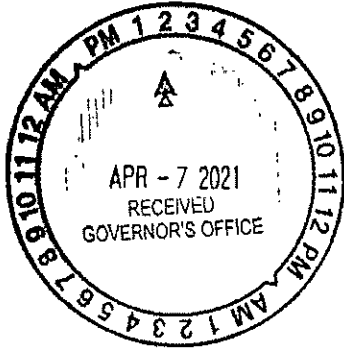


1 HB408
2 209861-3
3 By Representative Kitchens
4 RFD: State Government
5 First Read: 11-FEB-21

ACT #2021 - 226



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ENROLLED, An Act,

Relating to employment; to require an employer to use specified guidelines in order to determine whether a worker is engaged in employment for purposes of employment benefits and tax liabilities; to require a state agency, when applicable, to use those same specified guidelines to determine whether a worker is to be considered as an employee; and to provide exemptions for workers' compensation purposes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For purposes of determining eligibility for employee benefits and protections pursuant to Title 25 of the Code of Alabama 1975, relating to employment and unemployment, or determining tax liability for employees and employers pursuant to Title 40 of the Code of Alabama 1975, relating to revenue and taxation, an employer or state agency responsible for determining the employment status of an individual shall do both of the following:

(1) Use the test enumerated by the Internal Revenue Service in Rev. Rul. 87-41, 1987-1 C.B. 296, as amended or replaced from time to time, in making its determination.

(2) Apply the safe harbor provided in Section 530 of the Revenue Act of 1978, Public Law 95-600, as amended and extended by subsequent acts of Congress.

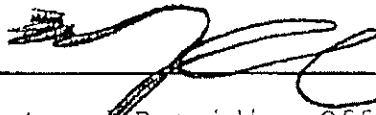
1 (b) Notwithstanding subsection (a), this section
2 shall have no application to, nor shall it have any impact
3 upon, any determination of whether a worker is engaged in
4 employment, or is considered an employee, for purposes of the
5 workers' compensation laws of this state.

6 Section 2. This act shall become effective on the
7 first day of the third month following its passage and
8 approval by the Governor, or its otherwise becoming law.

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Mac McClatchey

Speaker of the House of Representatives



President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 11-MAR-21.

Jeff Woodard
Clerk

Senate

06-APR-21

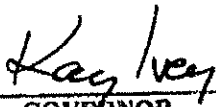
Passed

APPROVED

4-19-2021

TIME

1:30 PM



GOVERNOR

Alabama Secretary Of State

Act Num....: 2021-226

Bill Num...: H-408

Recv'd 04/20/21 08:52amSLF

SOR

Les Kibbons

ONSORS

DIST. NO.

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HOUSE ACTION

DATE: 2-11 2021

RD 1 RFD

SG

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on State Government was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed, w/amend(s) w/sub

this 29 day of Feb. 20 21. Chairperson

DATE: 2-24 2021

RF

RD 2 CAL

DATE: 20

RE-REFERRED RE-COMMITTED

Committee

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 408.

YEAS 99 NAYS 0

JEFF WOODARD, Clerk

SENATE ACTION

DATE: 3-16 2021

RD 1 RFD

FRED

This Bill was referred to the Standing Committee of the Senate on

FRED

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub w/eng sub

by a vote of 8 nays abstain

this 17 day of March 2021 Chairperson

DATE: 3-18 2021

RF FAV RD 2 CAL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 408.

YEAS 31 NAYS 0

PATRICK HARRIS, Secretary

DATE: 4-6-21 RD 3 at length

PASSED PASSED AS AMENDED

YEAS 31 NAYS 0

And was ordered returned forthwith to the House.

PATRICK HARRIS, Secretary

DATE: 20

INDEFINITELY POSTPONED YEARS NAYS

DATE: 20

RECORDED