

Amendment No. 1 to SB0102

Johnson
Signature of Sponsor

AMEND Senate Bill No. 102*

House Bill No. 91

by deleting Section 5 and substituting instead the following:

SECTION 5. Tennessee Code Annotated, Section 50-7-404(c)(3), is amended by deleting the subdivision in its entirety and substituting instead the following language:

(3)

(A) Except as otherwise provided in subdivision (c)(3)(B), beginning January 1, 2016, and each quarter thereafter, each employer with ten (10) or more employees, and every person or organization that, as an agent, reports wages on a total of ten (10) or more employees on behalf of one (1) or more subject employers, shall file that portion of the wage and premium report that contains the name, social security number, and gross wages of each individual in employment electronically in a format prescribed by the commissioner.

(B)

(i) If an employer with at least ten (10) but not more than ninety-nine (99) employees, or a person or organization that, as an agent, report wages on a total of at least ten (10) but not more than ninety-nine (99) employees on behalf of one (1) or more subject employers, is required to file the wage and premium report electronically pursuant to subdivision (c)(3)(A), and submits an affidavit to the commissioner containing a statement made under the penalty of perjury that the employer would suffer an undue hardship by filing the wage and premium report electronically, the commissioner shall allow the employer to file the wage and premium report in a hard copy or paper format.

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(ii) The affidavit required by subdivision (c)(3)(B)(i) shall be submitted within the first quarter, beginning January 1, 2016, and annually thereafter.

(iii) This subdivision (c)(3)(B) shall not apply to the extent that compliance with the subdivision would violate federal law or cause the department a loss of federal funding.

(C) If the internal revenue service regulations at 26 CFR 301.6011-2 are amended or superseded to reduce the threshold number of employees required by this section from ten (10) employees to a lower number of employees, this section shall remain consistent with those regulations as amended.

(D) For reports due for the quarter beginning July 1, 2016, and each quarter thereafter, any employer, person, or organization subject to this subdivision (c)(3) that fails to file electronically as prescribed in this subdivision shall be assessed a penalty of fifty dollars (\$50.00) for each month, or portion of a month, the report is past due; however, the total penalty for each report shall not exceed five hundred dollars (\$500). Penalties assessed pursuant to this subdivision (c)(3)(D) shall cease to accrue as soon as the subject employer, person, or organization complies with the requirements to report electronically.