- (2) In accordance with regulations adopted by the Secretary, an employing unit shall:
- (i) submit to the Secretary periodic reports for determination of the amount of contributions due; and
 - (ii) pay the contribution.
 - (3) For payment of contributions, a fractional part of a cent:
 - (i) that is less than one-half cent shall be disregarded; and
 - (ii) that is one-half cent or more shall be increased to 1 cent.
- (e) Wages paid by a private, for-profit employing unit to an inmate of a custodial or penal institution before the inmate is permanently released from the custodial or penal institution, including released by parole, may not constitute taxable wages.
- (f) An employing unit may not deduct contributions, wholly or partly, from the wages of an employee.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2007.

Approved by the Governor, May 8, 2007.

CHAPTER 472

(House Bill 1324)

AN ACT concerning

Collection Agencies - Licensing

FOR the purpose of altering the definition of "collection agency" as it relates to the licensing and regulation of collection agencies; requiring certain additional persons to be licensed by the State Collection Agency Licensing Board before they may collect consumer claims in this State; establishing certain qualifications for a collection agency license; altering the conditions under which the Board may reprimand certain licensees or suspend or revoke certain licenses; authorizing certain persons to continue to collect certain consumer