

## 97TH GENERAL ASSEMBLY State of Illinois 2011 and 2012 HB5217

Introduced 2/8/2012, by Rep. Randy Ramey, Jr.

## SYNOPSIS AS INTRODUCED:

820 ILCS 405/214.1 new 820 ILCS 405/245

from Ch. 48, par. 370

Amends the Unemployment Insurance Act. Provides that, except for contrary provisions and required coverage under specified federal law, the term "employment" shall not include service performed by an individual during a calendar year in the employ of a farm when such individual performs his or her service on the premises of the farm, solely in connection with a seasonal festival, and does not perform the services on more than 45 days during the calendar year.

LRB097 18770 WGH 64006 b

1 AN ACT concerning employment.

## Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Unemployment Insurance Act is amended by changing Section 245 and by adding Section 214.1 as follows:
- 6 (820 ILCS 405/214.1 new)
- Sec. 214.1. Service performed by an individual on a farm as part of a seasonal festival.
- 8 part of a seasonal festival.9 (a) Notwithstanding any other provision of this Act to the
- 10 <u>contrary</u>, the term "employment" shall not include service
- 11 performed by an individual during a calendar year in the employ
- of a farm when such individual performs his or her service on
- 13 <u>the premises of the farm, solely in connection with a seasonal</u>
- 14 <u>festival</u>, and does not perform the services on more than 45
- days during the calendar year.
- (b) Subsection (a) shall not apply to any services that are
- 17 required to be covered as a condition of approval of this Act
- 18 by the United States Secretary of Labor under Section
- 3304(a)(6)(A) of the Federal Unemployment Tax Act.
- 20 (820 ILCS 405/245) (from Ch. 48, par. 370)
- Sec. 245. Coordination with Federal Unemployment Tax Act.
- Notwithstanding any provisions of this Act to the contrary,

- 1 excepting the exemptions from the definition of employment
- 2 contained in Sections 212.1, <u>214.1</u>, 217.1, 217.2, 226, and 231
- 3 and subsections B and C of Section 225:
- 4 A. The term "employer" includes any employing unit which is
- 5 an "employer" under the provisions of the Federal Unemployment
- 6 Tax Act, or which is required, pursuant to such Act, to be an
- 7 "employer" under this Act as a condition for the Federal
- 8 approval of this Act requisite to the full tax credit, against
- 9 the tax imposed by the Federal Act, for contributions paid by
- 10 employers pursuant to this Act.
- 11 B. The term "employment" includes any services performed
- 12 within the State which constitute "employment" under the
- 13 provisions of the Federal Unemployment Tax Act, or which are
- 14 required, pursuant to such Act, to be "employment" under this
- 15 Act as a condition for the Federal approval of this Act
- requisite to the full tax credit, against the tax imposed by
- 17 the Federal Act, for contributions paid by employers pursuant
- 18 to this Act.
- 19 C. The term "wages" includes any remuneration for services
- 20 performed within this State which is subject to the payment of
- 21 taxes under the provisions of the Federal Unemployment Tax Act.
- 22 (Source: P.A. 89-252, eff. 8-8-95; 89-649, eff. 8-9-96.)