

➤ **Limited Liability Company**

Effective Date: *May 17, 2010 (Ch. 2010-90)*
 May 27, 2010 (Ch. 2010-138)

Statute Reference: *Section 443.036(20), F.S.*

Chapter Law: *Section 6, 2010-90 (CS/CS/SB 1736, 1st Eng.)*
 Section 17, 2010-138 (CS/HB 7157, 1st Eng.)

Requires a single-member limited liability company to be treated as the employer for state unemployment tax purposes, identical to its treatment for federal unemployment tax purposes.