

HOUSE BILL 158

IN THE HOUSE

January 13, 1979	Introduced and referred to Committee on Taxation.
January 15, 1979	Rereferred to Committee on Labor and Employment Relations.
February 7, 1979	Committee recommend bill, do not pass.
February 8, 1979	Report adopted.

1 HOUSE BILL NO. 158
2 INTRODUCED BY South

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4 A BILL FOR AN ACT ENTITLED: "AN ACT TO EXEMPT EMPLOYERS
5 FROM MAKING UNEMPLOYMENT CONTRIBUTIONS FOR STUDENT
6 EMPLOYEES; AMENDING SECTION 39-51-1103, MCA."

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8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 39-51-1103, MCA, is amended to
10 read:

11 "39-51-1103. Contributions by employers required --
12 ~~student status exception --~~ payments in lieu thereof
13 authorized for certain employers. (1) Contributions shall
14 accrue and become payable by each employer for each calendar
15 year in which he is subject to this chapter with respect to
16 wages, as defined in 39-51-201(19), paid for employment, as
17 defined in this chapter, occurring during such calendar
18 year.

19 (2) Such contributions shall become due and be paid by
20 each employer to the division for the fund in accordance
21 with such regulations as the division may prescribe and
22 shall not be deducted in whole or in part from the wages of
23 individuals in his employ.

24 (3) In the payment of any contributions, a fractional
25 part of a cent shall be disregarded unless it amounts to

1 one-half cent or more, in which case it shall be increased
2 to 1 cent.

3 (4) (a) Nonprofit organizations defined in section
4 501(c)(3) of the federal Internal Revenue Code and which are
5 exempt from tax under section 501(a) of such code may elect
6 to make payments in lieu of contributions.

7 (b) A group of nonprofit organizations may elect, with
8 the approval of the division, to act as a group in
9 fulfilling the requirements of 39-51-1106(1) or of this
10 chapter.

11 (5) The state and its political subdivisions,
12 effective January 1, 1977, for the rate year as defined in
13 39-51-1106(3), may elect to make payments in lieu of
14 contributions or pay under a special contributions plan
15 established for governmental entities only.

16 ~~(6) Employers are not required to make contributions~~
17 ~~for employees in a student status as defined in~~
18 ~~39-51-2307(1).~~

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