S T A T E O F N E W Y O R K

1215

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. DESTITO, MAGEE, COOK -- Multi-Sponsored by -- M. of A. AUBRY, CLARK, McENENY, MORELLE, ORTIZ, SEMINERIO -- read once and referred to the Committee on Labor

AN ACT to amend the labor law and the tax law, in relation to the payment of unemployment insurance contributions by employers of household employees

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 2 of section 570 of the labor law, as amended by chapter 726 of the laws of 1953, is amended to read as follows:

2. Time and method of payment. Contributions shall become payable by any employer for wages paid on and after the date on which he becomes liable under this article. All contributions from employers shall be paid at such times and in such manner as the commissioner may prescribe PROVIDED, HOWEVER, THAT THE COMMISSIONER SHALL PRESCRIBE THAT CONTRIBUTIONS WITH RESPECT TO PERSONS EMPLOYED IN PERSONAL OR DOMESTIC SERVICE IN PRIVATE HOMES MAY BE MADE IN A LUMP SUM WITH SUCH EMPLOYER'S PERSONAL INCOME TAX RETURN.

S 2. The tax law is amended by adding a new section 608 to read as follows:

S 608. RETURNS; UNEMPLOYMENT INSURANCE CONTRIBUTIONS FOR PERSONS EMPLOYED IN PERSONAL OR DOMESTIC SERVICE. THE DEPARTMENT SHALL PROVIDE THAT RETURNS FILED UNDER THIS ARTICLE REPORT CONTRIBUTIONS WITH RESPECT TO PERSONS EMPLOYED BY THE TAXPAYER IN PERSONAL OR DOMESTIC SERVICE IN PRIVATE HOMES MADE IN A LUMP SUM PURSUANT TO SECTION FIVE HUNDRED SEVENTY OF THE LABOR LAW.

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law, provided, however, that effective immediately all rules and regulations necessary for the timely implementation of this act shall be promulgated on or before such date.

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

LBD03562-01-9