

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

S

1

SENATE BILL 180

Short Title: ESC/Qtrly. Reports.

(Public)

Sponsors: Senators Shaw; Blackmon and Gulley.

Referred to: Finance.

February 13, 1995

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE CERTAIN BUSINESSES TO FILE QUARTERLY
2 REPORTS WITH THE EMPLOYMENT SECURITY COMMISSION BY
3 TELEPHONE, OR TO BE EXEMPT FROM FILING QUARTERLY REPORTS,
4 UNDER CERTAIN CIRCUMSTANCES.
5

6 The General Assembly of North Carolina enacts:

7 Section 1. Effective September 30, 1995, G.S. 96-9(a)(6) reads as rewritten:

8 "(6) If the amount of the contributions shown to be due after all credits is
9 less than ~~one dollar (\$1.00)~~, five dollars (\$5.00), no payment need be
10 made. If an employer has paid contributions, penalties, and/or interest
11 in excess of the amount due, this shall be considered an overpayment
12 and refunded provided no other debts are owed to the Commission by
13 the employer. Overpayments of less than ~~one dollar (\$1.00)~~ five dollars
14 (\$5.00) shall be refunded only upon receipt by the Chairman of a written
15 demand for such refund from the employer. Nothing herein shall be
16 construed to change or extend the limitation set forth in G.S. 96-10(e),
17 (f), and (i)."

18 Sec. 2. Effective September 30, 1995, G.S. 96-9(a) is amended by adding the
19 following new subdivision to read:

1 "(8) Employers may be given permission to file reports at other than
2 quarterly intervals or by telephone by making a showing of good cause
3 to the Chair of the Commission when to the benefit of the Commission
4 and the employer. In no case may reports be filed at intervals greater
5 than one year. Good cause includes, but is not limited to, a showing
6 that such an allowance would result in less paperwork and expense for
7 the Commission and/or for the employer who is not liable for quarterly
8 contributions under G.S. 96-9(a)(6).

9 If an employer who has been given permission to file annual reports
10 pursuant to this subdivision during any quarter or who will be liable to
11 the Commission for taxes owed pursuant to this section in that quarter in
12 excess of five dollars (\$5.00), then such permission will be
13 automatically revoked without action by the Commission; and the
14 employer will be required to file quarterly reports pursuant to
15 subdivision (1) of this subsection for that and future quarters as required
16 by this section.

17 Any employer who is granted permission to file annual reports
18 pursuant to this provision may file the annual report by telephone or by
19 mailing a written report. Employers who choose to report by telephone
20 must contact either the Field Tax Auditor who is assigned to the
21 employer's account or the Unemployment Insurance Division in Raleigh
22 and report the required information to that Auditor or to the Division by
23 January 31 following the year in which the employer elected to report
24 on an annual basis.

25 Any employer who is granted permission to file annual reports
26 pursuant to this subdivision shall be required to respond to inquiries
27 from the Commission as to wages paid to an employee in a year in
28 which the employer is reporting on an annual basis within 14 days of
29 the postmark date of the inquiry, or this employer will be liable for any
30 charges based on the Commission's estimation of the wages paid to the
31 employee. The Commission will estimate wages paid to an employee
32 employed by an employer who reports on an annual basis pursuant to
33 this subdivision when an employee fails to respond to the Commission's
34 inquiry within 14 days of the postmark date on the inquiry."

35 Sec. 3. This act is effective upon ratification.