**A** **BILL**

TO AMEND SECTION 41-31-60(A) OF THE 1976 CODE, RELATING TO THE UNEMPLOYMENT TAX RATE WHEN A DELINQUENT REPORT IS RECEIVED, TO PROVIDE THAT THE TAX CLASS TWENTY RATE MUST BE ASSIGNED TO THE EMPLOYER UNTIL THE NEXT COMPUTATION DATE OR UNTIL ALL OUTSTANDING TAX REPORTS HAVE BEEN FILED.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 41-31-60(A) of the 1976 Code is amended to read:

“Section 41-31-60. (A) If on the computation date upon which an employer's tax rate is to be computed as provided in Section 41-31-40 there is a delinquent report, the tax class twenty rate must be assigned to the employer ~~for the period to which the computation applies~~ until the next computation date or until all outstanding tax reports have been filed.

SECTION 2. This act takes effect upon approval by the Governor.

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