CHAPTER 554

(House Bill 672)

AN ACT concerning

Unemployment Insurance – Taxation and Charging

FOR the purpose of revising the taxation and charging structure under the Maryland Unemployment Insurance Law; altering the computation date and the timetable for determining and submitting contributions; increasing the taxable wage base; increasing the maximum contribution rate under the Table of Basic Rates and the maximum earned rate of contributions on a staggered basis; altering the method of determining the contribution rate for a new employer; altering the parameters of the computation of the ratio of the Trust Fund balance to the total taxable wages in covered employment; altering the Schedule of Basic Rate Adjustments; repealing certain obsolete provisions relating to contribution rates; extending the existence of and altering the scope of the Joint Subcommittee on Unemployment Insurance Taxation and Charging; requiring the Department of Economic and Employment Development and the Department of Fiscal Services to perform a certain audit; providing for certain penalties for certain violations by a claimant; defining certain terms; providing for the effective dates of this Act; and generally relating to the revision and reform of the taxation and charging structure under the Maryland Unemployment Insurance Law.

BY repealing and reenacting, with amendments,
　　　Article – Labor and Employment
　　　Section 8–606(d), 8–607(b) and (c), 8–608, 8–609, 8–610(d)(1), 8–611(j), 8–612(a),
　　　　　(d), and (e), 8–613(c)(2), 8–1001, 8–1002, and 8–1003
　　　Annotated Code of Maryland
　　　(1991 Volume)

BY repealing and reenacting, with amendments,
　　　Article – Labor and Employment
　　　Section 8–608 and 8–612(a)(2), (d)(70), and (e)(1), (2), (3), (38), (39), and (40)
　　　Annotated Code of Maryland
　　　(1991 Volume)
　　　(As enacted by Section 3 of this Act)

BY repealing and reenacting, without amendments,
　　　Article – Labor and Employment
　　　Section 8–612(e)(4) and (37)
　　　Annotated Code of Maryland
　　　(1991 Volume)
　　　(As enacted by Section 3 of this Act)