

No. 136

AN ACT

Amending the act of December five, one thousand nine hundred thirty-six (one thousand nine hundred thirty-seven Pamphlet Laws 2897), entitled "An act establishing a system of unemployment compensation to be administered by the Department of Labor and Industry and its existing and newly created agencies with personnel (with certain exceptions) selected on a civil service basis; requiring employers to keep records and make reports, and certain employers to pay contributions based on payrolls to provide moneys for the payment of compensation to certain unemployed persons; providing procedure and administrative details for the determination, payment and collection of such contributions and the payment of such compensation; providing for cooperation with the Federal Government and its agencies; creating certain special funds in the custody of the State Treasurer; and prescribing penalties," authorizing the suspension of the waiting week requirement, and permitting the relief of charges against the employer's account for benefits paid with respect to periods of unemployment resulting directly from a disaster by reason of which the Governor has declared a state of emergency.

"Unemployment Compensation Law".

Subsection (f), section 302, act of December 5, 1936 (1937, P. L. 2897), amended August 24, 1953, P. L. 1397, further amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subsection (f) of section three hundred two, act of December five, one thousand nine hundred thirty-six (one thousand nine hundred thirty-seven Pamphlet Laws 2897), known as the "Unemployment Compensation Law," amended August twenty-four, one thousand nine hundred fifty-three (Pamphlet Laws 1397), is amended to read:

Section 302. Establishment and Maintenance of Employer's Reserve Accounts.—The department shall establish and maintain for each employer a separate employer's reserve account in the following manner:

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(f) Subsequent to June thirtieth, one thousand nine hundred forty-nine, such account shall be charged with all compensation, by even dollars, paid to each individual who received from such employer wage credits constituting the base of such compensation, in the proportion that such wage credits with such employer bears to the total wage credits received by such individual from all employers: Provided, That if the department finds that such individual was separated from his most recent work for such employer due to being discharged for willful misconduct connected with such work, or due to his leaving such work without good cause attributable to his employment, or if the department finds that such individual's unemployment exists because of his loss of work with such employer due directly to a disaster by reason of which the Governor has declared a state of emergency,

thereafter no compensation paid to such individual with respect to any week of unemployment occurring subsequent to such separation, *or due to such disaster as the case may be*, which is based upon wages paid by such employer with respect to employment prior to such separation, *or loss of work*, shall be charged to such employer's account under the provisions of this subsection (f); provided, such employer has filed a notice with the department in accordance with its rules and regulations and within the time limits prescribed therein. The findings and determinations of the department under this subsection (f) shall be subject to appeal in the manner provided in this act for appeals from *determinations of compensation. The provisions of this subsection (f) as hereby amended shall **become effective with respect to charges arising out of any benefit year which commences after the thirtieth day of September, one thousand nine hundred fifty-one.

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Section 2. Subsection (e) of section four hundred one of the act, amended September twenty-nine, one thousand nine hundred fifty-one (Pamphlet Laws 1580), is amended to read:

Subsection (e), section 401, act of December 5, 1936, (1937, P. L. 2897), amended September 29, 1951, P. L. 1580, further amended.

Section 401. Qualifications Required to Secure Compensation.—Compensation shall be payable to any employe who is or becomes unemployed, and who

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(e) Has been unemployed for a waiting period of one week, *unless the Governor upon the occurrence of a disaster declares that a state of emergency exists, in which event the department may suspend the waiting week requirement with respect to unemployment resulting directly from such disaster.*

No week shall be counted as a week of unemployment for the purposes of this subsection, (1) unless it occurs within the benefit year which includes the week with respect to which such employe claims compensation, or (2) if compensation has been paid or is payable with respect thereto, or (3) unless the employe was eligible for compensation with respect thereto under all other provisions of this section and was not disqualified with respect thereto under section 402 (a), (b), (d), (e) and (f); and

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Section 3. The provisions of this act shall be severable and, if any of the provisions thereof shall be finally determined to be inconsistent with any Federal law with which State employment security laws are required

Saving Clause.

* "determination" in original.

** "became" in original.

to conform as a condition for the allowance of credit against Federal taxes on payrolls or the receipt of funds for administration of the employment security program, such *provisions shall be deemed inoperative, and such determination shall not affect the validity of any of the remaining provisions of this act.

Act retroactively
effective to
August 17, 1955.

Section 4. This act shall take effect immediately and shall be retroactive to August seventeen, one thousand nine hundred fifty-five.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER

No. 137

AN ACT

Amending the act of May twenty-one, one thousand nine hundred thirty-one (Pamphlet Laws 149), entitled, as amended, "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are practically, and commercially suitable for use in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," increasing the amount of the additional tax for a limited time.

"The Liquid
Fuels Tax Act".

Section 4, act of
May 21, 1931,
P. L. 149,
amended May
31, 1955, Act
No. 29, further
amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section four, act of May twenty-one, one thousand nine hundred thirty-one (Pamphlet Laws 149), known as "The Liquid Fuels Tax Act," amended May thirty-one, one thousand nine hundred fifty-five (Act No. 29), is amended to read:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State Tax of three cents a gallon, or fractional part thereof, is hereby imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth, excepting liquid fuels delivered to the United States Government on presentation of a duly authorized United States Government exemption certificate or other evidence satisfactory to the department, and such liquid fuels used or

* "provision" in original.