§1241. Special assessment

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Advance" means a loan made from the Federal Unemployment Trust Fund to the state's Unemployment Compensation Fund on which interest will be due and payable if the loan is not repaid by the due date set by the Federal Government. [PL 1983, c. 738, §2 (NEW).]

B. "Anticipated interest" means the amount of interest that will be due on an advance under federal law on its interest due date if the advance is not repaid by the interest due date. [PL 1983, c. 738, §2 (NEW).]

C. "Assessment quarter" means the calendar quarter in which an advance is received. [PL 1983, c. 738, §2 (NEW).]

D. "Assessment rate" means a rate equal to the percentage, rounded to the next highest 1/10th of 1%, derived if the amount of interest that will be due if an advance is not repaid by the interest due date, minus any existing unobligated and unencumbered balance in the Federal Advance Interest Fund, is divided by the taxable wages reported by contributing employers for the calendar quarter in the immediately preceding calendar year that corresponds to the assessment quarter. [PL 1983, c. 738, §2 (NEW).]

E. "Federal Advance Interest Fund" means the fund defined in section 1165. [PL 1983, c. 738, §2 (NEW).]

F. "Interest due date" means:

(1) The date on which anticipated interest is due to the Federal Government on an advance which was not repaid by the due date set by the Federal Government; or

(2) If the Federal Government allows the State to defer repayment of an advance and anticipated interest on the advance, the date on which the deferred repayment is due to the Federal Government. [PL 1983, c. 738, §2 (NEW).]

G. "Subsequent assessment quarter" means a calendar quarter subsequent to the assessment quarter. [PL 1983, c. 738, §2 (NEW).]

[PL 1983, c. 738, §2 (NEW).]

2. Special assessment. If an advance has not been repaid during the assessment quarter for the advance and the balance in the Federal Advance Interest Fund is insufficient to pay the anticipated interest charges that will be due on the advance on its interest due date, and if, using standards adopted under the Maine Administrative Procedure Act, the Commissioner of Labor determines that it is probable that the advance will not be repaid by the interest due date, then the Commissioner of Labor may assess a special assessment for that assessment quarter. The amount of an employer's special assessment shall be determined by multiplying the wages for employment taxable to an employer under section 1221 for that quarter by the assessment rate. Assessments shall be paid into the Federal Advance Interest Fund for use in paying interest on the advance.

After the money is received from the special assessment for the assessment quarter, if the balance in the Federal Advance Interest Fund is still not sufficient to pay the interest charges that will be due on the advance on its interest due date, then the commissioner may assess further special assessments in subsequent assessment quarters to raise the balance in the Federal Advance Interest Fund up to a balance sufficient to pay the interest charges. All provisions in this section that apply to the special assessment also shall apply to these further special assessments.

No special assessments may be assessed if sufficient unobligated and unencumbered funds are present in the Federal Advance Interest Fund to pay the anticipated interest on the advance on its due date.

[PL 1983, c. 738, §2 (NEW).]

3. Employers liable for special assessment. Each employer subject to this chapter, other than those liable for payments in lieu of contributions, shall be liable for special assessments.
[PL 1983, c. 738, §2 (NEW).]

4. Receipts. All receipts collected from a special assessment, including interest, fines and penalties on special assessments not paid when due, shall be paid into the Federal Advance Interest Fund.
[PL 1983, c. 738, §2 (NEW).]

5. Experience rating records. No special assessment may be credited to any employer's experience rating record.
[PL 1983, c. 738, §2 (NEW).]

6. Other provisions of chapter. All provisions of this chapter and rules promulgated under this chapter regarding payments, time limits, dates of payment, reports, interest and penalties on amounts not paid by employers when due, fines, liens and warrants which apply to the collection of contributions also shall apply to the collection of special assessments.
[PL 1983, c. 738, §2 (NEW).]

SECTION HISTORY

PL 1983, c. 738, §2 (NEW).

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