

## **TITLE III--MODIFICATIONS TO FEDERAL UNEMPLOYMENT TAX**

### **SEC. 301. INFORMATION REQUIRED WITH RESPECT TO TAXATION OF UNEMPLOYMENT BENEFITS.**

(a) INFORMATION ON UNEMPLOYMENT BENEFITS-

(1) GENERAL RULE- The State agency in each State shall provide to an individual filing a claim for compensation under the State unemployment compensation law a written explanation of the Federal and State income taxation of unemployment benefits and of the requirements to make payments of estimated Federal and State income taxes.

(2) STATE AGENCY- For purposes of this subsection, the term 'State agency' has the meaning given such term by section 3306(e) of the Internal Revenue Code of 1986.

(b) EFFECTIVE DATE- The amendment made by subsection (a) shall take effect on October 1, 1992.