STATE OF NEW YORK

4287

2025-2026 Regular Sessions

IN SENATE

February 3, 2025

Introduced by Sen. PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Labor

AN ACT to amend the labor law, in relation to enacting the Unemployment Insurance Liability Act

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Short title. This act shall be known and may be cited as the "Unemployment Insurance Liability Act".

§ 2. Legislative findings. The legislature hereby finds and declares that employers that have relocated out of New York state are not required to make scheduled quarterly contributions to the unemployment insurance fund once they have left the state.

The legislature further declares that this creates a continuing hardship on the fund which threatens its solvency.

Therefore, the legislature declares that employer contributions to the unemployment insurance fund shall continue even after the employer has left New York state, where former employees are receiving benefits.

§ 3. Subdivision 1 of section 562 of the labor law, as amended by chapter 103 of the laws of 1965, is amended to read as follows:

1. Required coverage. (a) Any employer who has once become liable for contributions under this article with respect to persons other than persons employed in personal or domestic service in private homes shall [~~cease to be liable as of~~] **remain liable until** the first day of the calendar quarter next following the filing of [~~his~~] **their** written application provided the commissioner finds that the employer has not **relocated out of state or,** with respect to [~~such~~] persons **other than those employed in personal or domestic service in private homes,** paid remuneration of three hundred dollars or more in any of the four calendar quarters preceding such day.

(b) **An employer who has relocated out of state shall remain liable for contributions to the fund for two quarters from the date on which the**

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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relocation occurred. Contributions to the fund shall be based on the final quarterly report as submitted.

(c) An employer who has relocated out of state shall:

(i) identify all employees being terminated as a result of the relocation, and

(ii) include the amount of weekly wages paid to such individuals as part of the final quarterly payroll report submitted to the department.

(d) Any employer who has once become liable for contributions under this article with respect to persons employed in personal or domestic service in a private home shall cease to be liable as of the first day of the calendar quarter next following the filing of [~~his~~] **their** written application, provided the commissioner finds that the employer has not with respect to such persons paid remuneration in cash of five hundred dollars or more in any of the four calendar quarters preceding such day.

§ 4. This act shall take effect immediately.