

1997 SESSION

ENGROSSED

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SENATE JOINT RESOLUTION NO. 258

Senate Amendments in [] — January 23, 1997

[~~Directing~~ Requesting] the Virginia Employment Commission to study the filing requirements for unemployment compensation taxes.

Patrons—Couric and Earley; Delegates: Cunningham, Hargrove and O'Brien

Referred to the Committee on Rules

WHEREAS, many individuals and families in the Commonwealth depend on domestic and household workers to assist them in their daily lives; and

WHEREAS, the employers of domestic and household workers spend valuable time and resources fulfilling the requirements of quarterly wage reporting and payment of unemployment compensation taxes; and

WHEREAS, the federal government has streamlined the process of reporting and paying [FUTA Federal Unemployment Tax Act (FUTA) taxes] by allowing this information to be included as part of an employer's federal income tax return; and

WHEREAS, the General Assembly has previously considered legislation ([~~SB 1101 in 1995, HB 1259 and SB 261 in 1996~~ Senate Bill 1101 (1995), House Bill 1259 (1996), and Senate Bill 261 (1996)]) that would allow individuals to file unemployment compensation tax reports annually with their state tax return; and

WHEREAS, the development of a combined or coordinated method of reporting and payment would relieve employers of domestic or household workers of an unnecessary and time-consuming burden; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Virginia Employment Commission (VEC) be [~~directed~~ requested] to study the filing requirements of unemployment compensation taxes. The VEC shall identify specific state and federal laws and regulations that prevent the annual filing of reports and payment of tax, report on methods utilized by other states to allow annual filings, investigate whether the Department of Labor can give waivers for state programs to enable annual filings, and develop legislative changes for the purpose of simplifying the process of reporting and paying unemployment compensation taxes for domestic and household employees. Technical assistance shall be provided to the VEC by the Department of Taxation.

All agencies of the Commonwealth shall provide assistance to the VEC for this study, upon request.

The VEC shall complete its work in time to submit its findings and recommendations to the Governor and the 1998 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

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