
SENATE BILL 6409

State of Washington

60th Legislature

2008 Regular Session

By Senators Prentice and King; by request of Employment Security Department

Read first time 01/16/08. Referred to Committee on Labor, Commerce, Research & Development.

1 AN ACT Relating to the imposition of delinquency tax rates for
2 qualified employers; amending RCW 50.29.010; and creating a new
3 section.

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

5 **Sec. 1.** RCW 50.29.010 and 2002 c 149 s 11 are each amended to read
6 as follows:

7 As used in this chapter:

8 (1) "Computation date" means July 1st of any year;

9 (2) "Cut-off date" means September 30th next following the
10 computation date;

11 (3) "Qualification date" means April 1st of the second year
12 preceding the computation date;

13 (4) "Rate year" means the calendar year immediately following the
14 computation date;

15 (5) "Payroll" means all wages (as defined for contribution
16 purposes) paid by an employer to individuals in his or her employment;

17 (6) "Qualified employer" means any employer who (a) reported some
18 employment in the twelve-month period beginning with the qualification
19 date, (b) had no period of four or more consecutive calendar quarters

1 for which he or she reported no employment in the two calendar years
2 immediately preceding the computation date, and (c) has submitted by
3 the cut-off date all reports, contributions, interest, and penalties
4 required under this title for the period preceding the computation
5 date. Unpaid contributions, interest, and penalties (~~may~~) must be
6 disregarded for the purposes of this section if they constitute less
7 than either one hundred dollars or one-half of one percent of the
8 employer's total tax reported for the twelve-month period immediately
9 preceding the computation date. Late reports, contributions,
10 penalties, or interest (~~from employment defined under RCW 50.04.160~~)
11 may be disregarded for the purposes of this section if showing is made
12 to the satisfaction of the commissioner, as the commissioner may define
13 by rule, that an otherwise qualified employer acted in good faith and
14 that forfeiture of qualification for a reduced contribution rate
15 because of such delinquency would be inequitable.

16 NEW SECTION. Sec. 2. If any part of this act is found to be in
17 conflict with federal requirements that are a prescribed condition to
18 the allocation of federal funds to the state or the eligibility of
19 employers in this state for federal unemployment tax credits, the
20 conflicting part of this act is inoperative solely to the extent of the
21 conflict, and the finding or determination does not affect the
22 operation of the remainder of this act. Rules adopted under this act
23 must meet federal requirements that are a necessary condition to the
24 receipt of federal funds by the state or the granting of federal
25 unemployment tax credits to employers in this state.

26 NEW SECTION. Sec. 3. If any provision of this act or its
27 application to any person or circumstance is held invalid, the
28 remainder of the act or the application of the provision to other
29 persons or circumstances is not affected.

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