

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

As Engrossed: H2/27/19

# A Bill

SENATE BILL 298

5 By: Senators K. Hammer, J. Hendren, B. Davis, Hester  
6 By: Representatives Lundstrum, Barker, Boyd, Cavanaugh, Coleman, Crawford, Dotson, M. Gray, G.  
7 Hodges, Ladyman, McCollum, Petty, Richmond, Penzo, B. Smith, Hawks, Bentley, Maddox, Hollowell,  
8 Payton, Slape, C. Cooper, Christiansen  
9

## For An Act To Be Entitled

11 AN ACT TO AMEND THE TAXABLE WAGE BASE UNDER THE  
12 DEPARTMENT OF WORKFORCE SERVICES LAW; AND FOR OTHER  
13 PURPOSES.  
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## Subtitle

17 TO AMEND THE TAXABLE WAGE BASE UNDER THE  
18 DEPARTMENT OF WORKFORCE SERVICES LAW.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 11-10-215(a)(2)(A)(i), concerning the  
24 taxable wage base, is amended to add an additional subdivision to read as  
25 follows:

26 (d) For a calendar year beginning after  
27 December 31, 2019:

28 (1) Except as provided under subdivision  
29 (a)(2)(A)(i)(d)(2) and subdivision (a)(2)(A)(i)(d)(3), if the average  
30 seasonal unadjusted insured unemployment rate, as reported by the United  
31 States Department of Labor, for completed weeks during the period of July 1  
32 through June 30 of the most recently completed state fiscal year is:

33 (A) Zero percent (0%) to one  
34 percent (1%), then that part of remuneration that exceeds seven thousand  
35 dollars (\$7,000), unless that part of the remuneration is subject to a tax  
36 under a federal law imposing the tax and against which credit may be taken



1 for contributions required to be paid into a state unemployment fund is  
2 increased then the new federal taxable wage base shall be the new minimum  
3 amount under this subsection;

4 (B) One and one hundredths of a  
5 percent (1.01%) to one and forty-nine hundredths of a percent (1.49%), then  
6 that part of remuneration that exceeds eight thousand dollars (\$8,000),  
7 unless, under a federal law imposing the tax and against which credit may be  
8 taken for contributions required to be paid into a state unemployment fund is  
9 increased, then that part of remuneration that is one thousand dollars  
10 (\$1,000) greater than the minimum amount under subdivision  
11 (a)(2)(A)(i)(d)(1)(A) of this section;

12 (C) One and one-half percent  
13 (1.5%) to two and nineteen hundredths of a percent (2.19%), then that part of  
14 remuneration that exceeds nine thousand dollars (\$9,000), unless under a  
15 federal law imposing the tax and against which credit may be taken for  
16 contributions required to be paid into a state unemployment fund is  
17 increased, then that part of remuneration that is two thousand dollars  
18 (\$2,000) greater than the minimum amount under subdivision  
19 (a)(2)(A)(i)(d)(1)(A) of this section; or

20 (D) Two and twenty hundredths of a  
21 percent (2.20%) or greater, then that part of remuneration that exceeds ten  
22 thousand dollars (\$10,000) unless under a federal law imposing the tax and  
23 against which credit may be taken for contributions required to be paid into  
24 a state unemployment fund is increased, then that part of remuneration that  
25 is three thousand dollars (\$3,000) greater than the minimum amount under  
26 subdivision (a)(2)(A)(i)(d)(1)(A) of this section;

27 (2) If during the period of July 1  
28 through June 30 of the most recently completed state fiscal year,  
29 disbursements from the unemployment insurance trust fund exceed two hundred  
30 million dollars (\$200,000,000) and the balance of the unemployment insurance  
31 trust fund is less than six hundred million dollars (\$600,000,000), then that  
32 part of remuneration that exceeds eleven thousand dollars (\$11,000); or

33 (3) If during the period of July 1  
34 through June 30 of the most recently completed state fiscal year,  
35 disbursements from the unemployment insurance trust fund exceed two hundred  
36 and fifty million dollars (\$250,000,000) and the balance of the unemployment

1 insurance trust fund is less than four hundred million dollars  
2 (\$400,000,000), then that part of remuneration that exceeds twelve thousand  
3 dollars (\$12,000).

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*/s/K. Hammer*