

### **341.980 Construction of this chapter.**

- (1) In enacting this chapter, it is the intention of the General Assembly to comply with the requirements of the Federal Unemployment Tax Act and all subsequent amendments including, but not limited to P.L. 94-566 and P.L. 95-19. Contributions or reimbursements required herein on account of previously uncovered services performed prior to January 1, 1978, as defined in Section 121 of the Federal Unemployment Compensation Act of 1976, as amended, and benefits based on such services in employment defined herein shall be payable in the same amount, on the same terms and subject to the same conditions as benefits payable on the basis of other service subject to this chapter. Interpretations of the provisions contained herein or elsewhere in this chapter should be consistent with such federal act and interpretations thereof and substantial weight should be given to the commentary contained in those documents entitled "Draft Language and Commentary to Implement the Unemployment Compensation Amendments of 1976 - P.L. 94-566", "Draft Legislation to Implement the Employment Security Amendments of 1970 ... H. R. 14705" and "Manual of State Employment Security Legislation, Revised September 1950," published by the United States Department of Labor, Manpower Administration.
- (2) If Public Law 94-566 or the federal act it amends shall for any cause become inoperative in its application, or stayed pendente lite, as to services performed by employees of this state or one (1) or more of its counties, cities, or political subdivisions, then, the provisions of KRS 341.050(1)(d), 341.070(3) and 341.277, by virtue of that fact, shall, likewise and to the same extent, become inoperative as to such services. Any unobligated contributions in the unemployment insurance fund paid into the fund by such governmental entity, or returned to this state by the United States Treasurer because such federal law becomes inoperative, shall be refunded to the governmental entity contributors proportionately to their unexpended contributions under regulations of the commission. Nothing in this subsection shall waive payments accrued in lieu of contributions.

**Effective:** July 1, 1978

**History:** Amended 1978 Ky. Acts ch. 389, sec. 31, effective July 1, 1978. -- Created 1972 Ky. Acts ch. 21, sec. 40.