

Senate Bill 605

By: Senator Burke of the 11th

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend Article 5 of Chapter 8 of Title 34 of the Official Code of Georgia Annotated,
2 relating to contributions and payments in lieu of contributions relative to employment
3 security, so as to provide for certain nonprofit organizations to have the option of making
4 installment payments to finance unemployment benefits paid to its employees for certain
5 time periods during the COVID-19 public health emergency; to provide for automatic repeal;
6 to provide for related matters; to provide for an effective date; to repeal conflicting laws; and
7 for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 5 of Chapter 8 of Title 34 of the Official Code of Georgia Annotated, relating to
11 contributions and payments in lieu of contributions relative to employment security, is
12 amended by adding a new Code section to read as follows:

13 "34-8-159.1.

14 (a) Notwithstanding Code Section 34-8-158 or any other provision of this chapter, a
15 nonprofit organization that elected to make payments in lieu of contributions as provided
16 in Code Section 34-8-158 between January 1, 2020, and January 1, 2022, that owes more

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17 than \$360,000.00 for any 12 month period may elect to make such payments over a 36
18 month period in equal monthly amounts without penalty or interest; provided, however,
19 this subsection shall only apply if the nonprofit organization purchased or had
20 unemployment insurance coverage during that 12 month period and the insurance carrier
21 providing such unemployment insurance denied coverage for unemployment claims arising
22 from the public health emergency during such period.
23 (b) This Code section shall be repealed in its entirety on December 31, 2026."

24 **SECTION 2.**

25 This Act shall become effective on July 1, 2022.

26 **SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.