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3 **SSB 6007** - S AMD 409

4 By Senator Prentice

5 ADOPTED 05/22/02

6 On page 3, beginning on line 16, strike all of section 6 and insert the
7 following:

8 **"NEW SECTION. Sec. 6.** (1)(a) The commissioner shall revoke the
9 option for an Indian tribe or tribal unit to make payments in lieu of
10 contributions as described in section 5 of this act if the Indian tribe
11 or tribal unit: (i) Did not make payments, including assessments of
12 interest and penalties, required under this chapter within ninety days
13 of receipt of statement; or (ii) entered into an approved agency
14 deferred payment contract, and was not in compliance with the contract
15 on the cut-off date, as authorized in chapter 50.29 RCW. The
16 revocation shall begin on January 1 of the first calendar year after
17 the Indian tribe or tribal unit meets these conditions, and shall
18 continue until the option is reinstated as described in (b) of this
19 subsection.

20 (b) The commissioner shall reinstate the option if, as of the cut-
21 off date, an Indian tribe or tribal unit whose option was revoked as
22 described in (a) of this subsection: (i) Paid contributions owed in the
23 current calendar year when due; and (ii) made required payments,
24 including assessments of interest and penalties, for any preceding
25 calendar years. The reinstatement shall begin on January 1 of the
26 first calendar year after the Indian tribe or tribal unit satisfies
27 these conditions.

28 (2)(a) Services performed for an Indian tribe or tribal unit are
29 not services in "employment" for purposes of sections 2 and 3 of this
30 act if:

31 (i) The Indian tribe or tribal unit elected to make payments in
32 lieu of contributions, had the option revoked, and has not met the
33 conditions for reinstatement of the option; and

34 (ii) The Indian tribe or tribal unit either: (A) did not make
35 required payments, including assessments of interest and penalties,
36 within one hundred eighty days of receipt of statement; or (B) entered

1 into an approved agency deferred payment contract, and was not in
2 compliance with the contract on the last day of the current calendar
3 quarter.

4 This revocation of coverage shall begin on the first day of the
5 first calendar quarter after the Indian tribe or tribal unit meets
6 these conditions, and shall continue until coverage is reinstated as
7 described in (c) of this subsection.

8 (b) Services performed for an Indian tribe or tribal unit are not
9 services in "employment" for purposes of sections 2 and 3 of this act
10 if:

11 (i) The Indian tribe or tribal unit is a contribution-paying
12 employer; and

13 (ii) The Indian tribe or tribal unit either: (A) did not make
14 required payments, including assessments of interest and penalties,
15 within one hundred eighty days of receipt of statement; or (B) entered
16 into an approved agency deferred payment contract, and was not in
17 compliance with the contract on the last day of the current calendar
18 quarter.

19 This revocation of coverage shall begin on the first day of the
20 first calendar quarter after the Indian tribe or tribal unit meets
21 these conditions, and shall continue until coverage is reinstated as
22 described in (c) of this subsection.

23 (c) The commissioner may reinstate coverage if the Indian tribe or
24 tribal unit has made required payments, including assessments of
25 interest and penalties. This reinstatement of coverage may begin on
26 the first day of the first calendar quarter after these payments are
27 made.

28 (3)(a) The commissioner shall immediately notify the United States
29 internal revenue service and the United States department of labor if
30 an Indian tribe or tribal unit does not make required payments,
31 including assessments of interest and penalties, within 90 days of
32 receipt of statement.

33 (b) The commissioner shall immediately notify the United States
34 internal revenue service and the United States department of labor of
35 any revocation or reinstatement of the option to make payments in lieu
36 of contributions under subsection (1) of this section or any revocation
37 or reinstatement of coverage under subsection (2) of this section."

1 **EFFECT:** Requires the commissioner to revoke the option to make
2 payments in lieu of contributions beginning with the next calendar
3 year if an Indian tribe or tribal unit does not make required
4 payments within 90 days of receipt of its statement, or was not in
5 compliance with an approved agency deferred payment contract on
6 the cut-off date.

7 Services performed in the employ of an Indian tribe or tribal unit
8 are not covered employment beginning with the next calendar
9 quarter if the tribe or tribal unit does not make payments in lieu
10 of contributions within 180 days of receipt of its statement, or
11 was not in compliance with an approved agency deferred payment
12 contract on the last day of the current calendar quarter.

13 Permits the option to make payments in lieu of contributions and
14 the coverage for services performed for the Indian tribe or tribal
15 unit to be reinstated in specified circumstances.

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