

SESSION OF 2004

SUPPLEMENTAL NOTE ON SENATE BILL NO. 481

As Recommended by Senate
Committee on Commerce

Brief*

SB 481 would exempt private, for-profit employers from paying state unemployment taxes on inmate employees.

Background

Two representatives of Impact Design spoke in favor of the bill. The Department of Human Resources explained that there are currently 20 companies that would qualify for this exemption. In addition, the Committee received testimony that federal unemployment taxes are not collected on inmate employees.

At the time the Committee worked the bill, no fiscal impact statement was available.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>