



896146

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/27/2011	.	
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The Committee on Budget (Richter) recommended the following:

Senate Amendment (with title amendment)

Delete lines 758 - 791
and insert:
its election by August 1 of the calendar year prior to the year
the election will go into effect, and such election applies to
reports and contributions beginning the first quarter of the
calendar year following the election. The notification must
include:

(A) A list of each client company and its unemployment
account number;

(B) A list of each client company's current and previous
employees and their respective social security numbers for the



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14 prior 3 state fiscal years; and
15 (C) All wage data and benefit charges for the prior 3 state
16 fiscal years.
17 (III) The employee leasing company must, by approved
18 electronic means, file a Florida Department of Revenue
19 Employer's Quarterly Report (UCT-6) for each client company and
20 pay all contributions.
21 (IV) For the purposes of calculating experience rates, the
22 election is treated like a total or partial succession,
23 depending on the percentage of employees leased. If the client
24 company leases only a portion of its employees from the leasing
25 company, the client company shall continue to report the
26 nonleased employees under its tax rate based on the experience
27 of the nonleased employees.
28 (V) A leasing company that elects to report and pay
29 contributions under the client method is not required to submit
30 quarterly Multiple Worksite Reports required by sub-
31 subparagraphs c. and d.
32 (VI) Subsequent to electing to report and pay contributions
33 under the client method, an employee leasing company may reverse
34 the one-time election and report and pay contributions under the
35 leasing company's tax identification number and contribution
36 rate as provided in this subparagraph. The leasing company must
37 notify the Agency for Workforce Innovation or its tax collection
38 service provider of such reversal by August 1 of the calendar
39 year prior to the year the reversal will go into effect, and
40 such election applies to reports and contributions beginning the
41 first quarter of the calendar year following the reversal.
42 Subsequent to such reversal, the employee leasing company may



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43 not change its reporting method.

44 (VII) This sub-subparagraph applies to all employee leasing
45 companies, including each leasing company that is a group member
46 or group leader of an employee leasing company group licensed
47 pursuant to chapter 468. The election or subsequent reversal is
48 binding on all employee leasing companies and their related
49 enterprises, subsidiaries, or other entities that share common
50 ownership, management, or control with the leasing company. The
51 election or subsequent reversal is also binding

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53 ===== T I T L E A M E N D M E N T =====

54 And the title is amended as follows:

55 Between lines 44 and 45

56 insert:

57 providing for reversal of such one-time election;