TITLE III—EFFECTIVE DATES

SEC. 301. (a) Sections 101 through 107 of this Act shall take effect on the first day of the second calendar month which begins after the date of enactment.

(b) Section 108 shall take effect on July 1, 1973.

(c) Sections 201 through 206 of this Act shall take effect upon the date of enactment of this Act.

Approved June 30, 1972.

Public Law 92-329

AN ACT

June 30, 1972
[H. R. 15587]

To provide for a six-month extension of the emergency unemployment compensation program.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 202(f) of Public Law 92-224 (relating to termination dates for purposes of the Emergency Unemployment Compensation Act of 1971) is amended—

Emergency unemployment compensation program.
Extension.
85 Stat. 811.
26 USC 3304 note.

(1) by striking out "June 30, 1972" and inserting in lieu thereof "December 31, 1972",

(2) by striking out "September 30, 1972" and inserting in lieu thereof "March 31, 1973", and

(3) by striking out "July 1, 1972" and inserting in lieu thereof "January 1, 1973".

84 Stat. 713.
26 USC 3301.

SEC. 2. (a) Section 3301 of the Internal Revenue Code of 1954 (relating to rate of Federal unemployment tax) is amended by adding at the end thereof the following new sentence: "In the case of wages paid during the calendar year 1973, the rate of such tax shall be 3.28 percent in lieu of 3.2 percent."

83 Stat. 91; 84 Stat. 696.

(b) Section 6157(b) of the Internal Revenue Code of 1954 (relating to payment of Federal unemployment tax on quarterly or other time period basis) is amended by adding at the end thereof the following new sentence: "In the case of wages paid in any calendar quarter or other period during 1973, the amount of such wages shall be multiplied by 0.58 percent in lieu of 0.5 percent."

84 Stat. 716.
42 USC 1105.

(c) Section 905(b)(1) of the Social Security Act is amended by adding at the end thereof the following new sentence: "In the case of any month after March 1973 and before April 1974, the first sentence of this paragraph shall be applied by substituting 'thirteen fifty-eighths' for 'one-tenth'."

85 Stat. 814.
42 USC 1103.

(d) Section 903(b)(3) of the Social Security Act is amended by adding at the end thereof the following new sentence: "No reduction shall be made under this subsection in the amount transferable to the account of any State by reason of emergency compensation paid to any individual for a week of unemployment ending after June 30, 1972."

(e) The second sentence of section 204(b) of the Emergency Unemployment Compensation Act of 1971 is amended to read as follows: "Amounts appropriated as repayable advances and paid to the States under section 203 shall be repaid, without interest (1) in the case of weeks of unemployment ending before July 1, 1972, as provided in section 903(b)(3) of the Social Security Act, and (2) in the case of weeks of unemployment ending after June 30, 1972, as provided in section 905(d) of such Act."

Approved June 30, 1972.

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