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AB-1805 Unemployment: online information: Federal Unemployment Tax Act tax credit. (2021-2022)

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Assembly Bill No. 1805

CHAPTER 109

An act to add and repeal Section 331 of the Unemployment Insurance Code, relating to unemployment insurance.

[Approved by Governor July 19, 2022. Filed with Secretary of State July 19, 2022.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1805, Choi. Unemployment: online information: Federal Unemployment Tax Act tax credit.

Existing law establishes the Employment Development Department and vests the department with various duties. Existing law establishes the Director of Employment Development as the executive officer of the department. Existing law requires the department to make various types of information available on its internet website, including information about overpayments and information for victims of identity theft who receive incorrect tax forms. Existing law authorizes the director to apply for an advance to the Unemployment Fund and accept the responsibility for the repayment of the advance in accordance with the conditions specified in Title XII of the Social Security Act, as amended, to secure the advantages available under the provisions of that title. Existing law authorizes the federal government to make advances to the states from the federal unemployment account in the federal Unemployment Trust Fund and requires repayment of those advances, with interest, as specified.

This bill would require the director to post on the homepage of the department's internet website a hyperlink to information about the Federal Unemployment Tax Act tax credit. The bill would also require the director to indicate on the web page describing this credit whether the Unemployment Fund owes money to the federal government, and if so, the implications of that outstanding debt on employers' unemployment insurance costs. The bill would require the director to update that information, as specified, and repeal these provisions on January 1, 2030.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 331 is added to the Unemployment Insurance Code, to read:

331. (a) The director shall post, on the homepage of the department's internet website, a hyperlink to information about the Federal Unemployment Tax Act tax credit. On the web page describing this credit, the director shall indicate whether the Unemployment Fund owes money to the federal government, and if so, the implications of that outstanding debt on employers' unemployment insurance costs.

(b) The director shall update the information posted pursuant to subdivision (a) on the first of each month, as applicable.

(c) This section shall remain in effect only until January 1, 2030, and as of that date is repealed.