

# STATE OF NEW YORK

10202

## IN ASSEMBLY

May 6, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Stirpe) --  
(at request of the Department of Labor) -- read once and referred to  
the Committee on Labor

AN ACT to amend the labor law, in relation to providing an amnesty period for employer contributions to the unemployment insurance trust fund; and to repeal certain provisions relating thereto

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

1 Section 1. Subdivisions 5 and 12 of section 581-c of the labor law are  
2 REPEALED and sections 6, 7, 8, 9, 10, 11, 13, and 14 are renumbered to  
3 be 5, 6, 7, 8, 9, 10, 11, and 12.

4 § 2. Subdivisions 1, 2 and 4 of section 581-c of the labor law, as  
5 added by chapter 589 of the laws of 1998, are amended to read as  
6 follows:

7 1. Notwithstanding the provisions of any other law to the contrary,  
8 there is hereby established [~~a three-month~~] an amnesty program as  
9 described in this section, to be administered by the commissioner, to be  
10 effective for the period commencing [~~October~~] August first, [~~nineteen~~  
11 ~~hundred ninety-eight~~] two thousand twenty-two and ending December [~~thir-~~  
12 ~~ty-first, nineteen hundred ninety-eight~~] first, two thousand twenty-two,  
13 for all eligible employers as described in this section, owing any  
14 contribution, or payments in lieu of contributions, imposed by [~~section~~]  
15 sections five hundred sixty-three, five hundred sixty-five, five hundred  
16 sixty-six, five hundred seventy-seven, or five hundred eighty-one of  
17 this title.

18 2. Such amnesty shall apply to contribution liabilities, including  
19 liabilities for payments in lieu of contributions, for the contributions  
20 set forth in subdivision one of this section ("designated contribu-  
21 tions") for contribution periods ending or transactions or uses occur-  
22 ring on or before December thirty-first, [~~nineteen hundred ninety-five~~]  
23 two thousand twenty-one.

24 4. The amnesty program established in this section shall provide that  
25 upon application by an eligible employer, and upon payment, which shall  
26 either accompany such application or [~~be made within the time stated on~~

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

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1 ~~a bill issued by the commissioner to such employer~~ be fully paid during  
2 the amnesty period, of the amount of a contribution liability under one  
3 or more of the designated contributions with respect to which amnesty is  
4 sought~~[, plus related interest,]~~ and the commissioner shall waive any  
5 applicable ~~penalties~~ interest. In addition, no civil, administrative  
6 or criminal action or proceeding shall be brought against such an eligi-  
7 ble employer relating to the contribution liability covered by such  
8 waiver. Failure to pay, all such contributions, plus related interest,  
9 shall invalidate an amnesty granted pursuant to this section.

10 § 3. Subdivisions 7 and 12 of section 581-c of the labor law, as added  
11 by chapter 589 of the laws of 1998 and as renumbered by section one of  
12 this act, are amended to read as follows:

13 7. No refund shall be granted or credit allowed with respect to any  
14 ~~penalty~~ interest paid prior to the time the employer applies for  
15 amnesty pursuant to subdivision four of this section.

16 12. On or before January thirty-first, two thousand twenty-four the  
17 commissioner shall submit a report to the chairman of the assembly ways  
18 and means committee, the ranking minority member of the assembly ways  
19 and means committee, the chairman of the senate finance committee, the  
20 ranking minority member of the senate finance committee and the director  
21 of the division of the budget regarding the amnesty program established  
22 pursuant to this section. The report shall contain the following infor-  
23 mation:

24 (a) the number of cases in which requests for ~~penalty and~~ interest  
25 ~~penalty~~ waivers were made;

26 (b) the number of cases in which requests for ~~penalty plus~~ interest  
27 waivers were approved;

28 (c) the amount of contribution and interest due in all approved and  
29 unapproved cases;

30 (d) the amount of ~~penalty and~~ interest ~~penalty~~ waived in all  
31 approved cases;

32 (e) the gross revenue collected and the year or other applicable peri-  
33 od for or during which the liability incurred;

34 (f) the amount of money spent on advertising, notification and  
35 outreach activities, by each activity;

36 (g) the amount paid by the department for services and expenses  
37 related to the establishment of the amnesty program;

38 (h) an estimate of the amount of revenue foregone as a result of  
39 diverting staff of the department from regular work responsibilities to  
40 work on the amnesty program;

41 (i) an estimate of the amount of revenue received during the period of  
42 amnesty program provided for in this section which would have otherwise  
43 been received at a later date; and

44 (j) an estimate of the set revenue generated from the amnesty program.

45 § 4. This act shall take effect immediately.