

# 2010 SESSION

INTRODUCED

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## HOUSE BILL NO. 177

Offered January 13, 2010

Prefiled January 7, 2010

A *BILL to amend the Code of Virginia by adding a section numbered 60.2-617.1, relating to unemployment compensation benefits for seasonal employees of a tax preparation firm.*

Patron—Morrissey

Referred to Committee on Commerce and Labor

### **Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding a section numbered 60.2-617.1 as follows:**

*§ 60.2-617.1. Benefits based on seasonal tax preparation services.*

A. As used in this section:

"Seasonal employee" means an individual who is employed by a tax preparation firm to perform services for wages only during a tax preparation season.

"Tax preparation firm" means an employer that is primarily engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services, and that is designated in the North American Industry Classification System (NAICS) by industry code 541213. The term does not include offices of certified public accountants.

"Tax preparation season" means a fixed, stated period, commencing not earlier than January 1 and ending not later than the following April 15, for which a tax preparation firm hires an individual to perform services for wages.

B. Benefits based on services performed as a seasonal employee of a tax preparation firm shall not be paid to any individual for any week of unemployment that commences during any period outside of the tax preparation season, if the individual was notified in writing at the time of his hiring that his employment is only for the term of the tax preparation season.

**2. That the provisions of this act shall become effective on January 1, 2011.**

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