5061-S.E AMH HOFF SMIL 066

**ESSB 5061** - H AMD **21**

By Representative Hoff

**NOT ADOPTED 01/29/2021**

 On page 54, after line 27, insert the following:

 "NEW SECTION. **Sec. 26.** A new section is added to chapter 50.24 RCW to read as follows:

(1) An employer whose place or places of business were closed or restricted in operations as a result of proclamation 20-05 or related governor proclamations or orders may defer quarterly payment of contributions under this chapter for up to two calendar quarters.

(2) An employer that defers payment under subsection (1) of this section may not be subject to penalties or interest on the deferred payment.

(3) This section expires December 31, 2022."

 Renumber the remaining sections consecutively and correct any internal references accordingly.

 Correct the title.

|  |  |
| --- | --- |
|  |  EFFECT:   Allows for deferred unemployment insurance tax payments for businesses closed or restricted in operations due to the current state of emergency or related governor orders.  |

**--- END ---**