

## House Bill 68

By: Representatives McBee of the 88<sup>th</sup>, Buck of the 135<sup>th</sup>, Heard of the 89<sup>th</sup>, Hudgens of the 24<sup>th</sup> and Holland of the 157<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 34 of the Official Code of Georgia Annotated, relating to  
2 employment security, so as to provide that with respect to employers of certain domestic  
3 employees certain contributions shall become due and payable on an annual basis rather than  
4 on a quarterly basis; to require certain annual tax and wage reports; to change certain  
5 provisions regarding powers, duties, and authority of the Commissioner of Labor with  
6 respect to the foregoing; to provide an effective date; to repeal conflicting laws; and for other  
7 purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Chapter 8 of Title 34 of the Official Code of Georgia Annotated, relating to employment  
11 security, is amended by striking subsection (a) of Code Section 34-8-150, relating to payment  
12 of contributions by employers, and inserting in its place a new subsection (a) to read as  
13 follows:

14 "(a) Contributions shall accrue from each employer for each calendar year in which the  
15 employer is subject to this chapter with respect to wages payable for employment, except  
16 as provided in Code Sections 34-8-158 through 34-8-162. Such contributions shall become  
17 due and be paid before the last day of the month next following the end of the calendar  
18 quarter to which they apply, in accordance with such regulations as the Commissioner may  
19 prescribe; provided, however, that with respect to employers as defined in paragraph (2)  
20 of subsection (a) of Code Section 34-8-33, the Commissioner shall be authorized to provide  
21 by regulation that such contributions shall become due and be paid on an annual basis not  
22 later than such date as shall be prescribed by resolution of the Commissioner. Such  
23 contributions shall become delinquent if not paid when due and shall not be deducted, in  
24 whole or in part, from the wages of individuals in such employer's employ."

**SECTION 2.**

1  
2 Said chapter is further amended by striking paragraph (2) of subsection (a) of Code Section  
3 34-8-165, relating to tax and wage reports, and inserting in its place a new paragraph (2) to  
4 read as follows:

5 "(2) With respect to employers as defined in paragraph (2) of subsection (a) of Code  
6 Section 34-8-33, the Commissioner ~~may~~ shall provide by regulation for such tax and  
7 wage reports to be filed on an annual rather than on a quarterly basis in accordance with  
8 federal law. No penalty shall be due for such reports which are filed in the manner and  
9 within the time period prescribed by the Commissioner."

**SECTION 3.**

10  
11 This Act shall become effective upon its approval by the Governor or upon its becoming law  
12 without such approval.

**SECTION 4.**

13  
14 All laws and parts of laws in conflict with this Act are repealed.