

Session 126 - (2025-2026)

S 0688 General Bill, By Massey and Kimbrell

Summary: DEW UI Tax Code

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 41-31-5, RELATING TO CONTRIBUTIONS AND PAYMENTS TO THE UNEMPLOYMENT TRUST FUND DEFINITIONS, SO AS TO CHANGE THE LOOKBACK PERIOD FOR THE BENEFIT RATIO; BY AMENDING SECTION 41-31-45, RELATING TO DEBT STATUS ESTIMATES, SO AS TO PROVIDE FOR A SOLVENCY TARGET FOR THE FUND; BY AMENDING SECTION 41-31-60, RELATING TO THE TAX RATE WHEN A DELINQUENT REPORT IS RECEIVED, SO AS TO CHANGE THE PENALTY FOR AN OUTSTANDING LIEN; BY AMENDING SECTION 41-31-350, RELATING TO THE PENALTY FOR FAILURE TO FILE A REPORT, SO AS TO REMOVE THE CAP ON THE PENALTY FOR FAILING TO FILE A REPORT; AND BY AMENDING SECTION 41-31-370, RELATING TO INTEREST ON UNPAID CONTRIBUTIONS, SO AS TO REMOVE THE CAP ON THE PENALTY FOR FAILURE TO PAY CONTRIBUTIONS.

12/10/25	Senate	Prefiled
12/10/25	Senate	Referred to Committee on Labor, Commerce and Industry
01/13/26	Senate	Introduced and read first time (Senate Journal-page 17)
01/13/26	Senate	Referred to Committee on Labor, Commerce and Industry (Senate Journal-page 17)
03/12/26	Senate	Committee report: Favorable Labor, Commerce and Industry (Senate Journal-page 8)
03/17/26		Scrivener's error corrected
03/25/26	Senate	Read second time (Senate Journal-page 24)
03/25/26	Senate	Roll call Ayes-43 Nays-0 (Senate Journal-page 24)
04/01/26	Senate	Amended
04/01/26	Senate	Read third time and sent to House
04/01/26	Senate	Roll call Ayes-45 Nays-0