House Amendment 8574

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PAG LIN
               Amend House File 2693 as follows:
          2 \pm 1. Page 1, line 13, by inserting after the word
          3 <<u>b.</u>> the following: <\frac{(1)}{}>. 4 #2. Page 1, line 27, by striking the words <<u>not</u>
          5 participating in the initial determination >.
6 #3. Page 1, line 27, by inserting after the word 7 <shall > the following: <not>.
          8 \pm 4. Page 1, by inserting after line 28 the
          9 following:
        10
                <(2) An accounting firm, agent, unemployment
             insurance accounting firm, or other entity or
        12 individual who represents an employer in unemployment
         13 claim matters and demonstrates a continuous pattern of
        14 failing to participate in the initial determinations
      1 15 to award benefits, as determined and defined by rule
        16 by the department, shall be denied permission by the 17 department to represent any employers in unemployment
      1 18 insurance matters.>
        19 #5. Page 1, by inserting before line 29 the
        20 following:
                            . Section 96.14, subsection 2, paragraph
              <Sec.
      1 22 d, Code Supplement 2007, is amended to read as
        23 follows:
               d. A penalty shall not be less than ten dollars
      1 25 for the first delinquent report or the first
        26 insufficient report not made sufficient within thirty
        27 days after a request to do so. The penalty shall not
      1 28 be less than twenty=five dollars for the second
      1 29 delinquent or insufficient report, and not less than
         30 fifty thirty=five dollars for each delinquent or
      1 31 insufficient report thereafter, until four consecutive
      1 32 calendar quarters of reports are timely and
      1 33 sufficiently filed. Interest, penalties, and cost 1 34 shall be collected by the department in the same
      1 35 manner as provided by this chapter for contributions.
        36 Sec. ____. Section 96.14, subsection 2, Code 37 Supplement 2007, is amended by adding the following
      1 38 new paragraph:
      1 39
                NEW PARAGRAPH. ee. If any tendered payment of any
        40 amount due in the form of a check, draft, or money 41 order is not honored when presented to a financial
      1 42 institution, any costs assessed to the department by
        43 the financial institution and a fee of thirty dollars
        44 shall be assessed to the employer.
        45 Sec. ____. Section 96.14, Code Supplement 2007, is 46 amended by adding the following new subsection: 47 NEW SUBSECTION. 17. EMPLOYER SUBPOENA COST AND
      1
        48 PENALTY. An employer who is served with a subpoena
        49 pursuant to section 96.11, subsection 7, for the
      1
        50 investigation of an employer liability issue, to 1 complete audits, to secure reports, or to assess
          2 contributions shall pay all costs associated with the
          3 subpoena, including service fees and court costs. The 4 department shall penalize an employer in the amount of
      2
          5 two hundred fifty dollars if that employer refused to
          6 honor a subpoena or negligently failed to honor a
      2
         7 subpoena. The cost of the subpoena and any penalty 8 shall be collected in the manner provided in section
          9 96.14, subsection 3.
        10
               Sec. ____. EFFECTIVE DATE. The sections of this
        11 Act amending section 96.14 take effect January 1,
        13 <u>#6.</u> Title page, line 2, by inserting after the 14 word <adjudications> the following: <and unemployment
        15 insurance tax penalties, and providing an effective
        16 date>.
        17
        18
        20 COMMITTEE ON LABOR
        21 R. OLSON of Polk, CHAIRPERSON
        22 HF 2693.301 82
      2 23 ak/rj/21096
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