

By: Representative Brown

To: Labor; Appropriations

HOUSE BILL NO. 1549

1 AN ACT TO AMEND SECTION 71-5-383, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE PROVISION SETTING FORTH WHEN AN EMPLOYER MUST APPLY
3 FOR A REFUND OR ADJUSTMENT IN CONTRIBUTIONS PAID UNDER
4 UNEMPLOYMENT COMPENSATION LAW; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 71-5-383, Mississippi Code of 1972, is
7 amended as follows:

8 71-5-383. The commission is authorized and empowered to
9 refund, without interest, such contributions, interest, and
10 penalties as it may determine were paid erroneously by an
11 employer, or may make or authorize an adjustment thereof in
12 connection with subsequent contribution payments, provided the
13 employer shall make written application for such refund or
14 adjustment within three (3) years from the day the refund or
15 adjustment is established. For like cause and within the same
16 period, adjustment or refund may be made on the commission's own
17 initiative.

18 **SECTION 2.** This act shall take effect and be in force from
19 and after July 1, 2005.