PART 601—ADMINISTRATIVE PROCEDURE

Subpart A—Approval, Certification and Findings With Respect to State Laws and Plans of Operation for Normal and Additional Tax Credit and Grant Purposes

Sec. 601.1 General.
601.2 Approval of State unemployment compensation laws.
601.3 Findings with respect to State laws and plans of operation.
601.4 Certification for tax credit.
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Subpart B—Grants, Advances and Audits

601.6 Grants for administration of unemployment compensation laws and employment service.
601.7 [Reserved]
601.8 Agreement with Postmaster General.
601.9 Audits.


§ 601.2 Approval of State unemployment compensation laws.

States may at their option submit their unemployment compensation laws for approval (section 3304(a) of the Internal Revenue Code of 1986).

(a) Submission. The States submit to the Employment and Training Administration (ETA), one copy of the State unemployment compensation law properly certified by an authorized State official to be true and complete, together with a written request for approval.

(b) [Reserved]

(c) Approval. The Secretary of Labor determines whether the State law contains the provisions required by section 3304(a) of the Internal Revenue Code of 1986. If the State law is approved, the Secretary notifies the Governor of the State within 30 days of the submission of such law.

(d) Certification. On October 31 of each taxable year the Secretary of Labor certifies, for the purposes of normal tax credit (section 3302(a)(1) of the Internal Revenue Code of 1986), to the Secretary of the Treasury each State
§ 601.3 Findings with respect to State laws and plans of operation.

For purposes of grants, findings are made regarding the inclusion in State unemployment compensation laws, approved under section 3304(a) of the Internal Revenue Code of 1986, of provisions required by section 303(a) of the Social Security Act (see § 601.2); findings are also made whether a State has accepted the provisions of the Wagner-Peyser Act and whether its plan of operation for public employment offices complies with the provisions of said act. For purposes of additional tax credit, findings are made regarding reduced rates of contributions permitted by the State law (section 3303(a) (1) of the Internal Revenue Code of 1986).

So that the Secretary of Labor may be enabled to determine the status of State laws and plans of operation, all relevant State materials, such as statutes, executive and administrative orders, legal opinions, rules, regulations, interpretations, court decisions, etc., are required to be submitted currently.

(a) Submission. The States submit currently to the ETA one copy of relevant State material, properly certified by an authorized State official to be true and complete.

(b) [Reserved]

(c) Findings. The Secretary makes findings as provided in the cited sections of the Federal law. In the event that the Secretary is unable to make the findings required for certification or for certification of the law for purposes of additional tax credit, further discussions with State officials are undertaken.

(Approved by the Office of Management and Budget under control number 1205–0222)