

## **Department of Planning and Budget 2008 Fiscal Impact Statement**

**1. Bill Number:** SB359

House of Origin    ☐   Introduced        ☐   Substitute        ☐   Engrossed  
Second House       ☐   In Committee    ☐   Substitute        ☒   Enrolled

**2. Patron:**        Watkins

**3. Committee:** Passed both Houses

**4. Title:**         **Unemployment compensation; Indian tribes**

**5. Summary:** The bill provides that unemployment compensation benefits based on service in the employ of an Indian tribe are payable to the same extent as benefits payable to other employees covered by the Virginia Unemployment Compensation Act. The measure provides Indian tribes with the option to make reimbursement payments to the unemployment trust fund, in lieu of tax payments, to the same extent currently allowed for local governments. If an Indian tribe fails to make required payments, the tribe will become liable for the FUTA tax and the Virginia Employment Commission may remove tribal services from unemployment coverage.

**6. Fiscal Impact Estimates:** The bill does not have a fiscal impact.

**7. Budget Amendment Necessary:** No.

**8. Fiscal Implications:** None.

**9. Specific Agency or Political Subdivisions Affected:** Virginia Employment Commission.

**10. Technical Amendment Necessary:** No.

**11. Other Comments:** The bill is identical to House Bill 96.

**Date:** 2/21/2008    dpbkbs

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cc: Secretary of Commerce and Trade