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## HOUSE BILL NO. 1293

House Amendments in [ ] — February 12, 2018

A *BILL to amend and reenact § 60.2-513 of the Code of Virginia, relating to failure to file reports; penalty.*

Patron Prior to Engrossment—Delegate Delaney

Referred to Committee on Commerce and Labor

**Be it enacted by the General Assembly of Virginia:****1. That § 60.2-513 of the Code of Virginia is amended and reenacted as follows:****§ 60.2-513. Failure of employing unit to file reports; assessment and amount of penalty.**

A. If any employing unit fails to file with the Commission any report which the Commission deems necessary for the effective administration of this title within 30 days after the Commission requires the same by written notice mailed to the last known address of such employing unit, the Commission may determine on the basis of such information as it may have whether such employing unit is an employer, unless such determination has already been made. Also, on the basis of such information, the Commission may assess the amount of tax due from such employer and shall give written notice of such determination and assessment to such employer. Such determination and assessment shall be final (i) unless such employer, within 30 days after the mailing to the employer at his last known address or other service of the notice of such determination or assessment, applies to the Commission for a review of such determination and assessment or (ii) unless the Commission, on its own motion, sets aside, reduces or increases the same.

B. If any employer had wages payable for a calendar quarter and fails, without good cause shown, to file any report as required of him under this title with respect to wages or taxes, the Commission shall assess upon the employer a penalty of \$75 [ ~~\$300~~ \$100 ], which shall be in addition to the taxes due and payable with respect to such report. A newly covered employer may file by the due date of the quarter in which his account number is assigned by the Commission, without penalty. If such employer's report is not filed by that date, and in the absence of good cause shown for the failure to so file, a \$75 [ ~~\$300~~ \$100 ] penalty shall be assessed for each report. Penalties collected pursuant to this section shall be paid into the Special Unemployment Compensation Administration Fund.

ENGROSSED

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