**South Carolina General Assembly**

125th Session, 2023-2024

**R151, H3992**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Blackwell, McGinnis, Sandifer, Ligon, Cromer, Magnuson, White, Pace and Burns

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Introduced in the House on February 16, 2023

Introduced in the Senate on February 7, 2024

Last Amended on March 21, 2024

Currently residing in the House

Summary: Delinquent unemployment compensation tax rates

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/16/2023 House Introduced and read first time ([House Journal‑page 18](h:\hj\20230216.docx))

2/16/2023 House Referred to Committee on **Labor, Commerce and Industry** ([House Journal‑page 18](h:\hj\20230216.docx))

2/22/2023 House Member(s) request name added as sponsor: Sandifer

1/31/2024 House Member(s) request name added as sponsor: Ligon

1/31/2024 House Committee report: Favorable with amendment **Labor, Commerce and Industry** ([House Journal‑page 2](h:\hj\20240131.docx))

2/1/2024 House Member(s) request name added as sponsor: Cromer,
Magnuson, White, Pace, Burns

2/6/2024 House Amended ([House Journal‑page 20](h:\hj\20240206.docx))

2/6/2024 House Read second time ([House Journal‑page 20](h:\hj\20240206.docx))

2/6/2024 House Roll call Yeas-117 Nays-0 ([House Journal‑page 21](h:\hj\20240206.docx))

2/7/2024 House Read third time and sent to Senate ([House Journal‑page 13](h:\hj\20240207.docx))

2/7/2024 Senate Introduced and read first time ([Senate Journal‑page 7](h:\sj\20240207.docx))

2/7/2024 Senate Referred to Committee on **Labor, Commerce and Industry** ([Senate Journal‑page 7](h:\sj\20240207.docx))

3/19/2024 Senate Committee report: Favorable with amendment **Labor, Commerce and Industry** ([Senate Journal‑page 8](h:\sj\20240319.docx))

3/21/2024 Senate Committee Amendment Adopted ([Senate Journal‑page 31](h:\sj\20240321.docx))

3/26/2024 Senate Read second time ([Senate Journal‑page 30](h:\sj\20240326.docx))

3/26/2024 Senate Roll call Ayes-42 Nays-0 ([Senate Journal‑page 30](h:\sj\20240326.docx))

3/27/2024 Senate Read third time and returned to House with amendments ([Senate Journal‑page 20](h:\sj\20240327.docx))

4/9/2024 House Debate adjourned ([House Journal‑page 64](h:\hj\20240409.docx))

4/10/2024 House Concurred in Senate amendment and enrolled ([House Journal‑page 14](h:\hj\20240410.docx))

4/10/2024 House Roll call Yeas-110 Nays-0 ([House Journal‑page 15](h:\hj\20240410.docx))

5/8/2024 Ratified R 151

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3992&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/16/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3992_20230216.docx)

[01/31/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3992_20240131.docx)

[02/06/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3992_20240206.docx)

[03/19/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3992_20240319.docx)

[03/21/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3992_20240321.docx)

**NOTE: THIS IS A TEMPORARY VERSION. THIS DOCUMENT WILL REMAIN IN THIS VERSION UNTIL FINAL APPROVAL BY THE LEGISLATIVE COUNCIL.**

(R151, H3992)

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 41‑31‑60, RELATING TO DELINQUENT UNEMPLOYMENT COMPENSATION TAX RATES, SO AS TO PERMIT EMPLOYERS WITH INSTALLMENT PAYMENT AGREEMENTS APPROVED BY THE DEPARTMENT OF EMPLOYMENT AND WORKFORCE TO PAY THE TAX AT A SPECIFIED ANNUAL STATUTORY RATE, AND TO PROVIDE FOR THE AUTOMATIC REVERSION OF THIS RATE UPON FAILURE TO TIMELY COMPLY WITH THE PAYMENT AGREEMENT.

Be it enacted by the General Assembly of the State of South Carolina:

Installment payment agreement rates, reversions

SECTION 1. Section 41‑31‑60(B) of the S.C. Code is amended to read:

(B) No employer is permitted to pay his unemployment compensation tax at a reduced tax rate class for any quarter when a tax execution issued in accordance with Section 41‑31‑390 with respect to delinquent unemployment compensation tax for a previous quarter is unpaid and outstanding against the employer. If on the computation date upon which an employer’s tax rate is computed as provided in Section 41‑31‑40 there is an outstanding tax execution, the tax class twenty rate must be assigned to the employer until the next computation date or until such time as all outstanding tax executions have been paid. An employer who has a department‑approved installment payment agreement shall be permitted to pay its unemployment compensation tax at the annual rate as determined pursuant to Section 41‑31‑50. However, any such employer’s tax rate shall immediately revert to the tax class twenty rate if the employer fails to make any one of the succeeding deferred payments or fails to submit any succeeding wage report and payment in a timely manner as required by the department‑approved installment payment agreement.

Time effective

SECTION 2. This act takes effect upon approval by the Governor.

Ratified the 8th day of May, 2024.

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President of the Senate

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Speaker of the House of Representatives

Approved the \_\_\_\_\_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_2024.

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Governor

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