than Five Hundred Dollars ($500.00), or by imprisonment
730 for not longer than thirty (30) days, or by both such fine and
731 imprisonment; and each such false statement or representation or
732 failure to disclose a material fact shall constitute a separate
733 offense.
734 (2) Any employing unit, any officer or agent of an employing
735 unit or any other person who makes a false statement or
736 representation knowing it to be false, or who knowingly fails to
737 disclose a material fact, to prevent or reduce the payment of
738 benefits to any individual entitled thereto, or to avoid becoming
739 or remaining subject hereto, or to avoid or reduce any
740 contribution or other payment required from any employing unit
741 under this chapter, or who willfully fails or refuses to make any
742 such contribution or other payment, or to furnish any reports
743 required hereunder or to produce or permit the inspection or
744 copying of records as required hereunder, shall be punished by a

745 fine of not less than One Hundred Dollars ($100.00) nor more than
746 One Thousand Dollars ($1,000.00), or by imprisonment for not
747 longer than sixty (60) days, or by both such fine and
748 imprisonment; and each such false statement, or representation, or
749 failure to disclose a material fact, and each day of such failure
750 or refusal shall constitute a separate offense. In lieu of such
751 fine and imprisonment, the employing unit or representative, or
752 both employing unit and representative, if such representative is
753 an employing unit in this state and is found to be a party to such
754 violation, shall not be eligible for a contributions rate of less
755 than five and four-tenths percent (5.4%) for the tax year in which
756 such violation is discovered by the department and for the next
757 two (2) succeeding tax years.

758 (3) Any person who shall willfully violate any provision of
759 this chapter or any other rule or regulation thereunder, the
760 violation of which is made unlawful or the observance of which is
761 required under the terms of this chapter and for which a penalty
762 is neither prescribed herein nor provided by any other applicable
763 statute, shall be punished by a fine of not less than One Hundred
764 Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00),
765 or by imprisonment for not longer than sixty (60) days, or by both
766 such fine and imprisonment; and each day such violation continues
767 shall be deemed to be a separate offense. In lieu of such fine
768 and imprisonment, the employing unit or representative, or both
769 employing unit and representative, if such representative is an
770 employing unit in this state and is found to be a party to such
771 violation, shall not be eligible for a contributions rate of less
772 than five and four-tenths percent (5.4%) for the tax year in which
773 the violation is discovered by the department and for the next two
774 (2) succeeding tax years.

775 (4) Any person who, by reason of the nondisclosure or
776 misrepresentation by him or by another of a material fact,
777 irrespective of whether such nondisclosure or misrepresentation
778 was known or fraudulent, or who, for any other reason has received
779 any such benefits under this chapter, while any conditions for the

780 receipt of benefits imposed by this chapter were not fulfilled in
781 his case, or while he was disqualified from receiving benefits,
782 shall, in the discretion of the department, either be liable to
783 have such sum deducted from any future benefits payable to him
784 under this chapter or shall be liable to repay to the department
785 for the Unemployment Compensation Fund a sum equal to the amount
786 so received by him; and such sum shall be collectible in the
787 manner provided in Sections 71-5-363 through 71-5-383 for the
788 collection of past-due contributions. *** * ***
789 (5) The department, by agreement with another state or the
790 United States, as provided under Section 303(g) of the Social
791 Security Act, may recover any overpayment of benefits paid to any
792 individual under the laws of this state or of another state or
793 under an unemployment benefit program of the United States. Any
794 overpayments subject to this subsection may be deducted from any
795 future benefits payable to the individual under the laws of this
796 state or of another state or under an unemployment program of the
797 United States.
798 **SECTION 3.** Section 71-5-119, Mississippi Code of 1972, is
799 amended as follows:
800 71-5-119. The department shall cause to be <u>available</u> for
801 distribution to the public the text of this chapter, its
802 regulations and general rules, its reports to the Governor, and
803 any other material it deems relevant and suitable, and shall
804 furnish the same to any person upon application therefor.
805 **SECTION 4.** Section 71-5-127, Mississippi Code of 1972, is
806 amended as follows:
807 71-5-127. <u>(1) Any information or records concerning an</u>
808 <u>individual or employing unit obtained by the department pursuant</u>
809 <u>to the administration of this chapter or any other federally</u>
810 <u>funded programs for which the department has responsibility shall</u>
811 <u>be private and confidential, except as otherwise provided in this</u>
812 <u>article or by regulation. Information or records may be released</u>
813 <u>by the department when the release is required by the federal</u>

814 government in connection with, or as a condition of funding for, a
815 program being administered by the department.
816 (2) Each employing unit shall keep true and accurate work
817 records, containing such information as the department may
818 prescribe. Such records shall be open to inspection and be
819 subject to being copied by the department or its authorized
820 representatives at any reasonable time and as often as may be
821 necessary. The department, Board of Review and any referee may
822 require from any employing unit any sworn or unsworn reports with
823 respect to persons employed by it which they or any of them deem
824 necessary for the effective administration of this chapter.
825 Information, statements, transcriptions of proceedings,
826 transcriptions of recordings, electronic recordings, letters,
827 memoranda, and other documents and reports thus obtained or
828 obtained from any individual pursuant to the administration of
829 this chapter shall, except to the extent necessary for the proper
830 administration of this chapter, be held confidential and shall not
831 be published or be opened to public inspection (other than to
832 public employees in the performance of their public duties) in any
833 manner revealing the individual's or employing unit's identity.
834 (3) * * * Any claimant or his legal representative at a
835 hearing before an appeal tribunal or the Board of Review shall be
836 supplied with information from such records to the extent
837 necessary for the proper presentation of his claim in any
838 proceeding pursuant to this chapter.
839 (4) Any employee or member of the Board of Review or any
840 employee of the department who violates any provisions of this
841 section shall be fined not less than Twenty Dollars ($20.00) nor
842 more than Two Hundred Dollars ($200.00), or imprisoned for not
843 longer than ninety (90) days, or both.
844 (5) The department may make the state's records relating to
845 the administration of this chapter available to the Railroad
846 Retirement Board, and may furnish the Railroad Retirement Board,
847 at the expense of such board, such copies thereof as the Railroad
848 Retirement Board deems necessary for its purposes. The department

849 may afford reasonable cooperation with every agency of the United
850 States charged with the administration of any unemployment
851 insurance law.

852 **SECTION 5.** Section 71-5-135, Mississippi Code of 1972, is
853 amended as follows:

854 71-5-135. If any employing unit fails to make any report
855 required by this chapter, the department or its authorized agents
856 shall give *** notice *** to such employing unit to make and
857 file such report within fifteen (15) days from the date of such
858 notice. If such employing unit, by its proper members, officers
859 or agents, shall fail or refuse to make and file such reports
860 within such time, then and in that event such report shall be made
861 by the department or its authorized agents from the best
862 information available, and the amount of contributions due shall
863 be computed thereon; and such report shall be prima facie correct
864 for the purposes of this chapter.

865 **SECTION 6.** Section 71-5-355, Mississippi Code of 1972, is
866 amended as follows:

867 71-5-355. (1) As used in this section, the following words
868 and phrases shall have the following meanings, unless the context
869 clearly requires otherwise:

870 (a) "Tax year" means any period beginning on January 1
871 and ending on December 31 of a year.

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

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

876 (d) Except as hereinafter provided, "payroll" means the
877 total of all wages paid for employment by an employer as defined
878 in Section 71-5-11, subsection H, plus the total of all
879 remuneration paid by such employer excluded from the definition of
880 wages by Section 71-5-351. For the computation of modified rates,
881 "payroll" means the total of all wages paid for employment by an
882 employer as defined in Section 71-5-11, subsection H.

883 (e) For the computation of modified rates, "eligible
884 employer" means an employer whose experience-rating record has
885 been chargeable with benefits throughout the thirty-six (36)
886 consecutive calendar-month period ending on the computation date,
887 except that any employer who has not been subject to the
888 Mississippi Employment Security Law for a period of time
889 sufficient to meet the thirty-six (36) consecutive calendar-month
890 requirement shall be an eligible employer if his experience-rating
891 record has been chargeable throughout not less than the twelve
892 (12) consecutive calendar-month period ending on the computation
893 date. No employer shall be considered eligible for a contribution
894 rate less than five and four-tenths percent (5.4%) with respect to
895 any tax year, who has failed to file any two (2) quarterly reports
896 within the qualifying period by September 30 following the
897 computation date. No employer or employing unit shall be eligible
898 for a contribution rate of less than five and four-tenths percent
899 (5.4%) for the tax year in which the employing unit is found by
900 the department to be in violation of Section 71-5-19(2) or (3) and
901 for the next two (2) succeeding tax years. No representative of
902 such employing unit who was a party to a violation as described in
903 Section 71-5-19(2) or (3), if such representative was or is an
904 employing unit in this state, shall be eligible for a contribution
905 rate of less than five and four-tenths percent (5.4%) for the tax
906 year in which such violation was detected by the department and
907 for the next two (2) succeeding tax years.
908 (f) With respect to any tax year, "reserve ratio" means
909 the ratio which the total amount available for the payment of
910 benefits in the Unemployment Compensation Fund, excluding any
911 amount which has been credited to the account of this state under
912 Section 903 of the Social Security Act, as amended, and which has
913 been appropriated for the expenses of administration pursuant to
914 Section 71-5-457 whether or not withdrawn from such account, on
915 November 1 of each calendar year bears to the aggregate of the
916 taxable payrolls of all employers for the twelve (12) calendar
917 months ending on June 30 next preceding.

918 (g) "Modified rates" means the rates of employer
919 contributions determined under the provisions of this chapter and
920 the rates of newly subject employers, as provided in Section
921 71-5-353.
922 (h) For the computation of modified rates, "qualifying
923 period" means a period of not less than the thirty-six (36)
924 consecutive calendar months ending on the computation date
925 throughout which an employer's experience-rating record has been
926 chargeable with benefits; except that with respect to any eligible
927 employer who has not been subject to this article for a period of
928 time sufficient to meet the thirty-six (36) consecutive
929 calendar-month requirement, "qualifying period" means the period
930 ending on the computation date throughout which his
931 experience-rating record has been chargeable with benefits, but in
932 no event less than the twelve (12) consecutive calendar-month
933 period ending on the computation date throughout which his
934 experience-rating record has been so chargeable.
935 (i) The "exposure criterion" (EC) is defined as the
936 cash balance of the Unemployment Compensation Fund which is
937 available for the payment of benefits as of November 1 of each
938 calendar year, divided by the total wages, exclusive of wages paid
939 by all state agencies, all political subdivisions, reimbursable
940 nonprofit corporations, and tax exempt public service employment,
941 for the twelve-month period ending June 30 immediately preceding
942 such date. The EC shall be computed to four (4) decimal places.
943 (j) The "cost rate criterion" (CRC) is defined as
944 follows: Beginning with January 1974, the benefits paid for the
945 twelve-month period ending December 1974 are summed and divided by
946 the total wages for the twelve-month period ending on June 30,
947 1975. Similar ratios are computed by subtracting the earliest
948 month's benefit payments and adding the benefits of the next month
949 in the sequence and dividing each sum of twelve (12) months'
950 benefits by the total wages for the twelve-month period ending on
951 the June 30 which is nearest to the final month of the period used
952 to compute the numerator. If December is the final month of the

953 period used to compute the numerator, then the twelve-month period
954 ending the following June 30 will be used for the denominator.
955 The highest value of these ratios beginning with the ratio for
956 benefits paid in calendar year 1974 is the cost rate criterion.
957 The cost rate criterion shall be computed to four (4) decimal
958 places. Benefits and total wages used in the computation of the
959 cost rate criterion shall exclude all benefits and total wages
960 applicable to state agencies, political subdivisions, reimbursable
961 nonprofit corporations, and tax exempt PSE employment. For rate
962 years 2005 and 2006, the CRC shall be adjusted downward by an
963 amount necessary to satisfy one-half (1/2) the reductions required
964 to maintain a general experience rate of nine-tenths of one
965 percent (.9%). For rate year 2007 and subsequent years, the CRC
966 shall be adjusted downward by an amount necessary to satisfy
967 one-half (1/2) the reductions required to maintain a general
968 experience rate of seven-tenths of one percent (.7%) until such
969 time as the CRC equals the average for the highest value of the
970 cost rate criterion computations during each of the economic
971 cycles (economic cycles shall be those defined by the National
972 Bureau of Economic Research) since the calendar year 1974, except
973 as provided in subsection (3) of Section 71-5-353. When the
974 remaining reduction is insufficient to cause the reductions as
975 specified in this paragraph, additional reductions specified in
976 subsection (1)(k) of this section may be made to the size of fund
977 index to achieve the general experience rate specified in this
978 paragraph, except as provided in Section 71-3-353. The CRC shall
979 not be raised except as provided through annual computations and
980 additions of future economic cycles.
981 (k) "Size of fund index" (SOFI) is defined as the ratio
982 of the EC to the CRC. For the rate years 2005 and 2006, the SOFI
983 shall be adjusted downward by an amount necessary to satisfy
984 one-half (1/2) the reductions required to maintain a general
985 experience rate of nine-tenths of one percent (.9%). For rate
986 year 2007 and subsequent years, the SOFI shall be adjusted
987 downward by an amount necessary to satisfy one-half (1/2) the

988 reductions required to maintain a minimum general experience rate
989 of seven-tenths of one percent (.7%) until such time as the SOFI
990 is reduced from a target size of 1.5 to 1.0, except as provided in
991 subsection (3) of Section 71-5-353. The SOFI shall not be raised
992 in any event. In the event Section 71-5-353 is suspended, the
993 SOFI shall remain at the current level until the suspension is
994 lifted.

995 (l) No employer's contribution rate shall exceed five
996 and four-tenths percent (5.4%), nor be less than four-tenths of
997 one percent (.4%). However, from and after January 1, 2005, and
998 continuing unless Section 71-5-353(3) shall be suspended, the
999 reduction shall be accomplished as described in Section
1000 71-5-355(1)(j) and (k), no employer's unemployment contribution
1001 rate shall be less than one-tenth of one percent (.1%).

1002 (2) Modified rates:

1003 (a) For any tax year, when the reserve ratio on the
1004 preceding November 1, in the case of any tax year, equals or
1005 exceeds four percent (4%), the modified rates, as hereinafter
1006 prescribed, shall be in effect.

1007 (b) Modified rates shall be determined for the tax year
1008 for each eligible employer on the basis of his experience-rating
1009 record in the following manner:

1010 (i) The department shall maintain an
1011 experience-rating record for each employer. Nothing in this
1012 chapter shall be construed to grant any employer or individuals
1013 performing services for him any prior claim or rights to the
1014 amounts paid by the employer into the fund.

1015 (ii) Benefits paid to an eligible individual shall
1016 be charged against the experience-rating record of his base period
1017 employers in the proportion to which the wages paid by each base
1018 period employer bears to the total wages paid to the individual by
1019 all the base period employers, provided that benefits shall not be
1020 charged to an employer's experience-rating record if the
1021 department finds that the individual:

1022 1. Voluntarily left the employ of such
1023 employer without good cause attributable to the employer;
1024 2. Was discharged by such employer for
1025 misconduct connected with his work;
1026 3. Refused an offer of suitable work by such
1027 employer without good cause, and the department further finds that
1028 such benefits are based on wages for employment for such employer
1029 prior to such voluntary leaving, discharge or refusal of suitable
1030 work, as the case may be;
1031 4. Had base period wages which included wages
1032 for previously uncovered services as defined in Section
1033 71-5-511(e) to the extent that the Unemployment Compensation Fund
1034 is reimbursed for such benefits pursuant to Section 121 of Public
1035 Law 94-566;
1036 5. Extended benefits paid under the
1037 provisions of Section 71-5-541 which are not reimbursable from
1038 federal funds shall be charged to the experience-rating record of
1039 base period employers;
1040 6. Is still working for such employer on a
1041 regular part-time basis under the same employment conditions as
1042 hired. Provided, however, that benefits shall be charged against
1043 an employer if an eligible individual is paid benefits who is
1044 still working for such employer on a part-time "as-needed" basis;
1045 7. Was hired to replace a United States
1046 serviceman or servicewoman called into active duty and was laid
1047 off upon the return to work by that serviceman or servicewoman,
1048 unless such employer is a state agency or other political
1049 subdivision or instrumentality of the state;
1050 8. Was paid benefits during any week while in
1051 training with the approval of the department, under the provisions
1052 of Section 71-5-513B, or for any week while in training approved
1053 under Section 236(a)(1) of the Trade Act of 1974, under the
1054 provisions of Section 71-5-513C; or
1055 9. Is not required to serve the one-week
1056 waiting period as described in Section 71-5-505(2). In that

1057 event, only the benefits paid in lieu of the waiting period week
1058 may be noncharged.

1059 (iii) The department shall compute a benefit ratio
1060 for each eligible employer, which shall be the quotient obtained
1061 by dividing the total benefits charged to his experience-rating
1062 record during the period his experience-rating record has been
1063 chargeable, but not less than the twelve (12) consecutive
1064 calendar-month period nor more than the thirty-six (36)
1065 consecutive calendar-month period ending on the computation date,
1066 by his total taxable payroll for the same period on which all
1067 contributions due have been paid on or before the September 30
1068 immediately following the computation date. Such benefit ratio
1069 shall be computed to the tenth of a percent (.1%), rounding any
1070 remainder to the next higher tenth.

1071 The following table shall be applied to reduce contribution
1072 rates until Section 71-5-353(3) and (4) is suspended:

| | Benefit Ratio | Individual Experience Rate: |
|---|---|---|
| 1074 | 0.0% | - 0.3% |
| 1075 | 0.1 | - 0.2 |
| 1076 | 0.2 | - 0.10 |
| 1077 | 0.3 | 0.0 |
| 1078 | 0.4 | 0.1 |
| 1079 | 0.5 | 0.2 |
| 1080 | 0.6 | 0.3 |
| 1081 | 0.7 | 0.4 |
| 1082 | 0.8 | 0.5 |
| 1083 | 0.9 | 0.6 |
| 1084 | 1.0 | 0.7 |
| 1085 | 1.1 | 0.8 |
| 1086 | 1.2 | 0.9 |
| 1087 | 1.3 | 1.0 |
| 1088 | 1.4 | 1.1 |
| 1089 | 1.5 | 1.2 |
| 1090 | 1.6 | 1.3 |
| 1091 | 1.7 | 1.4 |

| | | |
|---|---|---|
| 1092 | 1.8 | 1.5 |
| 1093 | 1.9 | 1.6 |
| 1094 | 2.0 | 1.7 |
| 1095 | 2.1 | 1.8 |
| 1096 | 2.2 | 1.9 |
| 1097 | 2.3 | 2.0 |
| 1098 | 2.4 | 2.1 |
| 1099 | 2.5 | 2.2 |
| 1100 | 2.6 | 2.3 |
| 1101 | 2.7 | 2.4 |
| 1102 | 2.8 | 2.5 |
| 1103 | 2.9 | 2.6 |
| 1104 | 3.0 | 2.7 |
| 1105 | 3.1 | 2.8 |
| 1106 | 3.2 | 2.9 |
| 1107 | 3.3 | 3.0 |
| 1108 | 3.4 | 3.1 |
| 1109 | 3.5 | 3.2 |
| 1110 | 3.6 | 3.3 |
| 1111 | 3.7 | 3.4 |
| 1112 | 3.8 | 3.5 |
| 1113 | 3.9 | 3.6 |
| 1114 | 4.0 | 3.7 |
| 1115 | 4.1 | 3.8 |
| 1116 | 4.2 | 3.9 |
| 1117 | 4.3 | 4.0 |
| 1118 | 4.4 | 4.1 |
| 1119 | 4.5 | 4.2 |
| 1120 | 4.6 | 4.3 |
| 1121 | 4.7 | 4.4 |
| 1122 | 4.8 | 4.5 |
| 1123 | 4.9 | 4.6 |
| 1124 | 5.0 | 4.7 |
| 1125 | 5.1 | 4.8 |
| 1126 | 5.2 | 4.9 |

1127 5.3 5.0
1128 5.4 5.1
1129 5.5 5.2
1130 5.6 5.3
1131 5.7 and above 5.4

1132 (iv) 1. The contribution rate for each eligible
1133 employer shall be the sum of two (2) rates: his individual
1134 experience rate in the range from zero percent (0%) to five and
1135 four-tenths percent (5.4%), plus a general experience rate. In no
1136 event shall the resulting rate be in excess of five and
1137 four-tenths percent (5.4%).

1138 2. The employer's individual experience rate
1139 shall be equal to his benefit ratio as computed under subsection
1140 (2)(b)(iii) above.

1141 3. The general experience rate shall be
1142 determined in the following manner: The department shall
1143 determine annually, for the thirty-six (36) consecutive
1144 calendar-month period ending on the computation date, the amount
1145 of benefits which were not charged to the record of any employer
1146 and of benefits which were ineffectively charged to the employer's
1147 experience-rating record. For the purposes of subsection
1148 (2)(b)(iv)3, the term "ineffectively charged benefits" shall
1149 include:

1150 The total of the amounts of benefits charged to the
1151 experience-rating records of all eligible employers which caused
1152 their benefit ratios to exceed five and four-tenths percent
1153 (5.4%), the total of the amounts of benefits charged to the
1154 experience-rating records of all ineligible employers which would
1155 cause their benefit ratios to exceed five and four-tenths percent
1156 (5.4%) if they were eligible employers, and the total of the
1157 amounts of benefits charged or chargeable to the experience-rating
1158 record of any employer who has discontinued his business or whose
1159 coverage has been terminated within such period; provided, that
1160 solely for the purposes of determining the amounts of
1161 ineffectively charged benefits as herein defined, a "benefit

1162 ratio" shall be computed for each ineligible employer, which shall
1163 be the quotient obtained by dividing the total benefits charged to
1164 his experience-rating record throughout the period ending on the
1165 computation date, during which his experience-rating record has
1166 been chargeable with benefits, by his total taxable payroll for
1167 the same period on which all contributions due have been paid on
1168 or before the September 30 immediately following the computation
1169 date; and provided further, that such benefit ratio shall be
1170 computed to the tenth of one percent (.1%) and any remainder shall
1171 be rounded to the next higher tenth. The ratio of the sum of
1172 these amounts to the taxable wages paid during the same period by
1173 all eligible employers whose benefit ratio did not exceed five and
1174 four-tenths percent (5.4%), computed to the next higher tenth of
1175 one percent (.1%), shall be the general experience rate.
1176 4. The general experience rate shall be
1177 adjusted by use of the size of fund index factor. This factor may
1178 be positive or negative, and shall be determined as follows: From
1179 the target SOFI, as defined in subsection (1)(k) of this section,
1180 subtract the simple average of the current and preceding years'
1181 exposure criterions divided by the cost rate criterion, as defined
1182 in subsection (1)(j) of this section. The result is then
1183 multiplied by the product of the CRC, as defined in subsection
1184 (1)(j) of this section, and total wages for the twelve-month
1185 period ending June 30 divided by the taxable wages for the
1186 twelve-month period ending June 30. This is the percentage
1187 positive or negative added to the general experience rate. This
1188 percentage is computed to one (1) decimal place, and rounded to
1189 the next higher tenth.
1190 5. Notwithstanding any other provisions of
1191 subsection (2)(b)(iv), if the general experience rate for any tax
1192 year as computed and adjusted on the basis of the size of fund
1193 index is a negative percentage, it shall be disregarded.
1194 6. The department shall include in its annual
1195 rate notice to employers a brief explanation of the elements of
1196 the general experience rate, and shall include in its regular

1197 publications an annual analysis of benefits not charged to the
1198 record of any employer, and of the benefit experience of employers
1199 by industry group whose benefit ratio exceeds four percent (4%),
1200 and of any other factors which may affect the size of the general
1201 experience rate.

1202 (v) When any employing unit in any manner succeeds
1203 to or acquires the organization, trade, business or substantially
1204 all the assets thereof of an employer, excepting any assets
1205 retained by such employer incident to the liquidation of his
1206 obligations, whether or not such acquiring employing unit was an
1207 employer within the meaning of Section 71-5-11, subsection H,
1208 prior to such acquisition, and continues such organization, trade
1209 or business, the experience-rating and payroll records of the
1210 predecessor employer shall be transferred as of the date of
1211 acquisition to the successor employer for the purpose of rate
1212 determination.

1213 (vi) When any employing unit succeeds to or
1214 acquires a distinct and severable portion of an organization,
1215 trade or business, the experience-rating and payroll records of
1216 such portion, if separately identifiable, shall be transferred to
1217 the successor upon:

1218 1. The mutual consent of the predecessor and
1219 the successor;

1220 2. Approval of the department;

1221 3. Continued operation of the transferred
1222 portion by the successor after transfer; and

1223 4. The execution and the filing with the
1224 department by the predecessor employer of a waiver relinquishing
1225 all rights to have the experience-rating and payroll records of
1226 the transferred portion used for the purpose of determining
1227 modified rates of contribution for such predecessor.

1228 (vii) If the successor was an employer subject to
1229 this chapter prior to the date of acquisition, it shall continue
1230 to pay contributions at the rate applicable to it from the date
1231 the acquisition occurred until the end of the then current tax

1232 year. If the successor was not an employer prior to the date of
1233 acquisition, it shall pay contributions at the rate applicable to
1234 the predecessor or, if more than one (1) predecessor and the same
1235 rate is applicable to both, the rate applicable to the predecessor
1236 or predecessors, from the date the acquisition occurred until the
1237 end of the then current tax year. If the successor was not an
1238 employer prior to the date the acquisition occurred and
1239 simultaneously acquires the businesses of two (2) or more
1240 employers to whom different rates of contributions are applicable,
1241 it shall pay contributions from the date of the acquisition until
1242 the end of the current tax year at a rate computed on the basis of
1243 the combined experience-rating and payroll records of the
1244 predecessors as of the computation date for such tax year. In all
1245 cases the rate of contributions applicable to such successor for
1246 each succeeding tax year shall be computed on the basis of the
1247 combined experience-rating and payroll records of the successor
1248 and the predecessor or predecessors.

1249 (viii) The department shall notify each employer
1250 quarterly of the benefits paid and charged to his
1251 experience-rating record; and such notification, in the absence of
1252 an application for redetermination filed within thirty (30) days
1253 after the date of *** * *** such notice, shall be final, conclusive
1254 and binding upon the employer for all purposes. A
1255 redetermination, made after notice and opportunity for a fair
1256 hearing, by a hearing officer designated by the department who
1257 shall consider and decide these and related applications and
1258 protests; and the finding of fact in connection therewith may be
1259 introduced into any subsequent administrative or judicial
1260 proceedings involving the determination of the rate of
1261 contributions of any employer for any tax year, and shall be
1262 entitled to the same finality as is provided in this subsection
1263 with respect to the findings of fact in proceedings to redetermine
1264 the contribution rate of an employer.

1265 (ix) The department shall notify each employer of
1266 his rate of contribution as determined for any tax year as soon as

1267 reasonably possible after November 1 of the preceding year. Such
1268 determination shall be final, conclusive and binding upon such
1269 employer unless, within thirty (30) days after the date of * * *
1270 such notice to his last known address, the employer files with the
1271 department an application for review and redetermination of his
1272 contribution rate, setting forth his reasons therefor. If the
1273 department grants such review, the employer shall be promptly
1274 notified thereof and shall be afforded an opportunity for a fair
1275 hearing by a hearing officer designated by the department who
1276 shall consider and decide these and related applications and
1277 protests; but no employer shall be allowed, in any proceeding
1278 involving his rate of contributions or contribution liability, to
1279 contest the chargeability to his account of any benefits paid in
1280 accordance with a determination, redetermination or decision
1281 pursuant to Sections 71-5-515 through 71-5-533 except upon the
1282 ground that the services on the basis of which such benefits were
1283 found to be chargeable did not constitute services performed in
1284 employment for him, and then only in the event that he was not a
1285 party to such determination, redetermination, decision or to any
1286 other proceedings provided in this chapter in which the character
1287 of such services was determined. The employer shall be promptly
1288 notified of the denial of this application or of the
1289 redetermination, both of which shall become final unless, within
1290 ten (10) days after the date of * * * notice thereof, there shall
1291 be an appeal to the department itself. Any such appeal shall be
1292 on the record before said designated hearing officer, and the
1293 decision of said department shall become final unless, within
1294 thirty (30) days after the date of * * * notice thereof to the
1295 employer's last known address, there shall be an appeal to the
1296 Circuit Court of the First Judicial District of Hinds County,
1297 Mississippi, in accordance with the provisions of law with respect
1298 to review of civil causes by certiorari.
1299 (3) Notwithstanding any other provision of law, the
1300 following shall apply regarding assignment of rates and transfers
1301 of experience:

1302 (a) (i) If an employer transfers its trade or
1303 business, or a portion thereof, to another employer and, at the
1304 time of the transfer, there is substantially common ownership,
1305 management or control of the two (2) employers, then the
1306 unemployment experience attributable to the transferred trade or
1307 business shall be transferred to the employer to whom such
1308 business is so transferred. The rates of both employers shall be
1309 recalculated and made effective on January 1 of the year following
1310 the year the transfer occurred.
1311 (ii) If, following a transfer of experience under
1312 subparagraph (i) of this paragraph (a), the department determines
1313 that a substantial purpose of the transfer of trade or business
1314 was to obtain a reduced liability of contributions, then the
1315 experience-rating accounts of the employers involved shall be
1316 combined into a single account and a single rate assigned to such
1317 account.
1318 (b) Whenever a person who is not an employer or an
1319 employing unit under this chapter at the time it acquires the
1320 trade or business of an employer, the unemployment experience of
1321 the acquired business shall not be transferred to such person if
1322 the department finds that such person acquired the business solely
1323 or primarily for the purpose of obtaining a lower rate of
1324 contributions. Instead, such person shall be assigned the new
1325 employer rate under Section 71-5-353. In determining whether the
1326 business was acquired solely or primarily for the purpose of
1327 obtaining a lower rate of contributions, the department shall use
1328 objective factors which may include the cost of acquiring the
1329 business, whether the person continued the business enterprise of
1330 the acquired business, how long such business enterprise was
1331 continued, or whether a substantial number of new employees were
1332 hired for performance of duties unrelated to the business activity
1333 conducted prior to acquisition.
1334 (c) (i) If a person knowingly violates or attempts to
1335 violate paragraph (a) or (b) of this subsection or any other
1336 provision of this chapter related to determining the assignment of

1337 a contribution rate, or if a person knowingly advises another
1338 person in a way that results in a violation of such provision, the
1339 person shall be subject to the following penalties:
1340 1. If the person is an employer, then such
1341 employer shall be assigned the highest rate assignable under this
1342 chapter for the rate year during which such violation or attempted
1343 violation occurred and the three (3) rate years immediately
1344 following this rate year. However, if the person's business is
1345 already at such highest rate for any year, or if the amount of
1346 increase in the person's rate would be less than two percent (2%)
1347 for such year, then a penalty rate of contributions of two percent
1348 (2%) of taxable wages shall be imposed for such year. The penalty
1349 rate will apply to the successor business as well as the related
1350 entity from which the employees were transferred in an effort to
1351 obtain a lower rate of contributions.
1352 2. If the person is not an employer, such
1353 person shall be subject to a civil money penalty of not more than
1354 Five Thousand Dollars ($5,000.00). Each such transaction for
1355 which advice was given and each occurrence or reoccurrence after
1356 notification being given by the department shall be a separate
1357 offense and punishable by a separate penalty. Any such fine shall
1358 be deposited in the penalty and interest account established under
1359 Section 71-5-114.
1360 (ii) For purposes of this paragraph (c), the term
1361 "knowingly" means having actual knowledge of or acting with
1362 deliberate ignorance or reckless disregard for the prohibition
1363 involved.
1364 (iii) For purposes of this paragraph (c), the term
1365 "violates or attempts to violate" includes, but is not limited to,
1366 intent to evade, misrepresentation or willful nondisclosure.
1367 (iv) In addition to the penalty imposed by
1368 subparagraph (i) of this paragraph (c), any violation of this
1369 subsection may be punishable by a fine of not more than Ten
1370 Thousand Dollars ($10,000.00) or by imprisonment for not more than
1371 five (5) years, or by both such fine and imprisonment. This

1372 subsection shall prohibit prosecution under any other criminal
1373 statute of this state.
1374 (d) The department shall establish procedures to
1375 identify the transfer or acquisition of a business for purposes of
1376 this subsection.
1377 (e) For purposes of this subsection:
1378 (i) "Person" has the meaning given such term by
1379 Section 7701(a)(1) of the Internal Revenue Code of 1986; and
1380 (ii) "Employing unit" has the meaning as set forth
1381 in Section 71-5-11.
1382 (f) This subsection shall be interpreted and applied in
1383 such a manner as to meet the minimum requirements contained in any
1384 guidance or regulations issued by the United States Department of
1385 Labor.
1386 **SECTION 7.** Section 71-5-357, Mississippi Code of 1972, is
1387 amended as follows:
1388 71-5-357. Benefits paid to employees of nonprofit
1389 organizations shall be financed in accordance with the provisions
1390 of this section. For the purpose of this section, a nonprofit
1391 organization is an organization (or group of organizations)
1392 described in Section 501(c)(3) of the Internal Revenue Code of
1393 1954 which is exempt from income tax under Section 501(a) of such
1394 code (26 USCS Section 501).
1395 (a) Any nonprofit organization which, under Section
1396 71-5-11, subsection I(3), is or becomes subject to this chapter
1397 shall pay contributions under the provisions of Sections 71-5-351
1398 through 71-5-355 unless it elects, in accordance with this
1399 paragraph, to pay to the department for the unemployment fund an
1400 amount equal to the amount of regular benefits and one-half (1/2)
1401 of the extended benefits paid, that is attributable to service in
1402 the employ of such nonprofit organization, to individuals for
1403 weeks of unemployment which begin during the effective period of
1404 such election.
1405 (i) Any nonprofit organization which becomes
1406 subject to this chapter may elect to become liable for payments in

1407 lieu of contributions for a period of not less than twelve (12)
1408 months, beginning with the date on which such subjectivity begins,
1409 by filing a written notice of its election with the department not
1410 later than thirty (30) days immediately following the date of the
1411 determination of such subjectivity.
1412 (ii) Any nonprofit organization which makes an
1413 election in accordance with subparagraph (i) of this paragraph
1414 will continue to be liable for payments in lieu of contributions
1415 unless it files with the department a written termination notice
1416 not later than thirty (30) days prior to the beginning of the tax
1417 year for which such termination shall first be effective.
1418 (iii) Any nonprofit organization which has been
1419 paying contributions under this chapter may change to a
1420 reimbursable basis by filing with the department, not later than
1421 thirty (30) days prior to the beginning of any tax year, a written
1422 notice of election to become liable for payments in lieu of
1423 contributions. Such election shall not be terminable by the
1424 organization for that and the next tax year.
1425 (iv) The department may for good cause extend the
1426 period within which a notice of election or a notice of
1427 termination must be filed, and may permit an election to be
1428 retroactive.
1429 (v) The department, in accordance with such
1430 regulations as it may prescribe, shall notify each nonprofit
1431 organization of any determination which it may make of its status
1432 as an employer, of the effective date of any election which it
1433 makes and of any termination of such election. Such
1434 determinations shall be subject to reconsideration, appeal and
1435 review in accordance with the provisions of Sections 71-5-351
1436 through 71-5-355.
1437 (b) Payments in lieu of contributions shall be made in
1438 accordance with the provisions of subparagraph (i) of this
1439 paragraph.
1440 (i) At the end of each calendar quarter, or at the
1441 end of any other period as determined by the department, the

1442 department shall bill each nonprofit organization (or group of
1443 such organizations) which has elected to make payments in lieu of
1444 contributions, for an amount equal to the full amount of regular
1445 benefits plus one-half (1/2) of the amount of extended benefits
1446 paid during such quarter or other prescribed period that is
1447 attributable to service in the employ of such organization.
1448 (ii) Payment of any bill rendered under
1449 subparagraph (i) of this paragraph shall be made not later than
1450 forty-five (45) days after such bill was delivered to the *** * ***
1451 nonprofit organization *** * ***, unless there has been an application
1452 for review and redetermination in accordance with subparagraph (v)
1453 of this paragraph.
1454 1. All of the enforcement procedures for the
1455 collection of delinquent contributions contained in Sections
1456 71-5-363 through 71-5-383 shall be applicable in all respects for
1457 the collection of delinquent payments due by nonprofit
1458 organizations who have elected to become liable for payments in
1459 lieu of contributions.
1460 2. If any nonprofit organization is
1461 delinquent in making payments in lieu of contributions, the
1462 department may terminate such organization's election to make
1463 payments in lieu of contributions as of the beginning of the next
1464 tax year, and such termination shall be effective for the balance
1465 of such tax year.
1466 (iii) Payments made by any nonprofit organization
1467 under the provisions of this paragraph shall not be deducted or
1468 deductible, in whole or in part, from the remuneration of
1469 individuals in the employ of the organization.
1470 (iv) Payments due by employers who elect to
1471 reimburse the fund in lieu of contributions as provided in this
1472 paragraph may not be noncharged under any condition. The
1473 reimbursement must be on a dollar-for-dollar basis (One Dollar
1474 ($1.00) reimbursement for each dollar paid in benefits) in every
1475 case, so that the trust fund shall be reimbursed in full, such
1476 reimbursement to include, but not be limited to, benefits or

1477 payments erroneously or incorrectly paid, or paid as a result of a
1478 determination of eligibility which is subsequently reversed, or
1479 paid as a result of claimant fraud. However, political
1480 subdivisions who are reimbursing employers may elect to pay to the
1481 fund an amount equal to five-tenths percent (.5%) of the taxable
1482 wages paid during the calendar year with respect to employment,
1483 and those employers who so elect shall be relieved of liability
1484 for reimbursement of benefits paid under the same conditions that
1485 benefits are not charged to the experience rating record of a
1486 contributing employer as provided in Section 71-5-355(2)(b)(ii)
1487 other than Clause 5 thereof. Benefits paid in such circumstances
1488 for which reimbursing employers are relieved of liability for
1489 reimbursement shall not be considered attributable to service in
1490 the employment of such reimbursing employer.
1491 (v) The amount due specified in any bill from the
1492 department shall be conclusive on the organization unless, not
1493 later than fifteen (15) days after the bill was *** * *** delivered to
1494 it, the organization files an application for redetermination by
1495 the department, setting forth the grounds for such application or
1496 appeal. The department shall promptly review and reconsider the
1497 amount due specified in the bill and shall thereafter issue a
1498 redetermination in any case in which such application for
1499 redetermination has been filed. Any such redetermination shall be
1500 conclusive on the organization unless, not later than fifteen (15)
1501 days after the redetermination was *** * *** delivered to it, the
1502 organization files an appeal to the Circuit Court of the First
1503 Judicial District of Hinds County, Mississippi, in accordance with
1504 the provisions of law with respect to review of civil causes by
1505 certiorari.
1506 (vi) Past due payments of amounts in lieu of
1507 contributions shall be subject to the same interest and penalties
1508 that, pursuant to Section 71-5-363, apply to past due
1509 contributions.
1510 (c) Each employer that is liable for payments in lieu
1511 of contributions shall pay to the department for the fund the

1512 amount of regular benefits plus the amount of one-half (1/2) of
1513 extended benefits paid are attributable to service in the employ
1514 of such employer. If benefits paid to an individual are based on
1515 wages paid by more than one (1) employer and one or more of such
1516 employers are liable for payments in lieu of contributions, the
1517 amount payable to the fund by each employer that is liable for
1518 such payments shall be determined in accordance with the
1519 provisions of subparagraph (i) or subparagraph (ii) of this
1520 paragraph.

1521 (i) If benefits paid to an individual are based on
1522 wages paid by one or more employers that are liable for payment in
1523 lieu of contributions and on wages paid by one or more employers
1524 who are liable for contributions, the amount of benefits payable
1525 by each employer that is liable for payments in lieu of
1526 contributions shall be an amount which bears the same ratio to the
1527 total benefits paid to the individual as the total base-period
1528 wages paid to the individual by such employer bear to the total
1529 base-period wages paid to the individual by all of his base-period
1530 employers.

1531 (ii) If benefits paid to an individual are based
1532 on wages paid by two (2) or more employers that are liable for
1533 payments in lieu of contributions, the amount of benefits payable
1534 by each such employer shall be an amount which bears the same
1535 ratio to the total benefits paid to the individual as the total
1536 base-period wages paid to the individual by such employer bear to
1537 the total base-period wages paid to the individual by all of his
1538 base-period employers.

1539 (d) In the discretion of the department, any nonprofit
1540 organization that elects to become liable for payments in lieu of
1541 contributions shall be required *** to execute and file with the
1542 department a surety bond approved by the department, or it may
1543 elect instead to deposit with the department money or securities.
1544 The amount of such bond or deposit shall be determined in
1545 accordance with the provisions of this paragraph.

1546 (i) The amount of the bond or deposit required by
1547 paragraph (d) shall be equal to two and seven-tenths percent
1548 (2.7%) of the organization's taxable wages paid for employment as
1549 defined in Section 71-5-11, subsection J(4), for the four (4)
1550 calendar quarters immediately preceding the effective date of the
1551 election, the renewal date in the case of a bond, or the biennial
1552 anniversary of the effective date of election in the case of a
1553 deposit of money or securities, whichever date shall be most
1554 recent and applicable. If the nonprofit organization did not pay
1555 wages in each of such four (4) calendar quarters, the amount of
1556 the bond or deposit shall be as determined by the department.
1557 (ii) Any bond deposited under paragraph (d) shall
1558 be in force for a period of not less than two (2) tax years and
1559 shall be renewed with the approval of the department at such times
1560 as the department may prescribe, but not less frequently than at
1561 intervals of two (2) years as long as the organization continues
1562 to be liable for payments in lieu of contributions. The
1563 department shall require adjustments to be made in a previously
1564 filed bond as it deems appropriate. If the bond is to be
1565 increased, the adjusted bond shall be filed by the organization
1566 within thirty (30) days of the date notice of the required
1567 adjustment was *** * *** delivered to it. Failure by any organization
1568 covered by such bond to pay the full amount of payments in lieu of
1569 contributions when due, together with any applicable interest and
1570 penalties provided in paragraph (b)(v) of this section, shall
1571 render the surety liable on the bond to the extent of the bond, as
1572 though the surety was such organization.
1573 (iii) Any deposit of money or securities in
1574 accordance with paragraph (d) shall be retained by the department
1575 in an escrow account until liability under the election is
1576 terminated, at which time it shall be returned to the
1577 organization, less any deductions as hereinafter provided. The
1578 department may deduct from the money deposited under paragraph (d)
1579 by a nonprofit organization, or sell the securities it has so
1580 deposited, to the extent necessary to satisfy any due and unpaid

1581 payments in lieu of contributions and any applicable interest and
1582 penalties provided for in paragraph (b)(v) of this section. The
1583 department shall require the organization, within thirty (30) days
1584 following any deduction from a money deposit or sale of deposited
1585 securities under the provisions hereof, to deposit sufficient
1586 additional money or securities to make whole the organization's
1587 deposit at the prior level. Any cash remaining from the sale of
1588 such securities shall be a part of the organization's escrow
1589 account. The department may, at any time, review the adequacy of
1590 the deposit made by any organization. If, as a result of such
1591 review, it determines that an adjustment is necessary, it shall
1592 require the organization to make additional deposit within thirty
1593 (30) days of *** * *** notice of its determination or shall return to
1594 it such portion of the deposit as it no longer considers
1595 necessary, whichever action is appropriate. Disposition of income
1596 from securities held in escrow shall be governed by the applicable
1597 provisions of the state law.
1598 (iv) If any nonprofit organization fails to file a
1599 bond or make a deposit, or to file a bond in an increased amount,
1600 or to increase or make whole the amount of a previously made
1601 deposit as provided under this subparagraph, the department may
1602 terminate such organization's election to make payments in lieu of
1603 contributions, and such termination shall continue for not less
1604 than the four (4) consecutive calendar-quarter periods beginning
1605 with the quarter in which such termination becomes effective;
1606 however, the department may extend for good cause the applicable
1607 filing, deposit or adjustment period by not more than thirty (30)
1608 days.
1609 (v) Group account shall be established according
1610 to regulations prescribed by the department.
1611 (e) Any employer which elects to make payments in lieu
1612 of contributions into the Unemployment Compensation Fund as
1613 provided in this paragraph shall not be liable to make such
1614 payments with respect to the benefits paid to any individual whose
1615 base-period wages include wages for previously uncovered services

1616 as defined in Section 71-5-511(e) to the extent that the
1617 Unemployment Compensation Fund is reimbursed for such benefits
1618 pursuant to Section 121 of Public Law 94-566.
1619 **SECTION 8.** Section 71-5-359, Mississippi Code of 1972, is
1620 amended as follows:
1621 71-5-359. (1) (a) Before January 1, 1978, each state board
1622 or other instrumentality of this state or one or more other states
1623 covered under Section 71-5-11, subsection I(3), shall pay
1624 contributions under the provisions of Sections 71-5-351 through
1625 71-5-355 for all of the hospitals or institutions of higher
1626 learning under its jurisdiction unless it elects, in the same
1627 manner and under the same conditions as provided for nonprofit
1628 organizations in subsections (a), (b) and (c) of Section 71-5-357,
1629 to pay to the department for the unemployment fund an amount equal
1630 to the regular benefits and one-half (1/2) of the extended
1631 benefits paid that are attributable to service in the employ of
1632 such hospitals or institutions. When an election is made, the
1633 amounts required to be paid in lieu of contributions shall be
1634 billed and payment made as provided in Section 71-5-357 with
1635 respect to similar payments by nonprofit organizations. A state
1636 board having jurisdiction over two (2) or more state-owned
1637 hospitals or state-owned institutions of higher learning shall be
1638 treated as a single employer for the employment in all of those
1639 hospitals or institutions of higher learning for purposes of
1640 computing contribution rates and payment of contributions, or for
1641 purposes of reimbursing the fund, unless it elects, in accordance
1642 with this section, to have one or more of those hospitals or
1643 institutions of higher learning treated as a separate employer.
1644 (b) A state board may elect to have one or more
1645 state-owned hospitals or one or more state-owned institutions of
1646 higher learning under its jurisdiction treated as a separate
1647 employer for the purposes of this section, provided it files with
1648 the department, not later than thirty (30) days prior to the
1649 beginning of any tax year, a written notice of such election. Any
1650 such election shall be effective throughout such tax year, and

1651 shall continue in effect unless the state board files with the
1652 department a written notice of termination of such election not
1653 less than thirty (30) days prior to the beginning of the tax year
1654 for which such termination is to be effective.

1655 (2) (a) From January 1, 1978, through December 31, 1978,
1656 the Commission of Budget and Accounting shall, in the manner
1657 provided in subsection (2)(c) of this section, pay, upon warrant
1658 issued by the State Auditor of Public Accounts, to the department
1659 for the Unemployment Compensation Fund an amount equal to the
1660 regular benefits and one-half (1/2) of the extended benefits paid
1661 that are attributable to service in the employ of a state agency.
1662 The amount required to be reimbursed by a certain agency shall be
1663 billed to the Commission of Budget and Accounting and shall be
1664 paid from the Employment Compensation Revolving Fund pursuant to
1665 subsection (2)(c) of this section not later than thirty (30) days
1666 after such bill was sent, unless there has been an application for
1667 review and redetermination in accordance with Section
1668 71-5-357(b)(v).

1669 (b) The Department of Finance and Administration shall,
1670 in the manner provided in subsection (2)(c) of this section, pay,
1671 upon warrant issued by the State Auditor, or the successor to
1672 these duties, to the department for the Unemployment Compensation
1673 Fund an amount equal to the regular benefits and the extended
1674 benefits paid that are attributable to service in the employ of a
1675 state agency. The amount required to be reimbursed by a certain
1676 agency shall be billed to the Department of Finance and
1677 Administration and shall be paid from the Employment Compensation
1678 Revolving Fund pursuant to subsection (2)(c) of this section not
1679 later than thirty (30) days after such bill was sent, unless there
1680 has been an application for review and redetermination in
1681 accordance with Section 71-5-357(b)(v).

1682 (c) Each agency of state government shall deposit
1683 monthly for a period of twenty-four (24) months an amount equal to
1684 one-twelfth of one percent (1/12 of 1%) of the first Six Thousand
1685 Dollars ($6,000.00) paid to each employee thereof during the next

1686 preceding year into the Employment Compensation Revolving Fund
1687 that is created in the State Treasury. The Department of Finance
1688 and Administration shall determine the percentage to be applied to
1689 the amount of covered wages paid in order to maintain a balance in
1690 the revolving fund of not less than two percent (2%) of the
1691 covered wages paid during the next preceding year. The State
1692 Treasurer shall invest all funds in the Employment Compensation
1693 Revolving Fund and all interest earned shall be credited to the
1694 Employment Compensation Revolving Fund.

1695 The reimbursement of benefits paid by the Mississippi
1696 Department of Employment Security shall be paid by the Department
1697 of Finance and Administration from the Employment Compensation
1698 Revolving Fund upon warrants issued by the State Auditor of Public
1699 Accounts, or the successor to these duties; and the auditor shall
1700 issue his warrants upon requisitions signed by the Department of
1701 Finance and Administration. However, the Department of Finance and
1702 Administration may, if it so elects, contract for the performance
1703 of the duties prescribed by subsection (2)(b) and (c), and other
1704 duties necessarily related thereto.

1705 (d) From January 1, 1978, through December 31, 1978,
1706 any political subdivision of this state shall pay to the
1707 department for the unemployment fund an amount equal to the
1708 regular benefits and one-half (1/2) of the extended benefits paid
1709 that are attributable to service in the employ of such political
1710 subdivision unless it elects to make contributions to the
1711 unemployment fund as provided in subsection (2)(j) of this
1712 section. The amount required to be reimbursed shall be billed and
1713 shall be paid as provided in Section 71-5-357, with respect to
1714 similar payments for nonprofit organizations.

1715 (e) On and after January 1, 1979, any political
1716 subdivision of this state shall pay to the department for the
1717 unemployment fund an amount equal to the regular benefits and the
1718 extended benefits paid that are attributable to service in the
1719 employ of such political subdivision unless it elects to make
1720 contributions to the unemployment fund as provided in subsection

1721 (2)(j) of this section. The amount required to be reimbursed
1722 shall be billed and shall be paid as provided in Section 71-5-357,
1723 with respect to similar payments for nonprofit organizations.
1724 (f) Each political subdivision unless it elects to make
1725 contributions to the unemployment fund as provided in subsection
1726 (2)(j) of this section, shall establish a revolving fund and
1727 deposit therein monthly for a period of twenty-four (24) months an
1728 amount equal to one-twelfth of one percent (1/12 of 1%) of the
1729 first Six Thousand Dollars ($6,000.00) paid to each employee
1730 thereof during the next preceding year plus an amount each month
1731 equal to one-third (1/3) of any reimbursement paid to the
1732 department for the next preceding quarter. After January 1, 1980,
1733 the balance in the revolving fund shall be maintained at an amount
1734 not less than two percent (2%) of the covered wages paid during
1735 the next preceding year. However, the department shall by
1736 regulation establish a procedure to allow reimbursing political
1737 subdivisions to elect to maintain the balance in the revolving
1738 fund as required under this paragraph or to annually execute a
1739 surety bond to be approved by the department in an amount not less
1740 than two percent (2%) of the covered wages paid during the next
1741 preceding year.
1742 (g) In the event any political subdivision becomes
1743 delinquent in payments due under this chapter, upon due notice,
1744 and upon certification of the delinquency by the department to the
1745 Department of Finance and Administration, the State Tax
1746 Commission, the Department of Environmental Quality and the
1747 Department of Insurance, or any of them, such agencies shall
1748 direct the issuance of warrants which in the aggregate shall be
1749 the amount of such delinquency payable to the department and drawn
1750 upon any funds in the State Treasury which may be available to
1751 such political subdivision in satisfaction of any such
1752 delinquency. This remedy shall be in addition to any other
1753 collection remedies in this chapter or otherwise provided by law.
1754 (h) Payments made by any political subdivision under
1755 the provisions of this section shall not be deducted or

1756 deductible, in whole or in part, from the remuneration of
1757 individuals in the employ of the organization.
1758 (i) Any governmental entity shall not be liable to make
1759 payments to the unemployment fund with respect to the benefits
1760 paid to any individual whose base-period wages include wages for
1761 previously uncovered services as defined in Section 71-5-511,
1762 subsection (e), to the extent that the Unemployment Compensation
1763 Fund is reimbursed for such benefits pursuant to Section 121 of
1764 Public Law 94-566.
1765 (j) Any political subdivision of this state may elect
1766 to make contributions to the unemployment fund instead of making
1767 reimbursement for benefits paid as provided in subsection (2)(d),
1768 (e) and (f) of this section. A political subdivision which makes
1769 this election shall so notify the department, not later than July
1770 1, 1978; and shall be subject to the provisions of Section
1771 71-5-351, with regard to the payment of contributions. A
1772 political subdivision which makes this election shall pay
1773 contributions equal to two percent (2%) of wages paid by it during
1774 each calendar quarter it is subject to this chapter. The
1775 department shall by regulation establish a procedure to allow
1776 political subdivisions the option periodically to elect either the
1777 reimbursement or the contribution method of financing unemployment
1778 compensation coverage.
1779 **SECTION 9.** Section 71-5-365, Mississippi Code of 1972, is
1780 amended as follows:
1781 71-5-365. If any employer fails to make and file any report
1782 as and when required by the terms and provisions of this chapter
1783 or by any rule or regulation of the commission for the purpose of
1784 determining the amount of contributions due by him under this
1785 chapter, or if any report which has been filed is deemed by the
1786 executive director to be incorrect or insufficient, and such
1787 employer, after having been given *** * *** notice *** * *** by the
1788 executive director to file such report, or a corrected or
1789 sufficient report, as the case may be, shall fail to file such
1790 report within fifteen (15) days after the date of *** * *** such

1791 notice, the executive director may (a) determine the amount of
1792 contributions due from such employer on the basis of such
1793 information as may be readily available to him, which said
1794 determination shall be prima facie correct, (b) assess such
1795 employer with the amount of contribution so determined, to which
1796 amount may be added and assessed by the executive director in his
1797 discretion, as damages, an amount equal to ten percent (10%) of
1798 said amount, and (c) immediately give *** notice *** to such
1799 employer of such determination, assessment, and damages, if any,
1800 added and assessed, demanding payment of same together with
1801 interest, as herein provided, on the amount of contributions from
1802 the date when same were due and payable. Such determination and
1803 assessment by the executive director shall be final at the
1804 expiration of fifteen (15) days from the date *** of such ***
1805 notice thereof demanding payment, unless:
1806 (a) Such employer shall have filed with the department
1807 a written protest and petition for a hearing, specifying his
1808 objections thereto. Upon receipt of such petition within the
1809 fifteen (15) days allowed, the department shall fix the time and
1810 place for a hearing and shall notify the petitioner thereof. At
1811 any hearing held before the department as herein provided,
1812 evidence may be offered to support such determination and
1813 assessment or to prove that it is incorrect, and the commission
1814 shall have all the power provided in Sections 71-5-137 and
1815 71-5-139. Immediately after such hearing a final decision in the
1816 matter shall be made by the commission, and any contributions or
1817 deficiencies in contributions found and determined by the
1818 commission to be due shall be assessed and paid, together with
1819 interest, within fifteen (15) days after notice of such final
1820 decision and assessment, and demand for payment thereof by the
1821 department shall have been sent to such employer.
1822 (b) The department, in its discretion, determines on
1823 the basis of information submitted by the employer that such
1824 assessment should be amended and adjusted to reflect the correct
1825 amount of taxes.

1826 Sixty (60) days after the due date of the contributions,
1827 together with interest and damages, or upon issuance of a warrant,
1828 whichever occurs first, the department, in its discretion, may
1829 assess an additional sum not exceeding one hundred percent (100%)
1830 of the amount of the unpaid contributions due as damages for
1831 failure to pay.

1832 **SECTION 10.** Section 71-5-505, Mississippi Code of 1972, is
1833 amended as follows:

1834 71-5-505. (1) For weeks beginning on or after July 1, 1991,
1835 each eligible individual who is totally unemployed or part totally
1836 unemployed in any week shall be paid with respect to such week a
1837 benefit in an amount equal to his weekly benefit amount less that
1838 part of his wages, if any, payable to him with respect to such
1839 week which is in excess of Forty Dollars ($40.00). Such
1840 individuals must have been totally unemployed or part totally
1841 unemployed for a waiting period of one (1) week during which he
1842 earned less than his weekly benefit amount plus Forty Dollars
1843 ($40.00). Such benefit for a benefit year effective on or after
1844 October 1, 1983, if not a multiple of One Dollar ($1.00), shall be
1845 computed to the next lower multiple of One Dollar ($1.00).
1846 Provided, however, that remuneration for "inactive duty training"
1847 or "unit training assembly" payable to such eligible individual
1848 who is a member of any of the reserve components, or remuneration
1849 for jury duty pursuant to a lawfully issued summons therefor
1850 payable to such eligible individual, shall not be considered wages
1851 which serve to reduce the otherwise payable benefit amount.

1852 In determining whether an eligible individual is unemployed
1853 during a week, the date of commencing a shift shall determine the
1854 week for which the earnings are deducted.

1855 (2) However, the one-week waiting period described herein
1856 shall be waived if the President of the United States declares a
1857 major disaster in accordance with Section 401 of The Robert T.
1858 Stafford Disaster Relief and Emergency Assistance Act. The
1859 department, in its discretion, shall have the authority to

1860 noncharge an employer account for any benefits paid for
1861 unemployment due directly to such disaster.

1862 **SECTION 11.** Section 71-5-511, Mississippi Code of 1972, is
1863 amended as follows:

1864 71-5-511. An unemployed individual shall be eligible to
1865 receive benefits with respect to any week only if the department
1866 finds that:

1867 (a) (i) He has registered for work at and thereafter
1868 has continued to report to the department in accordance with such
1869 regulations as the department may prescribe; except that the
1870 department may, by regulation, waive or alter either or both of
1871 the requirements of this subparagraph as to such types of cases or
1872 situations with respect to which it finds that compliance with
1873 such requirements would be oppressive or would be inconsistent
1874 with the purposes of this chapter; and

1875 (ii) He participates in reemployment services,
1876 such as job search assistance services, if, in accordance with a
1877 profiling system established by the department, it has been
1878 determined that he is likely to exhaust regular benefits and needs
1879 reemployment services, unless the department determines that:

1880 1. The individual has completed such
1881 services; or

1882 2. There is justifiable cause for the
1883 claimant's failure to participate in such services.

1884 (b) He has made a claim for benefits in accordance with
1885 the provisions of Section 71-5-515 and in accordance with such
1886 regulations as the department may prescribe thereunder.

1887 (c) He is able to work and is available for work.

1888 (d) He has been unemployed for a waiting period of one
1889 (1) week. No week shall be counted as a week of unemployment for
1890 the purposes of this subsection:

1891 (i) Unless it occurs within the benefit year which
1892 includes the week with respect to which he claims payment of
1893 benefits;

1894 (ii) If benefits have been paid with respect
1895 thereto;
1896 (iii) Unless the individual was eligible for
1897 benefits with respect thereto, as provided in Sections 71-5-511
1898 and 71-5-513, except for the requirements of this subsection.
1899 (e) For weeks beginning on or before July 1, 1982, he
1900 has, during his base period, been paid wages for insured work
1901 equal to not less than thirty-six (36) times his weekly benefit
1902 amount; he has been paid wages for insured work during at least
1903 two (2) quarters of his base period; and he has, during that
1904 quarter of his base period in which his total wages were highest,
1905 been paid wages for insured work equal to not less than sixteen
1906 (16) times the minimum weekly benefit amount. For benefit years
1907 beginning after July 1, 1982, he has, during his base period, been
1908 paid wages for insured work equal to not less than forty (40)
1909 times his weekly benefit amount; he has been paid wages for
1910 insured work during at least two (2) quarters of his base period,
1911 and he has, during that quarter of his base period in which his
1912 total wages were highest, been paid wages for insured work equal
1913 to not less than twenty-six (26) times the minimum weekly benefit
1914 amount. For purposes of this subsection, wages shall be counted
1915 as "wages for insured work" for benefit purposes with respect to
1916 any benefit year only if such benefit year begins subsequent to
1917 the date on which the employing unit by which such wages were paid
1918 has satisfied the conditions of Section 71-5-11, subsection I, or
1919 Section 71-5-361, subsection (3), with respect to becoming an
1920 employer.
1921 (f) No individual may receive benefits in a benefit
1922 year unless, subsequent to the beginning of the next preceding
1923 benefit year during which he received benefits, he performed
1924 service in "employment" as defined in Section 71-5-11, subsection
1925 J, and earned remuneration for such service in an amount equal to
1926 not less than eight (8) times his weekly benefit amount applicable
1927 to his next preceding benefit year.

1928 (g) Benefits based on service in employment defined in
1929 Section 71-5-11, subsection J(3) and J(4), and Section 71-5-361,
1930 subsection (4) shall be payable in the same amount, on the same
1931 terms, and subject to the same conditions as compensation payable
1932 on the basis of other service subject to this chapter, except that
1933 benefits based on service in an instructional, research or
1934 principal administrative capacity in an institution of higher
1935 learning (as defined in Section 71-5-11, subsection O) with
1936 respect to service performed prior to January 1, 1978, shall not
1937 be paid to an individual for any week of unemployment which begins
1938 during the period between two (2) successive academic years, or
1939 during a similar period between two (2) regular terms, whether or
1940 not successive, or during a period of paid sabbatical leave
1941 provided for in the individual's contract, if the individual has a
1942 contract or contracts to perform services in any such capacity for
1943 any institution or institutions of higher learning for both such
1944 academic years or both such terms.
1945 (h) Benefits based on service in employment defined in
1946 Section 71-5-11, subsection J(3) and J(4), shall be payable in the
1947 same amount, on the same terms and subject to the same conditions
1948 as compensation payable on the basis of other service subject to
1949 this chapter; except that:
1950 (i) With respect to service performed in an
1951 instructional, research or principal administrative capacity for
1952 an educational institution, benefits shall not be paid based on
1953 such services for any week of unemployment commencing during the
1954 period between two (2) successive academic years, or during a
1955 similar period between two (2) regular but not successive terms,
1956 or during a period of paid sabbatical leave provided for in the
1957 individual's contract, to any individual, if such individual
1958 performs such services in the first of such academic years or
1959 terms and if there is a contract or a reasonable assurance that
1960 such individual will perform services in any such capacity for any
1961 educational institution in the second of such academic years or
1962 terms, and provided that Section 71-5-511, subsection (g), shall

1963 apply with respect to such services prior to January 1, 1978. In
1964 no event shall benefits be paid unless the individual employee was
1965 terminated by the employer.

1966 (ii) With respect to services performed in any
1967 other capacity for an educational institution, benefits shall not
1968 be paid on the basis of such services to any individual for any
1969 week which commences during a period between two (2) successive
1970 academic years or terms, if such individual performs such services
1971 in the first of such academic years or terms and there is a
1972 reasonable assurance that such individual will perform such
1973 services in the second of such academic years or terms, except
1974 that if compensation is denied to any individual under this
1975 subparagraph and such individual was not offered an opportunity to
1976 perform such services for the educational institution for the
1977 second of such academic years or terms, such individual shall be
1978 entitled to a retroactive payment of compensation for each week
1979 for which the individual filed a timely claim for compensation and
1980 for which compensation was denied solely by reason of this clause.
1981 In no event shall benefits be paid unless the individual employee
1982 was terminated by the employer.

1983 (iii) With respect to services described in
1984 subsection (h)(i) and (ii), benefits shall not be payable on the
1985 basis of services in any such capacities to any individual for any
1986 week which commences during an established and customary vacation
1987 period or holiday recess if such individual performs such services
1988 in the first of such academic years or terms, or in the period
1989 immediately before such vacation period or holiday recess, and
1990 there is a reasonable assurance that such individual will perform
1991 such services in the period immediately following such vacation
1992 period or holiday recess.

1993 (iv) With respect to any services described in
1994 subsection (h)(i) and (ii), benefits shall not be payable on the
1995 basis of services in any such capacities as specified in
1996 subsection (h)(i), (ii) and (iii) to any individual who performed
1997 such services in an educational institution while in the employ of

1998 an educational service agency. For purposes of this subsection,
1999 the term "educational service agency" means a governmental agency
2000 or governmental entity which is established and operated
2001 exclusively for the purpose of providing such services to one or
2002 more educational institutions.

2003 (v) With respect to services to which Sections
2004 71-5-357 and 71-5-359 apply, if such services are provided to or
2005 on behalf of an educational institution, benefits shall not be
2006 payable under the same circumstances and subject to the same terms
2007 and conditions as described in subsection (h)(i), (ii), (iii) and
2008 (iv).

2009 (i) Subsequent to December 31, 1977, benefits shall not
2010 be paid to any individual on the basis of any services
2011 substantially all of which consist of participating in sports or
2012 athletic events or training or preparing to so participate, for
2013 any week which commences during the period between two (2)
2014 successive sports seasons (or similar periods) if such individual
2015 performs such services in the first of such seasons (or similar
2016 periods) and there is a reasonable assurance that such individual
2017 will perform such services in the later of such seasons (or
2018 similar periods).

2019 (j) (i) Subsequent to December 31, 1977, benefits
2020 shall not be payable on the basis of services performed by an
2021 alien, unless such alien is an individual who was lawfully
2022 admitted for permanent residence at the time such services were
2023 performed, was lawfully present for purposes of performing such
2024 services, or was permanently residing in the United States under
2025 color of law at the time such services were performed (including
2026 an alien who was lawfully present in the United States as a result
2027 of the application of the provisions of Section 203(a)(7) or
2028 Section 212(d)(5) of the Immigration and Nationality Act).

2029 (ii) Any data or information required of
2030 individuals applying for benefits to determine whether benefits
2031 are not payable to them because of their alien status shall be
2032 uniformly required from all applicants for benefits.

2033 (iii) In the case of an individual whose
2034 application for benefits would otherwise be approved, no
2035 determination that benefits to such individual are not payable
2036 because of his alien status shall be made, except upon a
2037 preponderance of the evidence.
2038 (k) An individual shall be deemed prima facie
2039 unavailable for work, and therefore ineligible to receive
2040 benefits, during any period which, with respect to his employment
2041 status, is found by the department to be a holiday or vacation
2042 period.
2043 (l) A temporary employee of a temporary help firm, as
2044 defined in Section 71-5-11, subsection X, is considered to have
2045 left the employee's last work voluntarily without good cause
2046 connected with the work if the temporary employee does not contact
2047 the temporary help firm for reassignment on completion of an
2048 assignment. A temporary employee is not considered to have left
2049 work voluntarily without good cause connected with the work under
2050 this paragraph unless the temporary employee has been advised in
2051 writing:
2052 (i) That the temporary employee is obligated to
2053 contact the temporary help firm on completion of assignments; and
2054 (ii) That unemployment benefits may be denied if
2055 the temporary employee fails to do so.
2056 **SECTION 12.** Section 71-5-513, Mississippi Code of 1972, is
2057 amended as follows:
2058 71-5-513. A. An individual shall be disqualified for
2059 benefits:
2060 (1) (a) For the week, or fraction thereof, which
2061 immediately follows the day on which he left work voluntarily
2062 without good cause, if so found by the department, and for each
2063 week thereafter until he has earned remuneration for personal
2064 services performed for an employer, as in this chapter defined,
2065 equal to not less than eight (8) times his weekly benefit amount,
2066 as determined in each case; however, marital, filial and domestic
2067 circumstances and obligations shall not be deemed good cause

2068 within the meaning of this subsection. Pregnancy shall not be
2069 deemed to be a marital, filial or domestic circumstance for the
2070 purpose of this subsection.

2071 (b) For the week, or fraction thereof, which
2072 immediately follows the day on which he was discharged for
2073 misconduct connected with his work, if so found by the department,
2074 and for each week thereafter until he has earned remuneration for
2075 personal services performed for an employer, as in this chapter
2076 defined, equal to not less than eight (8) times his weekly benefit
2077 amount, as determined in each case.

2078 (c) The burden of proof of good cause for leaving
2079 work shall be on the claimant, and the burden of proof of
2080 misconduct shall be on the employer.

2081 (2) For the week, or fraction thereof, with respect to
2082 which he willfully makes a false statement, a false representation
2083 of fact, or willfully fails to disclose a material fact for the
2084 purpose of obtaining or increasing benefits under the provisions
2085 of this law, if so found by the department, and such individual's
2086 maximum benefit allowance shall be reduced by the amount of
2087 benefits so paid to him during any such week of disqualification;
2088 and additional disqualification shall be imposed for a period not
2089 exceeding fifty-two (52) weeks, the length of such period of
2090 disqualification and the time when such period begins to be
2091 determined by the department, in its discretion, according to the
2092 circumstances in each case.

2093 (3) If the department finds that he has failed, without
2094 good cause, either to apply for available suitable work when so
2095 directed by the employment office or the department, to accept
2096 suitable work when offered him, or to return to his customary
2097 self-employment (if any) when so directed by the department, such
2098 disqualification shall continue for the week in which such failure
2099 occurred and for not more than the twelve (12) weeks which
2100 immediately follow such week, as determined by the department
2101 according to the circumstances in each case.

2102 (a) In determining whether or not any work is
2103 suitable for an individual, the department shall consider among
2104 other factors the degree of risk involved to his health, safety
2105 and morals, his physical fitness and prior training, his
2106 experience and prior earnings, his length of unemployment and
2107 prospects for securing local work in his customary occupation, and
2108 the distance of the available work from his residence; however,
2109 offered employment paying the minimum wage or higher, if such
2110 minimum or higher wage is that prevailing for his customary
2111 occupation or similar work in the locality, shall be deemed to be
2112 suitable employment after benefits have been paid to the
2113 individual for a period of eight (8) weeks.
2114 (b) Notwithstanding any other provisions of this
2115 chapter, no work shall be deemed suitable and benefits shall not
2116 be denied under this chapter to any otherwise eligible individual
2117 for refusing to accept new work under any of the following
2118 conditions:
2119 (i) If the position offered is vacant due
2120 directly to a strike, lockout or other labor dispute;
2121 * * *
2122 (ii) If as a condition of being employed the
2123 individual would be required to join a company union or to resign
2124 from or refrain from joining any bona fide labor organization;
2125 (iii) If unsatisfactory or hazardous working
2126 conditions exist that could result in a danger to the physical or
2127 mental well-being of the worker. In any such determination the
2128 department shall consider, but shall not be limited to a
2129 consideration of, the following: the safety measures used or the
2130 lack thereof and the condition of equipment or lack of proper
2131 equipment. No work shall be considered hazardous if the working
2132 conditions surrounding a worker's employment are the same or
2133 substantially the same as the working conditions generally
2134 prevailing among workers performing the same or similar work for
2135 other employers engaged in the same or similar type of activity.

2136 (4) For any week with respect to which the department
2137 finds that his total unemployment is due to a stoppage of work
2138 which exists because of a labor dispute at a factory,
2139 establishment or other premises at which he is or was last
2140 employed; however, this subsection shall not apply if it is shown
2141 to the satisfaction of the department:
2142 (a) He is unemployed due to a stoppage of work
2143 occasioned by an unjustified lockout, if such lockout was not
2144 occasioned or brought about by such individual acting alone or
2145 with other workers in concert; or
2146 (b) He is not participating in or directly
2147 interested in the labor dispute which caused the stoppage of work;
2148 and
2149 (c) He does not belong to a grade or class of
2150 workers of which, immediately before the commencement of stoppage,
2151 there were members employed at the premises at which the stoppage
2152 occurs, any of whom are participating in or directly interested in
2153 the dispute.
2154 If in any case separate branches of work which are commonly
2155 conducted as separate businesses in separate premises are
2156 conducted in separate departments of the same premises, each such
2157 department shall, for the purposes of this subsection, be deemed
2158 to be a separate factory, establishment or other premises.
2159 (5) For any week with respect to which he has received
2160 or is seeking unemployment compensation under an unemployment
2161 compensation law of another state or of the United States.
2162 However, if the appropriate agency of such other state or of the
2163 United States finally determines that he is not entitled to such
2164 unemployment compensation benefits, this disqualification shall
2165 not apply. Nothing in this subsection contained shall be
2166 construed to include within its terms any law of the United States
2167 providing unemployment compensation or allowances for honorably
2168 discharged members of the Armed Forces.
2169 (6) For any week with respect to which he is receiving
2170 or has received remuneration in the form of payments under any

2171 governmental or private retirement or pension plan, system or
2172 policy which a base-period employer is maintaining or contributing
2173 to or has maintained or contributed to on behalf of the
2174 individual; however, if the amount payable with respect to any
2175 week is less than the benefits which would otherwise be due under
2176 Section 71-5-501, he shall be entitled to receive for such week,
2177 if otherwise eligible, benefits reduced by the amount of such
2178 remuneration. However, on or after the first Sunday immediately
2179 following July 1, 2001, no social security payments, to which the
2180 employee has made contributions, shall be deducted from
2181 unemployment benefits paid for any period of unemployment
2182 beginning on or after the first Sunday following July 1, 2001.
2183 This one hundred percent (100%) exclusion shall not apply to any
2184 other governmental or private retirement or pension plan, system
2185 or policy. If benefits payable under this section, after being
2186 reduced by the amount of such remuneration, are not a multiple of
2187 One Dollar ($1.00), they shall be adjusted to the next lower
2188 multiple of One Dollar ($1.00).
2189 (7) For any week with respect to which he is receiving
2190 or has received remuneration in the form of a back pay award, or
2191 other compensation allocable to any week, whether by settlement or
2192 otherwise. Any benefits previously paid for weeks of unemployment
2193 with respect to which back pay awards, or other such compensation,
2194 are made shall constitute an overpayment and such amounts shall be
2195 deducted from the award by the employer prior to payment to the
2196 employee, and shall be transmitted promptly to the department by
2197 the employer for application against the overpayment and credit to
2198 the claimant's maximum benefit amount and prompt deposit into the
2199 fund; however, the removal of any charges made against the
2200 employer as a result of such previously paid benefits shall be
2201 applied to the calendar year and the calendar quarter in which the
2202 overpayment is transmitted to the department, and no attempt shall
2203 be made to relate such a credit to the period to which the award
2204 applies. Any amount of overpayment so deducted by the employer
2205 and not transmitted to the department shall be subject to the same

2206 procedures for collection as is provided for contributions by
2207 Sections 71-5-363 through 71-5-381. Any amount of overpayment not
2208 deducted by the employer shall be established as an overpayment
2209 against the claimant and collected as provided above. It is the
2210 purpose of this paragraph to assure equity in the situations to
2211 which it applies, and it shall be construed accordingly.
2212 B. Notwithstanding any other provision in this chapter, no
2213 otherwise eligible individual shall be denied benefits for any
2214 week because he is in training with the approval of the
2215 department; nor shall such individual be denied benefits with
2216 respect to any week in which he is in training with the approval
2217 of the department by reason of the application of provisions in
2218 Section 71-5-511, subsection (c), relating to availability for
2219 work, or the provisions of subsection A(3) of this section,
2220 relating to failure to apply for, or a refusal to accept, suitable
2221 work.
2222 C. Notwithstanding any other provisions of this chapter, no
2223 otherwise eligible individual shall be denied benefits for any
2224 week because he or she is in training approved under Section
2225 236(a)(1) of the Trade Act of 1974, nor shall such individual be
2226 denied benefits by reason of leaving work to enter such training,
2227 provided the work left is not suitable employment, or because of
2228 the application to any such week in training of provisions in this
2229 law (or any applicable federal unemployment compensation law),
2230 relating to availability for work, active search for work or
2231 refusal to accept work.
2232 For purposes of this section, the term "suitable employment"
2233 means with respect to an individual, work of a substantially equal
2234 or higher skill level than the individual's past adversely
2235 affected employment (as defined for purposes of the Trade Act of
2236 1974), and wages for such work at not less than eighty percent
2237 (80%) of the individual's average weekly wage as determined for
2238 the purposes of the Trade Act of 1974.
2239 **SECTION 13.** Section 71-5-517, Mississippi Code of 1972, is
2240 amended as follows:

2241 71-5-517. <u>Upon the taking of a claim by the department,</u> an
2242 initial determination thereon shall be made promptly and shall
2243 include a determination with respect to whether or not benefits
2244 are payable, the week with respect to which benefits shall
2245 commence, the weekly benefit amount payable and the maximum
2246 duration of benefits. In any case in which the payment or denial
2247 of benefits will be determined by the provisions of subsection
2248 A(4) of Section 71-5-513, the examiner shall promptly transmit all
2249 the evidence with respect to that subsection to the department,
2250 which, on the basis of evidence so submitted and such additional
2251 evidence as it may require, shall make an initial determination
2252 with respect thereto. An initial determination may for good cause
2253 be reconsidered. The claimant, his most recent employing unit and
2254 all employers whose experience-rating record would be charged with
2255 benefits pursuant to such determination shall be promptly notified
2256 of such initial determination or any amended initial determination
2257 and the reason therefor. Benefits shall be denied or, if the
2258 claimant is otherwise eligible, promptly paid in accordance with
2259 the initial determination or amended initial determination. The
2260 jurisdiction of the department over benefit claims which have not
2261 been appealed shall be continuous. The claimant or any party to
2262 the initial determination or amended initial determination may
2263 file an appeal from such initial determination or amended initial
2264 determination within fourteen (14) days after notification
2265 thereof, or after the date such notification was <u>sent</u> to his last
2266 known address.
2267 Notwithstanding any other provision of this section, benefits
2268 shall be paid promptly in accordance with a determination or
2269 redetermination, or the decision of an appeal tribunal, the Board
2270 of Review or a reviewing court upon the issuance of such
2271 determination, redetermination or decision in favor of the
2272 claimant (regardless of the pendency of the period to apply for
2273 reconsideration, file an appeal, or petition for judicial review,
2274 as the case may be, or the pendency of any such application,
2275 filing or petition), unless and until such determination,

2276 redetermination or decision has been modified or reversed by a
2277 subsequent redetermination or decision, in which event benefits
2278 shall be paid or denied in accordance with such modifying or
2279 reversing redetermination or decision. Any benefits finally
2280 determined to have been erroneously paid may be set up as an
2281 overpayment to the claimant and must be liquidated before any
2282 future benefits can be paid to the claimant. If, subsequent to
2283 such initial determination or amended initial determination,
2284 benefits with respect to any week for which a claim has been filed
2285 are denied for reasons other than matters included in the initial
2286 determination or amended initial determination, the claimant shall
2287 be promptly notified of the denial and the reason therefor and may
2288 appeal therefrom in accordance with the procedure herein described
2289 for appeals from initial determination or amended initial
2290 determination.

2291 **SECTION 14.** Section 71-5-519, Mississippi Code of 1972, is
2292 amended as follows:

2293 71-5-519. Unless such appeal is withdrawn, an appeal
2294 tribunal appointed by the executive director, after affording the
2295 parties reasonable opportunity for fair hearing, shall affirm,
2296 modify or reverse the findings of fact and initial determination
2297 or amended initial determination. The parties shall be duly
2298 notified of such tribunal's decision, together with its reasons
2299 therefor, which shall be deemed to be the final decision of the
2300 executive director unless, within fourteen (14) days after the
2301 date of notification *** * *** of such decision, further appeal is
2302 initiated pursuant to Section 71-5-523.

2303 **SECTION 15.** Section 71-5-529, Mississippi Code of 1972, is
2304 amended as follows:

2305 71-5-529. Any decision of the Board of Review, in the
2306 absence of an appeal therefrom as herein provided, shall become
2307 final ten (10) days after the date of notification *** * ***; and
2308 judicial review thereof shall be permitted only after any party
2309 claiming to be aggrieved thereby has exhausted his administrative
2310 remedies as provided by this chapter. The department shall be

2311 deemed to be a party to any judicial action involving any such
2312 decision, and may be represented in any such judicial action by
2313 any qualified attorney employed by the department and designated
2314 by it for that purpose or, at the department's request, by the
2315 Attorney General.

2316 **SECTION 16.** Section 71-5-353, Mississippi Code of 1972, is
2317 amended as follows:

2318 71-5-353. (1) Each employer shall pay contributions equal
2319 to five and four-tenths percent (5.4%) of taxable wages paid by
2320 him each calendar year, except as may be otherwise provided in
2321 Section 71-5-361 and except that each newly subject employer shall
2322 pay contributions at the rate of two and seven-tenths percent
2323 (2.7%) of taxable wages until his experience-rating record has
2324 been chargeable throughout not less than the twelve (12)
2325 consecutive calendar months ending on the computation date;
2326 thereafter his contribution rate shall be determined in accordance
2327 with the provisions of Section 71-5-355.

2328 (2) Unless eligible for a modified rate as described in
2329 Section 71-5-355 of this chapter, each employer, as defined by
2330 Section 71-5-11(H) of this chapter, engaged in an employee leasing
2331 arrangement, with an employee leasing firm, on June 30, 1998, will
2332 be assigned a contributions rate of one and five-tenths percent
2333 (1.5%) for the calendar year 1999, and subsequent calendar years,
2334 until the employer is eligible for a modified rate, as described
2335 in Section 71-5-355 of this chapter, based on experience
2336 accumulated subsequent to December 31, 1998.

2337 The department shall notify all employers, active in the
2338 department files and currently reporting, of the provisions of
2339 this paragraph, at their last known mailing address on or before
2340 August 15, 1998. All employee leasing firms shall report to the
2341 department the name, the federal identification number, mailing
2342 address, physical location address and telephone number of all
2343 their clients on or before October 15, 1998. Any employee leasing
2344 firm failing to comply with the provisions of this paragraph may
2345 be assessed an amount equal to one-half of one percent (1/2 of 1%)

2346 of total wages, or Five Hundred Dollars ($500.00), whichever is
2347 greater, for each client that the employee leasing firm fails to
2348 report. Collection of the above mentioned penalty shall be in
2349 conformity with department regulations.
2350 (3) From and after January 1, 2005, contribution rates
2351 assigned to employers by the department, as determined pursuant to
2352 Sections 71-5-351, 71-5-353 and 71-5-355, shall be reduced by
2353 three tenths of one percent (.3%). Such reduction shall only
2354 apply to employers whose contribution rate, determined in
2355 accordance with Sections 71-5-353 and 71-5-355, is equal to or
2356 less than five and four tenths percent (5.4%), and shall include a
2357 three tenths of one percent (.3%) reduction to the rate as a
2358 result of violation of provisions of this chapter. The reduction
2359 in rates provided for herein shall not apply to state boards,
2360 instrumentalities and political subdivisions of the State of
2361 Mississippi referred to in Sections 71-5-357 and 71-5-359, or to
2362 nonprofit employers providing reimbursement to the department for
2363 the unemployment fund pursuant to Section 71-5-357(a). This
2364 subsection (3) shall be suspended and the size of fund and cost
2365 rate criterion shall be fixed for future years at the levels for
2366 the last rate computation, if any of the following occur:
2367 (a) The average high cost multiple is equal to or less
2368 than 1.0. The average high cost multiple shall be computed as
2369 follows: The result of the unobligated balance of the
2370 Unemployment Compensation Fund at November 1, immediately
2371 preceding the new rate year, divided by the total wages for the
2372 twelve (12) months ending on the June 30, immediately preceding
2373 the new rate year, shall be the numerator and shall be divided by
2374 the simple average of the value of the three (3) highest cost rate
2375 criterion computations since 1974. The result rounded to the next
2376 lower one (1) decimal place will be the average high cost
2377 multiple; or
2378 (b) The computed size of fund (average exposure
2379 criterion divided by cost rate criterion) described in Section
2380 71-5-355 reaches 1.0 and the cost rate criterion reaches the

2381 average for the highest value of the cost rate criterion
2382 computations during each of the economic cycles (economic cycles
2383 shall be those defined by the National Bureau of Economic
2384 Research) subsequent to the calendar year 1974. The reduction to
2385 the size of the fund index and the cost rate criteria shall be
2386 accomplished as described in Section 71-5-355(1)(j) and (k); or
2387 (c) The Unemployment Compensation Fund falls below Five
2388 Hundred Million Dollars ($500,000,000.00).
2389 (4) (a) From and after January 1, 2005, the workforce
2390 enhancement contributions shall be applied at a rate of three
2391 tenths of one percent (.3%) upon the taxable wages as defined by
2392 Section 71-5-351, however, the workforce enhancement contribution
2393 shall not be applied to state boards, instrumentalities and
2394 political subdivisions of the State of Mississippi referred to in
2395 Sections 71-5-357 and 71-5-359, or to nonprofit employers
2396 providing reimbursement to the department for the unemployment
2397 fund pursuant to Section 71-5-357(a).
2398 (b) There is hereby created in the Treasury of the
2399 State of Mississippi a special fund to be known as the
2400 "Mississippi Workforce Training Enhancement Fund," which consists
2401 of funds collected pursuant to subsection (1) of this section.
2402 Funds collected shall initially be deposited into the Clearing
2403 Account and subsequently transferred to the Mississippi Workforce
2404 Training Enhancement Fund described in Section 71-5-453. In the
2405 event any employer pays an amount insufficient to cover the total
2406 contributions due, the amounts due shall be satisfied in the
2407 following order:
2408 (i) Unemployment contributions; then
2409 (ii) Workforce training enhancement contributions;
2410 then
2411 (iii) Interest and damages.
2412 Cost of collection and administration of the workforce
2413 enhancement training contribution shall be allocated based on a
2414 plan approved by the United States Department of Labor (USDOL) and
2415 shall be paid to the Mississippi Department of Employment Security

2416 semiannually by the State Board for Community and Junior Colleges
2417 for periods ending in December and June of each year. Payment
2418 shall be made to the department no later than sixty (60) days
2419 after the billing date.
2420 (c) All monies deposited in the Mississippi Workforce
2421 Training Enhancement Fund will be held by the Mississippi
2422 Department of Employment Security in such account for a period of
2423 not less than sixty (60) days. After such period, funds shall be
2424 transferred within thirty (30) days to the Mississippi Workforce
2425 Enhancement Training Fund in a manner determined by the
2426 department. Interest earnings or interest credits on deposit
2427 amounts shall be retained in the account to pay the costs of the
2428 account. If after the period of twelve (12) months interest
2429 earnings less banking costs exceeds Ten Thousand Dollars
2430 ($10,000.00), such excess amounts shall be transferred to the
2431 Mississippi Workforce Enhancement Training Fund within thirty (30)
2432 days. Such transfers shall occur once annually, during the month
2433 of January.
2434 (d) All enforcement procedures for the collection of
2435 delinquent contributions contained in Sections 71-5-363 through
2436 71-5-383 shall be applicable in all respects for collections of
2437 delinquent contributions designated for the Unemployment
2438 Compensation Fund and the Mississippi Workforce Training
2439 Enhancement Fund.
2440 (e) All monies deposited into the Mississippi Workforce
2441 Enhancement Training Fund shall be utilized exclusively by the
2442 State Board for Community and Junior Colleges. An annual state
2443 plan shall be developed by the State Workforce Investment Board in
2444 accordance with the Workforce Training Act of 1994 (Section
2445 37-153-1 et seq.). The annual state plan developed by the State
2446 Workforce Investment Board shall be used by the State Board for
2447 Community and Junior Colleges as an advisory, but not binding,
2448 plan for the following purposes: to provide training at no charge
2449 to employers and employees in order to enhance employee
2450 productivity. Such training may be subject to a minimal

2451 administrative fee to be paid from the Mississippi Workforce
2452 Enhancement Trust Fund as authorized by * * * the State Board for
2453 Community and Junior Colleges. The initial priority of these
2454 funds shall be for the benefit of existing businesses located
2455 within the state. Employers may request training for existing
2456 employees and/or newly hired employees from the State Board for
2457 Community and Junior Colleges. The State Board for Community and
2458 Junior Colleges will be responsible for approving the training.
2459 The State Workforce Investment Board and the annual state plan
2460 shall be advisory with respect to the type of training and the
2461 utilization of funding from the Mississippi Workforce Enhancement
2462 Training Fund, state general funds, special funds, and budget
2463 contingency funds received by the State Board for Community and
2464 Junior Colleges. The State Workforce Investment Board is a
2465 coordinating board and not a controlling board for the purposes of
2466 training done by the community and junior colleges and the
2467 utilization of the above funds.
2468 (f) This subsection (4) shall be suspended and the size
2469 of fund and cost rate criterion shall be fixed at the levels
2470 computed for the last rate computation at the end of any calendar
2471 year in which the following has occurred:
2472 (i) The average high cost multiple is equal to or
2473 less than 1.0. The average high cost multiple shall be computed
2474 as follows: The result of the unobligated balance of the
2475 unemployment compensation at November 1, immediately preceding the
2476 new rate year, divided by the total wages for the twelve (12)
2477 months ending on the June 30, immediately preceding the new rate
2478 year, shall be the numerator and shall be divided by the simple
2479 average of the value of the three (3) highest cost rate criterion
2480 computations since 1974. The result rounded to the next lower one
2481 (1) decimal place will be the average high cost multiple; or
2482 (ii) The computed size of fund (average exposure
2483 criterion divided by cost rate criterion) described in Section
2484 71-5-355 reaches 1.0 and the cost rate criterion reaches the
2485 average for the highest value of the cost rate criterion

2486 computations during each of the economic cycles (economic cycles
2487 shall be those defined by the National Bureau of Economic
2488 Research) subsequent to the calendar year 1974. The reduction to
2489 the size of the fund index and the cost rate criteria shall be
2490 accomplished as described in Section 71-3-355(1)(j) and (k); or
2491 (iii) The Unemployment Compensation Fund falls
2492 below Five Hundred Million Dollars ($500,000,000.00).
2493 **SECTION 17.** This act shall take effect and be in force from
2494 and after July 1, 2006.

**Further, amend by striking the title in its entirety and inserting in lieu thereof the following:**

1 AN ACT RELATING TO THE ADMINISTRATION OF THE UNEMPLOYMENT
2 COMPENSATION LAW BY THE MISSISSIPPI DEPARTMENT OF EMPLOYMENT
3 SECURITY; TO AMEND SECTIONS 71-5-11, 71-5-135, 71-5-355, 71-5-357,
4 71-5-359, 71-5-519 AND 71-5-529, MISSISSIPPI CODE OF 1972, TO
5 AUTHORIZE OFFICIAL NOTICE IN FORMS OTHER THAN MAIL; TO DEFINE THE
6 TERM "TEMPORARY EMPLOYEE"; TO AMEND SECTION 71-5-19, MISSISSIPPI
7 CODE OF 1972, TO DELETE THE LIMITATION ON THE AUTHORITY OF THE
8 DEPARTMENT TO SEEK REPAYMENT OF OVERPAID UNEMPLOYMENT BENEFITS; TO
9 AMEND SECTION 71-5-119, MISSISSIPPI CODE OF 1972, TO CLARIFY THE
10 AVAILABILITY OF THE UNEMPLOYMENT COMPENSATION LAW TO
11 BENEFICIARIES; TO AMEND SECTION 71-5-127, MISSISSIPPI CODE OF
12 1972, TO REVISE THE PROVISION RELATING TO THE CONFIDENTIALITY OF
13 RECORDS AND REPORTS; TO AMEND SECTION 71-5-365, MISSISSIPPI CODE
14 OF 1972, TO AUTHORIZE THE DEPARTMENT ON ITS OWN MOTION TO ADJUST
15 CONTRIBUTIONS BY EMPLOYERS; TO AMEND SECTION 71-5-505, MISSISSIPPI
16 CODE OF 1972, TO AUTHORIZE THE DEPARTMENT ON ITS OWN MOTION TO
17 NONCHARGE AN EMPLOYER FOR BENEFITS PAID FOR UNEMPLOYMENT DUE TO A
18 DECLARED DISASTER; TO AMEND SECTION 71-5-511, MISSISSIPPI CODE OF
19 1972, TO CLARIFY THAT A BENEFICIARY MUST REGISTER AND REPORT FOR
20 WORK WITH THE DEPARTMENT; TO AMEND SECTION 71-5-513, MISSISSIPPI
21 CODE OF 1972, TO CLARIFY THE CONSIDERATION OF CERTAIN UNFAVORABLE
22 WORKING CONDITIONS BY THE DEPARTMENT IN THE DISQUALIFICATION OF AN
23 INDIVIDUAL FOR UNEMPLOYMENT BENEFITS; TO AMEND SECTION 71-5-517,
24 MISSISSIPPI CODE OF 1972, TO CLARIFY THE PROCEDURE FOR TAKING
25 CLAIMS BY THE DEPARTMENT; TO AMEND SECTION 71-5-353, MISSISSIPPI
26 CODE OF 1972, TO PROVIDE THAT THE ANNUAL STATE PLAN DEVELOPED BY
27 THE STATE WORKFORCE INVESTMENT BOARD SHALL BE USED BY THE STATE
28 BOARD FOR COMMUNITY AND JUNIOR COLLEGES AS AN ADVISORY, BUT NOT
29 BINDING, PLAN; AND FOR RELATED PURPOSES.

HR40\SB2469PH.J

Don Richardson
Clerk of the House of Representatives