SENATE BILL NO. 2118

AN ACT TO AMEND SECTION 43-19-46, MISSISSIPPI CODE OF 1972, TO REVISE THE DEFINITION OF EMPLOYERS REQUIRED TO REPORT NEW HIRES TO THE DEPARTMENT OF HUMAN SERVICES; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 43-19-46, Mississippi Code of 1972, is amended as follows:

43-19-46. (1) Each employer paying wages, salary or commission and doing business in Mississippi shall report to the Directory of New Hires within the Mississippi Department of Human Services:

(a) The hiring of any person who resides or works in this state to whom the employer anticipates paying wages, salary or commission; and

(b) The hiring or return to work of any employee who was laid off, furloughed, separated, granted leave without pay or was terminated from employment.

(2) Employers shall report, by mailing or by other means authorized by the Department of Human Services, a copy of the employee's W-4 form or its equivalent which will result in timely reporting. Each employer shall submit reports within fifteen (15) days of the hiring, rehiring or return to work of the employee.

The report shall contain:

(a) The employee's name, address, social security number and the date of birth;

(b) The employer's name, address, and federal and state withholding tax identification numbers; and
(c) The date upon which the employee began or resumed employment, or is scheduled to begin or otherwise resume employment.

(3) The department shall retain the information, which shall be forwarded to the federal registry of new hires.

(4) The Department of Human Services may operate the program, may enter into a mutual agreement with the Mississippi Department of Employment Security or the State Tax Commission, or both, for the operation of the Directory of New Hires Program, or the Department of Human Services may contract for such service, in which case the department shall maintain administrative control of the program.

(5) In cases in which an employer fails to report information, as required by this section, an administratively levied civil penalty in an amount not to exceed Five Hundred Dollars ($500.00) shall apply if the failure is the result of a conspiracy between the employer and employee to not supply the required report or to supply a false or incomplete report. The penalty shall otherwise not exceed Twenty-five Dollars ($25.00). Appeal shall be as provided in Section 43-19-58.

(6) This section shall stand repealed on July 1, 2010.

SECTION 2. This act shall take effect and be in force from and after July 1, 2007.