

2011 Legislation—Withholding Tax

HOUSE BILLS **2**

HB 116 UTAH IMMIGRATION ACCOUNTABILITY AND ENFORCEMENT **2**

House Bills

HB 116 Utah Immigration Accountability and Enforcement

Amends: 63G-2-206, 63G-2-305, 63J-1-602.4, 67-5-22.7, 76-10-2901, 77-7-2

Enacts: 63G-12-101, 63G-12-102, 63G-12-103, 63G-12-104, 63G-12-105, 63G-12-106, 63G-12-201, 63G-12-202, 63G-12-203, 63G-12-204, 63G-12-205, 63G-12-206, 63G-12-207, 63G-12-208, 63G-12-209, 63G-12-210, 63G-12-211, 63G-12-212, 63G-12-301, 63G-12-303, 63G-12-304, 63G-12-305, 63G-12-306, 63I-2-173, 76-9-1001, 76-9-1002, 76-9-1003, 76-9-1004, 76-9-1005

**Renumbers
and Amends:** 63G-12-302, 63G-12-401, 63G-12-402

Effective: 5/10/11

Enacts a guest worker program for individuals who live and work in the state and are not lawfully present in the U.S.

Provides that the program becomes effective on the earlier of:

1. 120 days after an agreement is reached with federal agencies for waivers, exemptions, or authorizations necessary to implement the program; or
2. July 1, 2013

Provides that if the agreements with federal agencies do not provide for issuance of a social security number (SSN) to a guest worker, the Tax Commission shall provide, by rule, for a means by which the employer of the guest worker shall withhold from compensation paid to the guest worker an amount that equals the income taxes that would be imposed by state law if the guest worker were an employee with a SSN.

Requires that if the federal government does not collect federal employment taxes on a guest worker, the Tax Commission shall impose a fee on a person who hires a guest worker in an amount that is equal to the federal employment taxes that would have been collected if the guest worker had a SSN and requires that a fee so collected be deposited into a restricted account.