

*disposal*



0637H01.01F

Mr. Speaker: I am instructed by the Senate to inform the House of Representatives that the Senate has taken up and passed

**HB 150 a.a.** \_\_\_\_\_ entitled:

---

---

**AN ACT**

To repeal sections 288.060, 288.122, and 288.330, RSMo, and to enact in lieu thereof three new sections relating to employment security.

---

---

*as amended*  
With SA 1 to SA 1, SA 1, SA 2, SA 3, SA 4

In which the concurrence of the House is respectfully requested.

Respectfully,

*Adriane D. Crouse*

Adriane D. Crouse  
Secretary of the Senate

APR 16 2015

SAL

0637H01.15S

to

SENATE AMENDMENT NO. 1

Offered by Emery of 31

Amend SA to House Bill No. 150, Page 6, Section \_\_\_\_\_, Line 3,

2 by striking "August 28, 2015" and inserting in lieu thereof the  
3 following: "with the effective date of this section"; and  
4 further amend said amendment, line 6 by striking the words "that  
5 has been discharged from bankruptcy".

Offered 4/13/15  
Adopted 11

SENATE AMENDMENT NO. 1

Offered by Malyer of Leas 18th

Amend House Bill No. 150, Page 3, Section 288.060, Line 83,

2 by inserting after all of said line the following:

3 "288.120. 1. On each June thirtieth, or within a  
4 reasonable time thereafter as may be fixed by regulation, the  
5 balance of an employer's experience rating account, except an  
6 employer participating in a shared work plan under section  
7 288.500, shall determine his contribution rate for the following  
8 calendar year as determined by the following table:

9	Percentage the Employer's Experience Rating		
10	Account is to that Employer's Average Annual Payroll		
11	Equals or Exceeds	Less Than	Contribution Rate
12	- -	-12.0	6.0%
13	-12.0	-11.0	5.8%
14	-11.0	-10.0	5.6%
15	-10.0	-9.0	5.4%
16	-9.0	-8.0	5.2%
17	-8.0	-7.0	5.0%
18	-7.0	-6.0	4.8%
19	-6.0	-5.0	4.6%
20	-5.0	-4.0	4.4%
21	-4.0	-3.0	4.2%

Offered 4/13/15  
Approved aa 4/13/15

1	-3.0	-2.0	4.0%
2	-2.0	-1.0	3.8%
3	-1.0	0	3.6%
4	0	2.5	2.7%
5	2.5	3.5	2.6%
6	3.5	4.5	2.5%
7	4.5	5.0	2.4%
8	5.0	5.5	2.3%
9	5.5	6.0	2.2%
10	6.0	6.5	2.1%
11	6.5	7.0	2.0%
12	7.0	7.5	1.9%
13	7.5	8.0	1.8%
14	8.0	8.5	1.7%
15	8.5	9.0	1.6%
16	9.0	9.5	1.5%
17	9.5	10.0	1.4%
18	10.0	10.5	1.3%
19	10.5	11.0	1.2%
20	11.0	11.5	1.1%
21	11.5	12.0	1.0%
22	12.0	12.5	0.9%
23	12.5	13.0	0.8%
24	13.0	13.5	0.6%
25	13.5	14.0	0.4%
26	14.0	14.5	0.3%
27	14.5	15.0	0.2%
28	15.0	- -	0.0%

29            2. Using the same mathematical principles used in

1 constructing the table provided in subsection 1 of this section,  
 2 the following table has been constructed. The contribution rate  
 3 for the following calendar year of any employer participating in  
 4 a shared work plan under section 288.500 during the current  
 5 calendar year or any calendar year during a prior three-year  
 6 period shall be determined from the balance in such employer's  
 7 experience rating account as of the previous June thirtieth, or  
 8 within a reasonable time thereafter as may be fixed by  
 9 regulation, from the following table:

10 Percentage the Employer's Experience Rating Account is to that  
 11 Employer's Average Annual Payroll

12	Equals or Exceeds	Less Than	Contribution Rate
13	- -	-27.0	9.0%
14	-27.0	-26.0	8.8%
15	-26.0	-25.0	8.6%
16	-25.0	-24.0	8.4%
17	-24.0	-23.0	8.2%
18	-23.0	-22.0	8.0%
19	-22.0	-21.0	7.8%
20	-21.0	-20.0	7.6%
21	-20.0	-19.0	7.4%
22	-19.0	-18.0	7.2%
23	-18.0	-17.0	7.0%
24	-17.0	-16.0	6.8%
25	-16.0	-15.0	6.6%
26	-15.0	-14.0	6.4%
27	-14.0	-13.0	6.2%
28	-13.0	-12.0	6.0%
29	-12.0	-11.0	5.8%

1	-11.0	-10.0	5.6%
2	-10.0	-9.0	5.4%
3	-9.0	-8.0	5.2%
4	-8.0	-7.0	5.0%
5	-7.0	-6.0	4.8%
6	-6.0	-5.0	4.6%
7	-5.0	-4.0	4.4%
8	-4.0	-3.0	4.2%
9	-3.0	-2.0	4.0%
10	-2.0	-1.0	3.8%
11	-1.0	0	3.6%
12	0	2.5	2.7%
13	2.5	3.5	2.6%
14	3.5	4.5	2.5%
15	4.5	5.0	2.4%
16	5.0	5.5	2.3%
17	5.5	6.0	2.2%
18	6.0	6.5	2.1%
19	6.5	7.0	2.0%
20	7.0	7.5	1.9%
21	7.5	8.0	1.8%
22	8.0	8.5	1.7%
23	8.5	9.0	1.6%
24	9.0	9.5	1.5%
25	9.5	10.0	1.4%
26	10.0	10.5	1.3%
27	10.5	11.0	1.2%
28	11.0	11.5	1.1%
29	11.5	12.0	1.0%

1	12.0	12.5	0.9%
2	12.5	13.0	0.8%
3	13.0	13.5	0.6%
4	13.5	14.0	0.4%
5	14.0	14.5	0.3%
6	14.5	15.0	0.2%
7	15.0	- -	0.0%

3. Notwithstanding the provisions of subsection 2 of section 288.090, any employer participating in a shared work plan under section 288.500 who has not had at least twelve calendar months immediately preceding the calculation date throughout which his account could have been charged with benefits shall have a contribution rate equal to the highest contribution rate in the table in subsection 2 of this section, until such time as his account has been chargeable with benefits for the period of time sufficient to enable him to qualify for a computed rate on the same basis as other employers participating in shared work plans.

4. Employers who have been taxed at the maximum rate pursuant to this section for two consecutive years shall have a surcharge of one-quarter percent added to their contribution rate calculated pursuant to this section. In the event that an employer remains at the maximum rate pursuant to this section for a third or subsequent year, an additional surcharge of one-quarter percent shall be annually assessed, but in no case shall the surcharge authorized in this subsection cumulatively exceed one percent. Additionally, if an employer continues to remain at the maximum rate pursuant to this section an additional surcharge of one-half percent shall be assessed. In no case

1 shall the total surcharge assessed to any employer exceed one and  
2 one-half percent in any given year.

3 5. For a period of sixty days beginning August 28, 2015, an  
4 employer who reasonably believes that he or she has been assigned  
5 an erroneous experience rating as a result of the purchase of a  
6 company that has been discharged from bankruptcy shall have the  
7 right to file a timely appeal for recovery of overpayments for  
8 the last five years due to such erroneous assignment."; and

9 Further amend the title and enacting clause accordingly.

10



SENATE AMENDMENT NO. 2

Offered by Gina Walsl of 13

Amend House Bill No. 150, Page 3, Section 288.060, Line 51

2 by striking the word "and" as it appears the third time on said  
3 line; and further amend line 55, by inserting immediately after  
4 "quarter" the following: "and  
5 (9) The provisions of this subsection shall become  
6 effective January 1, 2016".  
7

Offered 4/13/15  
Adopted "

SENATE AMENDMENT NO. 3

Offered by KEAVENEY of 4

Amend House Bill No. 150, Page 3, Section 288.060, Lines 53-55

2 by striking all of said lines and inserting in lieu thereof the  
3 following:

4 "As used in this subsection, the phrase "Missouri average  
5 unemployment rate" means the average of the seasonally adjusted  
6 statewide unemployment rates as published by the United States  
7 Department of Labor, Bureau of Labor Statistics, for the time  
8 periods of January first through March thirty-first and July  
9 first through September thirtieth. The average of the seasonally  
10 adjusted statewide unemployment rates for the time period of  
11 January first through March thirty-first shall be effective on  
12 and after July first of each year and shall be effective through  
13 December thirty-first. The average of the seasonally adjusted  
14 statewide unemployment rates for the time period of July first  
15 through September thirtieth shall be effective on and after  
16 January first of each year and shall be effective through June  
17 thirtieth."

18

*Offered 4/13/15*  
*Adopted "*

SENATE AMENDMENT NO. 4Offered by Kelce of 6<sup>th</sup>Amend House Bill No. 150, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

3 "288.036. 1. "Wages" means all remuneration, payable or  
4 paid, for personal services including commissions and bonuses  
5 and, except as provided in subdivision (7) of this section, the  
6 cash value of all remuneration paid in any medium other than  
7 cash. Gratuities, including tips received from persons other  
8 than the employing unit, shall be considered wages only if  
9 required to be reported as wages pursuant to the Federal  
10 Unemployment Tax Act, 26 U.S.C. Sec. 3306, and shall be, for the  
11 purposes of this chapter, treated as having been paid by the  
12 employing unit. Severance pay shall be considered as wages to  
13 the extent required pursuant to the Federal Unemployment Tax Act,  
14 26 U.S.C. Section 3306(b). Vacation pay, termination pay,  
15 severance pay and holiday pay shall be considered as wages for  
16 the week with respect to which it is payable. The total amount  
17 of wages derived from severance pay, if paid to an insured in a  
18 lump sum, shall be pro-rated on a weekly basis at the rate of pay  
19 received by the insured at the time of termination for the  
20 purposes of determining unemployment benefits eligibility. The  
21 term "wages" shall not include:

*Offered 4/13/15*  
*adopted*

1           (1) The amount of any payment made (including any amount  
2 paid by an employing unit for insurance or annuities, or into a  
3 fund, to provide for any such payment) to, or on behalf of, an  
4 individual under a plan or system established by an employing  
5 unit which makes provision generally for individuals performing  
6 services for it or for a class or classes of such individuals, on  
7 account of:

8           (a) Sickness or accident disability, but in case of  
9 payments made to an employee or any of the employee's dependents  
10 this paragraph shall exclude from the term wages only payments  
11 which are received pursuant to a workers' compensation law; or

12           (b) Medical and hospitalization expenses in connection with  
13 sickness or accident disability; or

14           (c) Death;

15           (2) The amount of any payment on account of sickness or  
16 accident disability, or medical or hospitalization expenses in  
17 connection with sickness or accident disability, made by an  
18 employing unit to, or on behalf of, an individual performing  
19 services for it after the expiration of six calendar months  
20 following the last calendar month in which the individual  
21 performed services for such employing unit;

22           (3) The amount of any payment made by an employing unit to,  
23 or on behalf of, an individual performing services for it or his  
24 or her beneficiary:

25           (a) From or to a trust described in 26 U.S.C. 401(a) which  
26 is exempt from tax pursuant to 26 U.S.C. 501(a) at the time of  
27 such payment unless such payment is made to an employee of the  
28 trust as remuneration for services rendered as such an employee  
29 and not as a beneficiary of the trust; or

1 (b) Under or to an annuity plan which, at the time of such  
2 payments, meets the requirements of Section 404(a)(2) of the  
3 Federal Internal Revenue Code (26 U.S.C.A. Sec. 404);

4 (4) The amount of any payment made by an employing unit  
5 (without deduction from the remuneration of the individual in  
6 employment) of the tax imposed pursuant to Section 3101 of the  
7 Federal Internal Revenue Code (26 U.S.C.A. Sec. 3101) upon an  
8 individual with respect to remuneration paid to an employee for  
9 domestic service in a private home or for agricultural labor;

10 (5) Remuneration paid in any medium other than cash to an  
11 individual for services not in the course of the employing unit's  
12 trade or business;

13 (6) Remuneration paid in the form of meals provided to an  
14 individual in the service of an employing unit where such  
15 remuneration is furnished on the employer's premises and at the  
16 employer's convenience, except that remuneration in the form of  
17 meals that is considered wages and required to be reported as  
18 wages pursuant to the Federal Unemployment Tax Act, 26 U.S.C.  
19 Sec. 3306 shall be reported as wages as required thereunder;

20 (7) For the purpose of determining wages paid for  
21 agricultural labor as defined in paragraph (b) of subdivision (1)  
22 of subsection 12 of section 288.034 and for domestic service as  
23 defined in subsection 13 of section 288.034, only cash wages paid  
24 shall be considered;

25 (8) Beginning on October 1, 1996, any payment to, or on  
26 behalf of, an employee or the employee's beneficiary under a  
27 cafeteria plan, if such payment would not be treated as wages  
28 pursuant to the Federal Unemployment Tax Act.

29 2. The increases or decreases to the state taxable wage

1 base for the remainder of calendar year 2004 shall be eight  
2 thousand dollars, and the state taxable wage base in calendar  
3 year 2005, and each calendar year thereafter, shall be determined  
4 by the provisions within this subsection. On January 1, 2005,  
5 the state taxable wage base for calendar year 2005, 2006, and  
6 2007 shall be eleven thousand dollars. The taxable wage base for  
7 calendar year 2008 shall be twelve thousand dollars. The state  
8 taxable wage base for each calendar year thereafter shall be  
9 determined by the average balance of the unemployment  
10 compensation trust fund of the four preceding calendar quarters  
11 (September thirtieth, June thirtieth, March thirty-first, and  
12 December thirty-first of the preceding calendar year), less any  
13 outstanding federal Title XII advances received pursuant to  
14 section 288.330, less the principal, interest, and administrative  
15 expenses related to any credit instrument issued under section  
16 288.030, and less the principal, interest, and administrative  
17 expenses related to any financial agreements under subdivision  
18 (17) of subsection 2 of section 288.330. When the average  
19 balance of the unemployment compensation trust fund of the four  
20 preceding quarters (September thirtieth, June thirtieth, March  
21 thirty-first, and December thirty-first of the preceding calendar  
22 year), as so determined is:

23 (1) Less than, or equal to, three hundred fifty million  
24 dollars, then the wage base shall increase by one thousand  
25 dollars; or

26 (2) Six hundred fifty million or more, then the state  
27 taxable wage base for the subsequent calendar year shall be  
28 decreased by five hundred dollars. In no event, however, shall  
29 the state taxable wage base increase beyond twelve thousand five

1 hundred dollars, or decrease to less than seven thousand dollars.  
2 For calendar year 2009, the tax wage base shall be twelve  
3 thousand five hundred dollars. For calendar year 2010 and each  
4 calendar year thereafter, in no event shall the state taxable  
5 wage base increase beyond thirteen thousand dollars, or decrease  
6 to less than seven thousand dollars. For any calendar year, the  
7 state taxable wage base shall not be reduced to less than that  
8 part of the remuneration which is subject to a tax under a  
9 federal law imposing a tax against which credit may be taken for  
10 contributions required to be paid into a state unemployment  
11 compensation trust fund. Nothing in this section shall be  
12 construed to prevent the wage base from increasing or decreasing  
13 by increments of five hundred dollars."; and

14 Further amend said bill and page, section 288.060, line 14,  
15 by inserting an opening bracket "[" immediately before the word  
16 "Termination"; and further amend said line by inserting a closing  
17 bracket "]" immediately after the word "or"; and

18 Further amend the title and enacting clause accordingly.