

§1495. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1997, c. 495, §1 (NEW).]

1. Employer. "Employer" means a person that maintains an office or otherwise transacts business in this State and makes payment of wages taxable under Title 36, Part 8 to a resident or nonresident individual.

[PL 1997, c. 495, §1 (NEW).]

1-A. Administrator. "Administrator" means, except in cases in which the payroll processor is a supervised financial organization or a wholly owned subsidiary of a supervised financial organization, the Superintendent of Consumer Credit Protection within the Department of Professional and Financial Regulation. In cases in which the payroll processor is a supervised financial organization or a wholly owned subsidiary of a supervised financial organization, "administrator" means the Superintendent of Financial Institutions within the Department of Professional and Financial Regulation. For the purposes of this subsection, "supervised financial organization" has the same meaning as in Title 9-A, section 1-301, subsection 38-A.

[PL 2005, c. 500, §2 (AMD); PL 2007, c. 273, Pt. B, §6 (REV); PL 2007, c. 695, Pt. A, §47 (AFF).]

1-B. Full-service payroll processor license. "Full-service payroll processor license" means a license permitting a payroll processor to prepare and issue payroll checks, prepare and file state or federal income withholding tax reports and unemployment insurance compensation reports and collect, hold and turn over to the State Tax Assessor or to federal tax authorities income withholding taxes or unemployment insurance contributions.

[PL 2011, c. 308, §1 (NEW).]

1-C. Issue payroll checks. To "issue payroll checks" means to provide redeemable payroll payment instruments and includes functions performed by a payroll processor that holds a signature stamp, electronic signature or presigned check stock from the employer, but does not include functions performed by a payroll processor that provides unsigned checks to the employer for distribution by the employer.

[PL 2011, c. 308, §1 (NEW).]

1-D. Limited payroll processor license. "Limited payroll processor license" means a license that permits a payroll processor to prepare and issue payroll checks and prepare and file state or federal income withholding tax reports and unemployment insurance compensation reports, but does not permit the licensee to collect, hold or turn over to the State Tax Assessor or to federal tax authorities income withholding taxes or unemployment insurance contributions.

[PL 2011, c. 308, §1 (NEW).]

2. Payroll processing services. "Payroll processing services" means preparing and issuing payroll checks; preparing and filing state or federal income withholding tax reports or unemployment insurance contribution reports; or collecting, holding and turning over to the State Tax Assessor or to federal tax authorities income withholding taxes pursuant to Title 36, chapter 827 or federal law or unemployment insurance contributions pursuant to Title 26, chapter 13, subchapter 7 or federal law.

[PL 2011, c. 308, §2 (AMD).]

3. Payroll processor. "Payroll processor" means a person that provides payroll processing service for one or more employers.

[PL 1997, c. 495, §1 (NEW).]

4. Restricted payroll processor license. "Restricted payroll processor license" means a license that permits a payroll processor to prepare and file state or federal income withholding tax reports and unemployment insurance compensation reports, but does not permit the licensee to collect, hold or turn

over to the State Tax Assessor or to federal tax authorities income withholding taxes or unemployment insurance contributions or to issue payroll checks.

[PL 2011, c. 308, §3 (NEW).]

SECTION HISTORY

PL 1997, c. 495, §1 (NEW). PL 1997, c. 668, §2 (AMD). PL 2003, c. 668, §1 (AMD). PL 2003, c. 668, §12 (AFF). PL 2005, c. 500, §2 (AMD). PL 2007, c. 273, Pt. B, §6 (REV). PL 2007, c. 273, Pt. B, §7 (AFF). PL 2007, c. 695, Pt. A, §47 (AFF). PL 2011, c. 308, §§1-3 (AMD).

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