STATE OF NEW YORK

6521

2023-2024 Regular Sessions

IN ASSEMBLY

April 12, 2023

Introduced by M. of A. J. A. GIGLIO -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, in relation to providing a credit against unemployment fund contributions for employers who employ persons in recovery

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

Section 1. Subdivision 5 of section 570 of the labor law, as amended by chapter 595 of the laws of 1985, is amended to read as follows:

5. Refunds and credits. **(a)** If an employer shall make application for a refund of any contribution, interest, or penalty paid by him or for a credit thereof and the commissioner shall determine that such contribution, interest or penalty, or any portion thereof was erroneously collected, the commissioner shall refund said amount or allow a credit therefor. If said refund was created as a result of departmental error then the commissioner shall pay said refund with interest paid at the rate of three-fourths of one per centum of the amount of such contribution, interest and penalty for each month between the time of the erroneous collection and thirty days previous to the date of the refund check, as specified in this subdivision, unless the employer shall have already deducted said amount by way of credit against moneys payable by him into the fund. No refund or credit shall be allowed unless an application therefor shall be made on or before whichever of the following dates shall be the later: [~~(a)~~] **(i)** one year from the date on which such payment was made; or [~~(b)~~] **(ii)** three years from the last day of the first month following the end of that calendar quarter during which the remuneration was paid which formed the basis for contributions, interest, or penalty claimed to have been erroneously collected. For a like cause and within the same period a refund may be so made or a credit allowed on the initiative of the commissioner. Any credit or refund of interest and penalties erroneously collected, any interest on such cred-

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

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it or refund, and any interest on contributions, interest and penalties erroneously collected, allowed by the commissioner under the foregoing conditions, shall be a charge against the special fund. Any credit or refund of contributions erroneously collected, allowed by the commissioner under the foregoing conditions, shall be a charge against the unemployment insurance fund.

(b) An employer shall receive a credit against the contribution due pursuant to this section for any employee who is in a recovery program through the office of addiction services and supports and for the first five years of employment of an employee who has completed a recovery program through such office. The amount of such credit shall be:

(i) twenty-five percent of the employer's required contribution pursuant to this section for wages earned by any employee who is participating in such a recovery program for the duration of such employee's participation in such program;

(ii) fifty percent of the employer's required contribution pursuant to this section for wages earned by any employee who has successfully completed such a recovery program for the first two years of employment following completion of such program;

(iii) twenty-five percent of the employer's required contribution pursuant to this section for wages earned by any employee who has successfully completed such a recovery program for the third and fourth years of employment following completion of such program; and

(iv) ten percent of the employer's required contribution pursuant to this section for wages earned by any employee who has successfully completed such a recovery program for the fifth year of employment following completion of such program.

(c) Nothing contained in this subdivision shall require or permit the refund or credit of any contributions due and payable under article eighteen of this chapter as in effect at the time such contributions were paid.

§ 2. This act shall take effect immediately and shall apply to all taxable years beginning after the thirty-first day of December of the year this act takes effect.