**South Carolina General Assembly**

124th Session, 2021-2022

**S. 1091**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Martin and Fanning

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Introduced in the Senate on February 22, 2022

Currently residing in the Senate Committee on **Labor, Commerce and Industry**

Summary: Unemployment tax rate, delinquent

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/22/2022 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h:\sj\20220222.docx))

2/22/2022 Senate Referred to Committee on **Labor, Commerce and Industry** ([Senate Journal‑page 5](file:///h:\sj\20220222.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=1091&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/22/2022](file:///p:\pprever\2021-22\1091_20220222.docx)

**A** **BILL**

TO AMEND SECTION 41-31-60(A) OF THE 1976 CODE, RELATING TO THE UNEMPLOYMENT TAX RATE WHEN A DELINQUENT REPORT IS RECEIVED, TO PROVIDE THAT THE TAX CLASS TWENTY RATE MUST BE ASSIGNED TO THE EMPLOYER UNTIL THE NEXT COMPUTATION DATE OR UNTIL ALL OUTSTANDING TAX REPORTS HAVE BEEN FILED.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 41-31-60(A) of the 1976 Code is amended to read:

“Section 41-31-60. (A) If on the computation date upon which an employer's tax rate is to be computed as provided in Section 41-31-40 there is a delinquent report, the tax class twenty rate must be assigned to the employer ~~for the period to which the computation applies~~ until the next computation date or until all outstanding tax reports have been filed.

SECTION 2. This act takes effect upon approval by the Governor.

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