

March 6, 2003

**S 326. SOLICITING SUTA DUMPING A FELONY.** *TO PROVIDE THAT A PERSON SOLICITING A VIOLATION OF OR CONSPIRING TO VIOLATE THE LAW MAKING IT A MISDEMEANOR FOR EMPLOYING UNITS TO MAKE FALSE STATEMENTS TO THE EMPLOYMENT SECURITY COMMISSION IS GUILTY OF A FELONY, SO AS TO DETER THE PRACTICE OF STATE EMPLOYMENT TAX AVOIDANCE (SUTA DUMPING).* Amends GS 96-18(b) to provide that any person who solicits any person to violate the subsection and any person, other than an employing unit or an officer or employee of that unit, who conspires to violate the subsection is guilty of a Class H felony.

**Intro. by Hoyle, Clodfelter.**

Ref. to Judiciary I	GS 96
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April 16, 2003

**S 326. DETERRING SUTA DUMPING (NEW).** Intro. 3/06/03. Senate committee substitute makes the following changes to 1st edition. Rewrites bill, changes title to *AN ACT TO CLARIFY THE LAW ON CHANGING THE FORMS OF BUSINESSES FOR UNEMPLOYMENT INSURANCE TAX PURPOSES AND TO INCREASE PENALTIES, SO AS TO DETER THE PRACTICE OF STATE UNEMPLOYMENT TAX AVOIDANCE (SUTA DUMPING).* Amends GS 96-9(c)(4) regarding change of form of businesses as title indicates. Adds new section to GS 96-18 to apply specified penalties from G.S. 105-236 (regarding taxes) to unemployment insurance contributions, effective Dec. 1, 2003.

May 27, 2003

**SL 2003-67 (S 326). DETERRING SUTA DUMPING.** *AN ACT TO CLARIFY THE LAW ON CHANGING THE FORMS OF BUSINESSES FOR UNEMPLOYMENT INSURANCE TAX PURPOSES AND TO INCREASE PENALTIES, SO AS TO DETER THE PRACTICE OF STATE UNEMPLOYMENT TAX AVOIDANCE (SUTA DUMPING).* Summarized in *Daily Bulletin* 3/6/03 and 4/16/03. Enacted May 20, 2003. Section 2 is effective December 1, 2003. The remainder of this act is effective May 20, 2003.