

Senate Amendment 5444

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1 1 Amend Senate File 2160, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 1, line 13, by inserting after the word
1 4 the following: <(1)>.
1 5 #2. Page 1, line 27, by striking the words <not
1 6 participating in the initial determination>.
1 7 #3. Page 1, line 27, by inserting after the word
1 8 <shall> the following: <not>.
1 9 #4. Page 1, by inserting after line 28 the
1 10 following:
1 11 <(2) An accounting firm, agent, unemployment
1 12 insurance accounting firm, or other entity that
1 13 represents an employer in unemployment claim matters
1 14 and demonstrates a continuous pattern of failing to
1 15 participate in the initial determinations to award
1 16 benefits, as determined and defined by rule by the
1 17 department, shall be denied permission by the
1 18 department to represent any employers in unemployment
1 19 insurance matters. This subparagraph does not apply
1 20 to attorneys or counselors admitted to practice in the
1 21 courts of this state pursuant to section 602.10101.>
1 22 #5. Page 1, by inserting before line 29 the
1 23 following:
1 24 <Sec. _____. Section 96.14, subsection 2, paragraph
1 25 d, Code Supplement 2007, is amended to read as
1 26 follows:
1 27 d. A penalty shall not be less than ~~ten dollars~~
1 28 ~~for the first delinquent report or the first~~
1 29 ~~insufficient report not made sufficient within thirty~~
1 30 ~~days after a request to do so. The penalty shall not~~
1 31 ~~be less than twenty-five dollars for the second~~
1 32 ~~delinquent or insufficient report, and not less than~~
1 33 ~~fifty thirty-five dollars for each delinquent or~~
1 34 ~~insufficient report thereafter, until four consecutive~~
1 35 ~~calendar quarters of reports are timely and~~
1 36 ~~sufficiently filed. Interest, penalties, and cost~~
1 37 ~~shall be collected by the department in the same~~
1 38 ~~manner as provided by this chapter for contributions.~~
1 39 Sec. _____. Section 96.14, subsection 2, Code
1 40 Supplement 2007, is amended by adding the following
1 41 new paragraph:
1 42 NEW PARAGRAPH. ee. If any tendered payment of any
1 43 amount due in the form of a check, draft, or money
1 44 order is not honored when presented to a financial
1 45 institution, any costs assessed to the department by
1 46 the financial institution and a fee of thirty dollars
1 47 shall be assessed to the employer.
1 48 Sec. _____. Section 96.14, Code Supplement 2007, is
1 49 amended by adding the following new subsection:
1 50 NEW SUBSECTION. 17. EMPLOYER SUBPOENA COST AND
2 1 PENALTY. An employer who is served with a subpoena
2 2 pursuant to section 96.11, subsection 7, for the
2 3 investigation of an employer liability issue, to
2 4 complete audits, to secure reports, or to assess
2 5 contributions shall pay all costs associated with the
2 6 subpoena, including service fees and court costs. The
2 7 department shall penalize an employer in the amount of
2 8 two hundred fifty dollars if that employer refused to
2 9 honor a subpoena or negligently failed to honor a
2 10 subpoena. The cost of the subpoena and any penalty
2 11 shall be collected in the manner provided in section
2 12 96.14, subsection 3.
2 13 Sec. _____. EFFECTIVE DATE. The sections of this
2 14 Act amending section 96.14 take effect January 1,
2 15 2009.>
2 16 #6. Title page, line 2, by inserting after the
2 17 word <adjudications> the following: <and unemployment
2 18 insurance tax penalties, and providing an effective
2 19 date>.
2 20 SF 2160.H
2 21 ak/jg/25