

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 102 – HB 91

March 3, 2015

**SUMMARY OF ORIGINAL BILL:** Authorizes the Department of Labor and Workforce Development (DLWD) to send, receive, and store unemployment compensation (UC) claims correspondence and materials electronically. Removes one-year limitation provision related to the reconsideration of unemployment benefits for individuals convicted of a felony or misdemeanor that caused separation from the individual's employer, and the provision concerning overpayment to such individuals when created as a result of such reconsideration. Removes provision that states any fee or administrative expense imposed by specified agencies of the federal government in connections with an offset of expenses and fees is the responsibility of the debtor. Requires employers with ten employees or more to file wage reports electronically. Makes other technical corrections to the Tennessee Employment Security Law.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

IMPACT TO COMMERCE OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (003564):** Replaces section 5 of the original bill such that the substantive changes are as follows: (1) removes language concerning the penalty for any employer, person or organization for failing to file reports electronically, and (2) adds new language with additional criteria, based on the number of employees, as well as an affidavit requirement, for when any employer, person or organization would be required to pay the specified penalty for failure to file reports electronically.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumption for the bill as amended:

- The DLWD confirms that this bill will have no operational impact that will affect state revenue or expenditures.

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**IMPACT TO COMMERCE WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions for the bill as amended:

- All businesses with a minimum of ten employees have access to computers and the internet.
- Any increase in business expenditures as a result of complying with the requirement for electronic submission of reports is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.



Jeffrey L. Spalding, Executive Director

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