

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

As Engrossed: S3/25/13

# A Bill

SENATE BILL 1116

5 By: Senator Caldwell  
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## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING COMPUTATION OF  
9 FUTURE CONTRIBUTION RATES FOR EMPLOYERS UNDER THE  
10 DEPARTMENT OF WORKFORCE SERVICES LAW; AND FOR OTHER  
11 PURPOSES.  
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### Subtitle

14 TO AMEND THE LAW CONCERNING COMPUTATION  
15 OF FUTURE CONTRIBUTION RATES FOR  
16 EMPLOYERS UNDER THE DEPARTMENT OF  
17 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 § 11-10-705(a)(2), concerning the computation  
24 of future rate contributions, is amended to read as follows:

25 (2) The record of an employer shall include, for the purpose of  
26 computing an employer's contribution rate, any payment, except ~~a payment that~~  
27 ~~represents a stabilization tax payment or~~ a payment that represents an  
28 extended benefit tax payment, made by the employer on or before July 31 on  
29 wages paid by the employer on or before June 30 of the calendar year,  
30 beginning with the rate calculations effective January 1, 2014.  
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32 SECTION 2. Arkansas Code § 11-10-705(b)(2), concerning an employer's  
33 additional contribution assessments, is amended to add two additional  
34 subdivisions to read as follows:

35 (C) After two (2) consecutive years of being assessed an  
36 additional contribution of four percent (4%) under subdivision (b)(2)(B) of



1 this section, the additional contribution assessment shall increase to six  
2 percent (6%).

3 (D) After two (2) consecutive years of being assessed an  
4 additional contribution of six percent (6%) under subdivision (b)(2)(C) of  
5 this section, the additional contribution assessment shall increase to eight  
6 percent (8%).

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8 *SECTION 3. Arkansas Code § 11-10-706(a)(2), concerning the*  
9 *stabilization tax for the Department of Workforce Services Law, is amended to*  
10 *read as follows:*

11 *(2) This stabilization tax shall ~~not~~ be credited to the separate*  
12 *account of each employer.*

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14 */s/Caldwell*  
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