

By: Nelson

S.B. No. 1182

A BILL TO BE ENTITLED

AN ACT

relating to the computation of the replenishment ratio used to determine an employer's unemployment compensation tax rate.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 204.045(b), Labor Code, is amended to read as follows:

(b) The numerator is equal to the amount of benefits paid during the 12 months ending September 30 of the preceding year that are effectively charged to employers' accounts, plus one-half of the amount of benefits paid during that period that are not effectively charged to employers' accounts. In computing the amount of the benefits charged or paid, the commission shall not include the amount of:

(1) a canceled benefit warrant;

(2) that part of a benefit that has been overpaid and been repaid; ~~or~~

(3) benefits paid that are repayable from a reimbursing employer, the federal government, or another governmental entity; or

(4) benefits paid and not effectively charged to an employer's account as a result of an order or proclamation by the governor declaring at least 50 percent of the counties in this state to be in a state of disaster or emergency.

SECTION 2. The change in law made by this Act applies only

1 to an employer's unemployment compensation tax liability that  
2 accrues on or after the effective date of this Act. An employer's  
3 unemployment compensation tax liability that accrued before the  
4 effective date of this Act is governed by the law in effect on the  
5 date the tax liability accrued, and the former law is continued in  
6 effect for that purpose.

7 SECTION 3. This Act takes effect immediately if it receives  
8 a vote of two-thirds of all the members elected to each house, as  
9 provided by Section 39, Article III, Texas Constitution. If this  
10 Act does not receive the vote necessary for immediate effect, this  
11 Act takes effect October 1, 2021.