

VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

CHAPTER 947

An Act to amend and reenact § 65.2-1006 of the Code of Virginia, relating to workers' compensation; payroll reports of self-insurers.

[H 1233]

Approved April 20, 1994

Be it enacted by the General Assembly of Virginia:

1. That § 65.2-1006 of the Code of Virginia is amended and reenacted as follows:

§ 65.2-1006. Payroll reports of self-insurers and tax thereon; withholding or providing false or misleading information.

A. Every employer carrying his own risk under the provisions of § 65.2-801 and every employer member of a licensed group self-insurance association shall, under oath, report to the Workers' Compensation Commission his payroll subject to the provisions of this title. Such report shall be made in form prescribed by the Commission and at the time herein provided for premium reports by an insurer. *No person required to file this report shall willfully withhold information from or knowingly provide false or misleading information to the Commission. As used herein, the term "information" shall include any false statement made for the purpose of avoiding or diminishing the amount of payroll tax imposed pursuant to this section.*

There shall be no liability on the part of and no cause of action against:

1. *Any person for furnishing in good faith to the Commission information relating to the investigation of any payroll report when such information is furnished under the requirements of law or at the request or the direction of the Commission;*

2. *The Commission or any of the Commission's employees or agents, acting in good faith, for investigating any payroll report required to be filed under this section or for the dissemination of any official report related to an official investigation of any such payroll report.*

B. The Commission shall assess against such payroll a maintenance fund tax computed by taking 2 1/2 percent: (i) of the basic premiums chargeable against the same or most similar industry or business, taken from the manual insurance rate for compensation then in force in this Commonwealth; (ii) in its discretion, of such premiums modified in accordance with an experience rating determined by the records of the Commission; (iii) in the case of self-insurers covered under the Federal Longshoremen's and Harbor Worker's Compensation Act, of such premiums chargeable under an equitable premium modification plan approved by the Commission; or (iv) in case of self-insurers who are concurrently covered by this title and the Federal Coal Mine Health and Safety Act of 1969, as amended, of such premiums chargeable under an equitable premium modification plan approved by the Commission. Such tax shall be paid as provided in § 65.2-1002 and, if not so paid, the same shall be collected by the Comptroller in the manner provided in § 65.2-1004.

C. The State Corporation Commission shall at all times have access to the reports herein required to be made to the Workers' Compensation Commission by self-insurers for the purpose of performing the duties imposed upon the State Corporation Commission under this title.

D. *Any person who fails to comply with the requirements of this section or willfully withholds information from or knowingly provides false or misleading information to the Commission shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than \$100 nor more than \$1,000 or by imprisonment for not less than ten nor more than ninety days, or both such fine and imprisonment, in the discretion of the court or jury trying the case.*