CHAPTER 2003-36

Committee Substitute for
Committee Substitute for Senate Bill No. 1448

An act relating to unemployment compensation; amending ss. 45.031, 69.041, F.S., relating to judicial sales and disbursement of funds; providing for disbursements in conformance with changes made by the act; amending s. 120.80, F.S.; specifying that a judge adjudicating a claim under the unemployment compensation law is not an agency for purposes of chapter 120, F.S.; providing for the conduct of hearings; conforming provisions to the transfer of certain duties of the Department of Labor and Employment Security to the Agency for Workforce Innovation; exempting certain appeal proceedings from the uniform rules of procedure; amending s. 213.053, F.S.; clarifying duties of the Department of Revenue with respect to tax collection performed under a contract with the Agency for Workforce Innovation; amending s. 216.292, F.S.; clarifying procedures for transferring delinquent reimbursements due to the Unemployment Compensation Trust Fund; amending s. 220.191, F.S.; revising definitions for purposes of the capital investment tax credit; amending s. 222.15, F.S., relating to payments upon the death of an employee; conforming provisions; amending ss. 288.106, 288.107, 288.108, F.S.; revising definitions governing the tax-refund program for qualified target industry businesses, brownfield redevelopment bonus refunds, and high-impact businesses; conforming provisions; amending s. 440.15, F.S., relating to compensation for disability; conforming provisions; amending s. 440.381, F.S.; conforming provisions governing an employer's quarterly earning reports; amending ss. 443.011, 443.012, F.S., relating to the Unemployment Compensation Law and the Unemployment Appeals Commission; clarifying provisions; amending s. 443.031, F.S.; revising provisions governing construction of the Unemployment Compensation Law; amending ss. 443.0315, 443.036, 443.041, F.S., relating to subsequent proceedings, definitions, and certain waivers; clarifying and conforming provisions; providing a penalty; specifying that the term "employing unit" applies to a limited liability company; amending s. 443.051, F.S.; specifying additional duties of the Department of Revenue with respect to individuals who are obligated to pay child support; amending s. 443.061, F.S.; providing that the Unemployment Compensation Law does not create vested rights; amending s. 443.071, F.S.; revising penalties; amending s. 443.091, F.S., relating to benefit eligibility; conforming provisions to the transfer of duties to the Agency for Workforce Innovation; deleting obsolete provisions; requiring an individual to submit a valid social security number to be eligible for unemployment benefits; providing for verification of social security numbers; conforming provisions; amending s. 443.101, F.S.; clarifying and conforming provisions under which an individual may be disqualified for benefits; amending s. 443.111, F.S., relating to the payment of benefits; conforming provisions to changes made by the act and the transfer of duties to the Agency for Workforce Innovation; requiring claimants to continue reporting to certify

for benefits regardless of any appeal; creating ss. 443.1115, 443.1116, F.S., relating to extended benefits and short-time compensation; providing definitions; providing for eligibility; providing payment amounts; providing for recovery of overpayments; amending s. 443.121, F.S., relating to employing units; conforming provisions in accordance with the tax collection services performed by the Department of Revenue; creating s. 443.1215, F.S.; specifying employing units that are subject to the Unemployment Compensation Law; creating s. 443.1216, F.S.; specifying types of services that constitute employment for purposes of the Unemployment Compensation Law; creating s. 443.1217, F.S.; specifying wages and payments that are subject to the Unemployment Compensation Law; amending s. 443.131, F.S.; providing for payment of contributions; providing contribution rates; providing benefit ratios; creating s. 443.1312, F.S.; providing for benefits paid to employees of nonprofit organizations; creating s. 443.1313, F.S.; providing for benefits paid to employees of public employers; amending s. 443.1315, F.S., relating to Indian tribes; conforming provisions to changes made by the act; amending s. 443.1316, F.S.; revising requirements governing the duties of the Department of Revenue under its contract with the Agency for Workforce Innovation to provide tax collection services; creating s. 443.1317, F.S.; authorizing the Agency for Workforce Innovation and the state agency providing unemployment tax collection services to adopt rules to administer ch. 443, F.S.; amending s. 443.141, F.S., relating to the collection of contributions; conforming provisions; providing duties of the tax collection service provider; providing rulemaking authority; authorizing civil actions to enforce the collection of contributions, penalties, and interest; prohibiting the payment of interest on refunds or adjustments; amending s. 443.151, F.S., relating to procedures concerning claims; conforming provisions to the transfer of duties to the Agency for Workforce Innovation; deleting certain qualification requirements for appeals referees; amending s. 443.163, F.S., relating to reporting and remitting taxes; conforming provisions; revising requirements of electronic reporting and remitting for certain persons who prepare and report; revising penalties for persons who fail to report by electronic means; amending s. 443.171, F.S.; specifying duties of the Agency for Workforce Innovation with respect to administering ch. 443, F.S.; requiring the publication of acts and rules; deleting provisions creating the Unemployment Compensation Advisory Council; providing for employment stabilization to be under the direction of Workforce Florida, Inc.; conforming provisions governing records, reports, and subpoenas and governing the administration of ch. 443, F.S.; amending s. 443.1715, F.S., relating to the confidentiality of information; conforming provisions; deleting obsolete provisions; amending s. 443.181, F.S.; conforming provisions governing the public employment service in accordance with the duties transferred to the Agency for Workforce Innovation; amending ss. 443.191, 443.211, F.S., relating to the Unemployment Compensation Trust Fund and the Employment Security Administration Trust Fund; conforming provisions; specifying that the Unemployment Compensation Trust

Fund is the sole source for paying unemployment compensation benefits; limiting the state's liability; deleting obsolete provisions; amending s. 443.221, F.S.; revising provisions governing reciprocal arrangements with other states and the Federal Government; conforming provisions; amending s. 445.009, F.S., relating to the one-stop delivery system operated under the Workforce Innovation Act; conforming provisions to the transfer of duties from the Department of Labor and Employment Security to the Agency for Workforce Innovation; amending ss. 468.529, 896.101, F.S.; conforming provisions governing employee leasing companies and the Florida Money Laundering Act; repealing s. 6 of ch. 94-347, Laws of Florida, relating to payment of benefits; repealing ss. 443.021, 443.161, 443.1716, 443.201, 443.231, 443.232, F.S., relating to public policy, administrative provisions, authorized access to employer information, the Florida Training Investment Program, and rulemaking; providing for retroactive application of provisions relating to electronic reporting and remitting of taxes; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 45.031, Florida Statutes, is amended to read:

45.031 Judicial sales procedure.—In any sale of real or personal property under an order or judgment, the following procedure may be followed as an alternative to any other sale procedure if so ordered by the court:

(7) DISBURSEMENTS OF PROCEEDS.—On filing a certificate of title, the clerk shall disburse the proceeds of the sale in accordance with the order or final judgment and shall file a report of such disbursements and serve a copy of it on each party not in default, and on the Department of Revenue if the department was named as a defendant in the action or if the Agency for Workforce Innovation or the <u>former</u> Department of Labor and Employment Security was named as a defendant while the Department of Revenue was <u>providing</u> ~~performing~~ unemployment ~~compensation~~ tax collection services <u>under</u> ~~pursuant to a~~ contract with the Agency for Workforce Innovation <u>through an interagency agreement pursuant to s. 443.1316</u>, in substantially the following form:

(Caption of Action)

CERTIFICATE OF DISBURSEMENTS

The undersigned clerk of the court certifies that he or she disbursed the proceeds received from the sale of the property as provided in the order or final judgment to the persons and in the amounts as follows:

Name Amount

Total

WITNESS my hand and the seal of the court on ...., ...(year)....

...(Clerk)...

By ...(Deputy Clerk)...

If no objections to the report are served within 10 days after it is filed, the disbursements by the clerk shall stand approved as reported. If timely objections to the report are served, they shall be heard by the court. Service of objections to the report does not affect or cloud the title of the purchaser of the property in any manner.

Section 2. Paragraph (a) of subsection (4) of section 69.041, Florida Statutes, is amended to read:

69.041 State named party; lien foreclosure, suit to quiet title.—

(4)(a) The Department of Revenue has the right to participate in the disbursement of funds remaining in the registry of the court after distribution pursuant to s. 45.031(7). The department shall participate in accordance with applicable procedures in any mortgage foreclosure action in which the department has a duly filed tax warrant, or interests under a lien arising from a judgment, order, or decree for support, as defined in s. 409.2554, or interest in an unemployment compensation tax lien under ~~pursuant to a~~ contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316, against the subject property and with the same priority, regardless of whether a default against the department, the Agency for Workforce Innovation, or the former Department of Labor and Employment Security has been entered for failure to file an answer or other responsive pleading.

Section 3. Subsections (1) and (10) of section 120.80, Florida Statutes, are amended to read:

120.80 Exceptions and special requirements; agencies.—

(1) DIVISION OF ADMINISTRATIVE HEARINGS.—

(a) Division as a party.—Notwithstanding s. 120.57(1)(a), a hearing in which the division is a party may ~~shall~~ not be conducted by an administrative law judge assigned by the division. An attorney assigned by the Administration Commission shall be the hearing officer.

(b) Workers' compensation.—Notwithstanding s. 120.52(1), a judge of compensation claims, in adjudicating matters under chapter 440, is not an agency or part of an agency for purposes of this chapter.

(10) AGENCY FOR WORKFORCE INNOVATION ~~DEPARTMENT OF LABOR AND EMPLOYMENT SECURITY~~.—

(a) ~~Unemployment compensation.—~~

~~1.~~ Notwithstanding s. 120.54, the rulemaking provisions of this chapter do not apply to unemployment ~~compensation~~ appeals referees.

(b) Notwithstanding s. 120.54(5), the uniform rules of procedure do not apply to appeal proceedings conducted under chapter 443 by the Unemployment Appeals Commission or unemployment appeals referees.

(c)~~2.~~ Notwithstanding s. 120.57(1)(a), hearings under chapter 443 may not be conducted by an administrative law judge assigned by the division, but instead shall ~~may~~ be conducted by the Unemployment Appeals Commission in unemployment compensation appeals, unemployment ~~compensation~~ appeals referees, and the Agency for Workforce Innovation or its special deputies under ~~pursuant to~~ s. 443.141.

~~(b) Workers' compensation.—Notwithstanding s. 120.52(1), a judge of compensation claims, in the adjudication of matters pursuant to chapter 440, shall not be considered an agency or part of an agency for the purposes of this chapter.~~

Section 4. Subsection (3) of section 213.053, Florida Statutes, is amended to read:

213.053 Confidentiality and information sharing.—

(3) The department shall permit a taxpayer, his or her authorized representative, or the personal representative of an estate to inspect the taxpayer's return and may furnish him or her an abstract of such return. A taxpayer may authorize the department in writing to divulge specific information concerning the taxpayer's account. The department, while providing ~~performing~~ unemployment ~~compensation~~ tax collection services under ~~pursuant to a~~ contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316, may release unemployment tax rate information to the agent of an employer, which agent provides payroll services for more than 500 employers, pursuant to the terms of a memorandum of understanding. The memorandum of understanding must ~~shall~~ state that the agent affirms, subject to the criminal penalties contained in ss. 443.171 and 443.1715, that the agent will retain the confidentiality of the information, that the agent has in effect a power of attorney from the employer which permits the agent to obtain unemployment tax rate information, and that the agent shall provide the department with a copy of the employer's power of attorney upon request.

Section 5. Notwithstanding section 216.351, Florida Statutes, paragraph (a) of subsection (8) of section 216.292, Florida Statutes, is amended to read:

216.292 Appropriations nontransferable; exceptions.—

(8)(a) If ~~Should~~ any state agency or the judicial branch is ~~become~~ more than 90 days delinquent on reimbursements due to the Unemployment Compensation Trust Fund, the state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316 ~~Department of Labor and Employment Security~~ shall certify to the Comptroller the amount due; and the Comptroller shall transfer the amount due to the Unemployment Compensation Trust Fund from any funds of the agency available.

Section 6. Paragraph (e) of subsection (1) of section 220.191, Florida Statutes, is amended to read:

220.191 Capital investment tax credit.—

(1) DEFINITIONS.—For purposes of this section:

(e) "Jobs" means full-time equivalent positions, as that ~~such~~ term is consistent with terms used by the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~ and the United States Department of Labor for purposes of unemployment tax administration and employment estimation, resulting directly from a project in this state. The ~~Such~~ term does not include temporary construction jobs involved in the construction of the project facility.

Section 7. Subsection (2) of section 222.15, Florida Statutes, is amended to read:

222.15 Wages or unemployment compensation payments due deceased employee may be paid spouse or certain relatives.—

(2) It is also lawful for the Agency for Workforce Innovation ~~Division of Unemployment Compensation of the Department of Labor and Employment Security~~, in case of death of any unemployed individual, to pay to those persons referred to in subsection (1) any unemployment compensation payments that may be due to the ~~such~~ individual at the time of his or her death.

Section 8. Paragraphs (c) and (i) of subsection (1) of section 288.106, Florida Statutes, are amended to read:

288.106 Tax refund program for qualified target industry businesses.—

(1) DEFINITIONS.—As used in this section:

(c) "Business" means an employing unit, as defined in s. 443.036, which is registered ~~with the Department of Labor and Employment Security~~ for unemployment compensation purposes with the state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316, or a subcategory or division of an employing unit which is accepted by the state agency providing unemployment tax collection services ~~Department of Labor and Employment Security~~ as a reporting unit.

(i) "Jobs" means full-time equivalent positions, as that term is ~~such terms are~~ consistent with terms used by the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~ and the United States Department of Labor for purposes of unemployment compensation tax administration and employment estimation, resulting directly from a project in this state. The term does ~~This number shall~~ not include temporary construction jobs involved with the construction of facilities for the project or any jobs ~~which have~~ previously ~~been~~ included in any application for tax refunds under s. 288.1045 or this section.

Section 9. Paragraph (f) of subsection (1) and subsection (5) of section 288.107, Florida Statutes, are amended to read:

288.107 Brownfield redevelopment bonus refunds.—

(1) DEFINITIONS.—As used in this section:

(f) "Jobs" means full-time equivalent positions, as that term is consistent with ~~the use of such~~ terms used by the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~ for the purpose of unemployment compensation tax, resulting directly from a project in this state. The term ~~This number~~ does not include temporary construction jobs involved with the construction of facilities for the project and which are not associated with the implementation of the site rehabilitation as provided in s. 376.80.

(5) ADMINISTRATION.—

(a) The office may ~~is authorized to~~ verify information provided in any claim submitted for tax credits under this section with regard to employment and wage levels or the payment of the taxes to the appropriate agency or authority, including the Department of Revenue, the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~, or any local government or authority.

(b) To facilitate the process of monitoring and auditing applications made under this program, the office may provide a list of qualified target industry businesses to the Department of Revenue, to the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~, to the Department of Environmental Protection, or to any local government authority. The office may request the assistance of those entities with respect to monitoring the payment of the taxes listed in s. 288.106(2).

Section 10. Paragraph (g) of subsection (2) of section 288.108, Florida Statutes, is amended to read:

288.108 High-impact business.—

(2) DEFINITIONS.—As used in this section, the term:

(g) "Jobs" means full-time equivalent positions, as that term is ~~such terms are~~ consistent with terms used by the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~ and the United States Department of Labor for purposes of unemployment compensation tax administration and employment estimation, resulting directly from a project in this state. The term ~~This definition~~ does not include temporary construction jobs involved in the construction of the project facility.

Section 11. Paragraph (c) of subsection (10) of section 440.15, Florida Statutes, is amended to read:

440.15 Compensation for disability.—Compensation for disability shall be paid to the employee, subject to the limits provided in s. 440.12(2), as follows:

(10) EMPLOYEE ELIGIBLE FOR BENEFITS UNDER THIS CHAPTER AND FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE ACT.—

(c) ~~No~~ Disability compensation benefits payable for any week, including those benefits provided by paragraph (1)(f), may not ~~shall~~ be reduced pursuant to this subsection until the Social Security Administration determines the amount otherwise payable to the employee under 42 U.S.C. ss. 402 and 423 and the employee has begun receiving such social security benefit payments. The employee shall, upon demand by the department, the employer, or the carrier, authorize the Social Security Administration to release disability information relating to her or him and authorize the Agency for Workforce Innovation ~~Division of Unemployment Compensation~~ to release unemployment compensation information relating to her or him, in accordance with rules to be adopted by the department prescribing the procedure and manner for requesting the authorization and for compliance by the employee. ~~Neither~~ The department or ~~nor~~ the employer or carrier may not ~~shall~~ make any payment of benefits for total disability or those additional benefits provided by paragraph (1)(f) for any period during which the employee willfully fails or refuses to authorize the release of information in the manner and within the time prescribed by such rules. The authority for release of disability information granted by an employee under this paragraph is ~~shall be~~ effective for a period not to exceed 12 months and~~,~~ such authority may be renewed, ~~to be renewable~~ as the department prescribes ~~may prescribe~~ by rule.

Section 12. Subsections (4) and (7) of section 440.381, Florida Statutes, are amended to read:

440.381 Application for coverage; reporting payroll; payroll audit procedures; penalties.—

(4) Each employer must ~~shall~~ submit a copy of the quarterly earning report required by chapter 443 at the end of each quarter to the carrier and submit self-audits supported by the quarterly earnings reports required by chapter 443 and the rules adopted by ~~of~~ the Agency for Workforce Innovation or by the state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316 ~~Division of Unemployment Compensation~~. The ~~Such~~ reports must ~~shall~~ include a sworn statement by an officer or principal of the employer attesting to the accuracy of the information contained in the report.

(7) If an employee suffering a compensable injury was not reported as earning wages on the last quarterly earnings report filed with the Agency for Workforce Innovation or the state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316 ~~Division of Unemployment Compensation~~ before the accident, the employer shall indemnify the carrier for all workers' compensation benefits paid to or on behalf of the employee unless the employer establishes that the employee was hired after the filing of the quarterly report, in which case the employer and employee shall attest to the fact that the employee was employed by the employer at the time of the injury. Failure of the employer to indemnify the insurer within 21 days after demand by the insurer is ~~shall constitute~~ grounds for the insurer to immediately cancel coverage. Any action for indemnification brought by the carrier is ~~shall be~~ cognizable in the circuit

court having jurisdiction where the employer or carrier resides or transacts business. The insurer is ~~shall be~~ entitled to a reasonable attorney's fee if it recovers any portion of the benefits paid in the ~~such~~ action.

Section 13. Section 443.011, Florida Statutes, is amended to read:

443.011 Short title.—This chapter ~~shall be known and~~ may be cited as the "Unemployment Compensation Law."

Section 14. Section 443.012, Florida Statutes, is amended to read:

443.012 Unemployment Appeals Commission.—

(1) There is created within the Agency for Workforce Innovation an Unemployment Appeals Commission~~, hereinafter referred to as the "commission."~~ The commission is composed ~~shall consist~~ of a chair and two other members ~~to be~~ appointed by the Governor, subject to confirmation by the Senate. Only ~~Not more than~~ one appointee may ~~must~~ be a representative of employers, as demonstrated by his or her ~~person who, on account of~~ previous vocation, employment, or affiliation~~, is classified as a representative of employers~~; and only ~~not more than~~ one ~~such~~ appointee may ~~must~~ be a representative of employees, as demonstrated by his or her ~~person who, on account of~~ previous vocation, employment, or affiliation~~, is classified as a representative of employees~~.

(a) The chair shall devote his or her entire time to commission duties and is ~~shall be~~ responsible for the administrative functions of the commission.

(b) The chair has ~~shall have the~~ authority to appoint a general counsel and ~~such~~ other personnel ~~as may be necessary~~ to carry out the duties and responsibilities of the commission.

(c) The chair must ~~shall~~ have the qualifications required by law for a judge of the circuit court and may ~~shall~~ not engage in any other business vocation or employment. Notwithstanding any other ~~provisions of existing~~ law, the chair shall be paid a salary equal to that paid under state law to a judge of the circuit court.

(d) The remaining members shall be paid a stipend of $100 for each day they are engaged in the work of the commission. The chair and other members are entitled to ~~shall also~~ be reimbursed for travel expenses, as provided in s. 112.061.

(e) The total salary and travel expenses of each member of the commission shall be paid from the Employment Security Administration Trust Fund.

(2) The members of the commission shall be appointed to staggered ~~serve for~~ terms of 4 years each~~, except that, beginning July 1, 1977, the chair shall be appointed for a term of 4 years, one member for 3 years, and one member for 2 years~~. A vacancy for the unexpired term of a member shall be filled in the same manner as the ~~provided in this subsection for an~~ original appointment. The presence of two members constitutes ~~shall constitute~~ a quorum for any called meeting of the commission.

(3) The commission has ~~is vested with~~ all authority, powers, duties, and responsibilities relating to unemployment compensation appeal proceedings under this chapter.

(4) The property, personnel, and appropriations relating to the specified authority, powers, duties, and responsibilities of the commission shall be provided to the commission by the Agency for Workforce Innovation.

(5) The commission is ~~shall~~ not ~~be~~ subject to control, supervision, or direction by the Agency for Workforce Innovation in performing ~~the performance of~~ its powers or ~~and~~ duties under this chapter.

(6) The commission may ~~shall~~ make ~~such~~ expenditures, including expenditures for personal services and rent ~~at the seat of government and elsewhere~~, for law books, books of reference, periodicals, furniture, equipment, and supplies, and for printing and binding as ~~are~~ necessary in exercising its authority and powers and carrying out its duties and responsibilities. All such expenditures of the commission shall be allowed and paid as provided in s. 443.211 upon the presentation of itemized vouchers ~~therefor,~~ approved by the chair.

(7) The commission may charge fees~~, in its discretion,~~ for publications, subscriptions, and copies of records and documents. These ~~Such~~ fees must ~~shall~~ be deposited in the Employment Security Administration Trust Fund.

(8) The commission shall maintain and keep open during reasonable business hours an office~~, which shall be provided in the Capitol or some other suitable building~~ in ~~the City of~~ Tallahassee~~,~~ for the purpose ~~transaction~~ of transacting its business, at which office the commission shall keep its official records and papers ~~shall be kept~~. The offices shall be furnished and equipped by the commission. The commission may hold sessions and conduct hearings at any place within the state.

(9) The commission shall prepare and submit a budget covering the necessary administrative cost of the commission.

(10) The commission shall have a seal for authenticating ~~authentication of~~ its orders, awards, and proceedings, upon which shall be inscribed the words "State of Florida-Unemployment Appeals Commission-Seal," and it shall be judicially noticed.

(11) The commission has authority to adopt rules under ~~pursuant to~~ ss. 120.536(1) and 120.54 to administer the ~~implement~~ provisions of law conferring duties upon it.

(12) Orders of the commission relating to unemployment compensation under this chapter are ~~shall be~~ subject to review only by notice of appeal to the district courts of appeal in the manner provided in s. 443.151(4)(e).

Section 15. Section 443.031, Florida Statutes, is amended to read:

443.031 Rule of liberal construction.—This chapter shall be liberally construed in favor of a claimant of unemployment benefits who is unemployed

through no fault of his or her own. Any doubt ~~to accomplish its purpose to promote employment security by increasing opportunities for placement through the maintenance of a system of public employment offices and to provide through the accumulation of reserves for the payment of compensation to individuals with respect to their unemployment. The Legislature hereby declares its intention to provide for carrying out the purposes of this chapter in cooperation with the appropriate agencies of other states and of the federal government, as part of a nationwide employment security program, and particularly to provide for meeting the requirements of Title III, the requirements of the Federal Unemployment Tax Act, and the Act of Congress approved June 6, 1933, entitled "An Act to provide for the establishment of a national employment system and for cooperation with the states in the promotion of such system, and for other purposes" (the Wagner-Peyser Act), each as amended, in order to secure for this state and the citizens thereof the grants and privileges available thereunder; all doubts~~ as to the proper construction of ~~any provision of~~ this chapter shall be resolved in favor of conformity with federal law, including, but not limited to, the Federal Unemployment Tax Act, the Social Security Act, the Wagner-Peyser Act, and the Workforce Investment Act ~~such requirements~~.

Section 16. Section 443.0315, Florida Statutes, is amended to read:

443.0315 Effect of finding, judgment, conclusion, or order in separate or subsequent action or proceeding; use as evidence.—Any finding of fact or law, judgment, conclusion, or final order made by a hearing officer, the commission, or any person with the authority to make findings of fact or law in any proceeding under ~~pursuant to~~ this chapter ~~act,~~ is ~~shall~~ not ~~be~~ conclusive or binding in any separate or subsequent action or proceeding, other than an action or proceeding under this chapter, between an individual and his or her present or prior employer brought before an arbitrator, court, or judge of this state or the United States, regardless of whether the prior action was between the same or related parties or involved the same facts.

Section 17. Section 443.036, Florida Statutes, is amended to read:

443.036 Definitions.—As used in this chapter, the term ~~unless the context clearly requires otherwise~~:

(1) ~~ABLE TO WORK.—The term~~ "Able to work" means physically and mentally capable of performing the duties of the occupation in which work is being sought.

(2) ~~AGRICULTURAL LABOR.—The term~~ "Agricultural labor" means any remunerated service performed:

(a) On a farm, in the employ of any person, in connection with cultivating the soil or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.

(b) In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conservation, improvement, or

maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane if the major part of the ~~such~~ service is performed on a farm.

(c) In connection with the production or harvesting of any commodity defined as an agricultural commodity in s. 15(g) of the Agricultural Marketing Act, as amended (46 Stat. 1550, s. 3; 12 U.S.C. s. 1141j); the ginning of cotton; or the operation or maintenance of ditches, canals, reservoirs, or waterways, not owned or operated for profit, used exclusively for supplying and storing water for farming purposes.

(d)1. In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity, but only if the ~~such~~ operator produced more than one-half of the commodity for ~~with respect to~~ which the ~~such~~ service is performed.

2. In the employ of a group of operators of farms, ~~(~~or a cooperative organization of which the ~~such~~ operators are members,~~)~~ in the performance of service described in subparagraph 1., but only if the ~~such~~ operators produced more than one-half of the commodity for ~~with respect to~~ which the ~~such~~ service is performed.

3. ~~The provisions of~~ Subparagraphs 1. and 2. do ~~shall~~ not apply ~~be deemed to be applicable with respect~~ to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption or in connection with grading, packing, packaging, or processing fresh citrus fruits.

(e) On a farm operated for profit if the ~~such~~ service is not in the course of the employer's trade or business.

(3) ~~AMERICAN AIRCRAFT.—The term~~ "American aircraft" means an aircraft registered under the laws of the United States.

(4) ~~AMERICAN EMPLOYER.—An~~ "American employer" means:

(a) An individual who is a resident of the United States.

(b) A partnership, if two-thirds or more of the partners are residents of the United States.

(c) A trust, if each ~~all~~ of the trustees is a resident ~~are residents~~ of the United States.

(d) A corporation organized under the laws of the United States or of any state.

(5) ~~AMERICAN VESSEL.—The term~~ "American vessel" means any vessel documented or numbered under the laws of the United States. The term ~~and~~ includes any vessel that ~~which~~ is neither documented or numbered under the laws of the United States, nor documented under the laws of any

foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any state.

(6) ~~AVAILABLE FOR WORK.—The term~~ "Available for work" means actively seeking and being ready and willing to accept suitable employment.

(7) ~~BASE PERIOD.—~~"Base period" means the first four of the last five completed calendar quarters immediately preceding the first day of an individual's benefit year.

(8) "Benefits" means the money payable to an individual, as provided in this chapter, for his or her unemployment.

(9)~~(8) BENEFIT YEAR.—~~"Benefit year," ~~with respect to any individual,~~ means, for an individual, the 1-year period beginning with the first day of the first week for ~~with respect to~~ which the individual first files a valid claim for benefits and, thereafter, the 1-year period beginning with the first day of the first week for ~~with respect to~~ which the individual next files a valid claim for benefits after the termination of his or her last preceding benefit year. Each ~~Any~~ claim for benefits made in accordance with s. 443.151(2) is ~~shall be deemed to be~~ a "valid claim" under ~~for the purposes of~~ this subsection if the individual was ~~has been~~ paid wages for insured work in accordance with the provisions of s. 443.091(1)(f) and is unemployed as defined in subsection (43) ~~(39)~~ at the time of ~~the~~ filing the ~~of such~~ claim. However, the Agency for Workforce Innovation ~~division~~ may adopt rules providing ~~in its discretion provide by rule~~ for the establishment of a uniform benefit year for all workers in one or more groups or classes of service or within a particular industry when ~~and if it has been determined by~~ the agency determines ~~division~~, after notice to the industry and to the workers in the ~~such~~ industry and an opportunity to be heard in the matter, that those ~~such~~ groups or classes of workers in a particular industry periodically experience unemployment resulting from layoffs or shutdowns for limited periods of time.

~~(9) BENEFITS.—"Benefits" means the money payable to an individual, as provided in this chapter, with respect to his or her unemployment.~~

(10) ~~CALENDAR QUARTER.—~~"Calendar quarter" means each period of 3 consecutive calendar months ending on March 31, June 30, September 30, and December 31 of each year.

(11) ~~CASUAL LABOR.—~~"Casual labor" means labor that ~~which~~ is occasional, incidental, or irregular, not exceeding 200 person-hours in total duration. As used in this subsection, the term "duration" means the period of time from the commencement to the completion of the particular job or project. ~~However,~~ Services performed by an employee for his or her employer during a period of 1 calendar month or any 2 consecutive calendar months, however, are ~~shall be~~ deemed to be casual labor only if the ~~such~~ service is performed on ~~not more than~~ 10 or fewer calendar days, regardless of whether those ~~or not such~~ days are consecutive. If any of the services performed by ~~of~~ an individual on a particular labor project are not casual labor, each ~~as defined, then none~~ of the services performed by the ~~of such~~ individual on that ~~such~~ job or project may not ~~shall~~ be deemed casual labor. ~~In order~~

~~for services to be exempt under this subsection, such~~ Services must ~~shall~~ constitute casual labor~~, as defined,~~ and may not be performed in the course of the employer's trade or business for those services to be exempt under this section~~, as defined~~.

(12) ~~COMMISSION.—~~"Commission" means the Unemployment Appeals Commission.

(13) "Contributing employer" means an employer who is liable for contributions under this chapter.

(14)~~(13)~~ "Contribution" ~~CONTRIBUTIONS.—"Contributions"~~ means a payment of payroll tax ~~the money payments~~ to the Unemployment Compensation Trust Fund which is required under ~~by~~ this chapter to finance unemployment benefits.

(15)~~(14)~~ ~~CREW LEADER.—~~"Crew leader" means an individual who:

(a) Furnishes individuals to perform service in agricultural labor for another ~~any other~~ person.

(b) Pays, either on his or her own behalf or on behalf of the ~~such~~ other person, the individuals ~~so~~ furnished by him or her for the service in agricultural labor performed by those individuals ~~them~~.

(c) Has not entered into a written agreement with the ~~such~~ other person under which the ~~such~~ individual is designated as an employee of the ~~such~~ other person.

~~(15) DIVISION.—"Division" means the Division of Unemployment Compensation of the Department of Labor and Employment Security.~~

(16) ~~EARNED INCOME.—The term~~ "Earned income" means gross remuneration derived from work, professional service, or self-employment ~~but does not include income derived from invested capital or ownership of property~~. The term includes commissions, bonuses, back pay awards, and the cash value of all remuneration paid in a ~~any~~ medium other than cash. The term does not include income derived from invested capital or ownership of property.

(17) ~~EDUCATIONAL INSTITUTION.—With the exception of an institution of higher education as defined in subsection (26),~~ "Educational institution" means an institution, except for an institution of higher education:

(a) In which participants, trainees, or students are offered an organized course of study or training designed to transfer to them knowledge, skills, information, doctrines, attitudes, or abilities from, by, or under the guidance of, an instructor or teacher;

(b) That ~~Which~~ is approved, licensed, or issued a permit to operate as a school by the Department of Education or other governmental agency that is authorized within the state to approve, license, or issue a permit for the operation of a school; and

(c) That ~~Which~~ offers courses of study or training which are academic, technical, trade, or preparation for gainful employment in a recognized occupation.

(18) ~~EMPLOYEE LEASING COMPANY.—The term~~ "Employee leasing company" means an employing unit that has ~~which maintains~~ a valid and active license under chapter 468 and that ~~which~~ maintains the records required by s. 443.171(5) ~~s. 443.171(7)~~ and, in addition, maintains a listing of the clients of the employee leasing company and of the employees, including their social security numbers, who have been assigned to work at each client company job site. Further, each client company job site must be identified by industry, products or services, and address. The client list must ~~shall~~ be provided to the tax collection service provider ~~division~~ by June 30 and by December 31 of each year. As used in ~~For purposes of~~ this subsection, the term "client" means a party who has contracted with an employee leasing company to provide a worker, or workers, to perform services for the client. Leased employees ~~shall~~ include employees subsequently placed on the payroll of the employee leasing company on behalf of the client. An ~~The~~ employee leasing company must ~~shall~~ notify the tax collection service provider ~~division~~ within 30 days after ~~of~~ the initiation or termination of the company's relationship with any client company under ~~pursuant to~~ chapter 468.

(19) ~~EMPLOYER.—~~"Employer" means an employing unit subject to this chapter under s. 443.1215.~~:~~

~~(a) Any employing unit which:~~

~~1. In any calendar quarter in either the current or preceding calendar year paid for service in employment wages of $1,500 or more; or~~

~~2. For any portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, had in employment at least one individual, irrespective of whether the same individual was in employment in each such day.~~

~~(b) Any employing unit for which service in employment, as defined in paragraph (21)(b), is performed, except as provided in paragraph (e).~~

~~(c) Any employing unit for which service in employment, as defined in paragraph (21)(c), is performed, except as provided in paragraph (e).~~

~~(d)1. Any employing unit for which agricultural labor, as defined in paragraph (21)(e), is performed after December 31, 1977.~~

~~2. Any employing unit for which domestic service in employment, as defined in paragraph (21)(g), is performed after December 31, 1977.~~

~~(e)1. In determining whether or not an employing unit for which service other than domestic service is also performed is an employer under paragraph (a), paragraph (b), or paragraph (c) or subparagraph (d)1., the wages earned or the employment of an employee performing domestic service after December 31, 1977, shall not be taken into account.~~

~~2. In determining whether or not an employing unit for which service other than agricultural labor is also performed is an employer under paragraph (a), paragraph (b), or paragraph (c) or subparagraph (d)2., the wages earned or the employment of an employee performing service in agricultural labor after December 31, 1977, shall not be taken into account. If an employing unit is determined to be an employer of agricultural labor, the employing unit shall be determined an employer for the purposes of paragraph (a).~~

~~(f) Any individual or employing unit which acquired the organization, trade, or business, or substantially all the assets thereof, of another which at the time of such acquisition was an employer subject to this chapter or which acquired a part of the organization, trade, or business of another which at the time of such acquisition was an employer subject to this chapter, provided such other would have been an employer under paragraph (a) if such part had constituted its entire organization, trade, or business.~~

~~(g) Any individual or employing unit which acquired the organization, trade, or business, or substantially all the assets thereof, of another employing unit, if the employment record of the predecessor prior to such acquisition together with the employment record of such individual or employing unit subsequent to such acquisition, both within the same calendar year, would be sufficient to render an employing unit subject to this chapter as an employer under paragraph (a).~~

~~(h) Any employing unit not an employer by reason of any other paragraph of this subsection:~~

~~1. For which, within either the current or preceding calendar year, service is or was performed with respect to which such employing unit is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment fund.~~

~~2. Which, as a condition for approval of this chapter for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required pursuant to such act to be an "employer" under this chapter.~~

~~(i) Any employing unit which has become an employer under paragraph (a), paragraph (b), paragraph (c), paragraph (d), paragraph (e), paragraph (f), paragraph (g), or paragraph (h) and has not ceased to be an employer subject to this chapter, as provided in s. 443.121.~~

~~(j) For the effective period of its election, any other employing unit which has elected to become subject to this chapter.~~

~~(k) Any employing unit which fails to keep the records of employment required by this chapter and by the rules of the division shall be presumed to be an employer liable for the payment of contributions pursuant to the provisions of this chapter, regardless of the number of individuals employed by such employing unit. However, the division shall make written demand that such employing unit keep and maintain required payroll records, and such demand shall have been made not less than 6 months before assessing contributions against any employing unit determined to have become an "employer" solely by reason of this paragraph.~~

~~For purposes of this subsection, if any week includes both December 31 and January 1, the days of that week up to January 1 shall be deemed 1 calendar week, and the days beginning January 1, another such week.~~

(20) ~~EMPLOYING UNIT.—~~"Employing unit" means an ~~any~~ individual or type of organization, including a ~~any~~ partnership, association, trust, estate, joint-stock company, insurance company, or corporation, whether domestic or foreign; the receiver, trustee in bankruptcy, trustee, or successor of any of the foregoing; or the legal representative of a deceased person, which has or had in its employ one or more individuals performing services for it within this state.

(a) Each individual employed to perform or to assist in performing the work of any agent or employee of an employing unit is ~~shall be~~ deemed to be employed by the ~~such~~ employing unit for ~~all~~ the purposes of this chapter, regardless of whether the ~~such~~ individual was hired or paid directly by the employing unit or by an ~~such~~ agent or employee of the employing unit, if ~~provided~~ the employing unit had actual or constructive knowledge of the work.

(b) Each individual ~~All individuals~~ performing services in ~~within~~ this state for an ~~any~~ employing unit maintaining at least ~~which maintains~~ two ~~or more~~ separate establishments in ~~within~~ this state is ~~shall be~~ deemed to be performing services for a single employing unit for ~~all~~ the purposes of this chapter.

(c) A ~~Any~~ person who is an officer of a corporation and who performs services for the ~~such~~ corporation in ~~within~~ this state, regardless of whether those ~~or not such~~ services are continuous, is ~~shall be~~ deemed an employee of the corporation during all of each week of his or her tenure of office, regardless of whether ~~or not~~ he or she is compensated for those ~~such~~ services. Services are ~~shall be~~ presumed to be ~~have been~~ rendered for the corporation in cases in which the ~~where such~~ officer is compensated by means other than dividends upon shares of stock of the ~~such~~ corporation owned by him or her.

(21) ~~EMPLOYMENT.—~~"Employment," ~~subject to the other provisions of this chapter,~~ means a ~~any~~ service subject to this chapter under s. 443.1216 which is performed by an employee for the person employing him or her.

~~(a) Generally.—~~

~~1. The term "employment" includes any service performed prior to January 1, 1978, which was employment as defined in this subsection prior to such date and, subject to the other provisions of this subsection, service performed after December 31, 1977, including service in interstate commerce, by:~~

~~a. Any officer of a corporation.~~

~~b. Any individual who, under the usual common-law rules applicable in determining the employer-employee relationship, has the status of an employee. However, whenever a company, hereafter referred to as "client,"~~

~~which would otherwise be designated as an employing unit has contracted with an employee leasing company to supply it with workers, those workers shall, after December 31, 1986, be considered employees of the employee leasing company. The employee leasing company shall be permitted to lease corporate officers of the client to the client and such other workers where not prohibited by Internal Revenue Service regulations. Employees of the employee leasing company shall be reported under the employee leasing company's tax identification number and tax rate for work performed for the employee leasing company.~~

~~c. Any individual other than an individual who is an employee under sub-subparagraph a. or sub-subparagraph b., who performs services for remuneration for any person:~~

~~(I) As an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages (other than milk), or laundry or drycleaning services for his or her principal.~~

~~(II) As a traveling or city salesperson, other than as an agent-driver or commission-driver, engaged on a full-time basis in the solicitation on behalf of, and the transmission to, his or her principal (except for sideline sales activities on behalf of some other person) of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in their business operations.~~

~~For purposes of sub-subparagraph c., the term "employment" includes services described in sub-sub-subparagraphs (I) and (II) only if: The contract of service contemplates that substantially all of the services are to be performed personally by such individual; the individual does not have a substantial investment in facilities used in connection with the performance of the services, other than in facilities for transportation; and the services are not in the nature of a single transaction that is not part of a continuing relationship with the person for whom the services are performed.~~

~~2. Notwithstanding any other provisions of this subsection, service with respect to which a tax is required to be paid under any federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under this chapter.~~

~~3. If the services performed during one-half or more of any pay period by an employee for the person employing him or her constitute employment, all of the services of such employee for such period shall be deemed to be employment, but if the services performed during more than one-half of any such pay period by an employee for the person employing him or her do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. This subparagraph shall not be applicable with respect to services performed in a pay period by an employee for the person employing him or her, when any of such service is excepted by subparagraph (n)7.~~

~~4. If two or more related corporations concurrently employ the same individual and compensate such individual through a common paymaster, each related corporation shall be considered to have paid as wages to such individual only the amounts actually disbursed by it to such individual and shall not be considered to have paid as wages to such individual any amounts actually disbursed to such individual by another of such corporations.~~

~~a. A "common paymaster" is any member of a group of related corporations that disburses wages to concurrent employees on behalf of the related corporations and that is responsible for keeping payroll records with respect to those concurrent employees. The common paymaster is not required to disburse wages to all the employees of the related corporations, but the provisions of this section shall not apply to any wages to concurrent employees that are not disbursed through a common paymaster. The common paymaster shall pay concurrently employed individuals under this section by one combined paycheck.~~

~~b. "Concurrent employment" means the existence of simultaneous employment relationships, as defined in this chapter, between an individual and related corporations. Such relationships require the performance of services by the employee for the benefit of the related corporations, including the common paymaster, in exchange for wages which, if deductible for the purposes of federal income tax, would be deductible by the related corporations.~~

~~c. Corporations shall be considered related corporations for an entire calendar quarter, as defined in subsection (10), if they satisfy any one of the following four tests at any time during that calendar quarter:~~

~~(I) The corporations are members of a "controlled group of corporations" as defined in s. 1563 of the Internal Revenue Code of 1986 or would be members if paragraph 1563(a)(4) and subsection 1563(b) did not apply.~~

~~(II) In the case of a corporation that does not issue stock, either 50 percent or more of the members of the board of directors or other governing body of one corporation are members of the board of directors or other governing body of the other corporation, or the holders of 50 percent or more of the voting power to select such members are concurrently the holders of more than 50 percent of that power with respect to the other corporation.~~

~~(III) Fifty percent or more of the officers of one corporation are concurrently officers of the other corporation.~~

~~(IV) Thirty percent or more of the employees of one corporation are concurrently employees of the other corporation.~~

~~d. The common paymaster shall report to the division, as a part of the unemployment compensation quarterly tax and wage report, the state unemployment compensation account number and name of each related corporation for which concurrent employees are being reported. Failure to timely report this information shall result in the related corporations being denied common paymaster status for that calendar quarter.~~

e. The common paymaster shall also have the primary responsibility for remitting contributions due under this chapter with respect to the wages it disburses as the common paymaster. The common paymaster shall compute these contributions as though it were the sole employer of the concurrently employed individuals. If the common paymaster fails to timely remit these contributions or reports, in whole or in part, it shall remain liable for the full amount of the unpaid portion of these taxes. In addition, each of the other related corporations using the common paymaster shall be jointly and severally liable for its appropriate share of these contributions. Such share shall be an amount equal to the greater of the following:

(I) The amount of the liability of the common paymaster under this chapter, after taking into account any contributions made.

(II) The amount of the liability under this chapter which, but for this section, would have existed with respect to the wages from such other related corporations, reduced by an allocable portion of any contributions previously paid by the common paymaster with respect to those wages.

f. This subsection may apply to all contributions and reports due for the first quarter of 1997 and thereafter.

(b) Public employees.—The term "employment" includes service performed in the employ of this state or any of its instrumentalities or any political subdivision thereof or any of its instrumentalities, any instrumentality of more than one of the foregoing, or any instrumentality of any of the foregoing and one or more other states or political subdivisions, provided such service is excluded from "employment" as defined in s. 3306(c)(7) of the Federal Unemployment Tax Act and is not excluded from "employment" under paragraph (d) of this subsection.

(c) Religious, charitable, etc., employees.—The term "employment" includes service performed by an individual in the employ of a religious, charitable, educational, or other organization, but only if the following conditions are met:

1. The service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of s. 3306(c)(8) of that act; and

2. The organization had four or more individuals in employment for some portion of a day in each of 20 different weeks, whether or not such weeks were consecutive, within either the current or preceding calendar year, regardless of whether they were employed at the same moment of time.

(d) Exclusions from paragraphs (b) and (c).—For the purposes of paragraphs (b) and (c), the term "employment" does not apply to service performed:

1. In the employ of:

a. A church or convention or association of churches.

b. An organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches.

~~2. By a duly ordained, commissioned, or licensed minister of a church in the exercise of his or her ministry or by a member of a religious order in the exercise of duties required by such order.~~

~~3. Prior to January 1, 1978, in the employ of a nonprofit educational institution which is not an institution of higher education and which would otherwise be employment as defined in paragraph (c).~~

~~4. In the employ of a governmental entity referred to in paragraph (b), if such service is performed by an individual in the exercise of duties:~~

~~a. As an elected official.~~

~~b. As a member of a legislative body, or a member of the judiciary, of a state or political subdivision.~~

~~c. As an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency.~~

~~d. In a position which, under or pursuant to the laws of this state, is designated as a major nontenured policymaking or advisory position or a policymaking or advisory position, the performance of the duties of which ordinarily does not require more than 8 hours per week.~~

~~e. As an election official or election worker if the amount of remuneration received by the individual during the calendar year for such services is less than $1,000.~~

~~5. In a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury or providing remunerative work for individuals who, because of their impaired physical or mental capacity, cannot be readily absorbed in the competitive labor market, by an individual receiving such rehabilitation or remunerative work.~~

~~6. As part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any federal agency or an agency of a state or political subdivision thereof, by an individual receiving such work relief or work training, except that this subparagraph does not apply to unemployment work-relief or work-training programs for which unemployment compensation coverage is required under a federal law, rule, or regulation.~~

~~7. By an inmate of a custodial or penal institution.~~

~~(e) Agricultural service.—The term "employment" includes service performed after December 31, 1977, by an individual in agricultural labor, as defined in subsection (2), when:~~

~~1. Such service is performed before January 1, 1988, for a person who:~~

~~a. During any calendar quarter in either the current or the preceding calendar year paid remuneration in cash of $20,000 or more to individuals employed in agricultural labor.~~

~~b. For some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, employed in agricultural labor 10 or more individuals, regardless of whether they were employed at the same moment of time.~~

~~2. Such service is performed after December 31, 1987, for a person who:~~

~~a. During any calendar quarter in either the current or the preceding calendar year paid remuneration in cash of $10,000 or more to individuals employed in agricultural labor.~~

~~b. For some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, employed in agricultural labor five or more individuals, regardless of whether they were employed at the same moment of time.~~

~~3. Such service is performed by any individual who is a member of a crew furnished by a crew leader to perform service in agricultural labor for any other person.~~

~~a. For the purposes of this subparagraph, a crew member shall be treated as an employee of the crew leader:~~

~~(I) If the crew leader holds a valid certificate of registration under the Migrant and Seasonal Agricultural Worker Protection Act of 1983 or if substantially all of the members of the crew operate or maintain tractors, mechanized harvesting or crop-dusting equipment, or any other mechanized equipment which is provided by the crew leader; and~~

~~(II) If such individual is not an employee of such other person within the meaning of paragraph (a).~~

~~b. For the purposes of this subparagraph, in the case of an individual who is furnished by a crew leader to perform service in agricultural labor for any other person and who is not treated as an employee of the crew leader under sub-subparagraph a.:~~

~~(I) Such other person and not the crew leader shall be treated as the employer of such individual; and~~

~~(II) Such other person shall be treated as having paid cash remuneration to such individual in an amount equal to the amount of cash remuneration paid to such individual by the crew leader, either on his or her own behalf or on the behalf of such other person, for the service in agricultural labor performed for such other person.~~

~~(f) Exclusion from paragraph (e).—The term "employment" does not include service performed by an individual in agricultural labor, except as provided in paragraph (e); however, the provisions of paragraph (e) shall not reduce the coverage provided under subparagraph (d)3.~~

~~(g) Domestic service.—The term "employment" includes domestic service after December 31, 1977, performed by maids, cooks, maintenance workers, chauffeurs, social secretaries, caretakers, private yacht crews, butlers, and~~

~~houseparents, in a private home, local college club, or local chapter of a college fraternity or sorority performed for a person who paid cash remuneration of $1,000 or more after December 31, 1977, in any calendar quarter in the current calendar year or the preceding calendar year to individuals employed in such domestic service.~~

~~(h) Service outside state.—The term "employment" includes an individual's entire service, performed within or both within and without this state if:~~

~~1. The service is localized in this state; or~~

~~2. The service is not localized in any state, but some of the service is performed in this state, and:~~

~~a. The base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this state; or~~

~~b. The base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.~~

~~(i) Employer election to include service outside state.—Services not covered under subparagraph (h)2. and performed entirely without this state, with respect to no part of which contributions are required and paid under an unemployment compensation law of any other state or of the Federal Government, shall be deemed to be employment subject to this chapter if the individual performing such services is a resident of this state and the division approves the election of the employing unit for whom such services are performed that the entire service of such individual shall be deemed to be employment subject to this chapter.~~

~~(j) Service deemed to be localized within state.—Service shall be deemed to be localized within a state if:~~

~~1. The service is performed entirely within such state; or~~

~~2. The service is performed both within and without such state, but the service performed without such state is incidental to the individual's service within the state; for example, it is temporary or transitory in nature or consists of isolated transactions.~~

~~(k) Service outside United States.—The term "employment" includes the service of an individual who is a citizen of the United States, performed outside the United States (except in Canada) in the employ of an American employer, other than service which is deemed "employment" under the provisions of paragraph (b) or paragraph (c) or the parallel provisions of another state's law, if:~~

~~1. The employer's principal place of business in the United States is located in this state.~~

~~2. The employer has no place of business in the United States, but:~~

~~a. The employer is an individual who is a resident of this state.~~

~~b. The employer is a corporation which is organized under the laws of this state.~~

~~c. The employer is a partnership or a trust and the number of the partners or trustees who are residents of this state is greater than the number who are residents of any one other state.~~

~~3. None of the criteria of subsection (4) and this paragraph is met, but the employer has elected coverage in this state, or, the employer having failed to elect coverage in any state, the individual has filed a claim for benefits, based on such service, under the laws of this state.~~

~~(l) Service on American vessel or aircraft.—The term "employment" includes all service performed by an officer or member of a crew of an American vessel or American aircraft on or in connection with such vessel or aircraft, provided that the operating office, from which the operations of such vessel or aircraft operating within or within and without the United States is ordinarily and regularly supervised, managed, directed, and controlled, is within this state.~~

~~(m) Service under other unemployment compensation law.—The term "employment" includes services covered by an arrangement pursuant to s. 443.221 between the division and the agency charged with the administration of any other state unemployment compensation law or Federal Unemployment Compensation Law, pursuant to which all services performed by an individual for an employing unit are deemed to be performed entirely within this state, if the division has approved an election of the employing unit for which such services are performed, pursuant to which the entire service of such individual during the period covered by such election is deemed to be insured work.~~

~~(n) Exclusions generally.—The term "employment" does not include:~~

~~1. Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, except as provided in paragraph (g).~~

~~2. Service performed on or in connection with a vessel or aircraft not an American vessel or American aircraft, if the employee is employed on and in connection with such vessel or aircraft when outside the United States.~~

~~3. Service performed by an individual in, or as an officer or member of the crew of a vessel while it is engaged in, the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life, including service performed by any such individual as an ordinary incident to any such activity, except:~~

~~a. Service performed in connection with the catching or taking of salmon or halibut for commercial purposes.~~

~~b. Service performed on, or in connection with, a vessel of more than 10 net tons, determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States.~~

~~4. Service performed by an individual in the employ of his or her son, daughter, or spouse, including step relationships, and service performed by a child, or stepchild, under the age of 21 in the employ of his or her father or mother, or stepfather or stepmother.~~

~~5. Service performed in the employ of the United States Government or of an instrumentality of the United States which is:~~

~~a. Wholly or partially owned by the United States.~~

~~b. Exempt from the tax imposed by s. 3301 of the Internal Revenue Code by virtue of any provision of federal law which specifically refers to such section, or the corresponding section of prior law, in granting such exemption; except that to the extent that the Congress shall permit states to require any instrumentalities of the United States to make payments into an unemployment fund under a state unemployment compensation law, all of the provisions of this law shall be applicable to such instrumentalities, and to services performed for such instrumentalities, in the same manner, to the same extent, and on the same terms as to all other employers, employing units, individuals, and services. If this state is not certified for any year by the Secretary of Labor under s. 3304 of the federal Internal Revenue Code, the payments required of such instrumentalities with respect to such year shall be refunded by the division from the fund in the same manner and within the same period as is provided in s. 443.141(6) with respect to contributions erroneously collected.~~

~~6. Service performed in the employ of a state, or any political subdivision thereof, or any instrumentality of any one or more of the foregoing which is wholly owned by one or more states or political subdivisions, except as provided in paragraph (b), and any service performed in the employ of any instrumentality of one or more states or political subdivisions, to the extent that the instrumentality is, with respect to such service, immune under the Constitution of the United States from the tax imposed by s. 3301 of the Internal Revenue Code.~~

~~7. Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, except as provided in paragraph (c).~~

~~8. Service with respect to which unemployment compensation is payable under an unemployment compensation system established by an Act of Congress.~~

~~9.a. Service performed in any calendar quarter in the employ of any organization exempt from income tax under s. 501(a) of the Internal Reve-~~

~~nue Code, other than an organization described in s. 401(a), or under s. 521, if the remuneration for such service is less than $50.~~

~~b. Service performed in the employ of a school, college, or university, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college, or university.~~

~~10. Service performed in the employ of a foreign government, including service as a consular or other officer or employee of a nondiplomatic representative.~~

~~11. Service performed in the employ of an instrumentality wholly owned by a foreign government:~~

~~a. If the service is of a character similar to that performed in foreign countries by employees of the United States Government or of an instrumentality thereof; and~~

~~b. The Secretary of State shall certify to the Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States Government and of instrumentalities thereof.~~

~~12. Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to a state law; service performed as an intern in the employ of a hospital by an individual who has completed a 4-year course in a medical school chartered or approved pursuant to state law; and service performed by a patient of a hospital for such hospital.~~

~~13. Service performed by an individual for a person as an insurance agent or as an insurance solicitor, if all such service performed by such individual for such person is performed for remuneration solely by way of commission, except for such services performed in accordance with 26 U.S.C.S. s. 3306(c)(7) and (8). For purposes of this subsection, those benefits excluded from the definition of wages pursuant to subparagraphs (40)(b)2.-6., inclusive, shall not be considered remuneration.~~

~~14. Service performed by an individual for a person as a real estate salesperson or agent, if all such service performed by such individual for such person is performed for remuneration solely by way of commission.~~

~~15. Service performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution.~~

~~16. Service covered by an arrangement between the division and the agency charged with the administration of any other state or federal unemployment compensation law pursuant to which all services performed by an individual for an employing unit during the period covered by such employing unit's duly approved election are deemed to be performed entirely within such agency's state or under such federal law.~~

~~17. Service performed by an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program, and such institution has so certified to the employer, except that this subparagraph does not apply to service performed in a program established for or on behalf of an employer or group of employers.~~

~~18. Service performed by an individual for a person as a barber, if all such service performed by such individual for such person is performed for remuneration solely by way of commission.~~

~~19. Casual labor not in the course of the employer's trade or business.~~

~~20. Service performed by a speech therapist, occupational therapist, or physical therapist who is nonsalaried and working pursuant to a written contract with a home health agency as defined in s. 400.462.~~

~~21. Service performed by a direct seller. For purposes of this subparagraph, the term "direct seller" means a person:~~

~~a.(I) Who is engaged in the trade or business of selling or soliciting the sale of consumer products to buyers on a buy-sell basis or a deposit-commission basis, or on any similar basis, for resale in the home or in any other place that is not a permanent retail establishment; or~~

~~(II) Who is engaged in the trade or business of selling or soliciting the sale of consumer products in the home or in any other place that is not a permanent retail establishment;~~

~~b. Substantially all of whose remuneration for services described in sub-subparagraph a., whether or not paid in cash, is directly related to sales or other output, rather than to the number of hours worked; and~~

~~c. Who performs such services pursuant to a written contract with the person for whom the services are performed, which contract provides that the person will not be treated as an employee with respect to such services for federal tax purposes.~~

~~22. Service performed by a nonresident alien individual for the period he or she is temporarily present in the United States as a nonimmigrant under subparagraph (F) or subparagraph (J) of s. 101(a)(15) of the Immigration and Nationality Act, and which is performed to carry out the purpose specified in subparagraph (F) or subparagraph (J), as the case may be.~~

~~23. Service performed by an individual for remuneration for a private, for-profit delivery or messenger service, if the individual:~~

~~a. Is free to accept or reject jobs from the delivery or messenger service and the delivery or messenger service has no control over when the individual works;~~

~~b. Is remunerated for each delivery, or the remuneration is based on factors that relate to the work performed, including receipt of a percentage of any rate schedule;~~

~~c. Pays all expenses and the opportunity for profit or loss rests solely with the individual;~~

~~d. Is responsible for operating costs, including fuel, repairs, supplies, and motor vehicle insurance;~~

~~e. Determines the method of performing the service, including selection of routes and order of deliveries;~~

~~f. Is responsible for the completion of a specific job and is liable for any failure to complete that job;~~

~~g. Enters into a contract with the delivery or messenger service which specifies the relationship of the individual to the delivery or messenger service to be that of an independent contractor and not that of an employee; and~~

~~h. Provides the vehicle used to perform the service.~~

~~24. Service performed in agricultural labor by an individual who is an alien admitted to the United States to perform service in agricultural labor pursuant to ss. 101(a)(15)(H) and 214(c) of the Immigration and Nationality Act.~~

~~25. Service performed by a person who is an inmate of a penal institution.~~

~~(22) EMPLOYMENT OFFICE.—"Employment office" means a free public employment office or branch thereof operated by this or any other state as a part of a state-controlled system of public employment offices or by a federal agency charged with the administration of an unemployment compensation program or free public employment offices.~~

(22)~~(23) FARM.—~~"Farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

(23)~~(24) FUND.—~~"Fund" means the Unemployment Compensation Trust Fund created under ~~by~~ this chapter, into ~~to~~ which all contributions and reimbursements required under this chapter are deposited and from which all benefits provided under this chapter are ~~shall be~~ paid.

(24) "High quarter" means the quarter in an individual's base period in which the individual has the greatest amount of wages paid, regardless of the number of employers paying wages in that quarter.

(25) ~~HOSPITAL.—~~"Hospital" means an institution that is ~~which has been~~ licensed, certified, or approved by the Agency for Health Care Administration as a hospital.

(26) ~~INSTITUTION OF HIGHER EDUCATION.—~~"Institution of higher education" means an educational institution that ~~which~~:

(a) Admits as regular students only individuals having a certificate of graduation from a high school, or the recognized equivalent of ~~such~~ a certificate of graduation;

(b) Is legally authorized in this state to provide a program of education beyond high school;

(c) Provides an educational program for which it awards a bachelor's or higher degree, or provides a program that ~~which~~ is acceptable for full credit toward ~~such~~ a bachelor's or higher degree~~,~~, a program of postgraduate or postdoctoral studies~~,~~ or a program of training to prepare students for gainful employment in a recognized occupation; and

(d) Is a public or other nonprofit institution.

The term includes each community college and state university in this state, and each other institution ~~Notwithstanding any of the foregoing provisions of this subsection, all colleges and universities~~ in this state authorized under s. 1005.03 to use the designation "college" or "university." ~~and recognized as such by this state are institutions of higher education for purposes of this section.~~

(27) ~~INSURED WORK.—~~"Insured work" means employment for employers.

(28) ~~LEAVE OF ABSENCE.—The term~~ "Leave of absence" means a temporary break in service to an employer, for a specified period of time, during which the employing unit guarantees the same or a comparable position to the worker at the expiration of the leave.

(29) ~~MISCONDUCT.—~~"Misconduct" includes, but is not limited to, the following, which may ~~shall~~ not be construed in pari materia with each other:

(a) Conduct demonstrating ~~evincing such~~ willful or wanton disregard of an employer's interests and ~~as is~~ found to be a ~~in~~ deliberate violation or disregard of the standards of behavior which the employer has a ~~the~~ right to expect of his or her employee; or

(b) Carelessness or negligence to ~~of such~~ a degree or recurrence that manifests ~~as to manifest~~ culpability, wrongful intent, or evil design or shows ~~to show~~ an intentional and substantial disregard of the employer's interests or of the employee's duties and obligations to his or her employer.

(30) ~~MONETARY DETERMINATION.—The term~~ "Monetary determination" means a determination of whether and in what amount a claimant is eligible for benefits based on the claimant's employment during the base period of the claim.

(31) ~~NONMONETARY DETERMINATION.—The term~~ "Nonmonetary determination" means a determination of the claimant's eligibility for bene-

fits based on an issue ~~all issues~~ other than monetary entitlement and benefit overpayment.

(32) ~~NOT IN THE COURSE OF THE EMPLOYER'S TRADE OR BUSINESS.—~~"Not in the course of the employer's trade or business" means ~~that which does~~ not promoting ~~promote~~ or advancing ~~advance~~ the trade or business of the employer.

(33) "One-stop career center" means a service site established and maintained as part of the one-stop delivery system under s. 445.009.

(34)~~(33) PAY PERIOD.—~~"Pay period" means a period of ~~not more than~~ 31 or fewer consecutive days for which a payment or remuneration is ordinarily made to the employee by the person employing him or her.

(35) "Public employer" means:

(a) A state agency or political subdivision of the state;

(b) An instrumentality that is wholly owned by one or more state agencies or political subdivisions of the state; or

(c) An instrumentality that is wholly owned by one or more state agencies, political subdivisions, or instrumentalities of the state and one or more state agencies or political subdivisions of one or more other states.

(36)~~(34) REASONABLE ASSURANCE.—The term~~ "Reasonable assurance" means a written or verbal agreement, ~~or~~ an agreement between an ~~the~~ employer and a ~~the~~ worker understood through tradition within the trade or occupation, or an agreement ~~as~~ defined in an employer's ~~employer~~ policy.

(37) "Reimbursement" means a payment of money to the Unemployment Compensation Trust Fund in lieu of a contribution which is required under this chapter to finance unemployment benefits.

(38)~~(35) REIMBURSABLE EMPLOYER.—~~"Reimbursing ~~Reimbursable~~ employer" means an employer who is liable for reimbursements ~~payments~~ in lieu of contributions under ~~as required by~~ this chapter.

(39)~~(36) STATE.—~~"State" includes the states of the United States, the District of Columbia, Canada, the Commonwealth of Puerto Rico, and the Virgin Islands.

(40)~~(37) STATE LAW.—~~"State law" means the unemployment insurance law of any state, approved by the United States Secretary of Labor under s. 3304 of the Internal Revenue Code of 1954.

(41) "Tax collection service provider" or "service provider" means the state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316.

(42)~~(38) TEMPORARY LAYOFF.—The term~~ "Temporary layoff" means a job separation due to lack of work which does not exceed 8 consecutive

weeks ~~in duration~~ and which has a fixed or approximate return-to-work ~~return to work~~ date.

(43)~~(39) UNEMPLOYMENT.—~~"Unemployment" means:

(a) An individual is ~~shall be deemed~~ "totally unemployed" in any week during which he or she does not perform any ~~performs no~~ services and for ~~with respect to~~ which ~~no~~ earned income is not payable to him or her. An individual is~~, or shall be deemed~~ "partially unemployed" in any week of less than full-time work if the earned income payable to him or her for that ~~with respect to such~~ week is less than his or her weekly benefit amount. The Agency for Workforce Innovation may adopt rules prescribing ~~division shall prescribe regulations applicable to unemployed individuals making such~~ distinctions in the procedures for unemployed individuals based on ~~as to~~ total unemployment, part-time unemployment, partial unemployment of individuals attached to their regular jobs, and other forms of short-time work~~, as the division deems necessary~~.

(b) An individual's week of unemployment commences ~~shall be deemed to commence~~ only after his or her registration with the Agency for Workforce Innovation as required in s. 443.091 ~~at an employment office~~, except as the agency ~~division~~ may ~~by rule~~ otherwise prescribe by rule.

(44)~~(40) WAGES.—~~

~~(a)~~ "Wages" means ~~all~~ remuneration subject to this chapter under s. 443.1217. ~~for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the division. After January 1, 1986, the term "wages" includes tips or gratuities which are received while performing services which constitute employment and are included in a written statement furnished to the employer pursuant to s. 6053(a) of the Internal Revenue Code of 1954.~~

~~(b) "Wages" does not include:~~

~~1. That part of remuneration which, after remuneration equal to $6,000 prior to January 1, 1983, and $7,000 after December 31, 1982, has been paid in a calendar year to an individual by an employer or his or her predecessor with respect to employment during any calendar year, is paid to such individual by such employer during such calendar year, unless that part of the remuneration is subject to a tax, under a federal law imposing the tax, against which credit may be taken for contributions required to be paid into a state unemployment fund. For the purposes of this subsection, the term "employment" includes services constituting employment under any employment security law of another state or of the Federal Government.~~

~~2. The amount of any payment, with respect to services performed, to, or on behalf of, an individual in its employ under a plan or system established by an employing unit which makes provision for individuals in its employ generally or for a class or classes of such individuals, including any amount~~

~~paid by an employing unit for insurance or annuities, or into a fund, to provide for any such payment, on account of:~~

~~a. Sickness or accident disability, but, in the case of payments made to an employee or any of his or her dependents, this subparagraph shall exclude from the term "wages" only those payments received under a workers' compensation law.~~

~~b. Medical and hospitalization expenses in connection with sickness or accident disability.~~

~~c. Death, provided the individual in its employ:~~

~~(I) Has not the option to receive, instead of provision for such death benefit, any part of such payment or, if such death benefit is insured, any part of the premiums, or contributions to premiums, paid by his or her employing unit; and~~

~~(II) Has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit or to receive cash consideration in lieu of such benefit either upon his or her withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of his or her services with such employing unit.~~

~~3. The amount of any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employing unit to, or on behalf of, an individual performing services for it after the expiration of 6 calendar months following the last calendar month in which the individual performed services for such employing unit.~~

~~4. The payment by an employing unit, without deduction from the remuneration of the individual in its employ, of the tax imposed upon an individual in its employ under s. 3101 of the federal Internal Revenue Code with respect to services performed.~~

~~5. The value of:~~

~~a. Meals furnished to an employee or the employee's spouse or dependents by the employer on the business premises of the employer for the convenience of the employer; or~~

~~b. Lodging furnished to an employee or the employee's spouse or dependents by the employer on the business premises of the employer for the convenience of the employer when such lodging is included as a condition of employment.~~

~~6. The amount of any payment made by an employing unit to, or on behalf of, an individual performing services for it or a beneficiary of such individual:~~

~~a. From or to a trust described in s. 401(a) of the Internal Revenue Code of 1954 which is exempt from tax under s. 501(a) at the time of such payment~~

~~unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust;~~

~~b. Under or to an annuity plan which, at the time of such payment, is a plan described in s. 403(a) of the Internal Revenue Code of 1954;~~

~~c. Under a simplified employee pension if, at the time of the payment, it is reasonable to believe that the employee will be entitled to a deduction under s. 219(b)(2) of the Internal Revenue Code of 1954 for such payment;~~

~~d. Under or to an annuity contract described in s. 403(b) of the Internal Revenue Code of 1954, other than a payment for the purchase of such contract which is made by reason of a salary reduction agreement, whether evidenced by a written instrument or otherwise;~~

~~e. Under or to an exempt governmental deferred compensation plan as described in s. 3121(v)(3) of the Internal Revenue Code of 1954; or~~

~~f. To supplement pension benefits under a plan or trust described in any of the foregoing provisions of this subparagraph to take into account some portion or all of the increase in the cost of living, as determined by the United States Secretary of Labor, since retirement, but only if such supplemental payments are under a plan which is treated as a welfare plan under s. 3(2)(B)(ii) of the Employee Retirement Income Security Act of 1974.~~

~~g. Under a cafeteria plan, within the meaning of s. 125 of the Internal Revenue Code of 1986, as amended, if such payment would not be treated as wages without regard to such plan and it is reasonable to believe that, if s. 125 of the Internal Revenue Code of 1986, as amended, applied for purposes of this section, s. 125 of the Internal Revenue Code of 1986, as amended, would not treat any wages as constructively received.~~

~~h. Any payment made, or benefit provided, to or for the benefit of an employee if at the time of such payment or provision of benefit it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under s. 127 of the Internal Revenue Code of 1986, as amended.~~

(45)~~(41) WEEK.—~~"Week" means a ~~such~~ period of 7 consecutive days as defined in the rules of the Agency for Workforce Innovation ~~the division may by rule prescribe~~. The Agency for Workforce Innovation ~~division~~ may by rule prescribe that a week is ~~shall be~~ deemed to be "in," "within," or "during" the ~~that~~ benefit year that contains ~~which includes~~ the greater part of the ~~such~~ week.

~~(42) HIGH QUARTER.—"High quarter" means that quarter in the base period in which the claimant had the greatest amount of wages paid, regardless of the number of employers paying wages in that quarter.~~

Section 18. Effective January 1, 2004, subsection (20) of section 443.036, Florida Statutes, as amended by this act, is amended to read:

443.036 Definitions.—As used in this chapter, the term:

(20) "Employing unit" means an individual or type of organization, including a partnership, limited liability company, association, trust, estate, joint-stock company, insurance company, or corporation, whether domestic or foreign; the receiver, trustee in bankruptcy, trustee, or successor of any of the foregoing; or the legal representative of a deceased person, which has or had in its employ one or more individuals performing services for it within this state.

(a) Each individual employed to perform or to assist in performing the work of any agent or employee of an employing unit is deemed to be employed by the employing unit for the purposes of this chapter, regardless of whether the individual was hired or paid directly by the employing unit or by an agent or employee of the employing unit, if the employing unit had actual or constructive knowledge of the work.

(b) Each individual performing services in this state for an employing unit maintaining at least two separate establishments in this state is deemed to be performing services for a single employing unit for the purposes of this chapter.

(c) A person who is an officer of a corporation, or a member of a limited liability company classified as a corporation for federal income tax purposes, and who performs services for the corporation or limited liability company in this state, regardless of whether those services are continuous, is deemed an employee of the corporation or the limited liability company during all of each week of his or her tenure of office, regardless of whether he or she is compensated for those services. Services are presumed to be rendered for the corporation in cases in which the officer is compensated by means other than dividends upon shares of stock of the corporation owned by him or her.

(d) A limited liability company shall be treated as having the same status as it is classified for federal income tax purposes.

Section 19. Section 443.041, Florida Statutes, is amended to read:

443.041 Waiver of rights; fees; privileged communications.—

(1) WAIVER OF RIGHTS VOID.—Any agreement by an individual to waive, release, or commute her or his rights to benefits or any other rights under this chapter is ~~shall be~~ void. Any agreement by an individual in the employ of any person or concern to pay all or any portion of any employer's contributions, reimbursements, interest, penalties, fines, or fees required under this chapter from the ~~such~~ employer, is ~~shall be~~ void. An ~~No~~ employer may not ~~shall~~ directly or indirectly make or require or accept any deduction from wages to finance the employer's contributions, reimbursements, interest, penalties, fines, or fees required from her or him, or require or accept any waiver of any right under this chapter ~~hereunder~~ by any individual in her or his employ. An ~~Any~~ employer, or an officer or agent of an employer, who violates ~~any provision of~~ this subsection commits ~~shall be guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(2) FEES.—

(a) Except as otherwise provided in this chapter, an ~~No~~ individual claiming benefits may not ~~shall~~ be charged fees of any kind in any proceeding under this chapter by the commission or the Agency for Workforce Innovation, ~~division~~ or their representatives, or by any court or any officer of the court ~~thereof, except as hereinafter provided~~. An ~~Any~~ individual claiming benefits in any proceeding before the commission or the Agency for Workforce Innovation ~~division~~, or representatives of either, or a court may be represented by counsel or an ~~duly~~ authorized representative ~~agent~~, but the ~~no such~~ counsel or representative may not ~~agent shall either~~ charge or receive for those ~~such~~ services more than an amount approved by the commission, the Agency for Workforce Innovation, ~~or division~~ or ~~by~~ the court.

(b) An attorney at law representing a claimant for benefits in any district court of appeal of this state or in the Supreme Court of Florida is entitled to counsel fees payable by the Agency for Workforce Innovation ~~division~~ as set ~~fixed~~ by the court if the petition for review or appeal is initiated by the claimant and results in a decision awarding more benefits than provided in ~~did~~ the decision from which appeal was taken. The amount of the fee may not exceed 50 percent of the total amount of regular benefits permitted ~~awarded~~ under s. 443.111(5)(a) during the benefit year.

(c) The Agency for Workforce Innovation shall pay attorneys' fees awarded under this section from the ~~shall be paid by the division out of~~ Employment Security Administration Trust Fund ~~funds~~ as ~~a~~ part of the costs of administration of this chapter and may pay these fees ~~be paid~~ directly to the attorney for the claimant in a lump sum. The Agency for Workforce Innovation ~~division~~ or the commission may not pay any other fees or costs in connection with an appeal.

(d) Any person, firm, or corporation who or which seeks or receives any remuneration or gratuity for any services rendered on behalf of a claimant, except as allowed by this section and in an amount approved by the Agency for Workforce Innovation, the ~~division or~~ commission, or ~~by~~ a court, commits ~~shall be guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. ~~Any person, firm or corporation who or which shall solicit the business of appearing on behalf of a claimant, or shall make it a business to solicit employment for another in connection with any claim for benefits under this chapter, shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.~~

(3) PRIVILEGED COMMUNICATIONS.—All letters, reports, communications, or any other matters, either oral or written, between an employer and an employee or between the Agency for Workforce Innovation or its tax collection service provider ~~division~~ and any of their ~~its~~ agents, representatives, or employees which are written, sent, delivered, or made in connection with ~~the requirements and administration of~~ this chapter, are ~~absolutely~~ privileged and may not be the subject matter or basis for any suit for slander or libel in any court of the state.

Section 20. Section 443.051, Florida Statutes, is amended to read:

443.051 Benefits not alienable; exception, child support intercept.—

(1) DEFINITIONS.—As used in this section:

(a) "Unemployment compensation" means any compensation payable under ~~the~~ state law, including amounts payable pursuant to an agreement under any federal law providing for compensation, assistance, or allowances for ~~with respect to~~ unemployment.

(b) "Support obligations" includes only those obligations that ~~which~~ are being enforced under ~~pursuant to~~ a plan described in s. 454 of the Social Security Act which has been approved by the Secretary of Health and Human Services under Part D of Title IV of the Social Security Act.

~~(c) "State or local child support enforcement agency" means any agency of a state or political subdivision thereof which enforces support obligations.~~

(2) BENEFITS NOT ALIENABLE.—Except as provided in subsection (3), benefits due under this chapter may ~~shall~~ not be assigned, pledged, encumbered, released, or commuted and ~~shall~~, except as otherwise provided in this chapter, are ~~be~~ exempt from all claims of creditors and from levy, execution, or attachment, or other remedy for recovery or collection of a debt, which exemption may not be waived.

(3) EXCEPTION, SUPPORT INTERCEPT.—

(a) ~~The division shall require~~ Each individual filing a new claim for unemployment compensation must ~~to~~ disclose at the time of filing the ~~such~~ claim whether ~~or not~~ she or he owes support obligations that ~~which~~ are being enforced by the Department of Revenue ~~a state or local child support enforcement agency~~. If an ~~any~~ applicant discloses that she or he owes support obligations and she or he is determined to be eligible for unemployment compensation benefits, the Agency for Workforce Innovation ~~division~~ shall notify the Department of Revenue if the department is ~~state or local child support enforcement agency~~ enforcing the support ~~such~~ obligation. The Department of Revenue shall, at least biweekly, provide the Agency for Workforce Innovation with a magnetic tape or other electronic data file disclosing the individuals who owe support obligations and the amount of any legally required deductions.

(b) The Agency for Workforce Innovation ~~division~~ shall deduct and withhold from any unemployment compensation otherwise payable to an individual disclosed under paragraph (a) who owes support obligations:

~~1. The amount specified by the individual to the division to be deducted and withheld under this section;~~

1.~~2.~~ The amount determined under ~~pursuant to~~ an agreement submitted to the Agency for Workforce Innovation ~~division~~ under s. 454(19)(B)(i) ~~s. 454(20)(B)(i)~~ of the Social Security Act by the Department of Revenue ~~state or local child support enforcement agency~~; ~~or~~

2.~~3.~~ The ~~Any~~ amount ~~otherwise~~ required to be deducted and withheld from ~~such~~ unemployment compensation through legal process as defined in s. 459 of the Social Security Act; or~~.~~

3. The amount otherwise specified by the individual to the Agency for Workforce Innovation to be deducted and withheld under this section.

(c) The Agency for Workforce Innovation ~~division~~ shall pay any amount deducted and withheld under paragraph (b) to the Department of Revenue ~~appropriate state or local child support enforcement agency~~.

(d) Any amount deducted and withheld under this subsection shall for all purposes be treated as if it were paid to the individual as unemployment compensation and paid by the ~~such~~ individual to the Department of Revenue ~~state or local child support enforcement agency~~ for support obligations.

(e) The Department of Revenue ~~Each state or local child support enforcement agency~~ shall reimburse the Agency for Workforce Innovation ~~state agency charged with the administration of the Unemployment Compensation Law~~ for the administrative costs incurred by the agency ~~division~~ under this subsection which are attributable to support obligations being enforced by the department ~~state or local child support enforcement agency~~.

Section 21. Section 443.061, Florida Statutes, is amended to read:

(Substantial rewording of section. See
s. 443.061, F.S., for present text.)

443.061 Vested rights not created.—A right granted under this chapter is subject to amendment or repeal and does not create a vested right in any person.

Section 22. Section 443.071, Florida Statutes, is amended to read:

443.071 Penalties.—

(1) Any person who ~~Whoever~~ makes a false statement or representation, knowing it to be false, or knowingly fails to disclose a material fact to obtain or increase any benefits or other payment under this chapter or under an employment security law of any other state, of the Federal Government, or of a foreign government, either for herself or himself or for any other person, commits ~~is guilty of~~ a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.~~; and~~ Each ~~such~~ false statement or representation or failure to disclose a material fact constitutes ~~shall constitute~~ a separate offense.

(2) Any employing unit or any officer or agent of any employing unit or any other person who makes a false statement or representation, knowing it to be false, or who knowingly fails to disclose a material fact, to prevent or reduce the payment of benefits to any individual entitled to benefits ~~thereto~~, ~~or~~ to avoid becoming or remaining subject to this chapter ~~hereto~~, or to avoid or reduce any contribution, reimbursement, or other payment required from an employing unit under this chapter commits ~~is guilty of~~ a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

(3) Any employing unit or any officer or agent of any employing unit or any other person who fails to furnish any reports required under this chap-

ter ~~hereunder~~ or to produce or permit the inspection of or copying of records as required under this chapter ~~hereunder~~, ~~or~~ who fails or refuses, within 6 months after written demand ~~therefor~~ by the Agency for Workforce Innovation or its tax collection service provider ~~division~~, to keep and maintain the payroll records required by this chapter or ~~and~~ by rule of the Agency for Workforce Innovation or the state agency providing tax collection services ~~division~~, or who willfully fails or refuses to make any contribution, reimbursement, or other payment required from an employer ~~employing unit~~ under this chapter commits ~~is guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

~~(4) Any person who shall willfully violate any provision of this chapter or any order or rule hereunder, the violation of which is made unlawful or the observance of which is required under the terms of this chapter, and for which a penalty is neither prescribed hereunder nor provided by any other applicable statute, is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.~~

(4)~~(5)~~ In any prosecution or action under ~~the provisions of~~ this section, the signature of a person on a document, letter, or other writing constitutes ~~shall constitute~~ prima facie evidence of the ~~such~~ person's identity if the following conditions exist:

(a) The person gives her or his name, residence address, home telephone number, present or former place of employment, gender ~~sex~~, date of birth, social security number, height, weight, and race.

(b) The signature of the ~~such~~ person is witnessed by an agent or employee of the Agency for Workforce Innovation or its tax collection service provider ~~division~~ at the time the document, letter, or other writing is filed.

Section 23. Section 443.091, Florida Statutes, is amended to read:

443.091 Benefit eligibility conditions.—

(1) An unemployed individual is ~~shall be~~ eligible to receive benefits for ~~with respect to~~ any week only if the Agency for Workforce Innovation ~~division~~ finds that:

(a) She or he has made a claim for benefits for that ~~with respect to such~~ week in accordance with the ~~such~~ rules adopted by the Agency for Workforce Innovation ~~as the division may prescribe~~.

(b) She or he has registered for work with ~~at~~, and subsequently ~~thereafter~~ continued to report to ~~at~~, the ~~division, which shall be responsible for notification of the~~ Agency for Workforce Innovation in accordance with its ~~such~~ rules. These rules must not conflict with the requirement in s. 443.111(1)(b) that each claimant must continue to report regardless of any appeal or pending appeal relating to her or his eligibility or disqualification for benefits. The Agency for Workforce Innovation ~~as the division may prescribe; except that the division~~ may~~,~~ by rule ~~not inconsistent with the purposes of this law,~~ waive ~~or alter either or both of the requirements of~~ this paragraph for ~~subsection as to~~ individuals attached to regular jobs. These rules must not~~; but no such rule shall~~ conflict with s. 443.111(1).

(c)1. She or he is able to work and is available for work. In order to assess eligibility for a claimed week of unemployment, the Agency for Workforce Innovation ~~division~~ shall develop criteria to determine a claimant's ability to work and availability for work.

2. Notwithstanding any other provision of ~~provisions in~~ this section, an ~~no~~ otherwise eligible individual may not ~~shall~~ be denied benefits for any week because she or he is in training with the approval of the Agency for Workforce Innovation ~~division~~, and ~~nor shall~~ such an individual may not be denied benefits for ~~with respect to~~ any week in which she or he is in training with the approval of the Agency for Workforce Innovation ~~division~~ by reason of ~~the application of provisions in~~ subparagraph 1. relating to availability for work, or ~~the provisions of~~ s. 443.101(2) relating to failure to apply for, or refusal to accept, suitable work. Training may be approved by the Agency for Workforce Innovation ~~division~~ in accordance with criteria prescribed by rule. A claimant's eligibility during approved training is contingent upon satisfying eligibility conditions prescribed by rule.

3. Notwithstanding any other provision of this chapter, an individual who is in training approved under s. 236(a)(1) of the Trade Act of 1974, as amended, may not be determined to be ineligible or disqualified for benefits with respect to her or his enrollment in such training or because of leaving work that ~~which~~ is not suitable employment to enter such training. As used in ~~For the purposes of~~ this subparagraph, the term "suitable employment" means, for ~~with respect to~~ a worker, work of a substantially equal or higher skill level than the worker's past adversely affected employment, as defined for purposes of the Trade Act of 1974, as amended, the wages for which are at least ~~not less than~~ 80 percent of the worker's average weekly wage as determined for purposes of the Trade Act of 1974, as amended.

4. Notwithstanding any other provision of this section, an otherwise eligible individual may ~~shall~~ not be denied benefits for any week by reason of ~~the application of~~ subparagraph 1. because she or he is before any court of the United States or any state under ~~pursuant to~~ a lawfully issued summons to appear for jury duty.

(d) She or he participates in reemployment services, such as job search assistance services, whenever the individual has been determined, by ~~pursuant to~~ a profiling system established by rule of the Agency for Workforce Innovation ~~division~~, to be likely to exhaust regular benefits and to be in need of reemployment services.

(e) She or he has been unemployed for a waiting period of 1 week. A ~~No~~ week may not ~~shall~~ be counted as a week of unemployment under ~~for the purposes of~~ this subsection:

1. Unless it occurs within the benefit year that ~~which~~ includes the week for ~~with respect to~~ which she or he claims payment of benefits.

2. If benefits have been paid for that week ~~with respect thereto~~.

3. Unless the individual was eligible for benefits for that week ~~with respect thereto~~ as provided in this section and s. 443.101, except for the requirements of this subsection and of s. 443.101(5).

(f) She or he has been paid wages for insured work equal to 1.5 times her or his high quarter wages during her or his base period, except that an unemployed individual is not eligible to receive benefits if the base period wages are less than $3,400. ~~As amended by this act, this paragraph applies only to benefit years beginning on or after July 1, 1996.~~

(g) She or he submitted to the Agency for Workforce Innovation a valid social security number assigned to her or him. The Agency for Workforce Innovation may verify the social security number with the United States Social Security Administration and may deny benefits if the agency is unable to verify the individual's social security number, if the social security number is invalid, or if the social security number is not assigned to the individual.

(2) An ~~No~~ individual may not receive benefits in a benefit year unless, after ~~subsequent to~~ the beginning of the next preceding benefit year during which she or he received benefits, she or he performed service, regardless of whether ~~or not~~ in employment as defined in s. 443.036, and earned remuneration for that ~~such~~ service of at least ~~in an amount equal to not less than~~ 3 times her or his weekly benefit amount as determined for her or his current benefit year.

(3) Benefits based on service in employment described ~~defined~~ in s. 443.1216(2) and (3) are ~~s. 443.036(21)(b) and (c) shall be~~ payable in the same amount, on the same terms, and subject to the same conditions as benefits payable based on ~~the basis of~~ other service subject to this chapter, except that:

(a) Benefits are ~~shall~~ not payable for ~~be paid based on~~ services in an instructional, research, or principal administrative capacity for an educational institution or an institution of higher education for any week of unemployment commencing during the period between 2 successive academic years; during a similar period between two regular terms, whether or not successive; or during a period of paid sabbatical leave provided for in the individual's contract, to any individual, if the ~~such~~ individual performs those ~~such~~ services in the first of those ~~such~~ academic years or terms and there is a contract or a reasonable assurance that the ~~such~~ individual will perform services in any such capacity for any educational institution or institution of higher education in the second of those ~~such~~ academic years or terms.

(b) Benefits may ~~shall~~ not be based on services in any other capacity for an educational institution or an institution of higher education to any individual for any week that ~~which~~ commences during a period between 2 successive academic years or terms if the ~~such~~ individual performs those ~~such~~ services in the first of the academic years or terms and there is a reasonable assurance that the ~~such~~ individual will perform those ~~such~~ services in the second of the academic years or terms. However~~; except that~~, if compensation is denied to any individual under this paragraph and the ~~such~~ individual was not offered an opportunity to perform those ~~such~~ services for the educational institution for the second of those ~~such~~ academic years or terms, that individual is ~~shall be~~ entitled to a retroactive payment of compensation for each week for which the individual filed a timely claim for compensation and for which compensation was denied solely by reason of this paragraph.

(c) Benefits are ~~shall~~ not payable ~~be paid,~~ based on services provided to an educational institution or institution of higher learning~~,~~ to any individual for any week that ~~which~~ commences during an established and customary vacation period or holiday recess if the ~~such~~ individual performs any services described in paragraph (a) or paragraph (b) in the period immediately before the ~~such~~ vacation period or holiday recess and there is a reasonable assurance that the ~~such~~ individual will perform any ~~such~~ service in the period immediately after the ~~following such~~ vacation period or holiday recess.

(d) Benefits are ~~shall~~ not ~~be~~ payable for ~~on the basis of~~ services in any capacity ~~such capacities as~~ specified in paragraphs (a), (b), and (c) to any individual who performed those ~~such~~ services in an educational institution while in the employ of a governmental agency or governmental entity that ~~which~~ is established and operated exclusively for the purpose of providing those ~~such~~ services to one or more educational institutions.

(e) Benefits are ~~shall~~ not ~~be~~ payable for ~~on the basis of~~ services in any capacity ~~such capacities as~~ specified in paragraphs (a), (b), (c), and (d) to any individual who provided those ~~such~~ services to or on behalf of an educational institution, or an institution of higher education.

(f) As used in this subsection, the term:

1. "Fixed contract" means a written agreement of employment for a specified period of time.~~, and the term~~

2. "Continuing contract" means a written agreement that is automatically renewed until terminated by one of the parties to the contract.

(4) In the event of national emergency, in the course of which the Federal Emergency Unemployment Payment Plan is, at the request of the Governor, invoked for all or any part of the state, the emergency ~~such~~ plan shall supersede the procedures prescribed by this chapter, and by rules adopted under this chapter ~~hereunder~~, and the Agency for Workforce Innovation ~~division~~ shall act as the Florida agency for the United States Department of Labor in the administration of the ~~such~~ plan.

(5) Benefits are ~~shall~~ not payable ~~be paid~~ to any individual based on ~~the basis of any~~ service~~,~~ 90 percent or more of which consists of participating in sports or athletic events or training, or preparing to ~~so~~ participate, for any week that ~~which~~ commences during the period between two successive sport seasons, ~~(~~or similar periods,~~)~~ if the ~~such~~ individual performed the ~~such~~ service in the first of those ~~such~~ seasons, ~~(~~or similar periods,~~)~~ and there is a reasonable assurance that the ~~such~~ individual will perform those ~~such~~ services in the later of those ~~such~~ seasons, ~~(~~or similar periods~~)~~.

~~(6) With respect to weeks of unemployment beginning on or after January 1, 1978, wages for insured work shall include wages paid for previously uncovered services. For the purposes of this subsection, except to the extent that assistance under Title II of the Emergency Jobs and Unemployment Assistance Act of 1974 was paid on the basis of such services, the term "previously uncovered services" means services:~~

~~(a) Which were not employment as defined in this chapter prior to January 1, 1978, and were not services covered pursuant to s. 443.121(3) at any time during the 1-year period ending December 31, 1975; and~~

~~(b) Which are:~~

~~1. Agricultural labor or domestic service as defined in s. 443.036; or~~

~~2. Services performed by an employee of this state or a political subdivision thereof, as provided in s. 443.036(21)(b), or by an employee of a nonprofit educational institution which is not an institution of higher education.~~

~~(7) Benefits paid to any individual whose base period wages include wages for previously uncovered services, as defined in subsection (6), shall not be charged to the employer or the employer's experience rating account, to the extent that such individual would not have been eligible to receive such compensation had the state not provided for payment of compensation on the basis of such previously uncovered services, and provided benefits shall be paid for such previously uncovered service only to the extent that the division determines that the unemployment compensation fund may be reimbursed for such benefits pursuant to Pub. L. No. 94-566, s. 121.~~

Section 24. Section 443.101, Florida Statutes, is amended to read:

443.101 Disqualification for benefits.—An individual shall be disqualified for benefits:

(1)(a) For the week in which he or she has voluntarily left his or her work without good cause attributable to his or her employing unit or in which the individual has been discharged by his or her employing unit for misconduct connected with his or her work, based on a finding ~~if so found~~ by the Agency for Workforce Innovation ~~division~~. ~~The term "work,"~~ As used in this paragraph, the term "work" means any work, whether full-time, part-time, or temporary.

1. Disqualification for voluntarily quitting continues ~~shall continue~~ for the full period of unemployment next ensuing after he or she has left his or her full-time, part-time, or temporary work voluntarily without good cause and until the ~~such~~ individual has earned income equal to or in excess of 17 times his or her weekly benefit amount.~~; the term "good cause"~~ As used in this subsection, the term "good cause" includes only that ~~such~~ cause ~~as is~~ attributable to the employing unit or which consists of illness or disability of the individual requiring separation from his or her work. Any ~~No~~ other disqualification may not be imposed. An individual is ~~shall~~ not ~~be~~ disqualified under this subsection for voluntarily leaving temporary work to return immediately when called to work by the permanent employing unit that temporarily terminated his or her work within the previous 6 calendar months.

2. Disqualification for being discharged for misconduct connected with his or her work continues ~~shall continue~~ for the full period of unemployment next ensuing after having been discharged and until the ~~such~~ individual has become reemployed and has earned income of at least ~~not less than~~ 17 times

his or her weekly benefit amount and for not more than 52 weeks that immediately follow that ~~such~~ week, as determined by the Agency for Workforce Innovation ~~division~~ in each case according to the circumstances in each case or the seriousness of the misconduct, under the agency's rules adopted ~~pursuant to rules of the division enacted~~ for determinations of disqualification for benefits for misconduct.

(b) For any week with respect to which the Agency for Workforce Innovation ~~division~~ finds that his or her unemployment is due to a suspension for misconduct connected with the individual's work.

(c) For any week with respect to which the Agency for Workforce Innovation ~~division~~ finds that his or her unemployment is due to a leave of absence, if the ~~such~~ leave was voluntarily initiated by the ~~such~~ individual.

(d) For any week with respect to which the Agency for Workforce Innovation ~~division~~ finds that his or her unemployment is due to a discharge for misconduct connected with the individual's work, consisting of drug use, as evidenced by a positive, confirmed drug test.

(2) If the Agency for Workforce Innovation ~~division~~ finds that the individual has failed without good cause ~~either~~ to apply for available suitable work when ~~so~~ directed by the agency ~~division~~ or the one-stop career center ~~employment office~~, ~~or~~ to accept suitable work when offered to him or her, or to return to the individual's customary self-employment when ~~so~~ directed by the agency ~~division~~, the ~~such~~ disqualification continues ~~shall continue~~ for the full period of unemployment next ensuing after he or she ~~has~~ failed without good cause ~~either~~ to apply for available suitable work, ~~or~~ to accept suitable work, or to return to his or her customary self-employment, under ~~pursuant to~~ this subsection, and until the ~~such~~ individual has earned income at least ~~equal to or in excess of~~ 17 times his or her weekly benefit amount. The Agency for Workforce Innovation ~~division~~ shall by rule adopt ~~provide~~ criteria for determining the "suitability of work," as used in this section. The Agency for Workforce Innovation ~~division~~ in developing these ~~such~~ rules shall consider the duration of a claimant's unemployment in determining the suitability of work and the suitability of proposed rates of compensation for available work. Further, after an individual has received 25 weeks of benefits in a single year, suitable work is ~~shall be~~ a job that ~~which~~ pays the minimum wage and is 120 percent or more of the weekly benefit amount the individual is drawing.

(a) In determining whether or not any work is suitable for an individual, the Agency for Workforce Innovation ~~division~~ shall consider the degree of risk involved to his or her health, safety, and morals; his or her physical fitness and prior training; the individual's experience and prior earnings; his or her length of unemployment and prospects for securing local work in his or her customary occupation; and the distance of the available work from his or her residence.

(b) Notwithstanding any other provisions of this chapter, ~~no~~ work is not ~~shall be~~ deemed suitable and benefits may ~~shall~~ not be denied under this chapter to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

1. If the position offered is vacant due directly to a strike, lockout, or other labor dispute.

2. If the wages, hours, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality.

3. If as a condition of being employed, the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

(c) If the Agency for Workforce Innovation ~~division~~ finds that an individual was ~~has been~~ rejected for offered employment as the direct result of a positive, confirmed drug test required as a condition of employment, the ~~such~~ individual is ~~shall be~~ disqualified for refusing to accept an offer of suitable work.

(3) For any week with respect to which he or she is receiving or has received remuneration in the form of:

(a) Wages in lieu of notice.~~;~~

(b)1. Compensation for temporary total disability or permanent total disability under the workers' compensation law of any state or under a similar law of the United States.

2. However, if the remuneration referred to in paragraphs (a) and (b) is less than the benefits that ~~which~~ would otherwise be due under this chapter, he or she is ~~shall be~~ entitled to receive for that ~~such~~ week, if otherwise eligible, benefits reduced by the amount of the ~~such~~ remuneration.

(4) For any week with respect to which the Agency for Workforce Innovation ~~division~~ finds that his or her total or partial unemployment is due to a labor dispute in active progress which exists at the factory, establishment, or other premises at which he or she is or was last employed; except that this subsection does ~~shall~~ not apply if it is shown to the satisfaction of the Agency for Workforce Innovation ~~division~~ that:

(a)1. He or she is not participating in, financing, or directly interested in the labor dispute that ~~which~~ is in active progress; however, the payment of regular union dues may ~~shall~~ not be construed as financing a labor dispute within the meaning of this section; and

2. He or she does not belong to a grade or class of workers of which immediately before the commencement of the labor dispute there were members employed at the premises at which the labor dispute occurs any of whom are participating in, financing, or directly interested in the dispute; if in any case separate branches of work are commonly conducted as separate businesses in separate premises, or are conducted in separate departments of the same premises, each department ~~shall~~, for the purpose of this subsection, is ~~be~~ deemed to be a separate factory, establishment, or other premise.

(b) His or her total or partial unemployment results from a lockout by his or her employer. As used in ~~For the purposes of~~ this section, the term "lockout" means ~~shall mean~~ a situation in which ~~where~~ employees have not gone on strike, nor have employees notified the employer of a date certain for a strike, but in which ~~where~~ employees have been denied entry to the factory, establishment, or other premises of employment by the employer. However, benefits are ~~shall~~ not ~~be~~ payable under this paragraph if the lockout action was taken in response to threats, actions, or other indications of impending damage to property and equipment or possible physical violence by employees or in response to actual damage or violence or a substantial reduction in production instigated or perpetrated by employees.

(5) For any week with respect to which or a part of which he or she has received or is seeking unemployment benefits under an unemployment compensation law of another state or of the United States.~~;~~ For the purposes of this subsection, an unemployment compensation law of the United States is any law of the United States which provides for payment of any type and in any amounts for periods of unemployment due to lack of work.~~;~~ However, if the appropriate agency of the ~~such~~ other state or of the United States finally determines that he or she is not entitled to ~~such~~ unemployment benefits, this disqualification does ~~shall~~ not apply.

(6) For a period ~~of~~ not to exceed 1 year from the date of the discovery by the Agency for Workforce Innovation ~~division~~ of the making of any false or fraudulent representation for the purpose of obtaining benefits contrary to ~~the provisions of~~ this chapter, constituting a violation under ~~within the intent of~~ s. 443.071. This; ~~Any such~~ disqualification may be appealed ~~from~~ in the same manner as ~~from~~ any other disqualification imposed under this section ~~hereunder~~. A conviction by any court of competent jurisdiction in this state of the offense prohibited or punished by s. 443.071 is ~~shall be~~ conclusive upon the appeals referee and the commission of the making of the ~~such~~ false or fraudulent representation for which disqualification is imposed under this section ~~hereunder~~.

(7) If the Agency for Workforce Innovation ~~division~~ finds that the individual is an alien, unless the ~~such~~ alien is an individual who has been lawfully admitted for permanent residence or otherwise is permanently residing in the United States under color of law, ~~(~~including an alien who is lawfully present in the United States as a result of the application ~~of the provisions~~ of s. 203(a)(7) or s. 212(d)(5) of the Immigration and Nationality Act~~)~~, if ~~provided that~~ any modifications to ~~the provisions of~~ s. 3304(a)(14) of the Federal Unemployment Tax Act, as provided by Pub. L. No. 94-566, which specify other conditions or other effective dates than those stated under federal law ~~herein~~ for the denial of benefits based on services performed by aliens, and which modifications are required to be implemented under state law as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act, are ~~shall be~~ deemed applicable under ~~the provisions of~~ this section, if ~~provided~~:

(a) Any data or information required of individuals applying for benefits to determine whether benefits are not payable to them because of their alien status is ~~shall be~~ uniformly required from all applicants for benefits; and

(b) In the case of an individual whose application for benefits would otherwise be approved, a ~~no~~ determination that benefits to such individual are not payable because of his or her alien status may not ~~shall~~ be made except by ~~upon~~ a preponderance of the evidence.

~~(c)~~ If the Agency for Workforce Innovation ~~division~~ finds that the individual has refused without good cause an offer of resettlement or relocation, which offer provides for suitable employment for the ~~such~~ individual notwithstanding the distance of ~~such~~ relocation, resettlement, or employment from the current location of the ~~such~~ individual in this state, this ~~such~~ disqualification continues ~~shall continue~~ for the week in which the ~~such~~ failure occurred and for not more than 17 weeks immediately after that ~~following such~~ week, or a reduction by not more than 5 weeks from the duration of benefits, as determined by the Agency for Workforce Innovation ~~division~~ in each case.

(8) For any week with respect to which he or she has received, from a base period employer, benefits from a retirement, pension, or annuity program embodied in a union contract or either a public or private employee benefit program, except:

(a) For any week in which benefits from a retirement, pension, or annuity program, as referred to in this subsection, are less than the weekly benefits that ~~which~~ would otherwise be due under this chapter, he or she is ~~shall be~~ entitled to receive for that ~~such~~ week, if otherwise eligible, benefits reduced by the amount of benefits from the retirement, pension, or annuity program, prorated to a weekly basis;

(b) For any week in which an individual has received benefits from a retirement, pension, or annuity program, as referred to in this subsection, for which program he or she has paid at least one-half of the contributions, the individual is ~~shall be~~ entitled to receive for that ~~such~~ week, if otherwise eligible, benefits reduced by one-half of the amount of benefits from the retirement, pension, or annuity program, prorated on a weekly basis; or

(c) For any week in which he or she has received benefits from a retirement, pension, or annuity program under the United States Social Security Act, for which program he or she has paid any contribution, ~~there shall be no reduction in~~ benefits may not be reduced because of the contribution. ~~This paragraph applies only to weeks of unemployment beginning on or after July 5, 1992.~~

For the purpose of this subsection, benefits from the United States Social Security Act, a disability benefit program, or any other similar periodic payment ~~that is~~ based on the previous work of the ~~such~~ individual are ~~shall be~~ considered ~~as~~ retirement income, except as provided in paragraph (c).

(9) If the individual was terminated from his or her work for violation of any criminal law punishable by imprisonment, or for any dishonest act, in connection with his or her work, as follows:

(a) If the Agency for Workforce Innovation ~~division~~ or the Unemployment Appeals Commission finds that the individual was terminated from his or her work for violation of any criminal law punishable by imprisonment in connection with his or her work, and the individual was ~~has been~~ found guilty of the offense, ~~has~~ made an admission of guilt in a court of law, or ~~has~~ entered a plea of no contest, the individual is ~~shall~~ not ~~be~~ entitled to unemployment benefits ~~compensation~~ for up to 52 weeks, under ~~pursuant to~~ rules adopted by the Agency for Workforce Innovation ~~division~~, and until he or she has earned income ~~equal to or in excess~~ of at least 17 times his or her weekly benefit amount. If, before ~~prior to~~ an adjudication of guilt, an admission of guilt, or a plea of no contest, the employer shows the Agency for Workforce Innovation ~~can show before a hearing examiner or appeals referee~~ that the arrest was due to a crime against the employer or the employer's business and, after considering all the evidence, the Agency for Workforce Innovation ~~hearing examiner or appeals referee~~ finds misconduct in connection with the individual's work, the individual is ~~shall~~ not ~~be~~ entitled to unemployment benefits ~~compensation~~.

(b) If the Agency for Workforce Innovation ~~division~~ or the Unemployment Appeals Commission finds that the individual was terminated from work for any dishonest act in connection with his or her work, the individual is ~~shall~~ not ~~be~~ entitled to unemployment benefits ~~compensation~~ for up to 52 weeks, under ~~pursuant to~~ rules adopted by the Agency for Workforce Innovation ~~division~~, and until he or she has earned income ~~equal to or in excess~~ of at least 17 times his or her weekly benefit amount. In addition, if ~~should~~ the employer terminates ~~terminate~~ an individual as a result of a dishonest act in connection with his or her work and the Agency for Workforce Innovation ~~hearing examiner or appeals referee~~ finds misconduct in connection with his or her work, the individual is ~~shall~~ not ~~be~~ entitled to unemployment benefits ~~compensation~~.

With respect to an individual ~~so~~ disqualified for benefits, the account of the terminating employer, if the ~~such~~ employer is in the base period, is ~~shall be~~ noncharged at the time the disqualification is imposed.

(10) Subject to the requirements of this subsection, if the claim is made based on the ~~basis of~~ loss of employment as a leased employee for an employee leasing company or as a temporary employee for a temporary help firm.

(a) As used in this subsection, the term:

1. "Temporary help firm" means a firm that hires its own employees and assigns them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The term also includes a firm created by an entity licensed under s. 125.012(6), which hires employees assigned by a union for the purpose of supplementing or supporting the workforce of the temporary help firm's clients. The term does not include employee leasing companies regulated under part XI of chapter 468.

2. "Temporary employee" means an employee assigned to work for the clients of a temporary help firm.

3. "Leased employee" means an employee assigned to work for the clients of an employee leasing company regulated under part XI of chapter 468.

(b) A temporary or leased employee is ~~will be~~ deemed to have voluntarily quit employment and is ~~will be~~ disqualified for benefits under subparagraph (1)(a)1. if, upon conclusion of his or her latest assignment, the temporary or leased employee, without good cause, failed to contact the temporary help or employee-leasing firm for reassignment, if ~~provided that~~ the employer advised the temporary or leased employee at the time of hire and that the leased employee is notified also at the time of separation that he or she must report for reassignment upon conclusion of each assignment, regardless of the duration of the assignment, and that unemployment benefits may be denied for failure to report ~~do so~~.

(11) If an individual is discharged from employment for drug use as evidenced by a positive, confirmed drug test as provided in paragraph (1)(d), or is rejected for offered employment because of a positive, confirmed drug test as provided in paragraph (2)(c), test results and chain of custody documentation provided to the employer by a licensed and approved drug-testing laboratory is ~~will be~~ self-authenticating and admissible in unemployment compensation hearings, and such evidence creates ~~will create~~ a rebuttable presumption that the individual used, or was using, controlled substances, subject to the following conditions:

(a) To qualify for the presumption described in this subsection, an employer must have implemented a drug-free workplace program under ss. 440.101 and 440.102, and must submit proof that the employer has qualified for the insurance discounts provided under s. 627.0915, as certified by the insurance carrier or self-insurance unit. In lieu of these requirements ~~thereof~~, an employer who does not fit the definition of "employer" in s. 440.102 may qualify for the presumption if ~~provided that~~ the employer is in compliance with equivalent or more stringent drug-testing standards established by federal law or regulation.

(b) Only laboratories licensed and approved as provided in s. 440.102(9), or as provided by equivalent or more stringent licensing requirements established by federal law or regulation may perform the drug ~~such~~ tests.

(c) Disclosure of drug test results and other information pertaining to drug testing of individuals who claim or receive compensation under this chapter shall be governed by ~~the provisions of~~ s. 443.1715.

Section 25. Section 443.111, Florida Statutes, is amended to read:

443.111 Payment of benefits.—

(1) MANNER OF PAYMENT.—Benefits are ~~shall be~~ payable from the fund in accordance with ~~such~~ rules adopted by the Agency for Workforce Innovation ~~as the division may prescribe~~, subject to the following requirements:

(a) Benefits are payable ~~shall be paid through claims offices or~~ by mail or electronically.

(b) Each claimant must ~~shall~~ report in the manner prescribed by the Agency for Workforce Innovation ~~division~~ to certify for benefits that ~~which~~ are paid and must ~~shall~~ continue to report at least biweekly to receive unemployment benefits and to attest to the fact that she or he is able and available for work, has not refused suitable work, ~~and~~ is seeking work, and, if she or he has worked, to report earnings from that ~~such~~ work. Each claimant must continue to report regardless of any appeal or pending appeal relating to her or his eligibility or disqualification for benefits.

(2) QUALIFYING REQUIREMENTS.—To establish a benefit year for unemployment ~~insurance~~ benefits, ~~effective on or after July 1, 1996,~~ an individual must have:

(a) Wage credits in two or more calendar quarters of the individual's base period.

(b) Minimum total base period wage credits equal to the high quarter wages multiplied by 1.5, but at least ~~not less than~~ $3,400 in the base period.

(3) WEEKLY BENEFIT AMOUNT.—An individual's "weekly benefit amount" is ~~shall be~~ an amount equal to one twenty-sixth of the total wages for insured work paid during that quarter of the base period in which the ~~such~~ total wages paid were the highest, but not less than $32 or more than $275. ~~For claims with benefit years beginning January 1, 2000, through December 31, 2000, an additional 5 percent of the weekly benefit amount shall be added for the first 8 compensable weeks of benefits paid, not to exceed $288.~~ The ~~Such~~ weekly benefit amount, if not a multiple of $1, is ~~shall be~~ rounded downward to the nearest full dollar amount. The maximum weekly benefit amount in effect at the time the claimant establishes an individual weekly benefit amount is ~~shall be~~ the maximum benefit amount applicable throughout the claimant's benefit year.

(4) WEEKLY BENEFIT FOR UNEMPLOYMENT.—

(a) Total.—Each eligible individual who is totally unemployed in any week is ~~shall be~~ paid for the ~~with respect to such~~ week a benefit ~~in an amount~~ equal to her or his weekly benefit amount.

(b) Partial.—Each eligible individual who is partially unemployed in any week is ~~shall be~~ paid for the ~~with respect to such~~ week a benefit ~~in an amount~~ equal to her or his weekly benefit less that part of the earned income, if any, ~~(if any)~~ payable to her or him for the ~~with respect to such~~ week which is in excess of 8 times the federal hourly minimum wage. These ~~Such~~ benefits, if not a multiple of $1, are ~~shall be~~ rounded downward to the nearest full dollar amount. ~~This paragraph applies only to weeks of unemployment beginning on or after July 5, 1992.~~

(5) DURATION OF BENEFITS.—

(a)1. Each ~~Any~~ otherwise eligible individual is ~~shall be~~ entitled during any benefit year to a total amount of benefits equal to 25 percent of the total wages in his or her ~~the~~ base period, not to exceed $7,150. ~~For claims with benefit years beginning January 1, 2000, through December 31, 2000, an~~

~~additional amount equal to 5 percent of the weekly benefit amount multiplied by 8 shall be added to the calculated total amount of benefits, the sum of which may not exceed $7,254.~~ However, the ~~such~~ total amount of benefits, if not a multiple of $1, is ~~shall be~~ rounded downward to the nearest full dollar amount. These ~~Such~~ benefits are ~~shall be~~ payable at a weekly rate no greater than the weekly benefit amount.

2. For the purposes of this subsection, wages are ~~shall be~~ counted as "wages for insured work" for benefit purposes with respect to any benefit year only if the ~~such~~ benefit year begins after ~~subsequent to~~ the date ~~on which~~ the employing unit by whom the ~~such~~ wages were paid has satisfied the conditions of this chapter for ~~with respect to~~ becoming an employer.

(b) If the remuneration of an individual is not based upon a fixed period or duration of time or if the individual's wages are paid at irregular intervals or in a ~~such~~ manner that does ~~as~~ not ~~to~~ extend regularly over the period of employment, the wages for any week or for any calendar quarter for the purpose of computing an individual's right to employment benefits only are ~~shall be~~ determined in the ~~such~~ manner ~~as may by rule be~~ prescribed by rule. These ~~Such~~ rules, to the extent practicable, must ~~so far as possible, shall~~ secure results reasonably similar to those that ~~which~~ would prevail if the individual were paid her or his wages at regular intervals.

~~(6) EXTENDED BENEFITS.—~~

~~(a) Definitions.—As used in this subsection, unless the context clearly requires otherwise, the term:~~

~~1. "Extended benefit period" means a period which:~~

~~a. Begins with the third week after a week for which there is a state "on" indicator; and~~

~~b. Ends with either of the following weeks, whichever occurs later:~~

~~(I) The third week after the first week for which there is a state "off" indicator; or~~

~~(II) The 13th consecutive week of such period.~~

~~However, no extended benefit period may begin by reason of a state "on" indicator before the 14th week following the end of a prior extended benefit period which was in effect with respect to this state.~~

~~2. There is a "state 'on' indicator" for a week if the rate of insured unemployment (not seasonally adjusted) under the state law, for the period consisting of such week and the 12 weeks immediately preceding it:~~

~~a. Equaled or exceeded 120 percent of the average of such rates for the corresponding 13-week period ending in each of the preceding 2 calendar years; and~~

~~b. Equaled or exceeded 5 percent.~~

~~3. There is a "state 'off' indicator" for a week if, for the period consisting of such week and the immediately preceding 12 weeks, either sub-subparagraph a. or sub-subparagraph b. of subparagraph 2. was not satisfied.~~

~~4. "Rate of insured unemployment," for purposes of subparagraphs 2. and 3., means the percentage derived by dividing the average weekly number of individuals filing claims for regular compensation in this state excluding extended benefit claimants for weeks of unemployment with respect to the most recent 13-consecutive-week period, as determined by the division on the basis of its reports to the United States Secretary of Labor, by the average monthly employment covered under this chapter for the first four of the most recent six completed calendar quarters ending before the end of such 13-week period.~~

~~5. "Regular benefits" means benefits payable to an individual under this chapter or under any other state law, including benefits payable to federal civilian employees and to ex-service members pursuant to 5 U.S.C. chapter 85, other than extended benefits.~~

~~6. "Extended benefits" means benefits, including benefits payable to federal civilian employees and to ex-service members pursuant to 5 U.S.C. chapter 85, payable to an individual under the provisions of this subsection for weeks of unemployment in her or his eligibility period.~~

~~7. "Eligibility period" of an individual means the period consisting of the weeks in her or his benefit year which begin in an extended benefit period and, if her or his benefit year ends within such extended benefit period, any weeks thereafter which begin in such period.~~

~~8. "Exhaustee" means an individual who, with respect to any week of unemployment in her or his eligibility period:~~

~~a. Has received, prior to such week, all of the regular benefits that were available to her or him under this chapter or any other state law, including dependents' allowances and benefits payable to federal civilian employees and ex-service members under 5 U.S.C. chapter 85, in her or his current benefit year that includes such week. For the purposes of this subparagraph, an individual shall be deemed to have received all of the regular benefits that were available to her or him although, as a result of a pending appeal with respect to wages paid for insured work that were not considered in the original monetary determination in her or his benefit year, she or he may subsequently be determined to be entitled to added regular benefits;~~

~~b. Her or his benefit year having expired prior to such week, has been paid no, or insufficient, wages for insured work on the basis of which she or he could establish a new benefit year that would include such week; and~~

~~c.(I) Has no right to unemployment benefits or allowances, as the case may be, under the Railroad Unemployment Insurance Act or such other federal laws as are specified in regulations issued by the United States Secretary of Labor; and~~

~~(II) Has not received and is not seeking unemployment benefits under the unemployment compensation law of Canada; but if she or he is seeking such benefits and the appropriate agency finally determines that she or he is not entitled to benefits under such law, she or he is considered an exhaustee.~~

~~(b) Effect of state law provisions relating to regular benefits on claims for, and the payment of, extended benefits.—Except when the result would be inconsistent with the other provisions of this subsection, as provided in the rules of the division, the provisions of this chapter which apply to claims for, or the payment of, regular benefits shall apply to claims for, and the payment of, extended benefits. Such extended benefits shall be charged to the experience rating accounts of employers to the extent the share of such extended benefits paid from this state's unemployment compensation trust fund is not eligible for reimbursement from federal sources.~~

~~(c) Eligibility requirements for extended benefits.—~~

~~1. An individual shall be eligible to receive extended benefits with respect to any week of unemployment in her or his eligibility period only if the division finds that, with respect to such week:~~

~~a. She or he is an exhaustee as defined in subparagraph (a)8.~~

~~b. She or he has satisfied the requirements of this chapter for the receipt of regular benefits that are applicable to individuals claiming extended benefits, including not being subject to a disqualification for the receipt of benefits. An individual who is disqualified to receive regular benefits due to her or his having voluntarily left work, having been discharged from work for misconduct, or having refused suitable work may not receive extended benefits even after the disqualification period for regular benefits has terminated. However, if the disqualification period for regular benefits terminates because the individual received the required amount of remuneration for services rendered as a common-law employee, she or he may receive extended benefits.~~

~~c. The individual has been paid wages for insured work with respect to the applicable benefit year equal to one-and-one-half times the high quarter earnings during this base period.~~

~~2.a. Except as provided in sub-subparagraph b., an individual shall not be eligible for extended benefits for any week if:~~

~~(I) Extended benefits are payable for such week pursuant to an interstate claim filed in any state under the interstate benefit payment plan, and~~

~~(II) No extended benefit period is in effect for such week in such state.~~

~~b. This subparagraph shall not apply with respect to the first 2 weeks for which extended benefits are payable, pursuant to an interstate claim filed under the interstate benefit payment plan, to the individual from the extended benefit account established for the individual with respect to the benefit year.~~

~~3.a. An individual shall be disqualified for receipt of extended benefits if the division finds that, during any week of unemployment in her or his eligibility period:~~

~~(I) She or he has failed to apply for suitable work or, if offered, has failed to accept suitable work, unless the individual can furnish to the division satisfactory evidence that her or his prospects for obtaining work in her or his customary occupation within a reasonably short period are good. If such evidence is deemed satisfactory for this purpose, the determination of whether any work is suitable with respect to such individual shall be made in accordance with the definition of suitable work contained in s. 443.101(2). Such disqualification shall begin with the week in which such failure occurred and shall continue until she or he has been employed for at least 4 weeks and has earned wages equal to or in excess of 17 times her or his weekly benefit amount.~~

~~(II) She or he has failed to furnish tangible evidence that she or he has actively engaged in a systematic and sustained effort to find work. Such disqualification shall begin with the week in which such failure occurred and shall continue until she or he has been employed for at least 4 weeks and has earned wages equal to or in excess of 4 times her or his weekly benefit amount.~~

~~b. Except as otherwise provided in sub-sub-subparagraph a.(I), for purposes of this subparagraph, the term "suitable work" means any work which is within the individual's capabilities to perform, if:~~

~~(I) The gross average weekly remuneration payable for the work exceeds the sum of the individual's weekly benefit amount plus the amount, if any, of supplemental unemployment benefits, as defined in s. 501(c)(17)(D) of the Internal Revenue Code of 1954, as amended, payable to such individual for such week;~~

~~(II) The wages payable for the work equal the higher of the minimum wages provided by s. 6(a)(1) of the Fair Labor Standards Act of 1938, without regard to any exemption, or the state or local minimum wage;~~

~~(III) The position was offered to the individual in writing and was listed with the State Employment Service; and~~

~~(IV) Such work otherwise meets the definition of suitable work contained in s. 443.101(2) to the extent that such criteria of suitability are not inconsistent with the provisions of this subparagraph.~~

~~4. However, notwithstanding subparagraph 3., or any other provision of this chapter, an individual who is in training approved under s. 236(a)(1) of the Trade Act of 1974, as amended, may not be determined to be ineligible or disqualified for extended benefits with respect to her or his enrollment in such training or because of leaving work which is not suitable employment to enter such training. For the purposes of this subparagraph, the term "suitable employment" means, with respect to a worker, work of a substantially equal or higher skill level than the worker's past adversely affected employment, as defined for purposes of the Trade Act of 1974, as amended,~~

~~the wages for which are not less than 80 percent of the worker's average weekly wage, as determined for purposes of the Trade Act of 1974, as amended.~~

~~(d) Weekly extended benefit amount.—The weekly extended benefit amount payable to an individual for a week of total unemployment in her or his eligibility period shall be an amount equal to the weekly benefit amount payable to her or him during her or his applicable benefit year. For any individual who was paid benefits during the applicable benefit year in accordance with more than one weekly benefit amount, the weekly extended benefit amount shall be the average of such weekly benefit amounts.~~

~~(e) Total extended benefit amount.—~~

~~1. Except as provided in subparagraph 2., the total extended benefit amount payable to any eligible individual with respect to her or his applicable benefit year shall be the lesser of the following amounts:~~

~~a. Fifty percent of the total amount of regular benefits which were payable to her or him under this chapter in her or his applicable benefit year; or~~

~~b. Thirteen times her or his weekly benefit amount which was payable to her or him under this chapter for a week of total unemployment in the applicable benefit year.~~

~~2. Notwithstanding any other provision of this chapter or any federal law, if the benefit year of an individual ends within an extended benefit period, the number of weeks of extended benefits that such individual would, but for this paragraph, be entitled to receive in that extended benefit period with respect to weeks of unemployment beginning after the end of the benefit year shall be reduced (but not to below zero) by the number of weeks for which the individual received, within such benefit year, trade readjustment allowances under the Trade Act of 1974, as amended.~~

~~(f) Beginning and termination of extended benefit period.—Whenever an extended benefit period is to become effective in this state or an extended benefit period is to be terminated in this state, the division shall make an appropriate public announcement.~~

~~(g) Computations.—Computations required by the provisions of subparagraph (a)4. shall be made by the division, in accordance with regulations prescribed by the United States Secretary of Labor.~~

~~(h) Recovery of overpayments under the Trade Act of 1974, as amended.—Any person who has been determined by either this state, a cooperating state agency, the United States Secretary of Labor, or a court of competent jurisdiction to have received any payments under the Trade Act of 1974, as amended, to which the person was not entitled shall have such sum deducted from any extended benefits payable to her or him under this section, except that no single deduction under this paragraph shall exceed 50 percent of the amount otherwise payable. The amounts so deducted shall be paid to the agency which issued the payments under the Trade Act of 1974,~~

~~as amended, for return to the United States Treasury. However, except for overpayments determined by a court of competent jurisdiction, no deduction may be made under this paragraph until a determination by the state agency or the United States Secretary of Labor has become final.~~

~~(7) SHORT-TIME COMPENSATION PROGRAM.—~~

~~(a) Definitions.—As used in this subsection, the term:~~

~~1. "Affected unit" means a specified plant, department, shift, or other definable unit of two or more employees designated by the employer to participate in a short-time compensation plan.~~

~~2. "Normal weekly hours of work" means the number of hours in a week that an individual would regularly work for the short-time compensation employer, not to exceed 40 hours, excluding overtime.~~

~~3. "Short-time compensation benefits" means benefits payable to individuals in an affected unit under an approved short-time compensation plan.~~

~~4. "Short-time compensation employer" means an employer with a short-time compensation plan in effect.~~

~~5. "Short-time compensation plan" or "plan" means an employer's written plan for reducing unemployment under which an affected unit shares the work remaining after its normal weekly hours of work are reduced.~~

~~(b) Requirements for approval of short-time compensation plans.—An employer wishing to participate in the short-time compensation program shall submit a signed, written, short-time plan to the director of the division for approval. The director shall approve the plan if:~~

~~1. The plan applies to and identifies the specific affected units.~~

~~2. The individuals in the affected unit are identified by name and social security number.~~

~~3. The normal weekly hours of work for individuals in the affected unit or units are reduced by not less than 10 percent and by not more than 40 percent.~~

~~4. The plan includes a certified statement by the employer that the aggregate reduction in work hours is in lieu of temporary layoffs which would have affected at least 10 percent of the employees in the affected unit and which would have resulted in an equivalent reduction in work hours.~~

~~5. The plan applies to at least 10 percent of the employees in the affected unit.~~

~~6. The plan is approved in writing by the collective bargaining agent for each collective bargaining agreement covering any individual in the affected unit.~~

~~7. The plan will not serve as a subsidy to seasonal employers during the off season or as a subsidy to employers who have traditionally used part-time employees.~~

~~8. The plan certifies the manner in which the employer will treat fringe benefits of the individuals in the affected unit if the hours of the individuals are reduced to less than their normal weekly hours of work. For purposes of this subparagraph, the term "fringe benefits" includes, but is not limited to, health insurance, retirement benefits under defined benefit pension plans (as defined in subsection 35 of s. 1002 of the Employee Retirement Income Security Act of 1974, 29 U.S.C.), paid vacation and holidays, and sick leave.~~

~~(c) Approval or disapproval of the plan.—The director shall approve or disapprove a short-time compensation plan in writing within 15 days after its receipt. If the plan is denied, the director shall notify the employer of the reasons for disapproval.~~

~~(d) Beginning and termination of short-time compensation benefit period.—A plan shall be effective on the date of its approval by the director and shall expire at the end of the 12th full calendar month after its effective date.~~

~~(e) Eligibility requirements for short-time compensation benefits.—~~

~~1. Except as provided in this paragraph, an individual is eligible to receive short-time compensation benefits with respect to any week only if she or he has satisfied the requirements of this chapter and the division finds that:~~

~~a. The individual is employed as a member of an affected unit in an approved plan which was approved prior to the week and is in effect for the week.~~

~~b. The individual is able to work and is available for additional hours of work or for full-time work with the short-time employer.~~

~~c. The normal weekly hours of work of the individual were reduced by at least 10 percent but not by more than 40 percent, with a corresponding reduction in wages.~~

~~2. The division may not deny short-time compensation benefits to an individual who is otherwise eligible for such benefits for any week by reason of the application of any provision of this chapter relating to availability for work, active search for work, or refusal to apply for or accept work from other than the short-time compensation employer of such individual.~~

~~3. Notwithstanding any other provision of this chapter, an individual is deemed unemployed in any week for which compensation is payable to her or him, as an employee in an affected unit, for less than her or his normal weekly hours of work in accordance with an approved short-time compensation plan in effect for the week.~~

~~(f) Weekly short-time compensation benefit amount.—The weekly short-time compensation benefit amount payable to an individual shall be an amount equal to the product of her or his weekly benefit amount as provided in subsection (3) and the ratio of the number of normal weekly hours of work for which the employer would not compensate the individual to the individu-~~

~~al's normal weekly hours of work. Such benefit amount, if not a multiple of $1, shall be rounded downward to the next lower multiple of $1.~~

~~(g) Total short-time compensation benefit amount.—No individual shall be paid benefits under this paragraph in any benefit year for more than the maximum entitlement provided in subsection (5), nor shall an individual be paid short-time compensation benefits for more than 26 weeks in any benefit year.~~

~~(h) Effect of short-time compensation benefits relating to the payment of regular and extended benefits.—~~

~~1. The short-time compensation benefits paid to an individual shall be deducted from the total benefit amount established for that individual as provided in subsection (5).~~

~~2. An individual who has received all of the short-time compensation or combined unemployment compensation and short-time compensation available in a benefit year shall be considered an exhaustee for purposes of the extended benefits program as provided in subsection (6) and, if otherwise eligible under those provisions, shall be eligible to receive extended benefits.~~

~~3. No otherwise eligible individual shall be disqualified from benefits for leaving employment instead of accepting a reduction in hours pursuant to the implementation of an approved plan.~~

~~(i) Allocation of short-time compensation benefit charges.—Except when the result would be inconsistent with the other provisions of this chapter, short-time compensation benefits shall be charged to the employment record of employers as provided in s. 443.131(3).~~

Section 26. Section 443.1115, Florida Statutes, is created to read:

443.1115 Extended benefits.—

(1) DEFINITIONS.—As used in this section, the term:

(a) "Extended benefit period" means a period that:

1. Begins with the third week after a week for which there is a state "on" indicator; and

2. Ends with either of the following weeks, whichever occurs later:

a. The third week after the first week for which there is a state "off" indicator; or

b. The 13th consecutive week of that period.

However, an extended benefit period may not begin by reason of a state "on" indicator before the 14th week after the end of a prior extended benefit period that was in effect for this state.

(b) "State 'on' indicator" means the occurrence of a week in which the rate of insured unemployment under state law, not seasonally adjusted, for the period consisting of that week and the 12 weeks immediately preceding it:

1. Equals or exceeds 120 percent of the average of those rates for the corresponding 13-week period ending in each of the preceding 2 calendar years; and

2. Equals or exceeds 5 percent.

(c) "State 'off' indicator" means the occurrence of a week in which there is no state "on" indicator.

(d) "Rate of insured unemployment" means the percentage derived by dividing the average weekly number of individuals filing claims for regular compensation in this state, excluding extended-benefit claimants for weeks of unemployment with respect to the most recent 13-consecutive-week period, as determined by the Agency for Workforce Innovation on the basis of its reports to the United States Secretary of Labor, by the average monthly employment covered under this chapter for the first four of the most recent six completed calendar quarters ending before the end of that 13-week period.

(e) "Regular benefits" means benefits payable to an individual under this chapter or under any other state law, including benefits payable to federal civilian employees and to ex-service members under 5 U.S.C. ss. 8501-8525, other than extended benefits.

(f) "Extended benefits" means benefits, including benefits payable to federal civilian employees and to ex-service members under 5 U.S.C. ss. 8501-8525, payable to an individual under this section for weeks of unemployment in her or his eligibility period.

(g) "Eligibility period" means the period consisting of the weeks in her or his benefit year which begin in an extended benefit period and, if her or his benefit year ends within that extended benefit period, any subsequent weeks beginning in that period.

(h) "Exhaustee" means an individual who, for any week of unemployment in her or his eligibility period:

1. Has received, before that week, all of the regular benefits available to her or him under this chapter or any other state law, including dependents' allowances and benefits payable to federal civilian employees and ex-service members under 5 U.S.C. ss. 8501-8525, in her or his current benefit year that includes that week. For the purposes of this paragraph, an individual has received all of the regular benefits available to her or him although, as a result of a pending appeal for wages paid for insured work which were not considered in the original monetary determination in her or his benefit year, she or he may subsequently be determined to be entitled to added regular benefits;

2. Her or his benefit year having expired before that week, was paid no, or insufficient, wages for insured work on the basis of which she or he could establish a new benefit year that includes that week; and

3.a. Has no right to unemployment benefits or allowances under the Railroad Unemployment Insurance Act or other federal laws as specified in regulations issued by the United States Secretary of Labor; and

b. Has not received and is not seeking unemployment benefits under the unemployment compensation law of Canada; but if she or he is seeking those benefits and the appropriate agency finally determines that she or he is not entitled to benefits under that law, she or he is considered an exhaustee.

(2) REGULAR BENEFITS ON CLAIMS FOR, AND THE PAYMENT OF, EXTENDED BENEFITS.—Except when the result is inconsistent with the other provisions of this section and as provided in the rules of the Agency for Workforce Innovation, the provisions of this chapter applying to claims for, or the payment of, regular benefits apply to claims for, and the payment of, extended benefits. These extended benefits are charged to the employment records of employers to the extent that the share of those extended benefits paid from this state's Unemployment Compensation Trust Fund is not eligible to be reimbursed from federal sources.

(3) ELIGIBILITY REQUIREMENTS FOR EXTENDED BENEFITS.—

(a) An individual is eligible to receive extended benefits for any week of unemployment in her or his eligibility period only if the Agency for Workforce Innovation finds that, for that week:

1. She or he is an exhaustee as defined in subsection (1).

2. She or he satisfies the requirements of this chapter for the receipt of regular benefits applicable to individuals claiming extended benefits, including not being subject to disqualification from the receipt of benefits. An individual disqualified from receiving regular benefits may not receive extended benefits after the disqualification period terminates if he or she was disqualified for voluntarily leaving work, being discharged from work for misconduct, or refusing suitable work. However, if the disqualification period for regular benefits terminates because the individual received the required amount of remuneration for services rendered as a common-law employee, she or he may receive extended benefits.

3. The individual was paid wages for insured work for the applicable benefit year equal to 1.5 times the high quarter earnings during the base period.

(b)1. Except as provided in subparagraph 2., an individual is not eligible for extended benefits for any week if:

a. Extended benefits are payable for the week pursuant to an interstate claim filed in any state under the interstate benefit payment plan; and

b. An extended benefit period is not in effect for the week in the other state.

2. This paragraph does not apply with respect to the first 2 weeks for which extended benefits are payable, pursuant to an interstate claim filed

under the interstate benefit payment plan, to the individual from the extended benefit account established for the individual for the benefit year.

(c)1. An individual is disqualified from receiving extended benefits if the Agency for Workforce Innovation finds that, during any week of unemployment in her or his eligibility period:

a. She or he failed to apply for suitable work or, if offered, failed to accept suitable work, unless the individual can furnish to the agency satisfactory evidence that her or his prospects for obtaining work in her or his customary occupation within a reasonably short period are good. If this evidence is deemed satisfactory for this purpose, the determination of whether any work is suitable for the individual shall be made in accordance with the definition of suitable work in s. 443.101(2). This disqualification begins with the week the failure occurred and continues until she or he is employed for at least 4 weeks and receives earned income of at least 17 times her or his weekly benefit amount.

b. She or he failed to furnish tangible evidence that she or he actively engaged in a systematic and sustained effort to find work. This disqualification begins with the week the failure occurred and continues until she or he is employed for at least 4 weeks and receives earned income of at least 4 times her or his weekly benefit amount.

2. Except as otherwise provided in sub-subparagraph 1.a., as used in this paragraph, the term "suitable work" means any work within the individual's capabilities to perform, if:

a. The gross average weekly remuneration payable for the work exceeds the sum of the individual's weekly benefit amount plus the amount, if any, of supplemental unemployment benefits, as defined in s. 501(c)(17)(D) of the Internal Revenue Code of 1954, as amended, payable to the individual for that week;

b. The wages payable for the work equal the higher of the minimum wages provided by s. 6(a)(1) of the Fair Labor Standards Act of 1938, without regard to any exemption, or the state or local minimum wage; and

c. The work otherwise meets the definition of suitable work in s. 443.101(2) to the extent that the criteria for suitability are not inconsistent with this paragraph.

(d) However, notwithstanding paragraph (c), or any other provision of this chapter, an individual who is in training approved under s. 236(a)(1) of the Trade Act of 1974, as amended, may not be determined to be ineligible or disqualified for extended benefits for her or his enrollment in training or because of leaving work that is not suitable employment to enter such training. As used in this paragraph, the term "suitable employment" means work of a substantially equal or higher skill level than the worker's past adversely affected employment, as defined for purposes of the Trade Act of 1974, as amended, the wages for which are at least 80 percent of the worker's average weekly wage, as determined for purposes of the Trade Act of 1974, as amended.

(4) WEEKLY EXTENDED BENEFIT AMOUNT.—The weekly extended benefit amount payable to an individual for a week of total unemployment in her or his eligibility period is equal to the weekly benefit amount payable to her or him during her or his applicable benefit year. For any individual who is paid benefits during the applicable benefit year in accordance with more than one weekly benefit amount, the weekly extended benefit amount is the average of those weekly benefit amounts.

(5) TOTAL EXTENDED BENEFIT AMOUNT.—

(a) Except as provided in paragraph (b), the total extended benefit amount payable to an eligible individual for her or his applicable benefit year is the lesser of:

1. Fifty percent of the total regular benefits payable to her or him under this chapter in her or his applicable benefit year; or

2. Thirteen times her or his weekly benefit amount payable to her or him under this chapter for a week of total unemployment in the applicable benefit year.

(b) Notwithstanding any other provision of this chapter, if the benefit year of an individual ends within an extended benefit period, the number of weeks of extended benefits the individual is entitled to receive in that extended benefit period for weeks of unemployment beginning after the end of the benefit year, except as provided in this subsection, is reduced, but not to below zero, by the number of weeks for which the individual received, within that benefit year, trade readjustment allowances under the Trade Act of 1974, as amended.

(6) COMPUTATIONS.—The Agency for Workforce Innovation shall perform the computations required under paragraph (1)(d) in accordance with regulations of the United States Secretary of Labor.

(7) RECOVERY OF OVERPAYMENTS UNDER THE TRADE ACT OF 1974, AS AMENDED.—If the state, a cooperating state agency, the United States Secretary of Labor, or a court of competent jurisdiction finds that a person has received payments under the Trade Act of 1974, as amended, to which the person was not entitled, the sum of those payments shall be deducted from the extended benefits payable to that person under this section, except that each single deduction under this subsection may not exceed 50 percent of the amount otherwise payable. The amounts deducted must be paid to the agency that issued the payments under the Trade Act of 1974, as amended, for return to the United States Treasury. However, except for overpayments determined by a court of competent jurisdiction, a deduction may not be made under this subsection until a determination by the state agency or the United States Secretary of Labor is final.

Section 27. Section 443.1116, Florida Statutes, is created to read:

443.1116 Short-time compensation.—

(1) DEFINITIONS.—As used in this section, the term:

(a) "Affected unit" means a specified plant, department, shift, or other definable unit of two or more employees designated by the employer to participate in a short-time compensation plan.

(b) "Normal weekly hours of work" means the number of hours in a week that an individual would regularly work for the short-time compensation employer, not to exceed 40 hours, excluding overtime.

(c) "Short-time compensation benefits" means benefits payable to individuals in an affected unit under an approved short-time compensation plan.

(d) "Short-time compensation employer" means an employer with a short-time compensation plan in effect.

(e) "Short-time compensation plan" or "plan" means an employer's written plan for reducing unemployment under which an affected unit shares the work remaining after its normal weekly hours of work are reduced.

(2) APPROVAL OF SHORT-TIME COMPENSATION PLANS.—An employer wishing to participate in the short-time compensation program must submit a signed, written, short-time plan to the director of the Agency for Workforce Innovation for approval. The director or his or her designee shall approve the plan if:

(a) The plan applies to and identifies each specific affected unit;

(b) The individuals in the affected unit are identified by name and social security number;

(c) The normal weekly hours of work for individuals in the affected unit are reduced by at least 10 percent and by not more than 40 percent;

(d) The plan includes a certified statement by the employer that the aggregate reduction in work hours is in lieu of temporary layoffs that would affect at least 10 percent of the employees in the affected unit and that would have resulted in an equivalent reduction in work hours;

(e) The plan applies to at least 10 percent of the employees in the affected unit;

(f) The plan is approved in writing by the collective bargaining agent for each collective bargaining agreement covering any individual in the affected unit;

(g) The plan does not serve as a subsidy to seasonal employers during the off season or as a subsidy to employers who traditionally use part-time employees; and

(h) The plan certifies the manner in which the employer will treat fringe benefits of the individuals in the affected unit if the hours of the individuals are reduced to less than their normal weekly hours of work. As used in this paragraph, the term "fringe benefits" includes, but is not limited to, health insurance, retirement benefits under defined benefit pension plans as de-

fined in subsection 35 of s. 1002 of the Employee Retirement Income Security Act of 1974, 29 U.S.C., paid vacation and holidays, and sick leave.

(3) APPROVAL OR DISAPPROVAL OF THE PLAN.—The director or his or her designee shall approve or disapprove a short-time compensation plan in writing within 15 days after its receipt. If the plan is denied, the director or his or her designee shall notify the employer of the reasons for disapproval.

(4) BEGINNING AND TERMINATION OF SHORT-TIME COMPENSATION BENEFIT PERIOD.—A plan takes effect on the date of its approval by the director or his or her designee and expires at the end of the 12th full calendar month after its effective date.

(5) ELIGIBILITY REQUIREMENTS FOR SHORT-TIME COMPENSATION BENEFITS.—

(a) Except as provided in this subsection, an individual is eligible to receive short-time compensation benefits for any week only if she or he complies with this chapter and the Agency for Workforce Innovation finds that:

1. The individual is employed as a member of an affected unit in an approved plan that was approved before the week and is in effect for the week;

2. The individual is able to work and is available for additional hours of work or for full-time work with the short-time employer; and

3. The normal weekly hours of work of the individual are reduced by at least 10 percent but not by more than 40 percent, with a corresponding reduction in wages.

(b) The Agency for Workforce Innovation may not deny short-time compensation benefits to an individual who is otherwise eligible for these benefits for any week by reason of the application of any provision of this chapter relating to availability for work, active search for work, or refusal to apply for or accept work from other than the short-time compensation employer of that individual.

(c) Notwithstanding any other provision of this chapter, an individual is deemed unemployed in any week for which compensation is payable to her or him, as an employee in an affected unit, for less than her or his normal weekly hours of work in accordance with an approved short-time compensation plan in effect for the week.

(6) WEEKLY SHORT-TIME COMPENSATION BENEFIT AMOUNT.—The weekly short-time compensation benefit amount payable to an individual is equal to the product of her or his weekly benefit amount as provided in s. 443.111(3) and the ratio of the number of normal weekly hours of work for which the employer would not compensate the individual to the individual's normal weekly hours of work. The benefit amount, if not a multiple of $1, is rounded downward to the next lower multiple of $1.

(7) TOTAL SHORT-TIME COMPENSATION BENEFIT AMOUNT.—An individual may not be paid benefits under this section in any benefit year for more than the maximum entitlement provided in s. 443.111(5), and an individual may not be paid short-time compensation benefits for more than 26 weeks in any benefit year.

(8) EFFECT OF SHORT-TIME COMPENSATION BENEFITS RELATING TO THE PAYMENT OF REGULAR AND EXTENDED BENEFITS.—

(a) The short-time compensation benefits paid to an individual shall be deducted from the total benefit amount established for that individual in s. 443.111(5).

(b) An individual who receives all of the short-time compensation or combined unemployment compensation and short-time compensation available in a benefit year is considered an exhaustee for purposes of the extended benefits program in s. 443.1115 and, if otherwise eligible under those provisions, is eligible to receive extended benefits.

(c) An otherwise eligible individual may not be disqualified from benefits for leaving employment instead of accepting a reduction in hours under an approved plan.

(9) ALLOCATION OF SHORT-TIME COMPENSATION BENEFIT CHARGES.—Except when the result is inconsistent with the other provisions of this chapter, short-time compensation benefits shall be charged to the employment record of employers as provided in s. 443.131(3).

Section 28. Section 443.121, Florida Statutes, is amended to read:

443.121 Employing units affected.—

(1) PERIODS OF LIABILITY.—

(a) Any employing unit that ~~which~~ is or becomes an employer subject to this chapter as described ~~defined~~ in s. 443.1215(1)(a), (1)(b), (1)(c), (1)(d), or (2) ~~s. 443.036(19)(a), (b), (c), (d), or (e)~~ within any calendar year is ~~shall be~~ subject to this chapter during the entire ~~whole of such~~ calendar year.

(b) Any employing unit that ~~which~~ is or becomes an employer subject to this chapter solely by reason of s. 443.1215(1)(e) is ~~the provisions of s. 443.036(19)(f) shall be~~ subject to this chapter only during its operation of the business acquired.

(c) Any employing unit that ~~which~~ is or becomes an employer subject to this chapter solely by reason of s. 443.1215(1)(f) is ~~the provisions of s. 443.036(19)(g) shall be~~ subject to this chapter only for ~~with respect to~~ employment occurring after ~~subsequent to~~ the date of the ~~such~~ acquisition.

(2) TERMINATION OF COVERAGE.—

(a) General.—Except as otherwise provided in this section, an employing unit ceases ~~shall cease~~ to be an employer subject to this chapter as of January 1 of any calendar year only if it files with the tax collection service

provider ~~division~~, by April 30 of the year for which termination is requested, a written application for termination of coverage and the service provider ~~division~~ finds that the employing unit, in the preceding calendar year, did not meet the requirements of an employer, as described ~~defined~~ in s. 443.1215(1)(a), (1)(d), or (2) ~~s. 443.036(19)(a), (d), or (e)~~. This ~~However, the above-prescribed~~ time limit ~~limitation~~ for ~~the~~ filing an ~~of such written~~ application may be waived by the tax collection service provider ~~division~~ in cases in which the time limit expires before ~~where such time limitation had expired prior to the establishment in the records of the division of~~ the liability of the ~~such~~ employing unit is established in the records of the service provider. For the purposes of this subsection, the two or more employing units listed ~~mentioned~~ in s. 443.1215(1)(e), (1)(f), and (1)(h) ~~s. 443.036(19)(f), (g), and (i)~~ shall be treated as a single employing unit.

(b) Nonprofit organizations.—Except as otherwise provided in subsection (4), an employing unit subject to this chapter under s. 443.1216(3) ceases ~~by reason of s. 443.036(21)(c) shall cease~~ to be an employer ~~so~~ subject to this chapter as of January 1 of any calendar year only if it files with the tax collection service provider ~~division~~, by April 30 of the year for which termination is requested, a written application for termination of coverage and the service provider ~~division~~ finds that there were fewer than ~~no~~ 20 different days, each day being in a different week within the preceding calendar year, within which the ~~such~~ employing unit employed four or more individuals in employment subject to this chapter. The timely filing of application may be waived as provided in paragraph (a).

(c) Public employers ~~State and political subdivisions~~.—Each public employer in ~~The state and any political subdivision of~~ the state is ~~shall remain~~ an employer subject to this chapter for the duration of any employment defined in s. 443.1216(2) ~~s. 443.036(21)(b)~~ and ceases to be ~~shall cease being so~~ subject to this chapter only as provided in ~~pursuant to~~ subsection (4).

(3) ELECTIVE COVERAGE.—

(a) General.—An employing unit, not otherwise subject to this chapter, which files with the tax collection service provider ~~division~~ its written election to become an employer subject to this chapter ~~hereto~~ for at least ~~not less than~~ 1 calendar year, ~~shall,~~ with written approval of the ~~such~~ election by the service provider, becomes ~~division, become~~ an employer subject to this chapter ~~hereto~~ to the same extent as all other employers as of the date stated in the ~~such~~ approval, and ceases ~~shall cease~~ to be subject to this chapter ~~hereto~~ as of January 1 of any calendar year after ~~subsequent to~~ the first calendar year of its election only if, by April 30 of the next ~~such subsequent~~ year, the ~~such~~ employing unit files ~~has filed with the division~~ a written notice to that effect with the tax collection service provider. However, at the expiration of the calendar year of the ~~such~~ election, the tax collection service provider ~~division~~ may reconsider the ~~such~~ voluntary election of coverage and may ~~in its discretion~~ notify the ~~such~~ employer that the ~~such~~ employer will not be carried upon the records of the service provider ~~division~~ as an employer, and thereupon the ~~such~~ employer ceases ~~shall cease~~ to be an employer under ~~the provisions of~~ this chapter as of January 1 of the year next succeeding the last calendar year during which it was an employer under this chapter.

(b) Public employers ~~State and political subdivisions.—~~An ~~Any~~ employing unit that~~, including this state or any political subdivision thereof, or any instrumentality of any one or more of the foregoing which~~ is a public employer as defined in s. 443.036 ~~wholly owned by this state or by one or more of its political subdivisions~~, for which services that do not constitute employment as defined in this chapter are performed, may file with the tax collection service provider ~~division~~ a written election that all those ~~such~~ services performed by individuals in its employ in one or more distinct establishments or places of business ~~shall be deemed to~~ constitute employment for ~~all the~~ purposes of this chapter for at least ~~not less than~~ 1 calendar year. Upon written approval of the ~~such~~ election by the tax collection service provider ~~division~~, these ~~such~~ services ~~shall be deemed to~~ constitute employment subject to this chapter from and after the date stated in the ~~such~~ approval. These ~~Such~~ services ~~shall~~ cease to be ~~deemed~~ employment subject to this chapter ~~hereto~~ as of January 1 of any calendar year after that ~~subsequent to such~~ calendar year only if, by April 30 of the next ~~such subsequent~~ year, the ~~such~~ employing unit files ~~has filed with the division~~ a written notice to that effect with the tax collection service provider.

(c) Certain services for political subdivisions.—

1. Any political subdivision of this state may elect to cover under this chapter, for at least ~~not less than~~ 1 calendar year, service performed by employees in all of the hospitals and institutions of higher education operated by the ~~such~~ political subdivision. Election must ~~is to~~ be made by filing with the tax collection service provider ~~division~~ a notice of ~~such~~ election at least 30 days before ~~prior to~~ the effective date of the ~~such~~ election. The election may exclude any services described in s. 443.1216(4) ~~s. 443.036(21)(d)~~. Any political subdivision electing coverage under this paragraph must be a reimbursing employer and ~~shall~~ make reimbursements ~~payments~~ in lieu of contributions for ~~with respect to~~ benefits attributable to this ~~such~~ employment, ~~as~~ provided for ~~with respect to~~ nonprofit organizations in s. 443.1312(3) and (5) ~~s. 443.131(4)(b) and (d)~~.

2. The provisions of ~~in~~ s. 443.091(4) relating ~~with respect~~ to benefit rights based on service for nonprofit organizations and state hospitals and institutions of higher education ~~shall be applicable~~ also apply to service covered by an election under this section.

3. The amounts required to be reimbursed ~~paid~~ in lieu of contributions by any political subdivision under this paragraph shall be billed, and payment made, as provided in s. 443.1312(3) for ~~s. 443.131(4)(b) with respect to~~ similar reimbursements ~~payments~~ by nonprofit organizations.

4. An election under this paragraph may be terminated after at least ~~not less than~~ 1 calendar year of coverage by filing with the tax collection service provider ~~division~~ written notice not later than 30 days before ~~preceding~~ the last day of the calendar year in which the termination is to be effective. The ~~Such~~ termination takes effect on ~~becomes effective as of~~ January 1 of the next ensuing calendar year for ~~with respect to~~ services performed after that date.

(4) INACTIVE EMPLOYERS.—Notwithstanding the other provisions of this section, if the tax collection service provider ~~division~~ finds that an employer is ~~has become~~ inactive and has ceased to be an employing unit as defined by this chapter for a complete calendar year, the service provider ~~division~~ may ~~automatically~~ terminate the account of the ~~such~~ employer as of January 1 of any year following a complete calendar year in which the ~~such~~ employer ~~has~~ ceased to be an employing unit, and the ~~thereupon such~~ employer ceases ~~shall cease~~ to be an employer subject to ~~the provisions of~~ this chapter.

Section 29. Section 443.1215, Florida Statutes, is created to read:

443.1215 Employers.—

(1) Each of the following employing units is an employer subject to this chapter:

(a) An employing unit that:

1. In a calendar quarter during the current or preceding calendar year paid wages of at least $1,500 for service in employment; or

2. For any portion of a day in each of 20 different calendar weeks, regardless of whether the weeks were consecutive, during the current or the preceding calendar year, employed at least one individual in employment, irrespective of whether the same individual was in employment during each day.

(b) An employing unit for which service in employment, as defined in s. 443.1216(2), is performed, except as provided in subsection (2).

(c) An employing unit for which service in employment, as defined in s. 443.1216(3), is performed, except as provided in subsection (2).

(d)1. An employing unit for which agricultural labor, as defined in s. 443.1216(5), is performed.

2. An employing unit for which domestic service in employment, as defined in s. 443.1216(6), is performed.

(e) An individual or employing unit that acquires the organization, trade, or business, or substantially all of the assets of another individual or employing unit, which, at the time of the acquisition, is an employer subject to this chapter, or that acquires a part of the organization, trade, or business of another individual or employing unit which, at the time of the acquisition, is an employer subject to this chapter, if the other individual or employing unit would be an employer under paragraph (a) if that part constitutes its entire organization, trade, or business.

(f) An individual or employing unit that acquires the organization, trade, or business, or substantially all of the assets of another employing unit, if the employment record of the predecessor before the acquisition, together with the employment record of the individual or employing unit after the

acquisition, both within the same calendar year, is sufficient to render an employing unit subject to this chapter as an employer under paragraph (a).

(g) An employing unit that is not otherwise an employer subject to this chapter under this section:

1. For which, during the current or preceding calendar year, service is or was performed for which the employing unit is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment fund.

2. Which, as a condition for approval of this chapter for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required under the federal act to be an employer that is subject to this chapter.

(h) An employing unit that became an employer under paragraph (a), paragraph (b), paragraph (c), paragraph (d), paragraph (e), paragraph (f), or paragraph (g) and that remains an employer subject to this chapter, as provided in s. 443.121.

(i) During the effective period of its election, an employing unit that elects to become subject to this chapter.

(2)(a) In determining whether an employing unit for which service, other than domestic service, is also performed is an employer under paragraph (a), paragraph (b), paragraph (c), or subparagraph (d)1., the wages earned or the employment of an employee performing domestic service may not be taken into account.

(b) In determining whether an employing unit for which service, other than agricultural labor, is also performed is an employer under paragraph (a), paragraph (b), paragraph (c) or subparagraph (d)1., the wages earned or the employment of an employee performing service in agricultural labor may not be taken into account. If an employing unit is determined to be an employer of agricultural labor, the employing unit is considered an employer for purposes of subsection (1).

(3) An employing unit that fails to keep the records of employment required by this chapter and by the rules of the Agency for Workforce Innovation and the state agency providing unemployment tax collection services is presumed to be an employer liable for the payment of contributions under this chapter, regardless of the number of individuals employed by the employing unit. However, the tax collection service provider shall make written demand that the employing unit keep and maintain required payroll records. The demand must be made at least 6 months before assessing contributions against an employing unit determined to be an employer that is subject to this chapter solely by reason of this subsection.

(4) For purposes of this section, if a week includes both December 31 and January 1, the days of that week through December 31 are deemed a calendar week, and the days of that week beginning January 1 are deemed another calendar week.

Section 30. Section 443.1216, Florida Statutes, is created to read:

443.1216 Employment.—Employment, as defined in s. 443.036, is subject to this chapter under the following conditions:

(1)(a) The employment subject to this chapter includes a service performed, including a service performed in interstate commerce, by:

1. An officer of a corporation.

2. An individual who, under the usual common-law rules applicable in determining the employer-employee relationship, is an employee. However, whenever a client, as defined in s. 443.036(18), which would otherwise be designated as an employing unit has contracted with an employee leasing company to supply it with workers, those workers are considered employees of the employee leasing company. An employee leasing company may lease corporate officers of the client to the client and to other workers, except as prohibited by regulations of the Internal Revenue Service. Employees of an employee leasing company must be reported under the employee leasing company's tax identification number and contribution rate for work performed for the employee leasing company.

3. An individual other than an individual who is an employee under subparagraph 1. or subparagraph 2., who performs services for remuneration for any person:

a. As an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages other than milk, or laundry or drycleaning services for his or her principal.

b. As a traveling or city salesperson engaged on a full-time basis in the solicitation on behalf of, and the transmission to, his or her principal of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in their business operations. This sub-subparagraph does not apply to an agent-driver or a commission-driver and does not apply to sideline sales activities performed on behalf of a person other than the salesperson's principal.

4. The services described in subparagraph 3. are employment subject to this chapter only if:

a. The contract of service contemplates that substantially all of the services are to be performed personally by the individual;

b. The individual does not have a substantial investment in facilities used in connection with the services, other than facilities used for transportation; and

c. The services are not in the nature of a single transaction that is not part of a continuing relationship with the person for whom the services are performed.

(b) Notwithstanding any other provision of this section, service for which a tax is required to be paid under any federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under this chapter.

(c) If the services performed during at least one-half of a pay period by an employee for the person employing him or her constitute employment, all of the services performed by the employee during the period are deemed to be employment. If the services performed during more than one-half of the pay period by an employee for the person employing him or her do not constitute employment, all of the services performed by the employee during the period are not deemed to be employment. This paragraph does not apply to services performed in a pay period by an employee for the person employing him or her if any of those services are exempted under paragraph (13)(g).

(d) If two or more related corporations concurrently employ the same individual and compensate the individual through a common paymaster, each related corporation is considered to have paid wages to the individual only in the amounts actually disbursed by that corporation to the individual and is not considered to have paid the wages actually disbursed to the individual by another of the related corporations.

1. As used in this paragraph, the term "common paymaster" means a member of a group of related corporations that disburses wages to concurrent employees on behalf of the related corporations and that is responsible for keeping payroll records for those concurrent employees. A common paymaster is not required to disburse wages to all the employees of the related corporations; however, this subparagraph does not apply to wages of concurrent employees which are not disbursed through a common paymaster. A common paymaster must pay concurrently employed individuals under this subparagraph by one combined paycheck.

2. As used in this paragraph, the term "concurrent employment" means the existence of simultaneous employment relationships between an individual and related corporations. Those relationships require the performance of services by the employee for the benefit of the related corporations, including the common paymaster, in exchange for wages that, if deductible for the purposes of federal income tax, are deductible by the related corporations.

3. Corporations are considered related corporations for an entire calendar quarter if they satisfy any one of the following tests at any time during the calendar quarter:

a. The corporations are members of a "controlled group of corporations" as defined in s. 1563 of the Internal Revenue Code of 1986 or would be members if paragraph 1563(a)(4) and subsection 1563(b) did not apply.

b. In the case of a corporation that does not issue stock, at least 50 percent of the members of the board of directors or other governing body of one corporation are members of the board of directors or other governing

body of the other corporation or the holders of at least 50 percent of the voting power to select those members are concurrently the holders of at least 50 percent of the voting power to select those members of the other corporation.

c. At least 50 percent of the officers of one corporation are concurrently officers of the other corporation.

d. At least 30 percent of the employees of one corporation are concurrently employees of the other corporation.

4. The common paymaster must report to the tax collection service provider, as part of the unemployment compensation quarterly tax and wage report, the state unemployment compensation account number and name of each related corporation for which concurrent employees are being reported. Failure to timely report this information shall result in the related corporations being denied common paymaster status for that calendar quarter.

5. The common paymaster also has the primary responsibility for remitting contributions due under this chapter for the wages it disburses as the common paymaster. The common paymaster must compute these contributions as though it were the sole employer of the concurrently employed individuals. If a common paymaster fails to timely remit these contributions or reports, in whole or in part, the common paymaster remains liable for the full amount of the unpaid portion of these contributions. In addition, each of the other related corporations using the common paymaster is jointly and severally liable for its appropriate share of these contributions. Each related corporation's share equals the greater of:

a. The liability of the common paymaster under this chapter, after taking into account any contributions made.

b. The liability under this chapter which, notwithstanding this section, would have existed for the wages from the other related corporations, reduced by an allocable portion of any contributions previously paid by the common paymaster for those wages.

(2) The employment subject to this chapter includes service performed in the employ of a public employer as defined in s. 443.036, if the service is excluded from the definition of "employment" in s. 3306(c)(7) of the Federal Unemployment Tax Act and is not excluded from the employment subject to this chapter under subsection (4).

(3) The employment subject to this chapter includes service performed by an individual in the employ of a religious, charitable, educational, or other organization, if:

(a) The service is excluded from the definition of "employment" in the Federal Unemployment Tax Act solely by reason of s. 3306(c)(8) of that act; and

(b) The organization had at least four individuals in employment for some portion of a day in each of 20 different weeks during the current or

preceding calendar year, regardless of whether the weeks were consecutive and whether the individuals were employed at the same time.

(4) For purposes of subsections (2) and (3), the employment subject to this chapter does not apply to service performed:

(a) In the employ of:

1. A church or a convention or association of churches.

2. An organization that is operated primarily for religious purposes and that is operated, supervised, controlled, or principally supported by a church or a convention or association of churches.

(b) By a duly ordained, commissioned, or licensed minister of a church in the exercise of his or her ministry or by a member of a religious order in the exercise of duties required by the order.

(c) In the employ of a public employer if the service is performed by an individual in the exercise of duties:

1. As an elected official.

2. As a member of a legislative body, or a member of the judiciary, of a state or a political subdivision of a state.

3. As an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency.

4. In a position that, under state law, is designated as a major nontenured policymaking or advisory position, including a position in the Senior Management Service created under s. 110.402, or a policymaking or advisory position for which the duties do not ordinarily require more than 8 hours per week.

5. As an election official or election worker if the amount of remuneration received by the individual during the calendar year for those services is less than $1,000.

(d) In a facility operating a program of rehabilitation for individuals whose earning capacity is impaired by age, physical or mental deficiency, or injury, or a program providing remunerative work for individuals who cannot be readily absorbed in the competitive labor market because of their impaired physical or mental capacity, by an individual receiving such rehabilitation or remunerative work.

(e) As part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any federal agency or an agency of a state or political subdivision of a state, by an individual receiving the work relief or work training. This paragraph does not apply to unemployment work-relief or work-training programs for which unemployment compensation coverage is required by the Federal Government.

(f) By an inmate of a custodial or penal institution.

(5) The employment subject to this chapter includes service performed by an individual in agricultural labor if:

(a) The service is performed for a person who:

1. Paid remuneration in cash of at least $10,000 to individuals employed in agricultural labor in a calendar quarter during the current or preceding calendar year.

2. Employed in agricultural labor at least five individuals for some portion of a day in each of 20 different calendar weeks during the current or preceding calendar year, regardless of whether the weeks were consecutive or whether the individuals were employed at the same time.

(b) The service is performed by a member of a crew furnished by a crew leader to perform agricultural labor for another person.

1. For purposes of this paragraph, a crew member is treated as an employee of the crew leader if:

a. The crew leader holds a valid certificate of registration under the Migrant and Seasonal Agricultural Worker Protection Act of 1983 or substantially all of the crew members operate or maintain tractors, mechanized harvesting or crop-dusting equipment, or any other mechanized equipment provided by the crew leader; and

b. The individual does not perform that agricultural labor as an employee of an employer other than the crew leader.

2. For purposes of this paragraph, in the case of an individual who is furnished by a crew leader to perform agricultural labor for another person and who is not treated as an employee of the crew leader under subparagraph 1.:

a. The other person and not the crew leader is treated as the employer of the individual; and

b. The other person is treated as having paid cash remuneration to the individual equal to the cash remuneration paid to the individual by the crew leader, either on his or her own behalf or on behalf of the other person, for the agricultural labor performed for the other person.

(6) The employment subject to this chapter includes domestic service performed by maids, cooks, maintenance workers, chauffeurs, social secretaries, caretakers, private yacht crews, butlers, and houseparents, in a private home, local college club, or local chapter of a college fraternity or sorority performed for a person who paid cash remuneration of at least $1,000 during a calendar quarter in the current calendar year or the preceding calendar year to individuals employed in the domestic service.

(7) The employment subject to this chapter includes an individual's entire service, performed inside or both inside and outside this state if:

(a) The service is localized within this state; or

(b) The service is not localized within any state, but some of the service is performed in this state, and:

1. The base of operations, or, if there is no base of operations, the place from which the service is directed or controlled, is located within this state; or

2. The base of operations or place from which the service is directed or controlled is not located within any state in which some part of the service is performed, but the individual's residence is located within this state.

(8) Services not covered under paragraph (7)(b) which are performed entirely outside of this state, and for which contributions are not required or paid under an unemployment compensation law of any other state or of the Federal Government, are deemed to be employment subject to this chapter if the individual performing the services is a resident of this state and the tax collection service provider approves the election of the employing unit for whom the services are performed, electing that the entire service of the individual is deemed to be employment subject to this chapter.

(9) Service is deemed to be localized within a state if:

(a) The service is performed entirely inside the state; or

(b) The service is performed both inside and outside the state, but the service performed outside the state is incidental to the individual's service inside the state. Incidental service includes, but is not limited to, service that is temporary or transitory in nature or consists of isolated transactions.

(10) The employment subject to this chapter includes service performed outside the United States, except in Canada, by a citizen of the United States who is in the employ of an American employer, other than service deemed employment subject to this chapter under subsection (2), subsection (3), or similar provisions of another state's law, if:

(a) The employer's principal place of business in the United States is located within this state.

(b) The employer does not have a place of business located in the United States, but:

1. The employer is a natural person who is a resident of this state.

2. The employer is a corporation organized under the laws of this state.

3. The employer is a partnership or a trust and the number of the partners or trustees who are residents of this state is greater than the number who are residents of any one other state.

(c) The employer is not an American employer, or neither paragraph (a) nor paragraph (b) apply, but the employer elects coverage in this state or the employer fails to elect coverage in any state and the individual files a claim for benefits based on that service under the laws of this state.

(11) The employment subject to this chapter includes all service performed by an officer or member of a crew of an American vessel or American aircraft on, or in connection with, the vessel or aircraft, if the operating office from which the operations of the vessel or aircraft operating inside or both inside and outside the United States is ordinarily and regularly supervised, managed, directed, and controlled within this state.

(12) The employment subject to this chapter includes services covered by a reciprocal arrangement under s. 443.221 between the Agency for Workforce Innovation or its tax collection service provider and the agency charged with the administration of another state unemployment compensation law or a federal unemployment compensation law, under which all services performed by an individual for an employing unit are deemed to be performed entirely within this state, if the Agency for Workforce Innovation or its tax collection service provider approved an election of the employing unit in which all of the services performed by the individual during the period covered by the election are deemed to be insured work.

(13) The following employment is exempt from this chapter:

(a) Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, except as provided in subsection (6).

(b) Service performed on or in connection with a vessel or aircraft that is not an American vessel or American aircraft, if the employee is employed on and in connection with the vessel or aircraft while the vessel or aircraft is outside the United States.

(c) Service performed by an individual engaged in, or as an officer or member of the crew of a vessel engaged in, the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life, including service performed by an individual as an ordinary incident to engaging in those activities, except:

1. Service performed in connection with the catching or taking of salmon or halibut for commercial purposes.

2. Service performed on, or in connection with, a vessel of more than 10 net tons, determined in the manner provided for determining the registered tonnage of merchant vessels under the laws of the United States.

(d) Service performed by an individual in the employ of his or her son, daughter, or spouse, including step relationships, and service performed by a child, or stepchild, under the age of 21 in the employ of his or her father, mother, stepfather, or stepmother.

(e) Service performed in the employ of the Federal Government or of an instrumentality of the Federal Government which is:

1. Wholly or partially owned by the United States.

2. Exempt from the tax imposed by s. 3301 of the Internal Revenue Code under a federal law that specifically cites s. 3301, or the corresponding

section of prior law, in granting the exemption. However, to the extent that the United States Congress permits the state to require an instrumentality of the Federal Government to make payments into the Unemployment Compensation Trust Fund under this chapter, this chapter applies to that instrumentality, and to services performed for that instrumentality, in the same manner, to the same extent, and on the same terms as other employers, employing units, individuals, and services. If this state is not certified for any year by the Secretary of Labor under s. 3304 of the federal Internal Revenue Code, the tax collection service provider shall refund the payments required of each instrumentality of the Federal Government for that year from the fund in the same manner and within the same period as provided in s. 443.141(6) for contributions erroneously collected.

(f) Service performed in the employ of a public employer as defined in s. 443.036, except as provided in subsection (2), and service performed in the employ of an instrumentality of a public employer as described in s. 443.036(35)(b) or (c), to the extent that the instrumentality is immune under the United States Constitution from the tax imposed by s. 3301 of the Internal Revenue Code for that service.

(g) Service performed in the employ of a corporation, community chest, fund, or foundation that is organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes or for the prevention of cruelty to children or animals. This exemption does not apply to an employer if part of the employer's net earnings inures to the benefit of any private shareholder or individual or if a substantial part of the employer's activities involve carrying on propaganda, otherwise attempting to influence legislation, or participating or intervening in, including the publishing or distributing of statements, a political campaign on behalf of a candidate for public office, except as provided in subsection (3).

(h) Service for which unemployment compensation is payable under an unemployment compensation system established by the United States Congress, of which this chapter is not a part.

(i)1. Service performed during a calendar quarter in the employ of an organization exempt from the federal income tax under s. 501(a) of the Internal Revenue Code, other than an organization described in s. 401(a), or under s. 521, if the remuneration for the service is less than $50.

2. Service performed in the employ of a school, college, or university, if the service is performed by a student who is enrolled and is regularly attending classes at the school, college, or university.

(j) Service performed in the employ of a foreign government, including service as a consular or other officer or employee of a nondiplomatic representative.

(k) Service performed in the employ of an instrumentality wholly owned by a foreign government if:

1. The service is of a character similar to that performed in foreign countries by employees of the Federal Government or of an instrumentality of the Federal Government; and

2. The United States Secretary of State certifies to the United States Secretary of the Treasury that the foreign government for whose instrumentality the exemption is claimed grants an equivalent exemption for similar service performed in the foreign country by employees of the Federal Government and of instrumentalities of the Federal Government.

(l) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved under state law, service performed as an intern in the employ of a hospital by an individual who has completed a 4-year course in a medical school chartered or approved under state law, and service performed by a patient of a hospital for the hospital.

(m) Service performed by an individual for a person as an insurance agent or as an insurance solicitor, if all of the service performed by the individual for that person is performed for remuneration solely by way of commission, except for services performed in accordance with 26 U.S.C. s. 3306(c)(7) and (8). For purposes of this section, those benefits excluded from the wages subject to this chapter under s. 443.1217(2)(b)-(f), inclusive, are not considered remuneration.

(n) Service performed by an individual for a person as a real estate salesperson or agent, if all of the service performed by the individual for that person is performed for remuneration solely by way of commission.

(o) Service performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, excluding delivery or distribution to any point for subsequent delivery or distribution.

(p) Service covered by an arrangement between the Agency for Workforce Innovation, or its tax collection service provider, and the agency charged with the administration of another state or federal unemployment compensation law under which all services performed by an individual for an employing unit during the period covered by the employing unit's duly approved election is deemed to be performed entirely within the other agency's state or under the federal law.

(q) Service performed by an individual enrolled at a nonprofit or public educational institution that normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on, if the institution certifies to the employer that the individual is a student in a full-time program, taken for credit at the institution that combines academic instruction with work experience, and that the service is an integral part of the program. This paragraph does not apply to service performed in a program established for or on behalf of an employer or group of employers.

(r) Service performed by an individual for a person as a barber, if all of the service performed by the individual for that person is performed for remuneration solely by way of commission.

(s) Casual labor not in the course of the employer's trade or business.

(t) Service performed by a speech therapist, occupational therapist, or physical therapist who is nonsalaried and working under a written contract with a home health agency as defined in s. 400.462.

(u) Service performed by a direct seller. As used in this paragraph, the term "direct seller" means a person:

1.a. Who is engaged in the trade or business of selling or soliciting the sale of consumer products to buyers on a buy-sell basis, on a deposit-commission basis, or on a similar basis, for resale in the home or in another place that is not a permanent retail establishment; or

b. Who is engaged in the trade or business of selling or soliciting the sale of consumer products in the home or in another place that is not a permanent retail establishment;

2. Substantially all of whose remuneration for services described in subparagraph 1., regardless of whether paid in cash, is directly related to sales or other output, rather than to the number of hours worked; and

3. Who performs the services under a written contract with the person for whom the services are performed, if the contract provides that the person will not be treated as an employee for those services for federal tax purposes.

(v) Service performed by a nonresident alien for the period he or she is temporarily present in the United States as a nonimmigrant under subparagraph (F) or subparagraph (J) of s. 101(a)(15) of the Immigration and Nationality Act, and which is performed to carry out the purpose specified in subparagraph (F) or subparagraph (J), as applicable.

(w) Service performed by an individual for remuneration for a private, for-profit delivery or messenger service, if the individual:

1. Is free to accept or reject jobs from the delivery or messenger service and the delivery or messenger service does not have control over when the individual works;

2. Is remunerated for each delivery, or the remuneration is based on factors that relate to the work performed, including receipt of a percentage of any rate schedule;

3. Pays all expenses, and the opportunity for profit or loss rests solely with the individual;

4. Is responsible for operating costs, including fuel, repairs, supplies, and motor vehicle insurance;

5. Determines the method of performing the service, including selection of routes and order of deliveries;

6. Is responsible for the completion of a specific job and is liable for any failure to complete that job;

7. Enters into a contract with the delivery or messenger service which specifies that the individual is an independent contractor and not an employee of the delivery or messenger service; and

8. Provides the vehicle used to perform the service.

(x) Service performed in agricultural labor by an individual who is an alien admitted to the United States to perform service in agricultural labor under ss. 101(a)(15)(H) and 214(c) of the Immigration and Nationality Act.

(y) Service performed by a person who is an inmate of a penal institution.

Section 31. Section 443.1217, Florida Statutes, is created to read:

443.1217 Wages.—

(1) The wages subject to this chapter include all remuneration for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash. The reasonable cash value of remuneration in any medium other than cash must be estimated and determined in accordance with rules adopted by the Agency for Workforce Innovation or the state agency providing tax collection services. The wages subject to this chapter include tips or gratuities received while performing services that constitute employment and are included in a written statement furnished to the employer under s. 6053(a) of the Internal Revenue Code of 1954.

(2) The following wages are exempt from this chapter:

(a) That part of remuneration paid to an individual by an employer for employment during a calendar year in excess of the first $7,000 of remuneration paid to the individual by the employer or his or her predecessor during that calendar year, unless that part of the remuneration is subject to a tax, under a federal law imposing the tax, against which credit may be taken for contributions required to be paid into a state unemployment fund. As used in this section only, the term "employment" includes services constituting employment under any employment security law of another state or of the Federal Government.

(b) Payment by an employing unit with respect to services performed for, or on behalf of, an individual employed by the employing unit under a plan or system established by the employing unit which provides for payment to its employees generally or to a class of its employees, including any amount paid by the employing unit for insurance or annuities or paid into a fund on account of:

1. Sickness or accident disability. When payment is made to an employee or any of his or her dependents, this subparagraph exempts from the wages subject to this chapter only those payments received under a workers' compensation law.

2. Medical and hospitalization expenses in connection with sickness or accident disability.

3. Death, if the employee:

a. Does not have the option to receive, in lieu of the death benefit, part of the payment or, if the death benefit is insured, part of the premiums or contributions to premiums paid by his or her employing unit; and

b. Does not have the right under the plan, system, or policy providing the death benefit to assign the benefit or to receive cash consideration in lieu of the benefit upon his or her withdrawal from the plan or system; upon termination of the plan, system, or policy; or upon termination of his or her services with the employing unit.

(c) Payment on account of sickness or accident disability, or payment of medical or hospitalization expenses in connection with sickness or accident disability, by an employing unit to, or on behalf of, an individual performing services for the employing unit more than 6 calendar months after the last calendar month the individual performed services for the employing unit.

(d) Payment by an employing unit, without deduction from the remuneration of an individual employed by the employing unit, of the tax imposed upon the individual under s. 3101 of the federal Internal Revenue Code for services performed.

(e) The value of:

1. Meals furnished to an employee or the employee's spouse or dependents by the employer on the business premises of the employer for the convenience of the employer; or

2. Lodging furnished to an employee or the employee's spouse or dependents by the employer on the business premises of the employer for the convenience of the employer when lodging is included as a condition of employment.

(f) Payment made by an employing unit to, or on behalf of, an individual performing services for the employing unit or a beneficiary of the individual:

1. From or to a trust described in s. 401(a) of the Internal Revenue Code of 1954 which is exempt from tax under s. 501(a) at the time of payment, unless payment is made to an employee of the trust as remuneration for services rendered as an employee of the trust and not as a beneficiary of the trust;

2. Under or to an annuity plan that, at the time of payment, is a plan described in s. 403(a) of the Internal Revenue Code of 1954;

3. Under a simplified employee pension if, at the time of payment, it is reasonable to believe that the employee is entitled to a deduction under s. 219(b)(2) of the Internal Revenue Code of 1954 for the payment;

4. Under or to an annuity contract described in s. 403(b) of the Internal Revenue Code of 1954, other than a payment for the purchase of an annuity contract as part of a salary reduction agreement, regardless of whether the agreement is evidenced by a written instrument or otherwise;

5. Under or to an exempt governmental deferred compensation plan described in s. 3121(v)(3) of the Internal Revenue Code of 1954;

6. To supplement pension benefits under a plan or trust described in subparagraphs 1.-5. to account for some portion or all of the increase in the cost of living, as determined by the United States Secretary of Labor, since retirement, but only if the supplemental payments are under a plan that is treated as a welfare plan under s. 3(2)(B)(ii) of the Employee Retirement Income Security Act of 1974; or

7. Under a cafeteria plan, as defined in s. 125 of the Internal Revenue Code of 1986, as amended, if the payment would not be treated as wages without regard to such plan and it is reasonable to believe that, if s. 125 of the Internal Revenue Code of 1986, as amended, applied for purposes of this section, s. 125 of the Internal Revenue Code of 1986, as amended, would not treat any wages as constructively received.

(g) Payment made, or benefit provided, by an employing unit to or for the benefit of an individual performing services for the employing unit or a beneficiary of the individual if, at the time of such payment or provision of the benefit, it is reasonable to believe that the individual may exclude the payment or benefit from income under s. 127 of the Internal Revenue Code of 1986, as amended.

Section 32. Section 443.131, Florida Statutes, is amended to read:

443.131 Contributions.—

(1) PAYMENT OF CONTRIBUTIONS ~~WHEN PAYABLE~~.—Contributions ~~shall~~ accrue and are ~~become~~ payable by each employer for each calendar quarter ~~in which~~ he or she is subject to this chapter for~~, with respect to~~ wages paid during each ~~such~~ calendar quarter for employment. ~~Such~~ Contributions are ~~shall become~~ due and payable ~~be paid~~ by each employer to the tax collection service provider ~~Agency for Workforce Innovation or its designee for the fund~~, in accordance with the ~~such~~ rules adopted by ~~as~~ the Agency for Workforce Innovation or the state agency providing tax collection services ~~its designee may prescribe~~. ~~However, nothing in~~ This subsection does not ~~shall be construed to~~ prohibit the tax collection service provider ~~Agency for Workforce Innovation or its designee~~ from allowing, at the request of the employer, employers of employees performing domestic services, as defined in s. 443.1216(6) ~~s. 443.036(21)(g)~~, to pay contributions or report wages at intervals other than quarterly when the nonquarterly ~~such~~ payment or reporting assists ~~is to~~ the service provider ~~advantage of the Agency for Workforce Innovation or its designee,~~ and when ~~such~~ nonquarterly payment and reporting is authorized under federal law. ~~This provision gives~~ Employers of employees performing domestic services may ~~the option to elect to~~ report wages and pay contributions ~~taxes~~ annually, with a due date of January 1 and a delinquency date of February 1. ~~In order~~ To qualify for this election, the employer must employ only employees performing ~~who perform~~ domestic services, be eligible for a variation from the standard rate ~~as~~ computed under ~~pursuant to~~ subsection (3), apply to this program no later than December 1 of the preceding calendar year, and agree to provide the

Agency for Workforce Innovation or its tax collection service provider ~~designee~~ with any special reports that are ~~which might be~~ requested, ~~as required by rule 60BB-2.025(5), Florida Administrative Code,~~ including copies of all federal employment tax forms. An employer who fails ~~Failure~~ to timely furnish any wage information ~~when~~ required by the Agency for Workforce Innovation or its tax collection service provider loses ~~designee shall result in the employer's loss of~~ the privilege to participate ~~elect participation~~ in this program, effective the calendar quarter immediately after ~~following~~ the calendar quarter the ~~in which such~~ failure occurred. The employer may ~~is eligible to~~ reapply for annual reporting when a ~~after 1~~ complete calendar year elapses after ~~has elapsed since~~ the employer's disqualification if the employer timely furnished any requested wage information during the period in which annual reporting was denied. An employer may not deduct contributions, interests, penalties, fines, or fees required under this chapter ~~shall not be deducted, in whole or in part,~~ from any part of the wages of his or her employees ~~individuals in such employer's employ~~. ~~In the payment of any contributions,~~ A fractional part of a cent less than one-half cent shall be disregarded from the payment of contributions, but a fractional part of at least ~~unless it amounts to~~ one-half cent ~~or more, in which case it~~ shall be increased to 1 cent.

(2) CONTRIBUTION RATES.—Each employer must ~~is required to~~ pay contributions equal to the following percentages of wages paid by him or her for ~~with respect to~~ employment:

(a) Initial rate.—Each employer whose employment record is ~~has been~~ chargeable with benefits ~~benefit payments~~ for less than 8 ~~eight~~ calendar quarters shall pay contributions at the initial rate of 2.7 percent ~~with respect to wages paid on or after January 1, 1978~~.

(b) Variable rates.—Each employer whose employment record is ~~has been~~ chargeable ~~with benefit payments~~ for benefits during at least 8 ~~eight~~ calendar quarters shall pay contributions at the standard rate in paragraph (3)(c) ~~of 5.4 percent~~, except as otherwise varied through ~~determined by~~ experience rating under subsection (3) ~~provisions of this chapter~~. For the purposes of this section, the total wages on which contributions were ~~have been~~ paid by a single employer or his or her predecessor to an individual in any state during ~~within~~ a single calendar year shall be counted to determine whether more remuneration was ~~than constitutes wages has been~~ paid to the ~~such~~ individual by the ~~such~~ employer or his or her predecessor in 1 calendar year than constituted wages.

~~(c)1. Should the Congress either amend or repeal the Wagner-Peyser Act, the Federal Unemployment Tax Act, the Social Security Act, or subtitle C of the Internal Revenue Code, any act or acts supplemental to or in lieu thereof, or any part or parts of either or all of said laws, or should either or all of said laws, or any part or parts thereof, be held invalid, to the end and with such effect that appropriations of funds by the Congress and grants thereof to this state for the payment of costs of administration of the division become no longer available for such purposes, or should employers in this state subject to the payment of tax under the Federal Unemployment Tax Act be granted full credit upon such a tax for contributions or taxes paid to~~

~~the Unemployment Compensation Trust Fund, then in such case, beginning with the effective date of such change in liability for payment of such federal tax, and for each year thereafter, the standard contribution rate under this chapter shall be 3 percent per annum of each such employer's payroll subject to contributions. With respect to each such employer having a reduced rate of contribution for such year pursuant to the terms of subsection (3), to the rate of contribution, as determined for such year in which such change occurs, shall be added three-tenths of 1 percent.~~

~~2. The amount of the excess of tax for which such employer is or may become liable, by reason of this subsection, over the amount which such employer would pay or become liable for except for the provisions of this subsection, shall be paid and transferred into the Employment Security Administration Trust Fund to be disbursed and paid out under the same conditions and for the same purposes as are other moneys provided to be paid into such fund; provided, that if the division determines that as of January 1 of any year, there is an excess in the fund over the moneys and funds required to be disbursed therefrom for the purposes thereof for such year, then, and in such cases an amount equal to such excess, as determined by the division, shall be transferred to and become a part of the Unemployment Compensation Trust Fund, and such funds shall be deemed to be and are hereby appropriated for the purposes set out in this chapter.~~

~~(d) In the event that the Federal Unemployment Tax Act is amended to permit credit against such tax in excess of 2.7 percent with respect to any calendar year, payment of the amount of contributions necessary to qualify an employer for such additional credit shall be deemed to be required under this chapter.~~

(3) VARIATION OF CONTRIBUTION RATES BASED ON BENEFIT EXPERIENCE.—

(a) Employment records.—The regular and short-time compensation benefits paid ~~benefit payments made~~ to an ~~any~~ eligible individual shall be charged to the employment record of each employer who paid the ~~such~~ individual wages of at least ~~equal to~~ $100 during ~~or more within~~ the individual's base period ~~of such individual~~ in ~~the~~ proportion to ~~which wages paid by each such employer to such individual within~~ the ~~base period bears to~~ total wages paid by all ~~such~~ employers who paid the ~~to such~~ individual wages during ~~within~~ the individual's base period. Benefits may not ~~No benefit charges shall~~ be charged ~~made~~ to the employment record of an ~~any~~ employer who furnishes ~~has furnished~~ part-time work to an individual who, because of loss of employment with one or more other employers, is ~~becomes~~ eligible for partial benefits while ~~still~~ being furnished part-time work by the ~~such~~ employer on substantially the same basis and in substantially the same amount as the individual's employment ~~has been made available to such worker~~ during his or her base period, regardless of whether this part-time work is ~~the employments were~~ simultaneous or successive to the individual's lost employment. Further, benefits may ~~benefit payments will~~ not be charged to the employment record ~~accounts~~ of an employer who furnishes ~~employers when such employers have furnished~~ the Agency for Workforce Innovation ~~division~~ with notice, as prescribed in ~~such notices regarding~~

~~separations of individuals from work and the refusal of individuals to accept offers of suitable work as are required by the provisions of this chapter and~~ the agency's rules ~~of the division~~, that any ~~if one or more~~ of the following apply ~~conditions are found to be applicable~~:

1. When an individual leaves ~~has left~~ his or her work ~~job~~ without good cause attributable to the ~~his or her~~ employer or is ~~has been~~ discharged by the ~~his or her~~ employer for misconduct connected with his or her work, ~~no~~ benefits subsequently paid to the individual based ~~him or her~~ on ~~the basis of~~ wages paid ~~to such individual~~ by the ~~such~~ employer before the ~~prior to such~~ separation may not ~~shall~~ be charged to the employment record of the employer ~~such employer's account~~.

2. When an individual is ~~has been~~ discharged by the ~~an~~ employer for unsatisfactory performance during an initial employment probationary period, ~~no~~ benefits subsequently paid to the individual based on ~~the basis of~~ wages paid during ~~to such individual in~~ the probationary period by the employer before the ~~prior to employment~~ separation may not ~~shall~~ be charged to the employer's employment record. ~~account, provided~~ The employer must notify ~~has so notified~~ the Agency for Workforce Innovation of the discharge ~~division~~ in writing within 10 days after ~~from~~ the mailing date of the notice of initial determination of a claim. As used in this subparagraph ~~paragraph~~, the term "initial employment probationary period" means an established probationary plan that ~~which~~ applies to all employees or a specific group of employees and that does not exceed 90 calendar days following ~~from~~ the first day a new employee begins work. The employee must be informed of the probationary period within the first 7 days of work ~~work-days~~. The employer ~~There~~ must demonstrate by ~~be~~ conclusive evidence ~~to establish~~ that the individual was separated because of ~~due to~~ unsatisfactory work performance and not ~~separated~~ because of lack of work due to temporary, seasonal, casual, or other similar employment that is not of a regular, permanent, and year-round nature.

3. Benefits subsequently ~~which are~~ paid to an ~~any~~ individual after his or her ~~subsequent to the~~ refusal without good cause to accept ~~by such individual of an offer of~~ suitable work ~~employment~~ from an employer may ~~will~~ not be charged to the employment record ~~account~~ of the ~~such~~ employer when ~~all or~~ any part of those ~~such~~ benefits are based on ~~upon the basis of~~ wages paid ~~to such individual~~ by the ~~such~~ employer before ~~prior to~~ the individual's refusal ~~by such individual~~ to accept ~~such offer of~~ suitable work. As used in ~~For purposes of~~ this subparagraph, the term "good cause" does not include distance to employment caused by ~~due to~~ a change of residence by the ~~such~~ individual. ~~(~~The Agency for Workforce Innovation ~~division~~ shall adopt rules prescribing, for ~~determine with respect to~~ the payment of all benefits, whether this subparagraph applies regardless of ~~proviso shall be applied without regard to~~ whether a disqualification under ~~pursuant to the provisions of~~ s. 443.101 applies to the claim ~~has or may be invoked against a claimant or claimants for benefits~~.~~)~~

4. When an individual is separated from work ~~an employer~~ as a direct result of a natural disaster declared under ~~pursuant to~~ the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. s. 5121, et seq.

~~Disaster Relief Act of 1974 and the Disaster Relief and Emergency Assistance Amendments of 1988~~, ~~no~~ benefits subsequently paid to the individual based on ~~the basis of~~ wages paid by the employer before the separation may not ~~to such individual shall~~ be charged to the employment record of the employer ~~such employer's account~~.

~~In the event subparagraph 2. has the effect of placing this state out of compliance with the Federal Unemployment Compensation Law, as determined by the appropriate court of law, by affecting the amount of federal funds due to the state or adversely affecting the unemployment compensation tax rate, then subparagraph 2. shall be null and void and shall stand repealed upon the date on which any of such conditions occur.~~

(b) Benefit ratio.—

1. As used in this paragraph, the term "annual payroll" means the calendar quarter taxable payroll reported to the tax collection service provider for the quarters used in computing the benefit ratio. The term does not include a penalty resulting from the untimely filing of required wage and tax reports. All of the taxable payroll reported to the tax collection service provider by the end of the quarter preceding the quarter for which the contribution rate is to be computed must be used in the computation.

2.~~(b)1. The division shall,~~ For each calendar year, the tax collection service provider shall compute a benefit ratio for each employer whose employment record was ~~has been~~ chargeable ~~with benefit payments~~ for benefits during the 12 consecutive quarters ending June 30 of the calendar year preceding the calendar year for which the benefit ratio is computed. An employer's benefit ratio is ~~shall be~~ the quotient obtained by dividing the total benefits charged ~~benefit payments chargeable~~ to the employer's ~~his or her~~ employment record during the 3-year period ending June 30 of the preceding calendar year by the total of the employer's ~~his or her~~ annual payroll ~~payrolls (as defined in paragraph (f))~~ for the 3-year period ending June 30 of the preceding calendar year. The ~~Such~~ benefit ratio shall be computed to the fifth decimal place and rounded to the fourth decimal place.

3.~~2.~~ The tax collection service provider ~~division~~ shall compute a benefit ratio for each employer who was not previously eligible under subparagraph 2., ~~therefor~~ whose contribution ~~initial tax~~ rate is set at the initial contribution rate in paragraph (2)(a), ~~2.7 percent~~ and whose employment record was ~~unemployment has been~~ chargeable ~~with benefit payments~~ for benefits during at least 8 calendar quarters immediately preceding the calendar quarter for which the benefit ratio is computed. The ~~Such~~ employer's benefit ratio is ~~shall be~~ the quotient obtained by dividing the total benefits ~~benefit payments~~ charged to the employer's ~~his or her~~ employment record during the first 6 of the 8 completed calendar quarters immediately preceding the calendar quarter for which the benefit ratio is computed by the total of the employer's annual payroll during ~~payrolls (as defined in paragraph (f)) for~~ the first 7 of the 9 completed calendar quarters immediately preceding the calendar quarter for which the benefit ratio is computed. The ~~Such~~ benefit ratio shall be computed to the fifth decimal place and rounded to the fourth

decimal place and applies ~~shall be applicable~~ for the remainder of the calendar year. The employer must subsequently ~~will next~~ be rated on an annual basis using up to 12 calendar quarters of benefits charged and up to 12 calendar quarters of annual payroll ~~payrolls~~. That ~~Such~~ employer's benefit ratio is ~~shall be~~ the quotient obtained by dividing the total benefits ~~benefit payments~~ charged to the employer's ~~his or her~~ employment record by the total of the employer's annual payroll during ~~payrolls, as defined in paragraph (f), for~~ the quarters used in his or her first computation plus the subsequent quarters reported through June 30 of the preceding calendar ~~prior~~ year. Each subsequent calendar year, ~~thereafter~~ the rate shall ~~will~~ be computed under ~~as provided in~~ subparagraph 2. ~~1.~~ The tax collection service provider shall assign a variation from the standard rate of contributions in paragraph (c) ~~contribution shall be assigned~~ on a quarterly basis to each ~~such employers~~ eligible employer ~~therefor~~ in the same ~~like~~ manner as an assignment ~~assignments made~~ for a calendar year under paragraph (e).

(c) Standard rate.—The standard rate of contributions payable by each employer shall be 5.4 percent.

(d) Eligibility for variation from the standard rate.—An employer is ~~Employers shall be~~ eligible for a variation ~~rate variations~~ from the standard rate of contributions~~, as hereinafter described,~~ in any calendar year~~,~~ only if the employer's ~~their~~ employment record was ~~records have been~~ chargeable for benefits ~~with benefit payments~~ throughout the 12 consecutive quarters ending on June 30 of the preceding calendar year. The contribution rate of an employer who, as a result of having at least 8 consecutive quarters of payroll insufficient to be chargeable for benefits ~~with benefit payments~~, has not been chargeable for benefits ~~with benefit payments~~ throughout the 12 consecutive quarters reverts ~~stated 12-quarter period shall revert~~ to the initial contribution rate ~~status~~ until the employer subsequently becomes ~~they again become~~ eligible for an earned rate.

(e) Assignment of variations from the standard rate.—

1. The tax collection service provider shall assign a variation ~~Variations~~ from the standard rate of contributions for ~~shall be assigned with respect to~~ each calendar year to each ~~employers~~ eligible employer ~~therefor~~. In determining the contribution rate, varying from the standard rate to be assigned each employer, adjustment factors computed under ~~provided for in~~ sub-subparagraphs a.-c. shall ~~will~~ be added to the benefit ratio. This addition shall ~~will~~ be accomplished in two steps by adding a variable adjustment factor and a final adjustment factor ~~as defined below~~. The sum of these adjustment factors computed under ~~provided for in~~ sub-subparagraphs a.-c. shall ~~will~~ first be algebraically summed. The sum of these adjustment factors shall next ~~will then~~ be divided by a gross benefit ratio ~~to be~~ determined as follows: Total benefit payments for the 3-year period described ~~previous 3 years, as defined~~ in subparagraph (b)2. shall be ~~(b)1.~~, charged to employers eligible for a variation from ~~to be assigned a contribution rate different from~~ the standard rate, minus excess payments for the same period, divided by taxable payroll entering into the computation of individual benefit ratios for the calendar year for which the contribution rate is being computed. The ratio of the sum of the adjustment factors computed under ~~provided for in~~

sub-subparagraphs a.-c. to the gross benefit ratio shall ~~will~~ be multiplied by each individual benefit ratio that is less than ~~below~~ the maximum contribution ~~tax~~ rate to obtain variable adjustment factors; except that in any instance in which the sum of an employer's individual benefit ratio and variable adjustment factor exceeds the maximum contribution ~~tax~~ rate, the variable adjustment factor shall ~~will~~ be reduced in order ~~so~~ that the sum equals the maximum contribution ~~tax~~ rate. The variable adjustment factor for ~~of~~ each of these employers is ~~such employer will be~~ multiplied by his or her taxable payroll entering into the computation of his or her benefit ratio. The sum of these products shall ~~will~~ be divided by the taxable payroll of the ~~such~~ employers who ~~that~~ entered into the computation of their benefit ratios. The resulting ratio shall ~~will~~ be subtracted from the sum of the adjustment factors computed under ~~provided for in~~ sub-subparagraphs a.-c. to obtain the final adjustment factor. The variable adjustment factors and the final adjustment factor shall ~~will~~ be computed to five decimal places and rounded to the fourth decimal place. This final adjustment factor shall ~~will~~ be added to the variable adjustment factor and benefit ratio of each employer to obtain each employer's contribution rate.~~; however, at no time shall~~ An employer's contribution rate may not, however, be rounded to less than 0.1 percent.

a. An adjustment factor for noncharge benefits shall ~~will~~ be computed to the fifth decimal place~~,~~ and rounded to the fourth decimal place~~,~~ by dividing the amount of noncharge benefits during ~~benefit payments noncharged in~~ the 3-year period described ~~3 preceding years as defined~~ in subparagraph (b)2. ~~(b)1.~~ by the taxable payroll of employers eligible ~~to be considered~~ for ~~assignment of~~ a variation ~~contribution rate different~~ from the standard rate who ~~that~~ have a benefit ratio for the current year which is less than the maximum contribution rate. For purposes of computing this adjustment factor, the taxable payroll of these ~~such~~ employers is ~~will be~~ the taxable payrolls for the 3 years ending June 30 of the current calendar year as ~~that had been~~ reported to the tax collection service provider ~~division~~ by September 30 of the same calendar year. As used in this sub-subparagraph, the term "noncharge benefits" means benefits paid ~~for the purpose of this section shall be defined as benefit payments~~ to an individual ~~which were paid~~ from the Unemployment Compensation Trust Fund, but which were not charged to the employment ~~unemployment~~ record of any employer.

b. An ~~excess payments~~ adjustment factor for excess payments shall ~~will~~ be computed to the fifth decimal place, and rounded to the fourth decimal place~~,~~ by dividing the total excess payments during the 3-year period described ~~3 preceding years as defined~~ in subparagraph (b)2. ~~(b)1.~~ by the taxable payroll of employers eligible ~~to be considered~~ for ~~assignment of~~ a variation ~~contribution rate different~~ from the standard rate who ~~that~~ have a benefit ratio for the current year which is less than the maximum contribution rate. For purposes of computing this adjustment factor, the taxable payroll of these ~~such~~ employers is ~~will be~~ the same figure ~~as~~ used to compute ~~in computing~~ the ~~noncharge~~ adjustment factor for noncharge benefits under ~~as described in~~ sub-subparagraph a. As used in this sub-subparagraph, the term "excess payments" means ~~for the purpose of this section is defined as~~ the amount of benefits ~~benefit payments~~ charged to the employment record of an employer during the 3-year period described ~~3 preceding years, as~~

~~defined~~ in subparagraph (b)2. ~~(b)1.~~, less the product of the maximum contribution rate and the employer's ~~his or her~~ taxable payroll for the 3 years ending June 30 of the current calendar year as ~~that had been~~ reported to the tax collection service provider ~~division~~ by September 30 of the same calendar year. As used in this sub-subparagraph, the term "total excess payments" means ~~is defined as~~ the sum of the individual employer excess payments for those employers ~~that were~~ eligible ~~to be considered~~ for ~~assignment of~~ a variation ~~contribution rate different~~ from the standard rate.

c. If the balance of ~~in~~ the Unemployment Compensation Trust Fund on ~~as of~~ June 30 of the calendar year immediately preceding the calendar year for which the contribution rate is being computed is less than 3.7 percent of the taxable payrolls for the year ending June 30 as reported to the tax collection service provider ~~division~~ by September 30 of that calendar year, a positive adjustment factor shall ~~will~~ be computed. The positive ~~Such~~ adjustment factor shall be computed annually to the fifth decimal place~~,~~ and rounded to the fourth decimal place~~,~~ by dividing the sum of the total taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider ~~division~~ by September 30 of that ~~such~~ calendar year into a sum equal to one-fourth of the difference between the balance of ~~amount in~~ the fund as of June 30 of that ~~such~~ calendar year and the sum of 4.7 percent of the total taxable payrolls for that year. The positive ~~Such~~ adjustment factor remains ~~will remain~~ in effect for ~~in~~ subsequent years until the ~~a~~ balance of ~~in~~ the Unemployment Compensation Trust Fund as of June 30 of the year immediately preceding the effective date of the ~~such~~ contribution rate equals or exceeds 3.7 percent of the taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider ~~division~~ by September 30 of that calendar year. If the balance of ~~in~~ the Unemployment Compensation Trust Fund as of June 30 of the year immediately preceding the calendar year for which the contribution rate is being computed exceeds 4.7 percent of the taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider ~~division~~ by September 30 of that calendar year, a negative adjustment factor shall ~~will~~ be computed. The negative ~~Such~~ adjustment factor shall be computed annually to the fifth decimal place~~,~~ and rounded to the fourth decimal place~~,~~ by dividing the sum of the total taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider ~~division~~ by September 30 of the ~~such~~ calendar year into a sum equal to one-fourth of the difference between the balance of ~~amount in~~ the fund as of June 30 of the current calendar year and 4.7 percent of the total taxable payrolls of that ~~such~~ year. The negative ~~Such~~ adjustment factor remains ~~will remain~~ in effect for ~~in~~ subsequent years until the balance of ~~in~~ the Unemployment Compensation Trust Fund as of June 30 of the year immediately preceding the effective date of the ~~such~~ contribution rate is less than 4.7 percent, but more than 3.7 percent of the taxable payrolls for the year ending June 30 of the current calendar year as reported to the tax collection service provider ~~division~~ by September 30 of that calendar year.

d. The maximum contribution rate that may ~~can~~ be assigned to an ~~any~~ employer is ~~shall be~~ 5.4 percent, except ~~those~~ employers participating in an approved short-time compensation plan may be assigned a ~~in which case the~~

maximum contribution rate that is ~~shall be~~ 1 percent greater than ~~above~~ the ~~current~~ maximum contribution rate for other employers in~~, with respect to~~ any calendar year in which short-time compensation benefits are charged to ~~in~~ the employer's employment record.

2. If ~~In~~ the ~~event of the~~ transfer of an employer's employment record ~~records~~ to an employing unit under ~~pursuant to~~ paragraph (f) ~~(g)~~ which, before the ~~prior to such~~ transfer, was an employer, the tax collection service provider ~~division~~ shall recompute a benefit ratio for the successor employer based on ~~the basis of~~ the combined employment records and reassign an appropriate contribution rate to the ~~such~~ successor employer effective on the first day ~~as of the beginning~~ of the calendar quarter immediately after ~~following~~ the effective date of the ~~such~~ transfer ~~of employment records~~.

~~(f) As used in paragraph (b), the term "annual payroll" means the calendar quarter taxable payroll reported to the division for the quarters used in the benefit ratio computation, so that no tax rate penalty in the benefit ratio computation will result from the untimely filing of required wage and tax reports. All of the taxable payroll reported to the division by the end of the quarter preceding the quarter in which the tax rate is to be computed shall be used in the computation.~~

(f) Transfer of employment records.—

~~(g)~~1. For the purposes of this subsection, two or more employers who are parties to a transfer of business or the subject of a merger, consolidation, or other form of reorganization, effecting a change in legal identity or form, are ~~shall be~~ deemed ~~to be~~ a single employer and are ~~shall be~~ considered to be ~~as~~ one employer with a continuous employment record if the tax collection service provider ~~division~~ finds that the successor employer continues to carry on the employing enterprises of all of the predecessor ~~employer or~~ employers and that the successor employer has paid all contributions required of and due from all of the predecessor ~~employer or~~ employers and has assumed liability for all contributions that may become due from all of the predecessor ~~employer or~~ employers. As used in this paragraph, notwithstanding s. 443.036(14), the term "contributions" means all indebtedness to the tax collection service provider ~~division~~, including, but not limited to, interest, penalty, collection fee, and service fee. A successor employer must ~~has 30 days from the date of the official notification of liability by succession to~~ accept the transfer of all of the predecessor employers' ~~predecessor's or predecessors~~' employment records within 30 days after the date of the official notification of liability by succession ~~record or records~~. If a ~~the~~ predecessor employer has ~~or predecessors have~~ unpaid contributions or outstanding quarterly reports, the successor employer must ~~has 30 days from the date of the notice listing the total amount due to~~ pay the total amount with certified funds within 30 days after the date of the notice listing the total amount due. After the total indebtedness is ~~has been~~ paid, the tax collection service provider shall transfer the employment ~~record or~~ records of all of the predecessor employers ~~or predecessors will be transferred~~ to the successor employer's employment record. ~~Employment records may be transferred by the division.~~ The tax collection service provider shall determine the contribution ~~tax~~ rate of the combined ~~total~~ successor and predecessor employers

upon the transfer of the employment records, ~~shall be determined by the division~~ as prescribed by rule, in order to calculate any ~~tax rate~~ change in the contribution rate resulting from the transfer of the employment records.

2. Regardless of whether ~~or not there is~~ a predecessor employer's ~~transfer of~~ employment record is transferred to a successor employer under ~~as contemplated in~~ this paragraph, the tax collection service provider shall treat the predecessor employer, if ~~shall in the event~~ he or she subsequently ~~again~~ employs individuals, ~~persons be treated~~ as an employer without a previous employment record or, if his or her coverage is ~~has been~~ terminated under ~~as provided in~~ s. 443.121, as a new employing unit.

3. The state agency providing unemployment tax collection services ~~division~~ may adopt rules governing the ~~provide by rule for~~ partial transfer of experience rating when an employer transfers ~~has transferred at any time~~ an identifiable and segregable portion of his or her payrolls and business to a successor employing unit. As a condition of each ~~such~~ partial transfer ~~of experience~~, these ~~the~~ rules must ~~shall~~ require the following to be filed with the tax collection service provider: an application by the successor employing unit, an agreement by the predecessor employer, and the ~~such~~ evidence required by the tax collection service provider to show ~~as the division may prescribe of~~ the benefit experience and payrolls attributable to the transferred portion through ~~up to~~ the date of the transfer. These ~~The~~ rules must ~~shall~~ provide that the successor employing unit, if not ~~already~~ an employer subject to this chapter, becomes ~~shall become~~ an employer as of the date of the transfer and that the ~~experience of the~~ transferred portion of the predecessor employer's employment record is ~~predecessor's account shall be~~ removed from the employment ~~experience-rating~~ record of the predecessor employer., ~~and~~ For each calendar year after ~~following~~ the date of the transfer of the employment record in ~~on~~ the records ~~books~~ of the tax collection service provider ~~division~~, the service provider ~~division~~ shall compute the contribution rate ~~of contribution~~ payable by the successor employer or employing unit based on ~~on the basis of~~ his or her employment record ~~experience, if any~~, combined with the transferred ~~experience of the~~ portion of the predecessor employer's employment record ~~transferred~~. These ~~The~~ rules may also prescribe ~~provide~~ what contribution rates are ~~shall be~~ payable by the predecessor and successor employers for the period between the date of the transfer of the ~~employment record of the~~ transferred portion of the predecessor employer's employment record in ~~unit on~~ the records ~~books~~ of the tax collection service provider ~~division~~ and the first day of the next calendar year.

4. This paragraph does ~~shall~~ not apply to an ~~the~~ employee leasing company and client contractual agreement as defined in s. 443.036. The tax collection service provider ~~client~~ shall, if ~~in~~ the ~~event of termination of the~~ contractual agreement is terminated or ~~failure by~~ the employee leasing company fails to submit reports or pay contributions as required by the service provider ~~division~~, treat the client ~~be treated~~ as a new employer without previous employment record unless the client is otherwise eligible for a variation from the standard ~~a~~ rate ~~computation~~.

(g)~~(h)~~ Additional conditions for variation from the standard rate.—An employer's contribution rate may not be reduced ~~No reduction~~ below the

standard ~~contribution~~ rate ~~shall be allowed an employer~~ under ~~the provisions of~~ this section unless:

1. All contributions, reimbursements, interest, and penalties incurred by the ~~such~~ employer for ~~with respect to~~ wages paid by him or her in all previous calendar quarters, except the 4 calendar quarters immediately preceding the calendar quarter or calendar year for which the benefit ratio is computed, are ~~have been~~ paid; and

2. The employer entitled to a rate reduction must ~~thereto shall~~ have at least one annual payroll as defined in subparagraph (b)1. ~~paragraph (f) and~~ unless the ~~such~~ employer is eligible for additional credit under ~~the provisions of~~ the Federal Unemployment Tax Act. If~~; and in the event~~ the Federal Unemployment Tax Act is ~~shall be revised,~~ amended~~,~~ or repealed in a manner affecting credit under the federal act, this section applies ~~shall be applicable~~ only to the extent that additional credit is ~~may be~~ allowed against the payment of the tax imposed by the Federal Unemployment Tax Act.

The tax collection service provider shall assign an earned contribution ~~tax~~ rate ~~will be assigned~~ to an employer under subparagraph 1. the quarter immediately after ~~following~~ the quarter in which all contributions, reimbursements, interest, and penalties are ~~The aforesaid indebtedness is~~ paid in full.

(h)~~(i)~~ Notice of determinations of contribution rates; redeterminations.—The state agency providing tax collection services ~~division~~:

1. Shall promptly notify each employer of his or her contribution rate ~~of contributions~~ as determined for any calendar year under ~~pursuant to~~ this section. The ~~Such~~ determination is ~~shall become~~ conclusive and binding on ~~upon~~ the employer unless within 20 days after ~~the~~ mailing the ~~of~~ notice of determination ~~thereof~~ to the employer's ~~his or her~~ last known address, or, in the absence of mailing, within 20 days after ~~the~~ delivery of the ~~such~~ notice, the employer files an application for review and redetermination setting forth the grounds for review ~~his or her reasons therefor~~. An ~~No~~ employer may not ~~shall be allowed~~, in any proceeding involving his or her contribution rate ~~of contributions~~ or ~~contribution~~ liability for contributions, ~~to~~ contest the chargeability to his or her employment record ~~account~~ of any benefits paid in accordance with a determination, redetermination, or decision under ~~pursuant to~~ s. 443.151, except on ~~upon~~ the ground that the ~~services on the basis of which such~~ benefits charged were ~~found to be chargeable did~~ not based on ~~constitute~~ services performed in employment for him or her and then only if ~~in the event that~~ the employer was not a party to the ~~such~~ determination, redetermination, or decision, or to any other proceeding under ~~proceedings provided for in~~ this chapter, in which the character of those ~~such~~ services was determined.

2. Shall, upon ~~the~~ discovery of an error in computation, reconsider any prior determination or redetermination of a contribution rate after the 20-day period has expired and issue a revised notice of contribution rate as ~~so~~ redetermined. A ~~Such~~ redetermination is ~~shall be~~ subject to review, and is ~~become~~ conclusive and binding if review is not sought ~~in absence thereof~~, in

the same manner as review of a ~~the~~ determination under ~~provided in~~ subparagraph 1. A ~~No such~~ reconsideration may not ~~shall~~ be made after ~~the~~ March 31 of the calendar year immediately after ~~following~~ the calendar year for ~~with respect to~~ which the contribution rate is applicable, and ~~nor shall~~ interest may not accrue on any additional contributions found to be due until 30 days after the employer is mailed notice of his or her revised contribution rate.

3. May adopt rules providing ~~provide by rule~~ for periodic notification to employers of benefits paid and charged ~~chargeable~~ to their employment records ~~accounts~~ or of the status of those employment records. A ~~such accounts, and any such~~ notification, unless ~~in the absence of~~ an application for redetermination is filed in the ~~such~~ manner and within the time limits prescribed by ~~such period as~~ the Agency for Workforce Innovation ~~division may prescribe~~, is ~~shall become~~ conclusive and binding on ~~upon~~ the employer under ~~for all purposes of~~ this chapter. The ~~Such~~ redetermination, and the Agency for Workforce Innovation's ~~division's~~ finding of fact in connection with the redetermination ~~therewith~~, may be introduced in any subsequent administrative or judicial proceeding involving the determination of the contribution rate of an ~~contributions of any~~ employer for any calendar year. A redetermination becomes final in ~~and shall be entitled to~~ the same manner ~~finality as is~~ provided in this subsection for ~~with respect to the~~ findings of fact made by the Agency for Workforce Innovation ~~division~~ in proceedings to redetermine the contribution rate of an employer. Pending a ~~such~~ redetermination or an administrative or judicial proceeding, the employer must ~~shall~~ file reports and pay contributions in accordance with this section.

(i)~~(j)~~ Employment records of employers entering the armed forces.—

1. If the tax collection service provider ~~division~~ finds that an employer's business is closed solely because of the entrance of one or more of the owners, officers, partners, or the majority stockholder into the Armed Forces of the United States, or any of its allies, or of the United Nations, the ~~such~~ employer's employment ~~experience-rating~~ record may ~~shall~~ not be terminated.~~; and,~~ If the business is resumed within 2 years after the discharge or release from active duty in the armed forces of that ~~such~~ person or persons, the employer's benefit experience is ~~shall be~~ deemed to have been continuous throughout that ~~such~~ period. The benefit ratio of the ~~any such~~ employer for the calendar year in which he or she resumed business and the 3 calendar years immediately after resuming business is ~~following shall be~~ a percentage equal to the total of his or her benefit charges, ~~(~~including charges of benefits paid to any individual during the period the employer was in the armed forces based on ~~upon~~ wages paid by him or her before ~~prior to~~ the employer's entrance into the armed ~~such~~ forces~~)~~ for the 3 most recently completed calendar years divided by that part of his or her total payroll, for ~~with respect to~~ which contributions were ~~have been~~ paid to the tax collection service provider ~~division~~, for the 3 most recent calendar years during the whole of which, respectively, the ~~such~~ employer was ~~has been~~ in business.

2. A ~~No cash~~ refund ~~shall be~~ made under this paragraph ~~with respect to any adjustment required hereunder, but such refund~~ shall be made in accordance with s. 443.141(6) ~~by credit memorandum only~~.

(j)~~(k)~~ Applicability to contributing employers.— This subsection applies only to contributing employers ~~who are liable for contributions under the contributory system of financing unemployment compensation benefits~~. ~~This subsection shall not in any way be construed to apply to employers who are liable for payments in lieu of contributions as provided in subsections (4) and (5).~~

(4) REIMBURSING EMPLOYERS.—Subsections

~~(l) The provisions of subsection~~ (2) and (3) do ~~of this subsection are~~ not apply ~~applicable~~ to reimbursing employers ~~using the reimbursable method of financing benefit payments~~.

~~(4) FINANCING BENEFITS PAID TO EMPLOYEES OF NONPROFIT ORGANIZATIONS.—Benefits paid to employees of nonprofit organizations shall be financed in accordance with the provisions of this subsection. For the purpose of this subsection, a "nonprofit" organization is an organization or group of organizations described in s. 501(c)(3) of the United States Internal Revenue Code which is exempt from income tax under s. 501(a) of such code.~~

~~(a) Liability for contributions and election of reimbursement.—Any nonprofit organization which, pursuant to s. 443.036(19)(c) or s. 443.121(3)(a) is, or becomes, subject to this chapter shall pay contributions under the provisions of subsection (1), unless it elects, in accordance with this paragraph, to pay to the division for the Unemployment Compensation Trust Fund an amount equal to the amount of regular benefits and of one-half of the extended benefits paid, that is attributable to service in the employ of such nonprofit organization, to individuals for weeks of unemployment which begin during the effective period of such election.~~

~~1. Any nonprofit organization which becomes subject to this chapter may elect to become liable for payments in lieu of contributions for not less than the period beginning with the date on which such subjectivity begins and ending at the end of the next calendar year by filing a written notice of its election with the division not later than 30 days immediately following the date of the determination of such subjectivity.~~

~~2. Any nonprofit organization which makes an election in accordance with subparagraph 1. will continue to be liable for payments in lieu of contributions until it files with the division a written notice terminating its election not later than 30 days prior to the beginning of the calendar year for which such termination shall first be effective.~~

~~3. Any nonprofit organization which has been paying contributions under this chapter may change to a reimbursable basis by filing with the division not later than 30 days prior to the beginning of any calendar year a written notice of election to become liable for payments in lieu of contributions. Such election shall not be terminable by the organization for that and the next calendar year.~~

~~4. The division, in accordance with such rules as the division may prescribe, shall notify each nonprofit organization of any determination of its~~

~~status as an employer and of the effective date of any election which it makes and of any termination of such election. Such determinations shall be subject to reconsideration, appeal, and review in accordance with the provisions of s. 443.141(2)(b).~~

~~(b) Reimbursement payments.—Payments in lieu of contributions shall be made in accordance with the provisions of this paragraph.~~

~~1. At the end of each calendar quarter or at the end of any other period as determined by the division, the division shall bill each nonprofit organization, or group of such organizations, which has elected to make payments in lieu of contributions for an amount equal to the full amount of regular benefits plus one-half of the amount of extended benefits paid during such quarter or other prescribed period that is attributable to service in the employ of such organization.~~

~~2. Payment of any bill rendered under subparagraph 1. shall be made not later than 30 days after such bill was mailed to the last known address of the nonprofit organization or was otherwise delivered to it, unless there has been an application for review and redetermination in accordance with subparagraph 4.~~

~~3. Payments made by any nonprofit organization under the provisions of this subsection shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization.~~

~~4. The amount due specified in any bill from the division shall be conclusive on the organization unless, not later than 20 days after the bill was mailed to its last known address or otherwise delivered to it, the organization files an application for redetermination by the division, setting forth the grounds for such application. The division shall promptly review and reconsider the amount due specified in the bill and shall thereafter issue a redetermination in any case in which such application for redetermination has been filed. Any such redetermination shall be conclusive on the organization unless, not later than 20 days after the redetermination was mailed to its last known address or otherwise delivered to it, the organization files its protest thereof, setting forth the grounds for the appeal. Proceedings on such protest shall be in accordance with the provisions of s. 443.141(2), relating to protests of assessments.~~

~~5. Past due payments of amounts in lieu of contributions shall be subject to the same interest and penalties that, pursuant to s. 443.141(1), apply to past due contributions.~~

~~6. Each employer who is liable for payments in lieu of contributions shall be charged his or her proportionate share of benefits, and the Unemployment Compensation Trust Fund shall be reimbursed in full.~~

~~(c) Authority to terminate elections.—If any nonprofit organization is delinquent in making payments in lieu of contributions as required under paragraph (b), the division may terminate such organization's election to make payments in lieu of contributions as of the beginning of the next~~

~~calendar year, and such termination shall be effective for that and the next calendar year.~~

~~(d) Allocations of benefit costs.—Each employer that is liable for payments in lieu of contributions shall pay to the division for the fund the amount of regular benefits, short-time compensation benefits, plus the amount of one-half of extended benefits paid that are attributable to service in the employ of such employer. If benefits paid to an individual are based on wages paid by more than one employer and one or more of such employers are liable for payments in lieu of contributions, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of subparagraph 1. or subparagraph 2.~~

~~1. Proportionate allocation when fewer than all base-period employers are liable for reimbursement.—If benefits paid to an individual are based on wages paid by one or more employers that are liable for payments in lieu of contributions and on wages paid by one or more employers who are liable for contributions, the amount of benefits payable by each employer that is liable for payments in lieu of contributions shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by such employer bears to the total base-period wages paid to the individual by all of his or her base-period employers.~~

~~2. Proportionate allocation when all base-period employers are liable for reimbursement.—If benefits paid to an individual are based on wages paid by two or more employers that are liable for payments in lieu of contributions, the amount of benefits payable by each such employer shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by such employer bears to the total base-period wages paid to the individual by all of his or her base-period employers.~~

~~(e) Group accounts.—Two or more employers that have become liable for payments in lieu of contributions, in accordance with the provisions of paragraph (a) and s. 443.121(3), may file a joint application to the division for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers. Each such application shall identify and authorize a group representative to act as the group's agent for the purposes of this paragraph. Upon its approval of the application, the division shall establish a group account for such employers effective as of the beginning of the calendar year in which it receives the application and shall notify the group's representative of the effective date of the account. Such account shall remain in effect for not less than 2 calendar years and thereafter until terminated at the discretion of the division or upon application by the group. Upon establishment of the account, each member of the group shall be liable for payments in lieu of contributions with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in such quarter that are attributable to service performed in the employ of all members of the group as the total wages paid for service in employment by such member in such quarter bears to the total wages paid during such quarter for service performed in the~~

~~employ of all members of the group. The division shall prescribe such rules as it deems necessary with respect to applications for establishment, maintenance, and termination of group accounts that are authorized by this paragraph; for addition of new members to, and withdrawal of active members from, such accounts; and for the determination of the amounts that are payable under this paragraph by members of the group and the time and manner of such payments.~~

~~(5) FINANCING BENEFITS PAID TO EMPLOYEES OF THE STATE AND POLITICAL SUBDIVISIONS OF THE STATE.—Benefits paid to employees of this state or any instrumentality of this state, or to employees of any political subdivision of this state or any instrumentality thereof, based upon service defined in s. 443.036(21)(b), shall be financed in accordance with this subsection.~~

~~(a)1. Unless an election is made as provided in paragraph (c), the state or any political subdivision of the state shall pay into the Unemployment Compensation Trust Fund an amount equivalent to the amount of regular benefits, short-time compensation benefits, and extended benefits paid to individuals, based on wages paid by the state or the political subdivision for service defined in s. 443.036(21)(b).~~

~~2. Should any state agency become more than 120 days delinquent on reimbursements due to the Unemployment Compensation Trust Fund, the division shall certify to the Comptroller the amount due and the Comptroller shall transfer the amount due to the Unemployment Compensation Trust Fund from the funds of such agency that may legally be used for such purpose. In the event any political subdivision of the state or any instrumentality thereof becomes more than 120 days delinquent on reimbursements due to the Unemployment Compensation Trust Fund, then, upon request by the division after a hearing, the Department of Revenue or the Department of Banking and Finance, as the case may be, shall deduct the amount owed by the political subdivision or instrumentality from any funds to be distributed by it to the county, city, special district, or consolidated form of government for further distribution to the trust fund in accordance with this chapter. Should any employer for whom the city or county tax collector collects taxes fail to make the reimbursements to the Unemployment Compensation Trust Fund required by this chapter, the tax collector after a hearing, at the request of the division and upon receipt of a certificate showing the amount owed by the employer, shall deduct the amount so certified from any taxes collected for the employer and remit same to the Department of Labor and Employment Security for further distribution to the trust fund in accordance with this chapter. This subparagraph does not apply to those amounts due for benefits paid prior to October 1, 1979. This subparagraph does not apply to amounts owed by a political subdivision for benefits erroneously paid where the claimant is required to repay to the division under s. 443.151(6)(a) or (b) any sum as benefits received.~~

~~(b) The provisions of paragraphs (4)(b), (d), and (e), relating to reimbursement payments, allocation of benefit costs, and group accounts with respect to nonprofit organizations, are applicable also, to the extent allowed by federal law, with respect to the duties of this state or any political subdivision of this state as an employer by reason of s. 443.036(19)(b).~~

~~(c) Any employer subject to the provisions of this subsection may elect the contribution financing method as provided by law in lieu of the reimbursement financing method provided in paragraphs (a) and (b).~~

~~(d) Upon establishing a financing method as provided by this subsection, such financing method shall be applicable for not less than 2 calendar years. Nothing herein shall be construed to prevent an employer subject to the provisions of this subsection from electing to change its method of financing or its method of reporting after completing 2 calendar years under another financing method, so long as such new election is timely filed. The division may prescribe by rule the procedures for changing methods of reporting.~~

~~(6) PUBLIC EMPLOYERS UNEMPLOYMENT COMPENSATION BENEFIT ACCOUNT.—~~

~~(a) There is established a Public Employers Unemployment Compensation Benefit Account which will be maintained with separate accounting as a part of the Florida Unemployment Compensation Trust Fund. All benefits paid to public employees shall be charged to the Public Employers Unemployment Compensation Benefit Account.~~

~~(b) Governmental entities subject to the Florida Unemployment Compensation Law under s. 443.036(21)(b) who exercise the option to elect the contributory system of financing unemployment compensation benefits shall have their accounts maintained and shall be subject to the provisions of subsections (1), (2), and (3), except that:~~

~~1. The term "taxable wages" means total gross wages.~~

~~2. The initial contribution rate shall be 0.25 percent.~~

~~3. Any election by an employer to be taxed under this subsection shall be effective January 1 and shall be taxed at the initial rate. Effective January 1 of the following year, the rate shall be computed based on 2 calendar quarters of chargeability and payroll; effective January 1 of the second year after such election, the rate shall be computed based on 6 quarters of chargeability and payroll; and effective January 1 of the third year after such election, the rate shall be computed based on 10 quarters of chargeability and payrolls. Each January 1 thereafter, the tax rates shall be computed based on 12 quarters of chargeability and payroll.~~

~~4. An employer electing to be taxed under the provisions of this subsection shall make such election not later than 30 days prior to January 1 of the year for which the election is to be effective. Upon electing this financing method, such method shall be applicable for not less than 2 years.~~

~~5. Any election under this subsection may be terminated by filing with the division, not later than 30 days prior to January 1, a written notice of termination.~~

Section 33. Section 443.1312, Florida Statutes, is created to read:

443.1312 Reimbursements; nonprofit organizations.—Benefits paid to employees of nonprofit organizations shall be financed in accordance with this section.

(1) DEFINITION.—As used in this section, the term "nonprofit organization" means an organization or group of organizations exempt from the federal income tax under s. 501(c)(3) of the United States Internal Revenue Code.

(2) LIABILITY FOR CONTRIBUTIONS AND ELECTION OF REIMBURSEMENT.—A nonprofit organization that is, or becomes, subject to this chapter under s. 443.1215(1)(c) or s. 443.121(3)(a) must pay contributions under s. 443.131 unless it elects, in accordance with this subsection, to reimburse the Unemployment Compensation Trust Fund for all of the regular benefits, short-time compensation benefits, and one-half of the extended benefits paid, which are attributable to service in the employ of the nonprofit organization, to individuals for weeks of unemployment which begin during the effective period of the election.

(a) When a nonprofit organization becomes subject to this chapter, the organization may elect to become a reimbursing employer. The effective date of this election must begin on the date the organization becomes subject to this chapter and may not terminate before the end of the next calendar year. The nonprofit organization must make this election by filing a written notice of election with the tax collection service provider within 30 days after the determination that the organization is subject to this chapter.

(b) Each nonprofit organization that makes the election under paragraph (a) remains liable for reimbursements in lieu of contributions until it files with the tax collection service provider a written notice terminating the organization's election at least 30 days before the beginning of the first calendar year for which the termination shall be effective.

(c) Each nonprofit organization paying contributions under s. 443.131 may become a reimbursing employer by filing with the tax collection service provider, at least 30 days before the beginning of any calendar year, a written notice of election to become liable for reimbursements in lieu of contributions. This election may not be terminated by the organization before the end of 2 calendar years after the effective date of the election.

(d) In accordance with rules adopted by the Agency for Workforce Innovation or the state agency providing unemployment tax collection services, the tax collection service provider shall notify each nonprofit organization of any determination of the organization's status as an employer, the effective date of any election the organization makes, and the effective date of any termination of the election. Each determination is subject to reconsideration, appeal, and review under s. 443.141(2)(c).

(3) PAYMENT OF REIMBURSEMENTS.—Reimbursements in lieu of contributions must be paid in accordance with this subsection.

(a) At the end of each calendar quarter, or at the end of any other period prescribed by rule, the tax collection service provider shall bill each nonprofit organization or group of organizations that has elected to make reimbursements in lieu of contributions for an amount equal to the full amount of regular benefits, short-time compensation benefits, and one-half of the

extended benefits paid during the quarter, or other prescribed period, which is attributable to service in the employ of the organization.

(b) A nonprofit organization must pay each bill rendered under paragraph (a) within 30 days after the bill is mailed to the last known address of the organization or is otherwise delivered to the organization, unless the organization files an application for review and redetermination under paragraph (d).

(c) A nonprofit organization may not deduct reimbursements, interest, penalties, fines, or fees required under this chapter from any part of the remuneration of individuals in the employ of the organization.

(d) The amount due, as specified in any bill from the tax collection service provider, is conclusive, and the nonprofit organization is liable for payment of that amount unless, within 20 days after the bill is mailed to the organization's last known address or otherwise delivered to the organization, the organization files an application for redetermination by the Agency for Workforce Innovation, setting forth the grounds for the application. The Agency for Workforce Innovation shall promptly review and reconsider the amount due, as specified in the bill, and shall issue a redetermination in each case in which an application for redetermination is filed. The redetermination is conclusive and the nonprofit organization is liable for payment of the amount due, as specified in the redetermination, unless, within 20 days after the redetermination is mailed to the organization's last known address or otherwise delivered to the organization, the organization files a protest, setting forth the grounds for the appeal. Proceedings on the protest shall be conducted in accordance with s. 443.141(2).

(e) Past due amounts of reimbursements in lieu of contributions are subject to the same interest and penalties that apply to past due contributions under s. 443.141(1).

(f) Each reimbursing employer shall be billed his or her proportionate share of benefits, and the Unemployment Compensation Trust Fund must be reimbursed in full.

(4) AUTHORITY TO TERMINATE ELECTIONS.—If a nonprofit organization is delinquent in making reimbursements in lieu of contributions under subsection (3), the tax collection service provider may terminate the organization's election to be a reimbursing employer, effective at the beginning of the next calendar year, and the termination must remain in effect for 2 calendar years after the effective date of the termination.

(5) ALLOCATION OF BENEFIT COSTS.—Each reimbursing employer must pay to the tax collection service provider the amount of regular benefits, short-time compensation benefits, and one-half of the extended benefits paid which are attributable to service in the employ of the employer. If benefits paid to an individual are based on wages paid by more than one employer and one or more of those employers are reimbursing employers, the amount payable to the fund by each reimbursing employer is determined as follows:

(a) Proportionate allocation for combination of reimbursing and contributing employers.—If benefits paid to an individual are based on wages paid by one or more reimbursing employers and on wages paid by one or more contributing employers, the amount of benefits payable by each reimbursing employer is a proportionate share of the total benefits paid to the individual in the same ratio as the total wages paid to the individual during his or her base period by the employer during the base period, as compared to the total wages paid to the individual by all of his or her employers during the base period.

(b) Proportionate allocation among reimbursing employers.—If benefits paid to an individual are based on wages paid by two or more reimbursing employers, the amount of benefits payable by each employer is a proportionate share of the total benefits paid to the individual in the same ratio as the total wages paid to the individual during his or her base period by the employer during the base period, as compared to the total wages paid to the individual by all of his or her employers during the base period.

(6) GROUP EMPLOYMENT RECORDS.—Two or more employers that become reimbursing employers under subsection (2) and s. 443.121(3) may file a joint application with the tax collection service provider for the establishment of a group employment record for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of the employers. Each application must identify and authorize a group representative to act as the group's agent for the purposes of this subsection. Upon its approval of the application, the tax collection service provider shall establish a group employment record for the employers which is effective at the beginning of the calendar year in which the service provider receives the application and shall notify the group's representative of the effective date of the employment record. Each group employment record remains in effect until terminated and must remain in effect at least 2 calendar years before it may be terminated. A group employment record may be terminated by the tax collection service provider on its own motion or upon application by the group. Upon establishment of a group employment record, the amount of benefits payable by each member of the group for a calendar quarter is a proportionate share of the total benefits paid during the quarter which are attributable to service performed in the employ of all members of the group in the same ratio as the total wages paid for service in employment by the member during the quarter, as compared to the total wages paid during the quarter for service performed in the employ of all members of the group. The state agency providing tax collection services may adopt rules prescribing applications and procedures for establishing, maintaining, and terminating group employment records authorized by this subsection; for adding of new members to, and withdrawal of active members from, group employment records; and for determining the amounts that are payable under this subsection by members of the group and the time and manner of those payments.

Section 34. Section 443.1313, Florida Statutes, is created to read:

443.1313 Public employers; reimbursements; election to pay contributions.—Benefits paid to employees of a public employer, as defined in s.

443.036, based on service described in s. 443.1216(2) shall be financed in accordance with this section.

(1) PAYMENT OF REIMBURSEMENTS.—

(a) Unless an election is made under subsection (2), each public employer shall reimburse the Unemployment Compensation Trust Fund the amount of regular benefits, short-time compensation benefits, and extended benefits paid to individuals based on wages paid by the public employer for service described in s. 443.1216(2).

(b) If a state agency is more than 120 days delinquent on reimbursements due to the Unemployment Compensation Trust Fund, the tax collection service provider shall certify to the Chief Financial Officer the amount due and the Chief Financial Officer shall transfer the amount due to the Unemployment Compensation Trust Fund from the funds of the agency which legally may be used for that purpose. If a public employer other than a state agency is more than 120 days delinquent on reimbursements due to the Unemployment Compensation Trust Fund, upon request by the tax collection service provider after a hearing, the Department of Revenue or the Department of Financial Services, as applicable, shall deduct the amount owed by the public employer from any funds to be distributed by the applicable department to the public employer for further distribution to the trust fund in accordance with this chapter. If an employer for whom the municipal or county tax collector collects taxes fails to make the reimbursements to the Unemployment Compensation Trust Fund required by this chapter, the tax collector after a hearing, at the request of the tax collection service provider and upon receipt of a certificate showing the amount owed by the employer, shall deduct the certified amount from any taxes collected for the employer and remit that amount to the tax collection service provider for further distribution to the trust fund in accordance with this chapter. This paragraph does not apply to amounts owed by a political subdivision of the state for benefits erroneously paid in which the claimant must repay to the Agency for Workforce Innovation under s. 443.151(6)(a) or (b) any sum as benefits received.

(c) The provisions of s. 443.1312(3), (5), and (6), relating to payment of reimbursements, allocation of benefit costs, and group employment records for nonprofit organizations, apply, to the extent allowed by federal law, to each public employer in the state as an employer under s. 443.1216(2).

(2) ELECTION TO PAY CONTRIBUTIONS.—A public employer subject to this section may elect to become a contributing employer under s. 443.131 in lieu of being a reimbursing employer under subsection (1).

(3) CHANGE OF ELECTION.—Upon electing to be a reimbursing or contributing employer under this section, a public employer may not change this election for at least 2 calendar years. This subsection does not prevent a public employer subject to this subsection from changing its election after completing 2 calendar years under another financing method if the new election is timely filed. The state agency providing unemployment tax collection services may adopt rules prescribing procedures for changing methods of reporting.

(4) PUBLIC EMPLOYERS UNEMPLOYMENT COMPENSATION BENEFIT ACCOUNT.—

(a) There is established within the Unemployment Compensation Trust Fund a Public Employers Unemployment Compensation Benefit Account, which must be maintained as a separate account within the trust fund. All benefits paid to the employees of a public employer that elects to become a contributing employer under paragraph (b) must be charged to the Public Employers Unemployment Compensation Benefit Account.

(b) Each public employer subject to this chapter under s. 443.1216(2) which elects to become a contributing employer is subject to, and shall have its employment record maintained under s. 443.131, except that:

1. The term "taxable wages" means total gross wages.

2. The initial contribution rate is 0.25 percent.

3. An election by a public employer to be liable for contributions under this subsection takes effect January 1 and the employer is liable for contributions at the initial rate. Effective January 1 of the following year, the contribution rate shall be computed based on 2 calendar quarters of chargeability and payroll. Effective January 1 of the second year after the election, the contribution rate shall be computed based on 6 quarters of chargeability and payroll. Effective January 1 of the third year after the election, the contribution rate shall be computed based on 10 quarters of chargeability and payrolls. Each January 1 of subsequent years, the contribution rate shall be computed based on 12 quarters of chargeability and payroll.

4. Each public employer electing to be a contributing employer under this subsection must make the election at least 30 days before January 1 of the year for which the election is to be effective. Upon electing to be a contributing employer under this subsection, a public employer may not change this election for at least 2 calendar years.

5. An election under this subsection may be terminated by filing with the tax collection service provider, at least 30 days before January 1, a written notice of termination.

Section 35. Section 443.1315, Florida Statutes, is amended to read:

443.1315 Treatment of Indian tribes.—

(1) As used in this section, the term:

(a) "Employer" means ~~includes~~ any Indian tribe for which service in employment as defined by this chapter is performed.

(b) "Employment" means ~~includes~~ service performed in the employ of an Indian tribe, as defined by s. 3306(u) of the Federal Unemployment Tax Act, if this ~~provided such~~ service is excluded from employment as defined by that act solely by reason of s. 3306(c)(7) of that ~~such~~ act and is not otherwise excluded from employment under this chapter. For purposes of this section,

the exclusions from employment under s. 443.1216(4) ~~s. 443.036(21)(d)~~ apply to services performed in the employ of an Indian tribe.

(2) Benefits based on service in employment are ~~shall be~~ payable in the same amount, on the same terms, and subject to the same conditions as benefits payable based on ~~the basis of~~ other service subject to this chapter.

(3)(a) Indian tribes or tribal units of Indian tribes ~~thereof~~, including subdivisions, subsidiaries, or business enterprises wholly owned by those ~~such~~ Indian tribes, subject to this chapter must ~~shall~~ pay contributions under the same terms and conditions as all other subject employers unless they elect to become reimbursing employers and reimburse ~~pay into~~ the Unemployment Compensation Trust Fund amounts equal to the amount of benefits attributable to service in the employ of the Indian tribe.

(b) Indian tribes electing to make reimbursements ~~payments~~ in lieu of contributions must make this ~~such~~ election in the same manner and under the same conditions in s. 443.1312 ~~as provided by s. 443.131~~ for ~~state and local governments and~~ nonprofit organizations subject to this chapter. Indian tribes must ~~shall~~ determine whether reimbursement for benefits paid will be elected by the tribe as a whole, by individual tribal units of an Indian tribe ~~thereof~~, or by combinations of individual tribal units.

(c) Indian tribes or tribal units ~~thereof~~ shall be billed for the full amount of benefits attributable to service in the employ of the Indian tribe or tribal unit on the same schedule as other employing units that elect ~~have elected~~ to make reimbursements ~~payments~~ in lieu of contributions.

(d) The tax collection service provider may require an ~~At the discretion of the director of the Agency for Workforce Innovation or his or her designee, any~~ Indian tribe or tribal unit ~~thereof~~ that elects to become a reimbursing employer to ~~liable for payments in lieu of contributions shall be required~~, within 90 days after the effective date of that ~~such~~ election~~, to~~:

1. Execute and file with the tax collection service provider ~~director or his or her designee~~ a surety bond approved by the service provider ~~director or his or her designee~~; or

2. Deposit with the tax collection service provider ~~director or his or her designee~~ money or securities on the same basis as other employers with the same election option.

(4)(a)1. An ~~Failure of the~~ Indian tribe or ~~any~~ tribal unit that fails ~~thereof~~ to make required reimbursements ~~payments~~, including assessments of interest and penalty, within 90 days after receipt of the bill, loses ~~will cause the Indian tribe to lose~~ the option to make reimbursements ~~payments~~ in lieu of contributions as provided in subsection (3) for the following tax year unless payment in full is received before contribution rates for the next tax year are computed.

2. The option to make reimbursements in lieu of contributions is reinstated once the Indian tribe makes ~~Any Indian tribe that loses the option to make payments in lieu of contributions due to late payment or nonpayment pursuant to subparagraph 1. shall have such option reinstated if, after~~

~~a period of 1 year,~~ all contributions ~~have been made~~ timely for 1 year and~~,~~ ~~provided~~ no contributions or reimbursements~~, payments in lieu of contributions~~ for benefits paid, penalties, or interest remain outstanding.

(b)1. Services performed for an ~~Failure of the~~ Indian tribe or ~~any~~ tribal unit that fails ~~thereof~~ to make required reimbursements ~~payments~~, including assessments of interest and penalty, after all collection activities deemed necessary by the tax collection service provider, subject to approval by the Agency for Workforce Innovation, are ~~director of the Agency for Workforce Innovation or his or her designee have been~~ exhausted may ~~will cause services performed for such tribe to~~ not be treated as employment for purposes of paragraph (1)(b).

2. The tax collection service provider ~~director or his or her designee~~ may determine that any Indian tribe that loses coverage under subparagraph 1. may have services performed for the ~~such~~ tribe subsequently ~~again~~ included as employment for purposes of paragraph (1)(b) if all contributions, reimbursements ~~payments in lieu of contributions~~, penalties, and interest are ~~have been~~ paid.

(c) The Agency for Workforce Innovation or its tax collection service provider shall immediately notify the United States Internal Revenue Service and the United States Department of Labor when ~~If~~ an Indian tribe fails to make reimbursements ~~payments~~ required under this section, including assessments of interest and penalty, within 90 days after a final notice of delinquency~~, the director of the Agency for Workforce Innovation shall immediately notify the United States Internal Revenue Service and the United States Department of Labor~~.

(5) Notices of payment and reporting delinquency to Indian tribes or tribal units must ~~thereof shall~~ include information that failure to make full reimbursement ~~payment~~ within the prescribed timeframe:

(a) Will cause the Indian tribe to be liable for taxes under the Federal Unemployment Tax Act.

(b) Will cause the Indian tribe to lose the option to make reimbursements ~~payments~~ in lieu of contributions.

(c) Could cause the Indian tribe to be excepted from the definition of "employer" provided in paragraph (1)(a) and services in the employ of the Indian tribe provided in paragraph (1)(b) to be excepted from employment.

(6) An Indian tribe must reimburse the fund for all extended benefits paid that are attributable to service in the employ of the ~~an~~ Indian tribe unless the benefits are ~~and not~~ reimbursed by the Federal Government ~~shall be financed in their entirety by such Indian tribe~~.

(7) The Agency for Workforce Innovation and the state agency providing unemployment tax collection services shall adopt ~~any~~ rules necessary to administer this section.

Section 36. Section 443.1316, Florida Statutes, is amended to read:

443.1316 ~~Contract with Department of Revenue for~~ Unemployment tax collection services; interagency agreement.—

(1) ~~By January 1, 2001,~~ The Agency for Workforce Innovation shall ~~enter into a~~ contract with the Department of Revenue, through an interagency agreement, ~~which shall provide for the Department of Revenue~~ to perform the duties of the tax collection service provider and provide other unemployment tax collection services under this chapter. Under the interagency agreement, the tax collection service provider may only implement:

(a) The provisions of this chapter conferring duties upon the tax collection service provider.

(b) The provisions of law conferring duties upon the Agency for Workforce Innovation which are specifically delegated to the tax collection service provider in the interagency agreement. ~~The Department of Revenue, in consultation with the Department of Labor and Employment Security, shall determine the number of positions needed to provide unemployment tax collection services within the Department of Revenue. The number of unemployment tax collection service positions the Department of Revenue determines are needed shall not exceed the number of positions that, prior to the contract, were authorized to the Department of Labor and Employment Security for this purpose. Upon entering into the contract with the Agency for Workforce Innovation to provide unemployment tax collection services, the number of required positions, as determined by the Department of Revenue, shall be authorized within the Department of Revenue. Beginning January 1, 2002, the Office of Program Policy Analysis and Government Accountability shall conduct a feasibility study regarding privatization of unemployment tax collection services. A report on the conclusions of this study shall be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives.~~

(2)(a) The Department of Revenue is considered to be administering a revenue law of this state when the department implements this chapter, or otherwise provides unemployment ~~compensation~~ tax collection services, under ~~pursuant to a~~ contract ~~of the department~~ with the Agency for Workforce Innovation through the interagency agreement.

(b) Sections 213.018, 213.025, 213.051, 213.053, 213.055, 213.071, 213.10, 213.2201, 213.23, 213.24(2), 213.27, 213.28, 213.285, 213.37, 213.50, 213.67, 213.69, 213.73, 213.733, 213.74, and 213.757 apply to the collection of unemployment contributions and reimbursements by the Department of Revenue unless prohibited by federal law.

(c) Notwithstanding s. 216.346, the Department of Revenue may charge no more than 10 percent of the total cost of the interagency agreement for the overhead or indirect costs, or for any other costs not required for the payment of the direct costs, of providing unemployment tax collection services.

Section 37. Section 443.1317, Florida Statutes, is created to read:

443.1317 Rulemaking authority; enforcement of rules.—

(1) AGENCY FOR WORKFORCE INNOVATION.—

(a) Except as otherwise provided in s. 443.012, the Agency for Workforce Innovation has ultimate authority over the administration of the Unemployment Compensation Program.

(b) The Agency for Workforce Innovation may adopt rules under ss. 120.536(1) and 120.54 to administer the provisions of this chapter conferring duties upon either the agency or its tax collection service provider.

(2) TAX COLLECTION SERVICE PROVIDER.—The state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316 may adopt rules under ss. 120.536(1) and 120.54, subject to approval by the Agency for Workforce Innovation, to administer the provisions of law described in s. 443.1316(1)(a) and (b) which are within this chapter. These rules must not conflict with the rules adopted by the Agency for Workforce Innovation or with the interagency agreement.

(3) ENFORCEMENT OF RULES.—The Agency for Workforce Innovation may enforce any rule adopted by the state agency providing unemployment tax collection services to administer this chapter. The tax collection service provider may enforce any rule adopted by the Agency for Workforce Innovation to administer the provisions of law described in s. 443.1316(1)(a) and (b).

Section 38. Section 443.141, Florida Statutes, is amended to read:

443.141 Collection of contributions and reimbursements.—

(1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS.—

(a) Interest.—Contributions or reimbursements unpaid on the date ~~on which they are~~ due ~~and payable~~ shall bear interest at the rate of 1 percent per month from and after that ~~such~~ date until payment plus accrued interest is received by the tax collection service provider ~~division~~, unless the service provider ~~division~~ finds that the employing unit has or had good reason for failure to pay the contributions or reimbursements when due. Interest collected under ~~pursuant to~~ this subsection must ~~shall~~ be paid into the Special Employment Security Administration Trust Fund.

(b) Penalty for delinquent reports.—

1. An ~~Any~~ employing unit that ~~which~~ fails to file any report ~~reports~~ required by the Agency for Workforce Innovation or its tax collection service provider ~~division in the administration of this chapter~~, in accordance with rules for administering this chapter ~~adopted by the division~~, shall pay to the tax collection service provider for ~~division with respect to~~ each delinquent ~~such~~ report the sum of $25 for each 30 days or fraction thereof that the ~~such~~ employing unit is delinquent, unless the agency or its service provider, whichever required the report, ~~division~~ finds that the ~~such~~ employing unit has or had good reason for failure to file the ~~such~~ report ~~or reports~~.

2. Sums collected as penalties under ~~the provisions of~~ subparagraph 1. must ~~shall~~ be deposited ~~by the division~~ in the Special Employment Security Administration Trust Fund.

3. The ~~A waiver of~~ penalty and interest for a delinquent report ~~reports~~ may be waived when the ~~authorized where impositions of interest or a~~ penalty or interest is ~~would be~~ inequitable.

(c) Application of partial payments.—When a delinquency exists in the employment record ~~account~~ of an employer not in bankruptcy, a partial ~~and~~ payment ~~in an amount~~ less than the total delinquency shall be applied to the employment record ~~is submitted, the division shall apply such partial payment~~ as the payor directs. In the absence of specific direction, ~~the division shall apply~~ the partial payment shall be applied to the payor's employment record ~~account~~ as prescribed in the rules of the Agency for Workforce Innovation or the state agency providing tax collection services ~~by rule~~.

(2) REPORTS, CONTRIBUTIONS, APPEALS.—

(a) Failure to make reports and pay contributions.—If an ~~any~~ employing unit determined by the tax collection service provider ~~division~~ to be an employer subject to ~~the provisions of~~ this chapter fails to make and file any report as and when required by ~~the terms and provisions of~~ this chapter or by any rule of the Agency for Workforce Innovation or the state agency providing tax collection services ~~division~~, for the purpose of determining the amount of contributions due by the ~~such~~ employer under this chapter, or if any filed ~~such~~ report ~~which has been filed~~ is found ~~deemed~~ by the service provider ~~division~~ to be incorrect or insufficient, and the ~~such~~ employer, after being notified in writing ~~having been given written notice~~ by the service provider ~~division~~ to file the ~~such~~ report, or a corrected or sufficient report, as applicable ~~the case may be~~, fails to file the ~~such~~ report within 15 days after the date of the mailing of the ~~such~~ notice, the tax collection service provider ~~division~~ may:

1. Determine the amount of contributions due from the ~~such~~ employer based on the ~~basis of such~~ information ~~as may be~~ readily available to it, which determination is ~~shall be~~ deemed to be prima facie correct;

2. Assess the ~~such~~ employer ~~with~~ the amount of contributions ~~so~~ determined to be due; and

3. Immediately notify the employer ~~give written notice~~ by registered or certified mail ~~to such employer~~ of the ~~such~~ determination and assessment including penalties as provided in this chapter, if any, added and assessed, and demand ~~demanding~~ payment ~~of same~~ together with interest ~~as herein provided~~ on the amount of contributions from the date that amount was ~~when same were~~ due and payable.

(b) Hearings.—The ~~Such~~ determination and assessment are ~~shall be~~ final ~~at the expiration of~~ 15 days after ~~from~~ the date the assessment is mailed ~~of the mailing of such written notice thereof demanding payment~~ unless the ~~such~~ employer files ~~has filed~~ with the tax collection service provider within the 15 days ~~division~~ a written protest and petition for hearing

specifying the objections thereto. The tax collection service provider shall promptly review each petition and may reconsider its determination and assessment in order to resolve the petitioner's objections. The tax collection service provider shall forward each petition remaining unresolved to the Agency for Workforce Innovation for a hearing on the objections. Upon receipt of a ~~such~~ petition ~~within the 15 days allowed~~, the Agency for Workforce Innovation ~~division~~ shall schedule ~~fix the time and place for~~ a hearing and ~~shall~~ notify the petitioner of the time and place of the hearing ~~thereof~~. The Agency for Workforce Innovation ~~division~~ may appoint special deputies ~~with full power~~ to conduct ~~hold~~ hearings ~~hereunder~~ and to submit their findings together with a transcript of the proceedings before them and their recommendations to the agency ~~division~~ for its final order ~~decision and determination~~. Special deputies are ~~shall be~~ subject to the prohibition against ~~on~~ ex parte communications ~~as provided~~ in s. 120.66. At any hearing conducted by ~~held before~~ the Agency for Workforce Innovation ~~division~~ or its special deputy, ~~as herein provided,~~ evidence may be offered to support the ~~such~~ determination and assessment or to prove ~~that~~ it is incorrect. In order to prevail, however, ~~at such hearing,~~ the petitioner must either prove ~~shall be required to show wherein~~ that the determination and assessment are ~~it is~~ incorrect or ~~else~~ file full and complete corrected reports. Evidence may also be submitted at the ~~such~~ hearing to rebut the determination by the tax collection service provider ~~division~~ that the petitioner is an employer under ~~the provisions of~~ this chapter.~~; and,~~ Upon evidence taken before it or upon the transcript submitted to it with the findings and recommendation of its special deputy, the Agency for Workforce Innovation shall either ~~division may~~ set aside the tax collection service provider's ~~its~~ determination that the petitioner is an employer under ~~the provisions of~~ this chapter or ~~may~~ reaffirm the ~~such~~ determination. The amounts assessed under the ~~pursuant to a~~ final order, ~~determination by the division hereunder~~ together with interest and penalties, must ~~shall~~ be paid within 15 days after notice of the ~~such~~ final order is ~~decision and assessment and demand for payment thereof by the division has been~~ mailed to the ~~such~~ employer, unless judicial review is instituted in a case of status determination. Amounts due when the status of the employer is in dispute are ~~shall be~~ payable within 15 days after ~~of~~ the entry of an order by the court affirming the ~~such~~ determination. However, any determination ~~by the division~~ that an employing unit is not an employer under ~~the provisions of~~ this chapter does ~~shall~~ not affect the benefit rights of any individual as determined by an appeals referee or the commission~~, under the provisions of this chapter,~~ unless:

1. The ~~such~~ individual is ~~has been~~ made a party to the proceedings before the special deputy; ~~division,~~ or

2. The decision ~~unless such determination~~ of the appeals referee or the commission ~~or appeals referee~~ has not become final or the employing unit and the Agency for Workforce Innovation were ~~division have~~ not ~~been~~ made parties to the proceedings before the appeals referee or the commission.

(c)~~(b)~~ Appeals.~~—Subject to the foregoing provisions of this subsection,~~ The Agency for Workforce Innovation and the state agency providing unemployment tax collection services ~~division~~ shall adopt rules prescribing the procedures for ~~by regulation prescribe the manner pursuant to which~~ an

employing unit ~~which has been~~ determined to be an employer to ~~may~~ file an appeal and be afforded an opportunity for a hearing on the ~~such~~ determination. Pending a ~~such~~ hearing, the employing unit must ~~shall~~ file reports and pay contributions in accordance with s. 443.131.

(3) COLLECTION PROCEEDINGS.—

(a) Lien for payment of contributions or reimbursements.—

1. There is ~~hereby~~ created a lien in favor of the tax collection service provider ~~division~~ upon all the property, both real and personal, of any employer ~~who has become~~ liable for ~~the~~ payment of any contribution or reimbursement levied and imposed under ~~upon it by~~ this chapter ~~law~~ for the amount of the contributions or reimbursements due ~~and payable under the provisions hereof~~, together with interest, costs, and penalties.~~; and~~ If any contribution or reimbursement imposed under ~~by~~ this chapter or any portion of that ~~such~~ contribution, reimbursement, ~~or~~ interest, or penalty is not paid within 60 days after becoming ~~the same becomes~~ delinquent, the tax collection service provider ~~division~~ may subsequently ~~thereafter~~ issue a notice of lien that ~~under its official seal, which notice of lien~~ may be filed in the office of the clerk of the circuit court of any county in which the delinquent employer owns property or has conducted business. The~~, and which~~ notice of lien must include ~~shall set forth~~ the periods for which the contributions, reimbursements, interest, or penalties are demanded and the amounts due. ~~thereof,~~ A copy of the ~~which~~ notice of lien must ~~shall~~ be mailed to the employer at her or his last known address by registered mail. The ~~Provided, that~~ notice of lien may not be issued and recorded until ~~at the expiration of~~ 15 days after ~~from~~ the date the assessment becomes final under ~~the provisions of~~ subsection (2). Upon presentation of the notice of lien, the clerk of the circuit court shall record it in a book maintained ~~by her or him~~ for that purpose, and ~~thereupon~~ the amount of the notice of lien, together with the cost of recording and interest accruing upon the ~~contribution~~ amount of the contribution or reimbursement, becomes ~~shall become~~ a lien upon the title to and interest, whether legal or equitable, in any real property, chattels real, or personal property of the ~~such~~ employer against whom the ~~such~~ notice of lien is issued, in the same manner as a judgment of the circuit court ~~duly~~ docketed in the office of the ~~such~~ circuit court clerk, with execution ~~duly~~ issued to ~~thereon and in the hands of~~ the sheriff for levy. This~~; and such~~ lien is ~~shall be~~ prior, preferred, and superior to all mortgages or other liens filed, recorded, or acquired after ~~subsequent to~~ the ~~time such~~ notice of lien is ~~shall have been~~ filed. Upon the payment of the amounts due ~~thereunder~~, or upon determination by the tax collection service provider ~~division~~ that the ~~such~~ notice of lien was erroneously issued, the lien is ~~same may be~~ satisfied when the service provider acknowledges in writing ~~of record by the division by an acknowledgment under the seal of the division~~ that the ~~such~~ lien is ~~has been~~ fully satisfied. A lien's ~~Such~~ satisfaction does ~~need~~ not need to be acknowledged before any notary or other public officer, and the ~~seal of the division together with the~~ signature of the director of the tax collection service provider or his or her designee is ~~shall be~~ conclusive evidence of the satisfaction of the lien, which satisfaction shall be recorded by the clerk of the circuit court who receives the ~~shall receive~~ fees for those ~~such~~ services ~~as may be fixed by law for the recording of instruments generally~~.

2. The tax collection service provider ~~division~~ may subsequently ~~thereafter~~ issue a warrant directed to any sheriff ~~all and singular sheriffs~~ in this ~~the~~ state, commanding him or her ~~them~~ to levy upon and sell any real or personal property of the employer liable for any amount under this chapter ~~law~~ within his or her jurisdiction ~~their respective jurisdictions~~, for ~~the~~ payment ~~of the amount thereof~~, with the added penalties and interest and the costs of executing the warrant, together with the costs of the clerk of the circuit court in recording and docketing the notice of lien, and to return the ~~such~~ warrant to the service provider with payment. The ~~division and to pay to it the money collected by virtue thereof; such~~ warrant may only be issued ~~shall issue~~ and ~~be~~ enforced for all amounts due to the tax collection service provider on ~~division as of~~ the date the warrant is issued ~~of issuance thereof~~, together with interest accruing on the contribution or reimbursement ~~amount~~ due from the employer to the date of payment at the rate provided in this section. ~~herein; however,~~ In the event of sale of any assets of the employer, however, priorities under the warrant shall be determined in accordance with the priority established by any ~~the notice or~~ notices of lien filed by the tax collection service provider ~~division~~ and recorded by the clerk of the circuit court. The sheriff shall execute ~~proceed upon~~ the warrant ~~in all respects with like effect and~~ in the same manner prescribed by law for ~~in respect to~~ executions issued by ~~out of the office of~~ the clerk of the circuit court for ~~upon~~ judgments of the circuit court.~~; and~~ The sheriff is ~~shall be~~ entitled to the same fees for ~~her or his services in~~ executing the warrant as for ~~under~~ a writ of execution out of the circuit court, and these ~~such~~ fees must ~~to~~ be collected in the same manner.

(b) Injunctive procedures to contest warrants after issuance.—An ~~No writ of~~ injunction or restraining order to stay the execution of a ~~such~~ warrant may not be issued ~~shall issue~~ until a motion is ~~bill praying therefor has been~~ filed; ~~and~~ reasonable notice of a hearing on the ~~of~~ motion for the ~~such~~ injunction is ~~has previously been~~ served on the tax collection service provider; and ~~division, nor unless~~ the party seeking the injunction either pays ~~applying therefor has previously tendered and paid~~ into the custody of the court the full amount of contributions, reimbursements, interests, costs, and penalties claimed in the ~~such~~ warrant or enters ~~entered~~ into and files with ~~filed in~~ the court a bond with two or more good and sufficient sureties approved by the court in a sum at least twice ~~double~~ the amount of the ~~such~~ contributions, reimbursements, interests, costs, and penalties, payable to the tax collection service provider. The bond must also be ~~division, and~~ conditioned to pay the amount of the ~~such~~ warrant, interest ~~thereon~~, and any ~~such~~ damages resulting from ~~as may be occasioned by~~ the wrongful issuing of the injunction, if the injunction is dissolved, or the motion for the injunction ~~bill upon which it may be granted~~ is dismissed. Only one surety is ~~shall be~~ required when the ~~such~~ bond is executed by a lawfully authorized surety company ~~as surety thereon~~.

(c) Attachment and garnishment.—Upon the filing of notice of lien as provided in subparagraph (a)1., the tax collection service provider ~~division~~ is entitled to remedy by attachment or garnishment as provided in chapters 76 and 77, as for a debt due.~~; and,~~ Upon application by the tax collection service provider ~~division~~, these ~~such~~ writs shall be issued by ~~issue out of the office of~~ the clerk of the circuit court as upon a judgment of the circuit court

duly docketed and recorded. These~~, and such~~ writs shall be ~~made~~ returnable to the circuit court. A ~~However, no~~ bond may not ~~shall~~ be required of the tax collection service provider ~~division~~ as a condition required for ~~precedent to~~ the issuance of these ~~such~~ writs of attachment or garnishment. Issues raised under proceedings by attachment or garnishment shall be tried by the circuit court in the same manner as ~~upon~~ a judgment under ~~thereof in the manner provided in~~ chapters 76 and 77. Further, the notice of lien filed by the tax collection service provider is valid ~~division shall be of full force and effect~~ for ~~the~~ purposes of all remedies under ~~provided for in~~ this chapter until satisfied under ~~as provided in~~ this chapter, and ~~no~~ revival by scire facias or other proceedings are not ~~shall be~~ necessary before pursuing ~~prior to the pursuit of~~ any remedy authorized by law. ~~herein provided for, and~~ Proceedings authorized ~~as~~ upon a judgment of the circuit court do not make ~~shall not be construed as making of~~ the lien a judgment of the circuit court upon a debt for any purpose other than ~~except~~ as are ~~herein~~ specifically provided by law ~~set forth~~ as procedural remedies ~~only~~.

(d) Third-party claims.—Upon any levy made by the sheriff under ~~the authority of~~ a writ of attachment or garnishment as provided in paragraph (c), the circuit court shall try third-party claims to property involved ~~shall be tried by the circuit court~~ as upon a judgment thereof and all proceedings ~~shall be~~ authorized on ~~such~~ third-party claims ~~as provided~~ in ss. 56.16, 56.20, 76.21, and 77.16 shall apply.

(e) Proceedings supplementary to execution.—At any time after a warrant provided for in subparagraph (a)2. is returned unsatisfied by ~~has been in the hands of~~ any sheriff of this state ~~and returned unsatisfied~~, the tax collection service provider ~~division~~ may ~~make and~~ file an affidavit in the circuit court affirming the ~~such fact and also that such~~ warrant was returned unsatisfied and remains ~~is~~ valid and outstanding. The affidavit must also state ~~and also stating~~ the residence of the party or parties against whom the warrant is ~~has been~~ issued.~~; and~~ The tax collection service provider is subsequently ~~division shall thereupon be~~ entitled to have other and further proceedings in the circuit court as upon a judgment thereof as provided in s. 56.29.

(f) Reproductions ~~Photostats~~.—In any proceedings in any court under this chapter, reproductions ~~photostats~~ of the original records ~~or microfilm copies of records~~ of the Agency for Workforce Innovation, its tax collection service provider, the former Department of Labor and Employment Security, ~~division~~ or the commission, including, but not limited to, photocopies or microfilm, are ~~shall be~~ primary evidence in lieu of the original ~~originals of such~~ records or of the documents that were ~~which have been~~ transcribed into those ~~such~~ records.

(g) Jeopardy assessment and warrant.—If the tax collection service provider reasonably believes ~~division has just cause to believe and does believe~~ that the collection of contributions or reimbursements from an employer will be jeopardized by delay, the service provider ~~it~~ may assess the ~~such~~ contributions or reimbursements immediately, together with interest or penalties when due, regardless of whether the ~~or not~~ contributions or reimbursements accrued are ~~have become~~ due, and may immediately issue a notice of lien

and jeopardy warrant upon which proceedings may be conducted ~~had~~ as ~~herein~~ provided in this section for notice of lien and warrant of the service provider ~~division~~. Within 15 days after ~~from the~~ mailing the ~~of such~~ notice of lien by registered mail, the employer ~~against whom such notice of lien and warrant is issued~~ may protest the issuance of the lien ~~thereof~~ in the same manner provided in paragraph (2)(a)~~, and further proceedings shall be had upon the protest as therein provided~~. The ~~Such~~ protest does ~~shall~~ not operate as a supersedeas or stay of enforcement ~~proceedings until and~~ unless the employer files ~~has filed~~ with the sheriff seeking to enforce the warrant ~~of the division~~ a good and sufficient surety bond in twice the amount demanded by the notice of lien or warrant. The bond must be conditioned upon payment of the amount subsequently found to be due from the employer to the tax collection service provider in the ~~division by~~ final order ~~determination~~ of the Agency for Workforce Innovation ~~division~~ upon protest of assessment. The jeopardy warrant and notice of lien are ~~shall be~~ satisfied ~~by the division~~ in the manner ~~heretofore~~ provided in this section upon payment of the amount finally determined to be due from the employer. If ~~In the event~~ enforcement of the jeopardy warrant is not superseded as ~~hereinabove~~ provided in this section, the employer is ~~shall be~~ entitled to a refund from the fund of all amounts paid as contributions or reimbursements in excess of the amount finally determined to be due by the employer upon application being made as provided in this chapter.

(4) MISCELLANEOUS PROVISIONS FOR ~~ENFORCEMENT OF~~ COLLECTION OF CONTRIBUTIONS AND REIMBURSEMENTS.—

(a) In addition to ~~Independently of~~ all other remedies and proceedings authorized by this chapter ~~law~~ for ~~the enforcement of and~~ the collection of contributions and reimbursements ~~hereby levied~~, a right of action by suit in the name of the tax collection service provider ~~division~~ is created. A suit may be brought ~~maintained and prosecuted~~, and all proceedings taken, to the same effect and extent as for the enforcement of a right of action for debt or assumpsit, and ~~any and~~ all remedies available in such actions, including attachment and garnishment, are ~~shall be~~ available to the tax collection service provider ~~division~~ for the collection of any contribution or reimbursement. ~~accruing hereunder; however,~~ The tax collection service provider is ~~division shall~~ not, however, ~~be~~ required to post bond in any such action or proceedings. In addition, this section does not make these~~; further, nothing herein contained shall be construed as making of such~~ contributions or reimbursements a debt or demand unenforceable against homestead property as provided by Art. X of the State Constitution, and these ~~the above~~ remedies are solely ~~being~~ procedural ~~only~~.

(b) An ~~Any~~ employer who fails ~~failing~~ to make return or ~~to~~ pay the contributions or reimbursements levied under this chapter, and who remains ~~has not ceased to be~~ an employer as provided in s. 443.121, may be enjoined from employing individuals in employment as defined in this chapter upon the complaint of the tax collection service provider ~~division~~ in the circuit court of the county in which the employer does ~~may be doing~~ business. An~~; and such~~ employer who fails ~~so failing~~ to make return or ~~to~~ pay contributions or reimbursements ~~levied hereunder~~ shall be enjoined from employing individuals in employment until the ~~such~~ return is ~~shall have been~~ made

and the contributions or reimbursements are ~~shown to be due thereunder have been~~ paid to the tax collection service provider ~~division~~.

(c) ~~The division or~~ Any agent or employee designated by the Agency for Workforce Innovation or its tax collection service provider ~~whom it~~ may ~~designate shall have the power to~~ administer an oath to any person for ~~in respect to~~ any return or report required by this chapter ~~law~~ or by the rules of the Agency for Workforce Innovation or the state agency providing unemployment tax collection services ~~division~~, and an ~~such~~ oath made before the agency or its service provider ~~division~~ or any authorized agent or employee has ~~shall have~~ the same effect ~~efficacy~~ as an oath made before any judicial officer or notary public of the state.

(d) Civil actions brought under this chapter to collect contributions, reimbursements, or ~~and~~ interest, ~~thereon~~ or any proceeding conducted ~~had herein~~ for the collection of contributions or reimbursements from an employer, shall be heard by the court having jurisdiction ~~thereof~~ at the earliest possible date and are ~~shall be~~ entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review of claims for benefits arising under this chapter and cases arising under the Workers' Compensation Law of this state.

(e) The tax collection service provider may ~~division is authorized to~~ commence an action in any other state ~~by and in the name of the division~~ to collect unemployment compensation contributions, reimbursements, penalties, and interest legally due this state. The officials of other states that ~~which~~ extend a like comity to this state may ~~are authorized to~~ sue for the collection of ~~such~~ contributions, reimbursements, interest, and penalties in the courts of this state. The courts of this state shall recognize and enforce liability for ~~such~~ contributions, reimbursements, interest, and penalties imposed by other states that ~~which~~ extend a like comity to this state.

(f) The collection of any contribution, reimbursement, interest, or ~~and~~ penalty ~~otherwise~~ due under this chapter is ~~shall~~ not ~~be~~ enforceable by civil action, warrant, claim, or other means unless the notice of lien is filed with the clerk of the circuit court as described in subsection (3), within 5 years after ~~from~~ the date the ~~upon which such~~ contribution, reimbursement, interest, and penalty were ~~became~~ due ~~and payable as provided by law and by rule of the division, a notice of lien with respect to such contribution, interest, and penalty was filed for record with a clerk of a circuit court as provided in subsection (3)~~.

(5) PRIORITIES UNDER LEGAL DISSOLUTION OR DISTRIBUTIONS.—In the event of any distribution of any employer's assets pursuant to an order of any court under the laws of this state, including any receivership, assignment for the benefit of creditors, adjudicated insolvency, composition, administration of estates of decedents, or other similar proceeding, contributions or reimbursements then or subsequently ~~thereafter~~ due must ~~shall~~ be paid in full before ~~prior to~~ all other claims except claims for wages of ~~not more than~~ $250 or less to each claimant, earned within 6 months after ~~of~~ the commencement of the proceeding, and on a parity with all other tax claims wherever those ~~such~~ tax claims are ~~have been~~ given priority. In the

administration of the estate of any decedent, the filing of notice of lien is ~~shall be deemed~~ a proceeding required upon protest of the claim filed by the tax collection service provider ~~division~~ for contributions or reimbursements due under this chapter, and the ~~such~~ claim must ~~shall~~ be allowed by the circuit judge. ~~However,~~ The personal representative of the decedent, however, may by petition to the circuit court object to the validity of the tax collection service provider's claim ~~of the division~~, and proceedings shall be conducted ~~had~~ in the circuit court for the determination of the validity of the service provider's claim ~~of the division~~. Further, the bond of the personal representative may ~~shall~~ not be discharged until the ~~such~~ claim is finally determined by the circuit court.~~; and,~~ When a ~~no~~ bond is not ~~has been~~ given by the personal representative, ~~none of~~ the assets of the estate may not ~~shall~~ be distributed until the ~~such~~ final determination by the circuit court. Upon distribution of the assets of the estate of any decedent, the tax collection service provider's claim has a ~~of the division shall have~~ class 8 priority established in s. 733.707(1)(h), subject to the above limitations with reference to wages. In the event of any employer's adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the Federal Bankruptcy Act of 1898, as amended, contributions or reimbursements then or subsequently ~~thereafter~~ due are ~~shall be~~ entitled to ~~such~~ priority as is provided in s. 64B of that act (U.S.C. Title II, s. 104(b), as amended).

(6) REFUNDS.—

(a) Within ~~If, not later than~~ 4 years after ~~the date of~~ payment of any amount as contributions, reimbursements, interest, or penalties, an employing unit may apply ~~that has paid such contributions, interest, or penalties makes application~~ for an adjustment of its ~~thereof in connection with~~ subsequent ~~contribution~~ payments of contributions or reimbursements, or for a refund if the ~~thereof because such~~ adjustment cannot be made.

(b) ~~If, and~~ the tax collection service provider ~~division~~ determines that any ~~such~~ contributions, reimbursements, interest, or penalties were ~~or any portion thereof was~~ erroneously collected, the ~~division shall allow such~~ employing unit may adjust its ~~to make an adjustment thereof without interest in connection with~~ subsequent ~~contribution~~ payment of contributions or reimbursements by the amount erroneously collected. ~~by it, or~~ If an ~~such~~ adjustment cannot be made, the tax collection service provider ~~division~~ shall refund the ~~said~~ amount erroneously collected~~, without interest,~~ from the fund.

(c) ~~For like cause, and~~ Within the time limit provided in paragraph (a), the tax collection service provider may on its own initiative adjust or refund the amount erroneously collected ~~same period, adjustment or refund may be made on the division's own initiative~~.

(d) ~~However, nothing in~~ This chapter does not ~~shall be construed to~~ authorize a refund of contributions or reimbursements ~~which were~~ properly paid in accordance with ~~the provisions of~~ this chapter when ~~at~~ the ~~time of such~~ payment was made, except as required by s. 443.1216(13)(e) ~~s. 443.036(21)(n)5.; further,~~

(e) An employing unit entitled to a refund or adjustment for erroneously collected contributions, reimbursements, interest, or penalties is not entitled to interest on that erroneously collected amount.

(f) Refunds under this subsection and under s. 443.1216(13)(e) ~~s. 443.036(21)(n)5.~~ may be paid from ~~either~~ the clearing account or the benefit account of the Unemployment Compensation Trust Fund and from the Special Employment Security Administration Trust Fund for ~~with respect to~~ interest or penalties ~~which have been~~ previously paid into the ~~such~~ fund, notwithstanding ~~the provisions of~~ s. 443.191(2) ~~to the contrary notwithstanding~~.

Section 39. Section 443.151, Florida Statutes, is amended to read:

443.151 Procedure concerning claims.—

(1) POSTING OF INFORMATION.—

(a) Each employer must ~~shall~~ post and maintain in places readily accessible to individuals in her or his employ printed statements concerning benefit rights, claims for benefits, and ~~such~~ other matters relating to the administration of this chapter as the Agency for Workforce Innovation ~~division~~ may by rule prescribe. Each employer must ~~shall~~ supply to ~~such~~ individuals copies of ~~such~~ printed statements or other materials relating to claims for benefits ~~when and~~ as directed by the agency's rules ~~division may by rule prescribe~~. The Agency for Workforce Innovation shall supply these ~~Such~~ printed statements and other materials ~~shall be supplied by the division~~ to each employer without cost to the employer.

(b)1. The Agency for Workforce Innovation shall advise each ~~An~~ individual filing a new claim for unemployment compensation ~~shall~~, at the time of filing the ~~such~~ claim, ~~be advised~~ that:

a. Unemployment compensation is subject to federal income tax.

b. Requirements exist pertaining to estimated tax payments.

c. The individual may elect to have federal income tax deducted and withheld from the individual's payment of unemployment compensation at the amount specified in the federal Internal Revenue Code.

d. The individual is not ~~shall be~~ permitted to change a previously elected withholding status ~~not~~ more than twice ~~two times~~ per calendar year.

2. Amounts deducted and withheld from unemployment compensation must ~~shall~~ remain in the Unemployment Compensation Trust Fund until transferred to the federal taxing authority as payment of income tax.

3. The Agency for Workforce Innovation ~~division~~ shall follow all procedures specified by the United States Department of Labor and the federal Internal Revenue Service pertaining to the deducting and withholding of income tax.

4. If more than one authorized request for deduction and withholding is made, amounts must ~~shall~~ be deducted and withheld in accordance with the following priorities:~~;~~

a. Unemployment overpayments ~~shall~~ have first priority;~~,~~

b. Child support payments ~~shall~~ have second priority;~~,~~ and

c. Withholding under this subsection has ~~shall have~~ third priority.

~~5. This paragraph shall apply to payments made after December 31, 1996.~~

(2) FILING OF CLAIM INVESTIGATIONS; NOTIFICATION OF CLAIMANTS AND EMPLOYERS.—Claims for benefits must ~~shall~~ be made in accordance with the ~~such~~ rules adopted by the Agency for Workforce Innovation ~~as the division may adopt~~. The Agency for Workforce Innovation must ~~division shall~~ notify claimants and employers regarding monetary and nonmonetary determinations of eligibility. Investigations of issues raised in connection with a claimant which may affect a claimant's eligibility for benefits or charges to an employer's employment record ~~account~~ shall be conducted by the Agency for Workforce Innovation ~~division~~ as prescribed by rule.

(3) DETERMINATION.—

(a) In general.—The Agency for Workforce Innovation shall promptly make an initial determination for each ~~upon a~~ claim filed under ~~pursuant to~~ subsection (2). The determination must ~~shall be made promptly by an examiner designated by the division, shall~~ include a statement of ~~as to~~ whether and in what amount the claimant is entitled to benefits, and, in the event of a denial, must ~~shall~~ state the reasons for the denial ~~therefor~~. A determination for ~~with respect to~~ the first week of a benefit year must ~~shall~~ also include a statement of ~~as to~~ whether the claimant was ~~has been~~ paid the wages required under s. 443.091(1)(f) and, if so, the first day of the benefit year, the claimant's weekly benefit amount, and the maximum total amount of benefits payable to the claimant for ~~with respect to~~ a benefit year. The Agency for Workforce Innovation shall promptly notify the claimant, the claimant's most recent employing unit, and all employers whose employment records are liable for ~~accounts would be charged with~~ benefits under the ~~pursuant to such~~ determination of the ~~shall be promptly notified of such~~ initial determination. The~~; and such~~ determination is ~~shall be~~ final unless within 20 days after the mailing of the ~~such~~ notices to the parties' last known addresses, or in lieu of ~~in the absence of such~~ mailing, within 20 days after the delivery of the notices ~~such notice~~, an appeal or written request for reconsideration is filed by the claimant or other party entitled to ~~such~~ notice.

(b) Determinations in labor dispute cases.—Whenever any claim involves a labor dispute described in ~~the application of the provisions of~~ s. 443.101(4), ~~the examiner handling the claim shall, if so directed by~~ the Agency for Workforce Innovation shall ~~division,~~ promptly assign the ~~transmit such~~ claim to a special examiner who shall ~~designated by the division to~~ make a determination on ~~upon~~ the issues involving unemployment due to the labor dispute ~~involved under that subsection or upon such claims~~. The ~~Such~~ special examiner shall make the determination ~~thereon~~ after an ~~such~~ investigation, as ~~deemed~~ necessary. The claimant or another ~~any other~~

party entitled to notice of the ~~such~~ determination may ~~file an~~ appeal a ~~from such~~ determination under ~~pursuant to~~ subsection (4).

(c) Redeterminations.—

1. The Agency for Workforce Innovation ~~division~~ may reconsider a determination when ~~whenever~~ it finds ~~that~~ an error ~~has occurred in connection therewith~~ or when ~~whenever~~ new evidence or information pertinent to the ~~such~~ determination is ~~has been~~ discovered after a prior ~~subsequent to any previous~~ determination or redetermination. A ~~No such~~ redetermination may not ~~shall~~ be made more than ~~after~~ 1 year after ~~from~~ the last day of the benefit year~~,~~ unless ~~it appears that~~ the disqualification for making a false or fraudulent representation in ~~imposed by~~ s. 443.101(6) is applicable, in which case the redetermination may be made ~~at any time~~ within 2 years after ~~from~~ the ~~date of the making of such~~ false or fraudulent representation. The Agency for Workforce Innovation must promptly give notice of redetermination ~~shall be promptly given~~ to the claimant and to any employers entitled to notice ~~thereof~~ in the manner prescribed in this section for the ~~with respect to~~ notice of an initial determination. If the amount of benefits is increased by the ~~upon such~~ redetermination, an appeal of the redetermination based ~~therefrom~~ solely on the ~~with respect to the matters involved in such~~ increase may be filed as ~~in the manner and subject to the limitations~~ provided in subsection (4). If the amount of benefits is decreased by the ~~upon such~~ redetermination, the redetermination may be appealed ~~matters involved in such decrease shall be subject to review in connection with an appeal~~ by the claimant when ~~from any determination upon~~ a subsequent claim for benefits is ~~which may be~~ affected in amount or duration by the ~~such~~ redetermination. If the final decision on the determination or redetermination to be reconsidered was made ~~Subject to the same limitations and for the same reasons, the division may reconsider its determination in any case in which the final decision has been rendered~~ by an appeals referee, the commission, or a court, the Agency for Workforce Innovation ~~and~~ may apply for a revised decision from ~~to~~ the body or court that made the ~~which rendered such~~ final decision ~~to issue a revised decision~~.

2. If ~~In the event that~~ an appeal of ~~involving~~ an original determination is pending when ~~as of the date~~ a redetermination ~~thereof~~ is issued, the ~~such~~ appeal unless withdrawn is ~~shall be~~ treated as an appeal from the ~~such~~ redetermination.

(d) Notice of determination or redetermination ~~pursuant to this chapter~~.—Notice of any monetary or nonmonetary determination or redetermination under ~~which involves the application of the provisions of~~ this chapter, together with the reasons for the determination or redetermination ~~therefor~~, must ~~shall~~ be promptly given to the claimant and to any employer entitled to notice ~~thereof, such notice to be given~~ in the manner provided in this subsection.~~, provided that~~ The Agency for Workforce Innovation ~~division~~ shall adopt rules prescribing ~~by rule prescribe~~ the manner and procedure by ~~pursuant to~~ which employers within the base period of a claimant ~~may~~ become entitled to ~~such~~ notice.

(4) APPEALS.—

(a) Appeals referees.—The Agency for Workforce Innovation ~~division~~ shall appoint one or more impartial salaried appeals referees ~~selected~~ in accordance with s. 443.171(3) ~~s. 443.171(4)~~ to hear and decide appealed ~~or disputed~~ claims. ~~Such appeals referees shall have such qualifications as may be established by the Department of Management Services upon the advice and consent of the division.~~ A ~~No~~ person may not ~~shall~~ participate on behalf of the Agency for Workforce Innovation ~~division~~ as an appeals referee in any case in which she or he is an interested party. The Agency for Workforce Innovation ~~division~~ may designate alternates to serve in the absence or disqualification of any appeals referee on ~~upon~~ a temporary basis. These alternates must have ~~and pro hac vice which alternate shall be possessed of~~ the same qualifications required of appeals referees. The Agency for Workforce Innovation ~~division~~ shall provide the commission and the appeals referees with proper facilities and assistance for the execution of their functions.

(b) Filing and hearing.—

1. The claimant or any other party entitled to notice of a determination ~~as herein provided~~ may ~~file an~~ appeal an adverse ~~from such~~ determination to ~~with~~ an appeals referee within 20 days after the date of mailing of the notice to her or his last known address or, if the ~~such~~ notice is not mailed, within 20 days after the date of delivery of the ~~such~~ notice.

2. ~~Notwithstanding the provisions of s. 120.569(2)(b),~~ Unless the appeal is withdrawn ~~with her or his permission~~ or review is initiated by ~~is removed to~~ the commission, the appeals referee, after mailing all parties and attorneys of record a notice of hearing at least 10 days before ~~prior to~~ the date of hearing, notwithstanding the 14-day notice requirement in s. 120.569(2)(b), may only ~~shall~~ affirm, modify, or reverse the ~~such~~ determination. An appeal may not be withdrawn without the permission of the appeals referee.

3. When~~; however, whenever~~ an appeal involves a question of ~~as to~~ whether services were performed by a claimant in employment or for an employer, the referee must ~~shall~~ give special notice of the question ~~such issue~~ and of the pendency of the appeal to the employing unit and to the Agency for Workforce Innovation ~~division~~, both of which become ~~shall thenceforth be~~ parties to the proceeding.

4.~~3.~~ The parties must ~~shall~~ be notified promptly ~~notified~~ of the ~~such~~ referee's decision. The referee's decision is~~; and such decisions shall be~~ final unless further review is initiated under paragraph (c)~~,~~ within 20 days after the date of mailing ~~of~~ notice of the decision ~~thereof~~ to the party's last known address or, in lieu ~~the absence~~ of ~~such~~ mailing, within 20 days after the delivery of the ~~such~~ notice~~, further review is initiated pursuant to paragraph (c)~~.

(c) Review by commission.—The commission may, on its own motion, within the time limit ~~specified~~ in paragraph (b), initiate a review of the decision of an appeals referee. The commission ~~or~~ may also allow the Agency for Workforce Innovation or any adversely affected party entitled to notice of the decision to ~~an~~ appeal the ~~from such~~ decision by filing an ~~on~~ application

~~filed~~ within the ~~such~~ time limit in paragraph (b) ~~by the division or by any party entitled to notice of such decision~~. An adversely affected ~~An appeal filed by any such~~ party has the ~~shall be allowed as of~~ right to appeal the decision if the Agency for Workforce Innovation's ~~examiner's~~ determination is ~~was~~ not affirmed by the appeals referee. ~~Upon review on its own motion or upon appeal,~~ The commission may ~~on the basis of the evidence previously submitted in such case, or upon the basis of such additional evidence as it may direct to be taken,~~ affirm, modify, or reverse the findings and conclusions of the appeals referee based on evidence previously submitted in the case or based on additional evidence taken at the direction of the commission. The commission may assume jurisdiction of ~~remove to itself~~ or transfer to another appeals referee the proceedings on any claim pending before an appeals referee. Any proceeding in which ~~so removed to~~ the commission assumes jurisdiction before ~~prior to the~~ completion must ~~shall~~ be heard by the commission in accordance with the requirement of this subsection for ~~with respect to~~ proceedings before an appeals referee. When ~~Upon denial by~~ the commission denies ~~of~~ an application to hear an ~~for~~ appeal of an appeals referee's ~~from the~~ decision ~~of an appeals referee~~, the decision of the appeals referee is the ~~shall be deemed to be a~~ decision of the commission for purposes of ~~within the meaning of~~ this paragraph ~~for purposes of judicial review~~ and is ~~shall be~~ subject to judicial review within the same time and ~~in the~~ manner as ~~provided for with respect to~~ decisions of the commission, except that the time for initiating ~~such~~ review runs ~~shall run~~ from the date of notice of the commission's order ~~of the commission~~ denying the application to hear an ~~for~~ appeal.

(d) Procedure.—The manner that ~~in which~~ appealed claims are ~~shall be~~ presented must comply with the commission's ~~shall be in accordance with~~ rules ~~prescribed by the commission~~. Witnesses subpoenaed under ~~pursuant to~~ this section are ~~shall be~~ allowed fees at the ~~a~~ rate ~~as~~ established by s. 92.142, and fees of witnesses subpoenaed on behalf of the Agency for Workforce Innovation ~~division~~ or any claimant are ~~shall be~~ deemed part of the expense of administering this chapter.

(e) Judicial review.—Orders of the commission entered under ~~pursuant to~~ paragraph (c) are ~~shall be~~ subject to review only by notice of appeal in the district court of appeal in the appellate district in which the issues involved were decided by an appeals referee. Notwithstanding chapter 120, ~~and~~ the commission is ~~shall be made~~ a party respondent to every such proceeding~~, notwithstanding any provision to the contrary in chapter 120~~. The Agency for Workforce Innovation may ~~division shall have the right to~~ initiate judicial review of orders in the same manner and to the same extent as any other party.

(5) PAYMENT OF BENEFITS.—

(a) The Agency for Workforce Innovation ~~Benefits~~ shall ~~be~~ promptly pay benefits ~~paid~~ in accordance with a determination or redetermination regardless of any appeal or pending appeal. Before payment of benefits to the claimant, however, each ~~any~~ employer who~~, pursuant to the provisions of s. 443.131(4), (5), or (6),~~ is liable for reimbursements ~~reimbursement payments~~ in lieu of contributions for ~~the~~ payment of the ~~such~~ benefits must ~~shall~~ be

notified, at the address on file with the Agency for Workforce Innovation or its tax collection service provider ~~division~~, of ~~as to~~ the initial determination of the claim~~,~~ and must ~~the employer shall~~ be given 10 days to respond~~, prior to the payment of the benefits to the employee~~.

(b) The Agency for Workforce Innovation shall promptly pay benefits, regardless of whether a determination is under appeal, when the ~~If a~~ determination allowing benefits is affirmed in any amount by an appeals referee~~,~~ or is ~~so~~ affirmed by the commission, or if a decision of an appeals referee allowing benefits is affirmed in any amount by the commission. In these instances, a court may not issue an~~, such benefits shall be promptly paid regardless of any further appeal, and no~~ injunction, supersedeas, stay, or other writ or process suspending ~~the~~ payment of ~~such~~ benefits ~~shall be issued by any court~~. A contributing ~~However, if such decision is finally reversed, no~~ employer may not, however, ~~liable for contributions under the contributory system of financing unemployment compensation benefits shall~~ be charged with benefits ~~so~~ paid under an ~~pursuant to the~~ erroneous determination if the decision is ultimately reversed.~~, and~~ Benefits are ~~shall~~ not ~~be~~ paid for any subsequent weeks of unemployment involved in a ~~such~~ reversal.

(c) The provisions ~~That portion~~ of paragraph (b) relating to charging an employer liable for contributions do not apply ~~shall not be applicable~~ to reimbursing employers ~~using the reimbursable method of financing benefit payments~~.

(6) RECOVERY AND RECOUPMENT.—

(a) Any person who, by reason of her or his fraud, receives ~~has received any sum as~~ benefits under this chapter to which she or he is ~~was~~ not entitled is ~~shall be~~ liable to repay those benefits to the Agency for Workforce Innovation ~~such sum to the division for and~~ on behalf of the trust fund or, in the agency's discretion ~~of the division~~, to have those benefits ~~such sum~~ deducted from future benefits payable to her or him under this chapter. To enforce this paragraph, the Agency for Workforce Innovation must find~~, provided a finding of~~ the existence of ~~such~~ fraud through ~~has been made by~~ a redetermination or decision under ~~pursuant to~~ this section within 2 years after the ~~from the commission of such~~ fraud was committed.~~, and provided no such~~ Any recovery or recoupment of these benefits must ~~such sum may~~ be effected within ~~after~~ 5 years after ~~from~~ the ~~date of such~~ redetermination or decision.

(b) ~~If~~ Any person who, ~~other than~~ by reason other than ~~of~~ her or his fraud, receives ~~has received any sum as~~ benefits under this chapter to which, under a redetermination or decision pursuant to this section, she or he is ~~has been~~ found not entitled, is ~~she or he shall be~~ liable to repay those benefits to the Agency for Workforce Innovation ~~such sum to the division for and~~ on behalf of the trust fund or, in the agency's discretion ~~of the division~~, to ~~shall~~ have those benefits ~~such sum~~ deducted from any future benefits payable to her or him under this chapter. Any ~~No such~~ recovery or recoupment of benefits must ~~such sum may~~ be effected within ~~after~~ 2 years after ~~from~~ the ~~date of such~~ redetermination or decision.

(c) ~~No~~ Recoupment from future benefits is not permitted ~~shall be had~~ if the benefits are ~~such sum was~~ received by such person without fault on the person's part and ~~such~~ recoupment would defeat the purpose of this chapter or would be inequitable and against ~~equity and~~ good conscience.

(d) The Agency for Workforce Innovation shall collect the repayment of benefits ~~In any case in which under this section a claimant is liable to repay to the division any sum for the fund, such sum shall be collectible~~ without interest by the ~~a~~ deduction of ~~from~~ benefits through ~~pursuant to~~ a redetermination ~~as above provided~~ or by a civil action ~~in the name of the division~~.

(e) Notwithstanding any other provision of this chapter, any person who is ~~has been~~ determined by ~~either~~ this state, a cooperating state agency, the United States Secretary of Labor, or a court of competent jurisdiction to have received any payments under the Trade Act of 1974, as amended, to which the person was not entitled shall have those payments ~~such sum~~ deducted from any regular benefits, as defined in s. 443.1115(1)(e) ~~s. 443.111(6)(a)5.~~, payable to her or him under this chapter. Each~~; except that no single~~ deduction under this paragraph may not ~~shall~~ exceed 50 percent of the amount otherwise payable. The payments ~~amounts so~~ deducted shall be remitted ~~paid~~ to the agency that ~~which~~ issued the payments under the Trade Act of 1974, as amended, for return to the United States Treasury. ~~However,~~ Except for overpayments determined by a court of competent jurisdiction, a ~~no~~ deduction may not be made under this paragraph until a determination by the state agency or the United States Secretary of Labor is ~~has become~~ final.

(7) REPRESENTATION IN ADMINISTRATIVE PROCEEDINGS.— ~~Notwithstanding the provisions of s. 120.62(2),~~ In any administrative proceeding conducted under this chapter, an employer or a claimant has the right, at his or her own expense, to ~~may~~ be represented by counsel or by an authorized representative ~~or by counsel~~. Notwithstanding s. 120.62(2), the authorized representative need not be a qualified representative.

(8) BILINGUAL REQUIREMENTS.—

(a) ~~Based on the estimated total number of households in a county which speak the same non-English language, a single-language minority,~~ The Agency for Workforce Innovation ~~division~~ shall provide printed bilingual instructional and educational materials in the appropriate language in those counties in which 5 percent or more of the households in the county are classified as a single-language minority.

(b) The Agency for Workforce Innovation ~~division~~ shall ensure that one-stop career centers and appeals offices located ~~bureaus~~ in counties subject to the requirements of paragraph (c) prominently post notices in the appropriate languages and that translators are available in those centers and offices ~~bureaus~~.

(c) As used in this subsection, the term "single-language minority" means ~~refers to~~ households that ~~which~~ speak the same non-English language and that ~~which~~ do not contain an adult fluent in English. The Agency for Workforce Innovation ~~division~~ shall develop estimates of the percentages of sin-

gle-language minority households for each county by using data from ~~made available by~~ the United States Bureau of the Census.

Section 40. Section 443.163, Florida Statutes, is amended to read:

443.163 Electronic reporting and remitting of contributions and reimbursements ~~taxes~~.—

(1) An employer may ~~choose to~~ file any report and remit any contributions or reimbursements ~~taxes~~ required under ~~by~~ this chapter by electronic means. The Agency for Workforce Innovation or the state agency providing unemployment tax collection services ~~its designee~~ shall adopt rules prescribing ~~prescribe by rule~~ the format and instructions necessary for electronically ~~such~~ filing ~~of~~ reports and remitting contributions and reimbursements ~~of taxes~~ to ensure a full collection of contributions and reimbursements due. The acceptable method of transfer, the method, form, and content of the electronic means, and the method, if any, by which the employer will be provided with an acknowledgment shall be prescribed by the Agency for Workforce Innovation or its tax collection service provider ~~designee~~. However, any employer who employed 10 or more employees in any quarter during the preceding state fiscal year~~, or any person that prepared and reported for 5 or more employers in the preceding state fiscal year,~~ must file ~~submit~~ the Employers Quarterly Reports (UCT-6) for the current calendar year and remit the contributions and reimbursements ~~taxes~~ due by electronic means approved by the tax collection service provider ~~agency or its designee~~. A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year must file the Employers Quarterly Reports (UCT–6) for each calendar quarter in the current calendar year, beginning with reports due for the second calendar quarter of 2003, by electronic means approved by the tax collection service provider.

(2) An ~~Any~~ employer ~~or person~~ who is required by law ~~fails~~ to file an Employers Quarterly Report (UCT-6) by electronic means, but who files the report by a means other than electronic means, ~~required by law~~ is liable for a penalty of ~~10 percent of the tax due, but not less than~~ $10 for that ~~each~~ report, which is in addition to any other applicable penalty provided by this chapter ~~which may be applicable~~, unless the employer ~~or person has~~ first obtains ~~obtained~~ a waiver of this ~~for such~~ requirement from the tax collection service provider ~~agency or its designee~~. An ~~Any~~ employer ~~or person~~ who fails to remit contributions or reimbursements ~~tax~~ by electronic means as required by law is liable for a penalty of $10 for each remittance submitted by a means other than electronic means, which is in addition to any other applicable penalty provided by this chapter ~~which may be applicable~~. A person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year, but who fails to file an Employers Quarterly Report (UCT–6) for each calendar quarter in the current calendar year by electronic means as required by law, is liable for a penalty of $10 for that report, which is in addition to any other applicable penalty provided by this chapter, unless the person first obtains a waiver of this requirement from the tax collection service provider.

(3) The tax collection service provider ~~agency or its designee~~ may waive the requirement to file an Employers Quarterly Report (UCT-6) by elec-

tronic means for employers ~~or persons~~ that are unable to comply despite good faith efforts or due to circumstances beyond the employer's ~~or person's~~ reasonable control.

(a) As prescribed by the Agency for Workforce Innovation or its tax collection service provider ~~designee~~, grounds for approving the waiver include, but are not limited to, circumstances in which the employer ~~or person~~ does not:

1. Currently file information or data electronically with any business or government agency; or

2. Have a compatible computer that meets or exceeds the standards prescribed by the Agency for Workforce Innovation or its tax collection service provider ~~designee~~.

(b) The tax collection service provider ~~agency or its designee~~ shall accept other reasons for requesting a waiver from the requirement to submit the Employers Quarterly Report (UCT-6) by electronic means, including, but not limited to:

1. That the employer ~~or person~~ needs additional time to program his or her computer;

2. That complying with this requirement causes the employer ~~or person~~ financial hardship; or

3. That complying with this requirement conflicts with the employer's business procedures.

(c) The Agency for Workforce Innovation or the state agency providing unemployment tax collection services ~~its designee~~ may establish by rule the length of time a waiver is valid and may determine whether subsequent waivers will be authorized, based on ~~the provisions of~~ this subsection; however, the tax collection service provider may ~~agency or its designee shall~~ only grant a waiver from electronic reporting if the employer ~~or person~~ timely files the Employers Quarterly Report (UCT-6) by telefile, unless the employer wage detail exceeds the service provider's ~~agency's or its designee's~~ telefile system capabilities.

(4) As used in ~~For purposes of~~ this section, the term "electronic means" includes, but is not limited to, electronic data interchange; electronic funds transfer; and use of the Internet, telephone, or other technology specified by the Agency for Workforce Innovation or its tax collection service provider ~~designee~~.

Section 41. Section 443.171, Florida Statutes, is amended to read:

443.171 Agency for Workforce Innovation ~~Division~~ and commission; powers and duties; ~~rules; advisory council;~~ records and reports; proceedings; state-federal cooperation.—

(1) POWERS AND DUTIES ~~OF DIVISION~~.—The Agency for Workforce Innovation shall administer ~~It shall be the duty of the division to administer~~ this chapter. The agency may ~~; and it shall have power and authority to~~

employ those ~~such~~ persons, make ~~such~~ expenditures, require ~~such~~ reports, conduct ~~make such~~ investigations, and take ~~such~~ other action ~~as it deems~~ necessary or suitable to administer this chapter ~~that end~~. ~~The division shall determine its own organization and methods of procedure in accordance with the provisions of this chapter. Not later than March 15 of each year,~~ The Agency for Workforce Innovation ~~division, through the Department of Labor and Employment Security,~~ shall annually submit information to Workforce Florida, Inc., ~~the Governor a report~~ covering the administration and operation of this chapter during the preceding calendar year for inclusion in the strategic plan under s. 445.006 and may ~~shall~~ make ~~such~~ recommendations for amendment to this chapter ~~as it deems proper~~.

~~(2) RULES; DIVISION, SEAL.—~~

~~(a) The division has authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of this chapter.~~

~~(b) The division shall have an official seal, which shall be judicially noticed.~~

(2)~~(3)~~ PUBLICATION OF ACTS AND RULES.—The Agency for Workforce Innovation ~~division~~ shall cause to be printed and distributed to the public, or otherwise distributed to the public through the Internet or similar electronic means, the text of this chapter and of the rules for administering this chapter adopted by the agency or the state agency providing unemployment tax collection services ~~division, the division's annual report to the Governor,~~ and any other matter ~~the division deems~~ relevant and suitable. The Agency for Workforce Innovation ~~and~~ shall furnish this information to any person upon request ~~application therefor~~. However, any ~~no~~ pamphlet, rules, circulars, or reports required by this chapter may not ~~shall~~ contain any matter except the actual data necessary to complete them ~~same~~ or the actual language of the rule, together with the proper notices ~~thereof~~.

(3)~~(4)~~ PERSONNEL.—Subject to chapter 110 and the other provisions of this chapter, the Agency for Workforce Innovation may ~~division is authorized to~~ appoint, set ~~fix~~ the compensation of, and prescribe the duties and powers of ~~such~~ employees, accountants, attorneys, experts, and other persons as ~~may be~~ necessary for ~~in~~ the performance of the agency's ~~its~~ duties under this chapter. The Agency for Workforce Innovation ~~division~~ may delegate to any ~~such~~ person its ~~such~~ power and authority under this chapter as necessary ~~it deems reasonable and proper~~ for the effective administration of this chapter and may ~~in its discretion~~ bond any person handling moneys or signing checks under this chapter. ~~hereunder;~~ The cost of these ~~such~~ bonds must ~~shall~~ be paid from the Employment Security Administration Trust Fund.

~~(5) UNEMPLOYMENT COMPENSATION ADVISORY COUNCIL.—There is created a state Unemployment Compensation Advisory Council to assist the division in reviewing the unemployment insurance program and to recommend improvements for such program.~~

~~(a) The council shall consist of 18 members, including equal numbers of employer representatives and employee representatives who may fairly be~~

~~regarded as representative because of their vocations, employments, or affiliations, and representatives of the general public.~~

~~(b) The members of the council shall be appointed by the secretary of the Department of Labor and Employment Security. Initially, the secretary shall appoint five members for terms of 4 years, five members for terms of 3 years, five members for terms of 2 years, and three members for terms of 1 year. Thereafter, members shall be appointed for 4-year terms. A vacancy shall be filled for the remainder of the unexpired term.~~

~~(c) The council shall meet at the call of its chair, at the request of a majority of its membership, at the request of the division, or at such times as may be prescribed by its rules, but not less than twice a year. The council shall make a report of each meeting, which shall include a record of its discussions and recommendations. The division shall make such reports available to any interested person or group.~~

~~(d) Members of the council shall serve without compensation but shall be entitled to receive reimbursement for per diem and travel expenses as provided in s. 112.061.~~

(4)~~(6)~~ EMPLOYMENT STABILIZATION.—The Agency for Workforce Innovation, under the direction of Workforce Florida, Inc., ~~division, with the advice and aid of advisory councils,~~ shall take all appropriate steps to reduce and prevent unemployment; to encourage and assist in the adoption of practical methods of vocational training, retraining, and vocational guidance; to investigate, recommend, advise, and assist in the establishment and operation, by municipalities, counties, school districts, and the state, of reserves for public works to be used in times of business depression and unemployment; to promote the reemployment of the unemployed workers throughout the state in every other way that may be feasible; to refer any claimant entitled to extended benefits to suitable work which meets the criteria of this chapter; and, to these ends, to carry on and publish the results of investigations and research studies.

(5)~~(7)~~ RECORDS AND REPORTS.—Each employing unit shall keep true and accurate work records, containing the ~~such~~ information required by the Agency for Workforce Innovation or its tax collection service provider ~~as the division may prescribe~~. These ~~Such~~ records must ~~shall~~ be open to inspection and are ~~be~~ subject to being copied by the Agency for Workforce Innovation or its tax collection service provider ~~division~~ at any reasonable time and as often as ~~may be~~ necessary. The Agency for Workforce Innovation or its tax collection service provider ~~division or an appeals referee~~ may require from any employing unit any sworn or unsworn reports, for ~~with respect to~~ persons employed by the employing unit ~~it~~, ~~deemed~~ necessary for the effective administration of this chapter. However, a state or local governmental agency performing intelligence or counterintelligence functions need not report an employee if the head of that ~~such~~ agency determines ~~has determined~~ that reporting the employee could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission. Information revealing the employing unit's or individual's identity ~~thus~~ obtained from the employing unit or from any individual through ~~pursuant to~~

the administration of this chapter, is ~~shall~~, except to the extent necessary for the proper presentation of a claim or upon written authorization of the claimant who has a workers' compensation claim pending, ~~be held~~ confidential and exempt from ~~the provisions of~~ s. 119.07(1). This confidential ~~Such~~ information is ~~shall be~~ available only to public employees in the performance of their public duties~~, including employees of the Department of Education in obtaining information for the Florida Education and Training Placement Information Program and the Office of Tourism, Trade, and Economic Development in its administration of the qualified defense contractor tax refund program authorized by s. 288.1045, the qualified target industry business tax refund program authorized by s. 288.106~~. Any claimant, or the claimant's legal representative, at a hearing before an appeals referee or the commission must ~~shall~~ be supplied with information from these ~~such~~ records to the extent necessary for the proper presentation of her or his claim. Any employee or member of the commission, ~~or~~ any employee of the Agency for Workforce Innovation or its tax collection service provider ~~division~~, or any other person receiving confidential information~~,~~ who violates ~~any provision of~~ this subsection commits ~~is guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. However, the Agency for Workforce Innovation or its tax collection service provider ~~division~~ may furnish to any employer copies of any report previously submitted by that ~~such~~ employer, upon the request of the ~~such~~ employer.~~, and~~ The Agency for Workforce Innovation or its tax collection service provider may ~~division is authorized to~~ charge a ~~therefor such~~ reasonable fee for copies of reports, which may ~~as the division may by rule prescribe~~ not ~~to~~ exceed the actual reasonable cost of the preparation of the ~~such~~ copies as prescribed by rules adopted by the Agency for Workforce Innovation or the state agency providing tax collection services. Fees received by the Agency for Workforce Innovation or its tax collection service provider ~~division~~ for copies furnished ~~provided~~ under this subsection must ~~shall~~ be deposited in ~~to the credit of~~ the Employment Security Administration Trust Fund.

(6)~~(8)~~ OATHS AND WITNESSES.—In the discharge of the duties imposed by this chapter, the Agency for Workforce Innovation, its tax collection service provider ~~division, the appeals referees~~, ~~and~~ the members of the commission, and any ~~duly~~ authorized representative of any of these entities may ~~them shall have power to~~ administer oaths and affirmations, take depositions, certify to official acts, and issue subpoenas to compel the attendance of witnesses and the production of books, papers, correspondence, memoranda, and other records deemed necessary as evidence in connection with the administration of this chapter.

(7)~~(9)~~ SUBPOENAS.—If a person refuses ~~In case of contumacy by, or refusal~~ to obey a subpoena issued to that~~, any~~ person, any court of this state within the jurisdiction of which the inquiry is carried on, or within the jurisdiction of which the person ~~guilty of contumacy or refusal to obey~~ is found, resides, or transacts business, upon application by the Agency for Workforce Innovation, its tax collection service provider ~~division~~, the commission, ~~or an appeals referee~~ or any ~~duly~~ authorized representative of any of these entities has ~~them, shall have~~ jurisdiction to order the ~~issue to such~~ person ~~an order requiring such person~~ to appear before the entity ~~division, the commission, or an appeals referee or any duly authorized representative~~

~~of any of them, there~~ to produce evidence ~~if so ordered~~ or ~~there to~~ give testimony ~~touching~~ on the matter under investigation or in question.~~; and any~~ Failure to obey the ~~such~~ order of the court may be punished by the court as ~~a~~ contempt ~~thereof~~. Any person who fails or refuses ~~shall~~ without just cause ~~fail or refuse~~ to appear or ~~attend and~~ testify; ~~or~~ to answer any lawful inquiry; or to produce books, papers, correspondence, memoranda, and other records within~~, if it is in~~ her or his control as commanded ~~power to do so,~~ in ~~obedience to~~ a subpoena of the Agency for Workforce Innovation, its tax collection service provider ~~division~~, the commission, ~~or an appeals referee~~ or any ~~duly~~ authorized representative of any of these entities commits ~~them is guilty of~~ a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.~~; and~~ Each day that a ~~such~~ violation continues is a separate offense.

(8)~~(10)~~ PROTECTION AGAINST SELF-INCRIMINATION.—A ~~No~~ person is not ~~shall be~~ excused from appearing or ~~attending and~~ testifying, or from producing books, papers, correspondence, memoranda, or ~~and~~ other records, before the Agency for Workforce Innovation, its tax collection service provider ~~division~~, the commission, ~~or an appeals referee~~ or any ~~duly~~ authorized representative of any of these entities ~~them~~ or as commanded in a ~~obedience to the~~ subpoena of any of these entities ~~them~~ in any ~~cause or~~ proceeding before the Agency for Workforce Innovation ~~division~~, the commission, ~~or~~ an appeals referee, or a special deputy on the ground that the testimony or evidence, documentary or otherwise, required of the person may ~~tend to~~ incriminate her or him or subject her or him to a penalty or forfeiture. That person may not~~; but no individual shall~~ be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing concerning which she or he is compelled, after having claimed her or his privilege against self-incrimination, to testify or produce evidence, documentary or otherwise, except that the person ~~such individual so~~ testifying is ~~shall~~ not ~~be~~ exempt from prosecution and punishment for perjury committed while ~~in so~~ testifying.

(9)~~(11)~~ STATE-FEDERAL COOPERATION.—

(a)1. In the administration of this chapter, the Agency for Workforce Innovation and its tax collection service provider ~~division~~ shall cooperate with the United States Department of Labor to the fullest extent consistent with ~~the provisions of~~ this chapter and shall take those actions ~~such action~~, through the adoption of appropriate rules, administrative methods, and standards, ~~as may be~~ necessary to secure for ~~to~~ this state ~~and its citizens~~ all advantages available under the provisions of federal law relating ~~the Social Security Act that relate~~ to unemployment compensation~~, the Federal Unemployment Tax Act, the Wagner-Peyser Act, and the Federal-State Extended Unemployment Compensation Act of 1970, or other federal manpower acts~~.

2. In the administration of the provisions in s. 443.1115 ~~s. 443.111(6)~~, which are enacted to conform with the ~~requirements of the~~ Federal-State Extended Unemployment Compensation Act of 1970, the Agency for Workforce Innovation ~~division~~ shall take those actions ~~such action as may be~~ necessary to ensure that those ~~the~~ provisions are ~~so~~ interpreted and applied ~~as~~ to meet the requirements of the ~~such~~ federal act as interpreted by the

United States Department of Labor and to secure for ~~to~~ this state the full reimbursement of the federal share of extended benefits paid under this chapter which is ~~that are~~ reimbursable under the federal act.

3. The Agency for Workforce Innovation and its tax collection service provider ~~division~~ shall comply with the regulations of the United States Department of Labor relating to the receipt or expenditure by this state of funds ~~moneys~~ granted under federal law ~~any of such acts~~; shall submit the ~~make such~~ reports~~,~~ in the ~~such~~ form and containing the ~~such~~ information~~,~~ ~~as~~ the United States Department of Labor requires ~~may from time to time require~~; and shall comply with directions of ~~such provisions as~~ the United States Department of Labor ~~may from time to time find~~ necessary to assure the correctness and verification of these ~~such~~ reports.

(b) The Agency for Workforce Innovation and its tax collection service provider ~~division~~ may cooperate ~~afford reasonable cooperation~~ with every agency of the United States charged with ~~the~~ administration of any unemployment insurance law.

(c) The Agency for Workforce Innovation and its tax collection service provider ~~division~~ shall ~~fully~~ cooperate with the agencies of other states, and shall make every proper effort within their ~~its~~ means, to oppose and prevent any further action leading ~~which would in its judgment tend~~ to the ~~effect~~ complete or substantial federalization of state unemployment compensation funds or state employment security programs. The Agency for Workforce Innovation and its tax collection service provider ~~division~~ may make, and may cooperate with other appropriate agencies in making, studies as to the practicability and probable cost of possible new state-administered social security programs and the relative desirability of state, rather than federal, action in that ~~any such~~ field of study.

Section 42. Section 443.1715, Florida Statutes, is amended to read:

443.1715 Disclosure of information; confidentiality.—

(1) RECORDS AND REPORTS.—Information revealing an ~~the~~ employing unit's or individual's identity obtained from the employing unit or ~~from~~ any individual under ~~pursuant to~~ the administration of this chapter, and any determination revealing that ~~such~~ information, except to the extent necessary for the proper presentation of a claim or upon written authorization of the claimant who has a workers' compensation claim pending, is ~~must be held~~ confidential and exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This confidential ~~Such~~ information may be released ~~be made available~~ only to public employees in the performance of their public duties~~, including employees of the Department of Education in obtaining information for the Florida Education and Training Placement Information Program and the Office of Tourism, Trade, and Economic Development in its administration of the qualified defense contractor tax refund program authorized by s. 288.1045 and the qualified target industry tax refund program authorized by s. 288.106~~. Except as otherwise provided by law, public employees receiving this confidential ~~such~~ information must maintain ~~retain~~ the confidentiality of the ~~such~~ information. Any claimant, or the claimant's legal representative, at a hearing before an appeals referee

or the commission is entitled to ~~shall be supplied with~~ information from these ~~such~~ records to the extent necessary for the proper presentation of her or his claim. A ~~Any employee or member of the commission or any employee of the division, or any other~~ person receiving confidential information~~,~~ who violates ~~any provision of~~ this subsection commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. The Agency for Workforce Innovation or its tax collection service provider ~~However, the division~~ may, however, furnish to any employer copies of any report ~~previously~~ submitted by that ~~such~~ employer~~,~~ upon the request of the ~~such~~ employer~~,~~ and may furnish to any claimant copies of any report ~~previously~~ submitted by that ~~such~~ claimant~~,~~ upon the request of the ~~such~~ claimant. The Agency for Workforce Innovation or its tax collection service provider may~~,~~ ~~and the division is authorized to~~ charge a ~~therefor such~~ reasonable fee for copies of these reports as prescribed ~~as the division may~~ by rule, which may ~~prescribe~~ not ~~to~~ exceed the actual reasonable cost of the preparation of the ~~such~~ copies. Fees received ~~by the division~~ for copies under ~~as provided in~~ this subsection must be deposited in ~~to the credit of~~ the Employment Security Administration Trust Fund.

(2) DISCLOSURE OF INFORMATION.—Subject to ~~such~~ restrictions ~~as~~ the Agency for Workforce Innovation or the state agency providing unemployment tax collection services adopts ~~division prescribes~~ by rule, information declared confidential under this section is ~~may be made~~ available to any agency of this or any other state, or any federal agency, charged with the administration of any unemployment compensation law or the maintenance of the one-stop delivery ~~a~~ system ~~of public employment offices~~, or the Bureau of Internal Revenue of the United States Department of the Treasury, or the Florida Department of Revenue. ~~and~~ Information obtained in connection with the administration of the one-stop delivery system ~~employment service~~ may be made available to persons or agencies for purposes appropriate to the operation of a public employment service or a job-preparatory or career education or training program. The Agency for Workforce Innovation ~~division~~ shall, on a quarterly basis, furnish the National Directory of New Hires with information concerning the wages and unemployment benefits ~~compensation~~ paid to individuals, by the ~~such~~ dates, in the ~~such~~ format, and containing the ~~such~~ information specified in the regulations of ~~as~~ the United States Secretary of Health and Human Services ~~shall specify in regulations~~. Upon request ~~therefor~~, the Agency for Workforce Innovation ~~division~~ shall furnish any agency of the United States charged with the administration of public works or assistance through public employment, and may furnish to any state agency similarly charged, the name, address, ordinary occupation, and employment status of each recipient of benefits and the ~~such~~ recipient's rights to further benefits under this chapter. Except as otherwise provided by law, the receiving agency must retain the confidentiality of this ~~such~~ information as provided in this section. The tax collection service provider ~~division~~ may request the Comptroller of the Currency of the United States to examine ~~cause an examination of~~ the correctness of any return or report of any national banking association rendered under ~~pursuant to the provisions of~~ this chapter and may in connection with that ~~such~~ request transmit any ~~such~~ report or return for examination to the Comptroller of the Currency of the United States as provided in s. 3305(c) of the federal Internal Revenue Code.

(3) ~~SPECIAL PROVISIONS FOR~~ DISCLOSURE OF DRUG TEST INFORMATION.—Notwithstanding ~~the contrary provisions of~~ s. 440.102(8), all information, interviews, reports, and drug test results, written or otherwise, received by an employer through a drug-testing program may be used or received in evidence, obtained in discovery, or disclosed in public or private proceedings conducted for the purpose of determining compensability under this chapter, including any administrative or judicial appeal ~~taken hereunder~~. The employer, agent of the employer, or laboratory conducting a drug test may also obtain access to employee drug test information when consulting with legal counsel in connection with actions brought under or related to this chapter or when the information is relevant to its defense in a civil or administrative matter. This ~~Such~~ information may also be released to a professional or occupational licensing board in a related disciplinary proceeding. However, unless otherwise provided by law, this ~~such~~ information is confidential for all other purposes.

(a) This ~~Such~~ information may not be disclosed or released and may not be~~, or~~ used in any criminal proceeding against the person tested. Information released contrary to paragraph (c) is inadmissible as evidence in the ~~any such~~ criminal proceeding.

(b) Unless otherwise provided by law, any ~~such~~ information described in this subsection and received by a public employer through a drug-testing program, or obtained by a public employee under this chapter, is confidential and exempt from ~~the provisions of~~ s. 119.07(1) and s. 24(a), Art. I of the State Constitution, until introduced into the public record under ~~pursuant to~~ a hearing conducted under s. 443.151(4).

(c) Confidentiality may be waived only by express and informed written consent executed by the person tested. The consent form must contain, at a minimum:

1. The name of the person who is authorized to obtain the information;

2. The purpose of the disclosure;

3. The precise information to be disclosed;

4. The duration of the consent; and

5. The signature of the person authorizing release of the information.

Section 43. Section 443.181, Florida Statutes, is amended to read:

443.181 Public ~~State~~ employment service.—

(1) ~~CREATION.—A state public employment service is established in the Agency for Workforce Innovation, under policy direction from Workforce Florida, Inc. The agency shall establish and maintain free public employment offices in such number and in such places as may be necessary for the proper administration of this chapter and for the purposes of performing such duties as are within the purview of the Act of Congress entitled "An Act to provide for the establishment of a national employment system and for~~

~~cooperation with the states in the promotion of such system and for other purposes," approved June 6, 1933 (48 Stat. 113; 29 U.S.C. s. 49(c)), as amended. Notwithstanding any provisions in this section to the contrary,~~ The one-stop delivery system established under s. 445.009 is this state's public employment service as part of the national system of public employment offices under 29 U.S.C. s. 49 ~~shall be the primary method for delivering services under this section, consistent with Pub. L. No. 105-220 and chapter 445~~. The Agency for Workforce Innovation, under policy direction from Workforce Florida, Inc., ~~It~~ shall ~~be the duty of the agency to~~ cooperate with any official or agency of the United States having power or duties under 29 U.S.C. ss. 49-49l-1 ~~the provisions of the Act of Congress, as amended,~~ and shall ~~to do and~~ perform those duties ~~all things~~ necessary to secure to this state the funds provided under federal law for ~~benefits of said Act of Congress, as amended, in~~ the promotion and maintenance of the state's ~~a system of~~ public employment service ~~offices~~. In accordance with 29 U.S.C. s. 49c, this state accepts 29 U.S.C. ss. 49-49l-1 ~~The provisions of the said Act of Congress, as amended, are hereby accepted by this state, in conformity with s. 4 of that act, and this state will observe and comply with the requirements thereof~~. The Agency for Workforce Innovation is designated ~~and constituted~~ the state agency responsible for cooperating with the United States Secretary of Labor under 29 U.S.C. s. 49c ~~of this state for the purpose of that act~~. The Agency for Workforce Innovation shall ~~is authorized and directed to~~ appoint sufficient employees to administer ~~carry out the purposes of~~ this section. The Agency for Workforce Innovation may cooperate with or enter into agreements with the Railroad Retirement Board for ~~with respect to~~ the establishment, maintenance, and use of one-stop career centers ~~free employment service facilities~~.

(2) ~~FINANCING.—~~All funds ~~moneys~~ received by this state under 29 U.S.C. ss. 49-49l-1 must ~~the said Act of Congress, as amended, shall~~ be paid into the Employment Security Administration Trust Fund, and these funds ~~such moneys~~ are ~~hereby made~~ available to the Agency for Workforce Innovation for expenditure ~~to be expended~~ as provided by this chapter or by federal law ~~and by said Act of Congress~~. For the purpose of establishing and maintaining one-stop career centers ~~free public employment offices~~, the Agency for Workforce Innovation may ~~is authorized to~~ enter into agreements with the Railroad Retirement Board or any other agency of the United States charged with the administration of an unemployment compensation law, with any political subdivision of this state, or with any private, nonprofit organization., ~~and~~ As a part of any such agreement, the Agency for Workforce Innovation may accept moneys, services, or quarters as a contribution to the Employment Security Administration Trust Fund.

~~(3) REFERENCES.—References to "the agency" in this section mean the Agency for Workforce Innovation.~~

Section 44. Section 443.191, Florida Statutes, is amended to read:

443.191 Unemployment Compensation Trust Fund; establishment and control.—

(1) There is established, as a ~~special fund~~ separate trust fund ~~and~~ apart from all other public ~~moneys or~~ funds of this state, an Unemployment Com-

pensation Trust Fund, which shall be administered by the Agency for Workforce Innovation ~~division~~ exclusively for the purposes of this chapter. The ~~This~~ fund shall consist of:

(a) All contributions and reimbursements collected under this chapter;

(b) Interest earned on ~~upon~~ any moneys in the fund;

(c) Any property or securities acquired through the use of moneys belonging to the fund;

(d) All earnings of these ~~such~~ property or securities; and

(e) All money credited to this state's account in the federal Unemployment Compensation Trust Fund under 42 U.S.C. s. 1103 ~~pursuant to s. 903 of the Social Security Act, as amended~~.

Except as otherwise provided in s. 443.1313(4), all moneys in the fund shall be mingled and undivided.

(2) The Treasurer is the ex officio treasurer and custodian of the fund and shall administer the fund in accordance with the directions of the Agency for Workforce Innovation ~~division~~. All payments from the fund must be approved by the Agency for Workforce Innovation ~~division~~ or by an ~~a duly~~ authorized agent and must be made by the Treasurer upon warrants issued by the Comptroller, except as ~~hereinafter~~ provided in this section. The Treasurer shall maintain within the fund three separate accounts:

(a) A clearing account;

(b) An Unemployment Compensation Trust Fund account; and

(c) A benefit account.

All moneys payable to the fund, including moneys received from the United States as reimbursement for extended benefits paid by the Agency for Workforce Innovation ~~division, upon receipt thereof by the division~~, must be forwarded to the Treasurer, who shall immediately deposit them in the clearing account. Refunds payable under s. 443.141 may be paid from the clearing account upon warrants issued by the Comptroller. After clearance, all other moneys in the clearing account must be immediately deposited with the Secretary of the Treasury of the United States to the credit of this state's ~~the~~ account ~~of this state~~ in the federal Unemployment Compensation Trust Fund notwithstanding ~~established and maintained under s. 904 of the Social Security Act, as amended,~~ any state ~~provisions of the~~ law ~~in this state~~ relating to the deposit, administration, release, or disbursement of moneys in the possession or custody of this state ~~to the contrary notwithstanding~~. The benefit account consists ~~shall consist~~ of all moneys requisitioned from this state's account in the federal Unemployment Compensation Trust Fund. Except as otherwise provided by law, moneys in the clearing and benefit accounts may be deposited by the Treasurer, under the direction of the Agency for Workforce Innovation ~~division~~, in any bank or public depository in which general funds of the state are ~~may be~~ deposited, but a ~~no~~ public

deposit insurance charge or premium may not be paid out of the fund. If any warrant issued against the clearing account or the benefit account is not presented for payment within 1 year after issuance ~~thereof~~, the Comptroller must cancel the warrant ~~same~~ and credit without restriction the amount of the ~~such~~ warrant to the account upon which it is drawn. When the payee or person entitled to a canceled ~~any~~ warrant ~~so canceled~~ requests payment of the warrant ~~thereof~~, the Comptroller, upon direction of the Agency for Workforce Innovation ~~division~~, must issue a new warrant, payable from ~~therefor, to be paid out of~~ the account against which the canceled warrant was ~~had been~~ drawn.

(3) Moneys may only ~~shall~~ be requisitioned from the state's account in the federal Unemployment Compensation Trust Fund solely for the payment of benefits and extended benefits and for payment in accordance with rules prescribed by the Agency for Workforce Innovation ~~division~~, except that money credited to this state's account under 42 U.S.C. s. 1103 may only ~~pursuant to s. 903 of the Social Security Act, as amended, shall~~ be used exclusively as provided in subsection (5). The Agency for Workforce Innovation ~~division~~, through the Treasurer, shall ~~from time to time~~ requisition from the federal Unemployment Compensation Trust Fund ~~such~~ amounts, not exceeding the amounts credited ~~standing~~ to this state's account in the fund ~~therein~~, as ~~it deems~~ necessary for the payment of benefits and extended benefits for a reasonable future period. Upon receipt of these amounts ~~thereof~~, the Treasurer shall deposit the ~~such~~ moneys in the benefit account in the State Treasury and warrants for the payment of benefits and extended benefits shall be drawn by the Comptroller upon the order of the Agency for Workforce Innovation ~~division~~ against the ~~such benefit~~ account. All warrants for benefits and extended benefits are ~~shall be~~ payable directly to the ultimate beneficiary. Expenditures of these ~~such~~ moneys in the benefit account and refunds from the clearing account are ~~shall~~ not ~~be~~ subject to any ~~provisions of~~ law requiring specific appropriations or other formal release by state officers of money in their custody. All warrants issued for the payment of benefits and refunds must ~~shall~~ bear the signature of the Comptroller ~~as above set forth~~. Any balance of moneys requisitioned from this state's account in the federal Unemployment Compensation Trust Fund which remains unclaimed or unpaid in the benefit account after ~~the expiration of~~ the period for which the moneys ~~such sums~~ were requisitioned shall ~~either~~ be deducted from estimates for, and may be used ~~utilized~~ for the payment of, benefits and extended benefits during succeeding periods, or, in the discretion of the Agency for Workforce Innovation ~~division~~, shall be redeposited with the Secretary of the Treasury of the United States, to the credit of this state's account in the federal Unemployment Compensation Trust Fund, as provided in subsection (2).

(4) ~~The provisions of~~ Subsections (1), (2), and (3), to the extent ~~that~~ they relate to the federal Unemployment Compensation Trust Fund, apply ~~shall be operative~~ only while the ~~so long as such unemployment trust~~ fund continues to exist and while ~~so long as~~ the Secretary of the Treasury of the United States continues to maintain for this state a separate ~~book~~ account of all funds deposited ~~therein~~ by this state for the payment of benefits ~~benefit purposes~~, together with this state's proportionate share of the earnings of the federal ~~such~~ Unemployment Compensation Trust Fund, from which no

other state is permitted to make withdrawals. If the federal ~~and when such~~ Unemployment Compensation Trust Fund ceases to exist, or the ~~such~~ separate ~~book~~ account is no longer maintained, all moneys, properties, or securities ~~therein~~ belonging to this state's account in the federal Unemployment Compensation Trust Fund must ~~of this state shall~~ be transferred to the Treasurer of the Unemployment Compensation Trust Fund, who must ~~shall~~ hold, invest, transfer, sell, deposit, and release those ~~such~~ moneys, properties, or securities in a manner approved by the Agency for Workforce Innovation ~~division~~ in accordance with ~~the provisions of~~ this chapter. ~~These; however, such~~ moneys must, however, ~~shall~~ be invested in the following readily marketable classes of securities: bonds or other interest-bearing obligations of the United States or of the state. Further, the ~~such~~ investment must ~~shall~~ at all times be ~~so~~ made in a manner that allows all the assets of the fund to ~~shall~~ always be readily convertible into cash when needed for the payment of benefits. The Treasurer may only ~~shall~~ dispose of securities or other properties belonging to the Unemployment Compensation Trust Fund ~~only~~ under the direction of the Agency for Workforce Innovation ~~division~~.

(5) MONEY CREDITED UNDER 42 U.S.C. S. 1103 ~~SECTION 903 OF THE SOCIAL SECURITY ACT~~.—

(a) Money credited to ~~the account of~~ this state's account ~~state~~ in the federal Unemployment Compensation Trust Fund by the Secretary of the Treasury of the United States under 42 U.S.C. s. 1103 ~~pursuant to s. 903 of the Social Security Act~~ may not be requisitioned from this state's account or used except for the payment of benefits and for the payment of expenses incurred for the administration of this chapter ~~law~~. These moneys ~~Such money~~ may be requisitioned under ~~pursuant to~~ subsection (3) for the payment of benefits. These moneys ~~Such money~~ may also be requisitioned and used for the payment of expenses incurred for the administration of this chapter, ~~law~~ but only under ~~pursuant to~~ a specific appropriation by the Legislature and only if the expenses are incurred and the money is requisitioned after the enactment of an appropriations ~~appropriation~~ law that ~~which~~:

1. Specifies the purposes for which the ~~such~~ money is appropriated and the amounts appropriated ~~therefor~~;

2. Limits the period within which the ~~such~~ money may be obligated to a period ending not more than 2 years after the date of the enactment of the appropriations ~~appropriation~~ law; and

3. Limits the amount that ~~which~~ may be obligated during any 12-month period beginning on July 1 and ending on the next June 30 to an amount that ~~which~~ does not exceed the amount by which the aggregate of the amounts credited to the state's account under 42 U.S.C. s. 1103 ~~of this state pursuant to s. 903 of the Social Security Act~~ during the same 12-month period and the 34 preceding 12-month periods~~,~~ exceeds the aggregate of the amounts obligated for administration and paid out for benefits and charged against the amounts credited to the state's account ~~of this state~~ during those ~~such~~ 35 12-month periods.

4. Notwithstanding this paragraph, money credited for ~~with respect to~~ federal fiscal years 1999, 2000, and 2001 may only ~~shall~~ be used solely for the administration of the Unemployment Compensation Program. This ~~and such~~ money is ~~shall~~ not otherwise ~~be~~ subject to ~~the requirements of~~ this paragraph when appropriated by the Legislature.

(b) Amounts credited to this state's account in the federal Unemployment Compensation Trust Fund under 42 U.S.C. s. 1103 ~~s. 903 of the Social Security Act~~ which are obligated for administration or paid out for benefits shall be charged against equivalent amounts that ~~which~~ were first credited and that ~~which~~ are not already ~~so~~ charged, except that an ~~no~~ amount obligated for administration during a 12-month period specified in this section ~~herein~~ may not be charged against any amount credited during that ~~such a~~ 12-month period earlier than the 34th 12-month period preceding that ~~such~~ period. Any amount credited to the state's account under 42 U.S.C. s. 1103 ~~s. 903~~ which is ~~has been~~ appropriated for expenses of administration, regardless of whether this amount is ~~or not~~ withdrawn from the Unemployment Compensation Trust Fund, shall be excluded from the Unemployment Compensation Trust Fund balance for the purposes of s. 443.131(3).

(c) Money appropriated as provided in this section ~~herein~~ for the payment of expenses of administration may only ~~shall~~ be requisitioned as needed for the payment of obligations incurred under the ~~such~~ appropriation and, upon requisition, must ~~shall~~ be deposited in the Employment Security Administration Trust Fund from which the ~~such~~ payments are ~~shall be~~ made. Money ~~so~~ deposited ~~shall~~, until expended, remains ~~remain~~ a part of the Unemployment Compensation Trust Fund and, if ~~it will~~ not ~~be~~ expended, the money must ~~shall~~ be returned promptly to the state's account ~~of this state~~ in the federal Unemployment Compensation Trust Fund.

(6) TRUST FUND SOLE SOURCE FOR BENEFITS.—The Unemployment Compensation Trust Fund is the sole and exclusive source for paying unemployment benefits, and these benefits are due and payable only to the extent that contributions or reimbursements, with increments thereon, actually collected and credited to the fund and not otherwise appropriated or allocated, are available for payment. The state shall administer the fund without any liability on the part of the state beyond the amount of moneys received from the United States Department of Labor or other federal agency.

Section 45. Section 443.211, Florida Statutes, is amended to read:

443.211 Employment Security Administration Trust Fund; appropriation; reimbursement.—

(1) EMPLOYMENT SECURITY ADMINISTRATION TRUST FUND.—There is created in the State Treasury ~~a special fund to be known as~~ the "Employment Security Administration Trust Fund." All moneys ~~that are~~ deposited into this fund remain continuously available to the Agency for Workforce Innovation ~~division~~ for expenditure in accordance with ~~the provisions of~~ this chapter and do not revert ~~lapse~~ at any time and may not be transferred to any other fund. All moneys in this fund which are received from the Federal Government or any federal agency ~~thereof~~ or which are

appropriated by this state under ~~for the purposes described in~~ ss. 443.171 and 443.181, except money received under s. 443.191(5)(c), must be expended solely for the purposes and in the amounts found necessary by the authorized cooperating federal agencies for the proper and efficient administration of this chapter. The fund consists ~~shall consist~~ of: all moneys appropriated by this state; all moneys received from the United States or any federal agency ~~thereof~~; all moneys received from any other source for the administration of this chapter ~~such purpose~~; any moneys received from any agency of the United States or any other state as compensation for services or facilities supplied to that ~~such~~ agency; any amounts received from ~~pursuant to~~ any surety bond or insurance policy or from other sources for losses sustained by the Employment Security Administration Trust Fund or by reason of damage to equipment or supplies purchased from moneys in the ~~such~~ fund; and any proceeds ~~realized~~ from the sale or disposition of ~~any~~ such equipment or supplies ~~which may no longer be necessary for the proper administration of this chapter~~. ~~Notwithstanding any provision of this section,~~ All money requisitioned and deposited in this fund under s. 443.191(5)(c) remains part of the Unemployment Compensation Trust Fund and must be used only in accordance with ~~the conditions specified in~~ s. 443.191(5). All moneys in this fund must be deposited, administered, and disbursed in the same manner and under the same conditions and requirements as ~~is~~ provided by law for other trust ~~special~~ funds in the State Treasury. These ~~Such~~ moneys must be secured by the depositary in which they are held to the same extent and in the same manner as required by the general depositary law of the state, and collateral pledged must be maintained in a separate custody account. All payments from the Employment Security Administration Trust Fund must be approved by the Agency for Workforce Innovation ~~division~~ or by an ~~a duly~~ authorized agent and must be made by the Treasurer upon warrants issued by the Comptroller. Any balances in this fund do not revert ~~lapse~~ at any time and must remain continuously available to the Agency for Workforce Innovation ~~division~~ for expenditure consistent with this chapter.

(2) SPECIAL EMPLOYMENT SECURITY ADMINISTRATION TRUST FUND.—There is created in the State Treasury ~~a special fund, to be known as~~ the "Special Employment Security Administration Trust Fund," into which shall be deposited or transferred all interest on contributions and reimbursements, penalties, and fines or fees collected under this chapter. Interest on contributions and reimbursements, penalties, and fines or fees deposited during any calendar quarter in the clearing account in the Unemployment Compensation Trust Fund shall, as soon as practicable after the close of that ~~such~~ calendar quarter and upon certification of the Agency for Workforce Innovation ~~division~~, be transferred to the Special Employment Security Administration Trust Fund. ~~However, there shall be withheld from any such transfer~~ The amount certified by the Agency for Workforce Innovation as ~~division to be~~ required under this chapter to pay refunds of interest on contributions and reimbursements, penalties, and fines or fees collected and erroneously deposited into the clearing account in the Unemployment Compensation Trust Fund shall, however, be withheld from this transfer. The ~~Such amounts of~~ interest and penalties ~~so~~ certified for transfer are ~~shall be~~ deemed as being ~~to have been~~ erroneously deposited in the clearing account, and their ~~the~~ transfer ~~thereof~~ to the Special Employment Security

Administration Trust Fund is ~~shall be~~ deemed to be a refund of the ~~such~~ erroneous deposits. All moneys in this fund shall be deposited, administered, and disbursed in the same manner and under the same ~~conditions and~~ requirements as ~~are~~ provided by law for other trust ~~special~~ funds in the State Treasury. These moneys may ~~shall~~ not be expended or be available for expenditure in any manner that ~~which~~ would permit their substitution for, or permit a corresponding reduction in, federal funds that ~~which~~ would, in the absence of these moneys, be available to finance expenditures for the administration of this chapter ~~the Unemployment Compensation Law~~. ~~But nothing in~~ This section does not ~~shall~~ prevent these moneys from being used as a revolving fund to cover lawful expenditures~~, necessary and proper under the law,~~ for which federal funds are ~~have been duly~~ requested but not yet received, subject to the charging of the ~~such~~ expenditures against the ~~such~~ funds when received. The moneys in this fund, with the approval of the Executive Office of the Governor, shall be used by the ~~Division of Unemployment Compensation and the~~ Agency for Workforce Innovation for paying administrative ~~the payment of~~ costs that ~~of administration which~~ are ~~found~~ not ~~to have been properly and validly~~ chargeable against funds obtained from federal sources. All moneys in the Special Employment Security Administration Trust Fund shall be continuously available to the Agency for Workforce Innovation ~~division~~ for expenditure in accordance with ~~the provisions of~~ this chapter and do ~~shall~~ not revert ~~lapse~~ at any time. All payments from the Special Employment Security Administration Trust Fund must ~~shall~~ be approved by the Agency for Workforce Innovation ~~division~~ or by an ~~a duly~~ authorized agent ~~thereof~~ and shall be made by the Treasurer upon warrants issued by the Comptroller. The moneys in this fund are ~~hereby specifically made~~ available to replace, as contemplated by subsection (3), expenditures from the Employment Security Administration Trust Fund~~, established by subsection (1),~~ which ~~have been found by~~ the United States Secretary of Labor ~~Bureau of Employment Security~~, or other authorized federal agency or authority, finds are ~~because of any action or contingency, to have been~~ lost or improperly expended because of any action or contingency. The Treasurer is ~~shall be~~ liable on her or his official bond for the faithful performance of her or his duties in connection with the Special Employment Security Administration Trust Fund.

(3) REIMBURSEMENT OF FUND.—If any moneys received from the United States Secretary of Labor ~~Bureau of Employment Security~~ under 42 U.S.C. ss. 501-504 ~~Title III of the Social Security Act~~, any unencumbered balances in the Employment Security Administration Trust Fund, any moneys granted to this state under ~~pursuant to~~ the ~~provisions of the~~ Wagner-Peyser Act, or any moneys made available by this state or its political subdivisions and matched by the ~~such~~ moneys granted to this state under ~~pursuant to~~ the ~~provisions of the~~ Wagner-Peyser Act, are after reasonable notice and opportunity for hearing, ~~are~~ found by the United States Secretary of Labor ~~Bureau of Employment Security~~, because of any action or contingency, to be ~~have been~~ lost or ~~been~~ expended for purposes other than, or in amounts in excess of, those allowed ~~found necessary~~ by the United States Secretary of Labor ~~Bureau of Employment Security~~ for the ~~proper~~ administration of this chapter, these ~~it is the policy of this state that such~~ moneys shall be replaced by moneys appropriated for that purpose ~~such purposes~~ from the General Revenue Fund ~~funds of this state~~ to the Employment

Security Administration Trust Fund for expenditure as provided in subsection (1). Upon receipt of notice of such a finding by the United States Secretary of Labor ~~Bureau of Employment Security~~, the Agency for Workforce Innovation ~~division~~ shall promptly report the amount required for ~~such~~ replacement to the Governor.~~; and~~ The Governor shall, at the earliest opportunity, submit to the Legislature a request for the appropriation of the replacement funds ~~such amount~~. ~~This subsection shall not be construed to relieve this state of its obligation with respect to funds received prior to July 1, 1941, pursuant to the provisions of Title III of the Social Security Act.~~

~~(4) EXEMPTION OF FUND FROM CERTAIN LAWS.—The Special Employment Security Administration Trust Fund provided for in subsection (2) is exempt from the application of any laws of the Legislature of 1949, other than this subsection, and specifically from the application of or effect by the continuing appropriations law.~~

(4)~~(5)~~ RESPONSIBILITY FOR TRUST FUNDS.—In connection with its duties under s. 443.181, the Agency for Workforce Innovation is responsible ~~shall have several authority and responsibility~~ for the deposit, requisition, expenditure, approval of payment, reimbursement, and reporting in regard to the trust funds established by this section.

Section 46. Section 443.221, Florida Statutes, is amended to read:

443.221 Reciprocal arrangements.—

(1)(a) The Agency for Workforce Innovation or its tax collection service provider may ~~division is authorized to~~ enter into reciprocal arrangements with ~~appropriate and duly authorized agencies of~~ other states or with ~~of~~ the Federal Government, or both, for considering ~~whereby~~ services performed by an individual for a single employing unit for which services are ~~customarily~~ performed by the individual ~~such individuals~~ in more than one state as ~~shall be deemed to be~~ services performed entirely within any one of the states:

1. In which any part of the ~~such~~ individual's service is performed;

2. In which the ~~such~~ individual has her or his residence; or

3. In which the employing unit maintains a place of business.~~,~~

(b) For services to be considered as performed within a state under a reciprocal agreement, the employing unit must have ~~provided there is in effect as to such services~~ an election in effect for those services, which is approved by the agency charged with the administration of such state's unemployment compensation law, under ~~pursuant to~~ which all the services performed by the ~~such~~ individual for the ~~such~~ employing unit are deemed to be performed entirely within that ~~such~~ state.

(c)~~(b)~~ The Agency for Workforce Innovation ~~division~~ shall participate in any arrangements for the payment of compensation on the basis of combining an individual's wages and employment covered under this chapter with her or his wages and employment covered under the unemployment compen-

sation laws of other states, which are approved by the United States Secretary of Labor, in consultation with the state unemployment compensation agencies, as reasonably calculated to assure the prompt and full payment of compensation in those ~~such~~ situations and which include provisions for:

1. Applying the base period of a single state law to a claim involving the combining of an individual's wages and employment covered under two or more state unemployment compensation laws~~;~~, and

2. Avoiding the duplicate use of wages and employment because ~~by reason~~ of the combination ~~such combining~~.

(c) Contributions or reimbursements due under this chapter with respect to wages for insured work are, ~~shall~~ for the purposes of ss. 443.131, 443.1312, 443.1313, and 443.141, ~~be~~ deemed to be ~~have been~~ paid to the fund as of the date payment was made as contributions or reimbursements therefor under another state or federal unemployment compensation law, but an ~~no such~~ arrangement may not ~~shall~~ be entered into unless it contains provisions for ~~such~~ reimbursement to the fund of the ~~such~~ contributions or reimbursements and the actual earnings thereon as the Agency for Workforce Innovation or its tax collection service provider finds are ~~division finds will be~~ fair and reasonable as to all affected interests.

(2) The Agency for Workforce Innovation or its tax collection service provider may ~~division is authorized to~~ make to other state or federal agencies and ~~to~~ receive from these ~~such~~ other state or federal agencies reimbursements from or to the fund, in accordance with arrangements entered into under ~~pursuant to~~ subsection (1).

(3) ~~The administration of this chapter and of other state and federal unemployment compensation and public employment service laws will be promoted by cooperation between this state and such other states and the appropriate federal agencies and therefore~~ The Agency for Workforce Innovation or its tax collection service provider may ~~division is authorized to~~ enter into reciprocal arrangements with ~~appropriate and duly authorized agencies of~~ other states or the Federal Government, or both, for ~~in~~ exchanging services, determining and enforcing payment obligations, and making available facilities and information. The ~~Division of Unemployment Compensation and the~~ Agency for Workforce Innovation or its tax collection service provider may conduct ~~are each, therefore, authorized to make such~~ investigations, secure and transmit ~~such~~ information, make available ~~such~~ services and facilities, and exercise ~~such of the~~ other powers provided under ~~herein with respect to the administration of~~ this chapter ~~as each deems necessary or appropriate~~ to facilitate the administration of any ~~such~~ unemployment compensation or public employment service law and, in a similar ~~like~~ manner, ~~to~~ accept and use ~~utilize~~ information, services, and facilities made available to this state by the agency charged with the administration of any ~~such~~ other unemployment compensation or public employment service law.

(4) To the extent permissible under federal law ~~the laws and Constitution of the United States~~, the Agency for Workforce Innovation may ~~division is authorized to~~ enter into or cooperate in arrangements whereby facilities

and services provided under this chapter and facilities and services provided under the unemployment compensation law of any foreign government may be used ~~utilized~~ for the taking of claims and the payment of benefits under the employment security law of the state or under a similar law of that ~~such~~ government.

Section 47. Subsection (9) of section 445.009, Florida Statutes, is amended to read:

445.009 One-stop delivery system.—

(9)(a) Workforce Florida, Inc., working with the Agency for Workforce Innovation, shall coordinate among the agencies a plan for a One-Stop Electronic Network made up of one-stop delivery system centers and other partner agencies that are operated by authorized public or private for-profit or not-for-profit agents. The plan shall identify resources within existing revenues to establish and support this electronic network for service delivery that includes Government Services Direct. If necessary, the plan shall identify additional funding needed to achieve the provisions of this subsection.

(b) The network shall assure that a uniform method is used to determine eligibility for and management of services provided by agencies that conduct workforce development activities. The Department of Management Services shall develop strategies to allow access to the databases and information management systems of the following systems in order to link information in those databases with the one-stop delivery system:

1. The Unemployment Compensation Program ~~System~~ of the Agency for Workforce Innovation ~~Department of Labor and Employment Security~~.

2. The public employment ~~Job~~ service described in s. 443.181 ~~System of the Department of Labor and Employment Security~~.

3. The FLORIDA System and the components related to WAGES, food stamps, and Medicaid eligibility.

4. The Workers' Compensation System of the Department of Labor and Employment Security.

5. The Student Financial Assistance System of the Department of Education.

6. Enrollment in the public postsecondary education system.

7. Other information systems determined appropriate by Workforce Florida, Inc.

The systems shall be fully coordinated at both the state and local levels by July 1, 2001.

Section 48. Subsection (3) of section 468.529, Florida Statutes, is amended to read:

468.529 Licensee's insurance; employment tax; benefit plans.—

(3) A licensed employee leasing company shall within 30 days after ~~of~~ initiation or termination notify its workers' compensation insurance carrier, the Division of Workers' Compensation, and the state agency providing unemployment tax collection services under contract with the Agency for Workforce Innovation through an interagency agreement pursuant to s. 443.1316 ~~Division of Unemployment Compensation of the Department of Labor and Employment Security~~ of both the initiation or the termination of the company's relationship with any client company.

Section 49. Paragraph (g) of subsection (8) of section 896.101, Florida Statutes, is amended to read:

896.101 Florida Money Laundering Act; definitions; penalties; injunctions; seizure warrants; immunity.—

(8)

(g)1. Upon service of the temporary order served pursuant to this section, the petitioner shall immediately notify by certified mail, return receipt requested, or by personal service, both the person or entity in possession of the monetary instruments or funds and the owner of the monetary instruments or funds if known, of the order entered pursuant to this section and that the lawful owner of the monetary instruments or funds being enjoined may request a hearing to contest and modify the order entered pursuant to this section by petitioning the court that issued the order, so that such notice is received within 72 hours.

2. The notice shall advise that the hearing shall be held within 3 days of the request, and the notice must state that the hearing will be set and noticed by the person against whom the order is served.

3. The notice shall specifically state that the lawful owner has the right to produce evidence of legitimate business expenses, obligations, and liabilities, including but not limited to, employee payroll expenses verified by current ~~Department of Labor~~ unemployment compensation records ~~rolls~~, employee workers' compensation insurance, employee health insurance, state and federal taxes, and regulatory or licensing fees only as may become due before the expiration of the temporary order.

4. Upon determination by the court that the expenses are valid, payment of such expenses may be effected by the owner of the enjoined monetary instruments or funds only to the court-ordered payees through court-reviewed checks, issued by the owner of, and the person or entity in possession of, the enjoined monetary instruments or funds. Upon presentment, the person or entity in possession of the enjoined funds or monetary instruments shall only honor the payment of the check to the court-ordered payee.

Section 50. Section 6 of chapter 94-347, Laws of Florida, is repealed.

Section 51. Sections 443.021, 443.161, 443.1716, 443.201, 443.231, and 443.232, Florida Statutes, are repealed.

Section 52. The amendments made by this act to section 443.163, Florida Statutes, shall apply retroactively for Employers Quarterly Reports (UCT–6) due on or after April 1, 2003.

Section 53. Except as otherwise expressly provided in this act, this act shall take effect October 1, 2003.

Approved by the Governor May 23, 2003.

Filed in Office Secretary of State May 23, 2003.