



## 2020 South Dakota Legislature

# House Bill 1268

Introduced by: **Representative Post**

1 **An Act to provide timely refunds for excess payments made in lieu of contributions**  
 2 **to the unemployment compensation trust fund.**

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 **Section 1.** That § 61-5A-32 be AMENDED:

5 **61-5A-32. Annual adjustment of payments in lieu of contributions--**  
 6 **Payment of deficiency--Refund or retention of excess.**

7 At the end of each taxable year, the department shall determine whether the  
 8 total of payments for ~~such~~that year made by a nonprofit organization is less than, or in  
 9 excess of, the total amount of regular benefits plus one-half of the amount of extended  
 10 benefits paid to individuals during ~~such~~that taxable year based on wages attributable to  
 11 service in the employ of such organization.

12 ~~Each~~A nonprofit organization whose total payments for ~~such~~that year are less  
 13 than the amount so determined ~~shall be by the department~~ is liable for payment of the  
 14 unpaid balance to the fund in accordance with § 61-5A-31.

15 If the total payments exceed the amount so determined by the department for  
 16 ~~the taxable that~~ year, ~~all or a part of the excess, may, at the discretion of~~ must be refunded  
 17 by the department, be refunded from the fund or within thirty days of the determination.  
 18 At the request of the nonprofit organization, the excess may be retained in the fund as  
 19 part of the any payments which that may be required for the next taxable year.

20 No later than December 31, 2020, the department shall refund in full, from the  
 21 fund, any excess payments owed to a nonprofit organization as a result of payments made  
 22 by the organization prior to July 1, 2020.