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
prior 3 state fiscal years; and

(C) All wage data and benefit charges for the prior 3 state fiscal years.

(III) The employee leasing company must, by approved electronic means, file a Florida Department of Revenue Employer’s Quarterly Report (UCT-6) for each client company and pay all contributions.

(IV) For the purposes of calculating experience rates, the election is treated like a total or partial succession, depending on the percentage of employees leased. If the client company leases only a portion of its employees from the leasing company, the client company shall continue to report the nonleased employees under its tax rate based on the experience of the nonleased employees.

(V) A leasing company that elects to report and pay contributions under the client method is not required to submit quarterly Multiple Worksite Reports required by sub-subparagraphs c. and d.

(VI) Subsequent to electing to report and pay contributions under the client method, an employee leasing company may reverse the one-time election and report and pay contributions under the leasing company's tax identification number and contribution rate as provided in this subparagraph. The leasing company must notify the Agency for Workforce Innovation or its tax collection service provider of such reversal by August 1 of the calendar year prior to the year the reversal will go into effect, and such election applies to reports and contributions beginning the first quarter of the calendar year following the reversal. Subsequent to such reversal, the employee leasing company may
not change its reporting method.

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

================= T I T L E A M E N D M E N T =================
And the title is amended as follows:
Between lines 44 and 45
insert:
  providing for reversal of such one-time election;