

Public Law 102-244
102d Congress

An Act

To increase the number of weeks for which benefits are payable under the Emergency Unemployment Compensation Act of 1991, and for other purposes.

Feb. 7, 1992
[H.R. 4095]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. INCREASE IN AMOUNT OF EMERGENCY UNEMPLOYMENT BENEFITS.

(a) INCREASE IN BENEFITS.—

(1) Subparagraph (A) of section 102(b)(2) of the Emergency Unemployment Compensation Act of 1991 (Public Law 102-164, as amended) is amended to read as follows:

26 USC 3304
note.

“(A) IN GENERAL.—Except as otherwise provided in this paragraph—

“(i) IN GENERAL.—

“(I) In the case of weeks beginning during a high unemployment period, the applicable limit is 33.

“(II) In the case of weeks not beginning in a high unemployment period, the applicable limit is 26.

“(ii) REDUCTION FOR WEEKS AFTER JUNE 13, 1992.—

In the case of weeks beginning after June 13, 1992—

“(I) clause (i) of this subparagraph shall be applied by substituting ‘20’ for ‘33’, and by substituting ‘13’ for ‘26’, and

“(II) subparagraph (A) of paragraph (1) shall be applied by substituting ‘100 percent’ for ‘130 percent’.

In the case of an individual who is receiving emergency unemployment compensation for a week which includes June 13, 1992, the preceding sentence shall not apply for purposes of determining the amount of emergency unemployment compensation payable to such individual for any week thereafter beginning in a period of consecutive weeks for each of which the individual meets the eligibility requirements of this Act.”

(2) Subparagraph (A) of section 102(b)(1) of such Act is amended by striking “100 percent” and inserting “130 percent”.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (e) of section 101 of such Act is amended by striking “in a 20-week period or 13-week period, as defined in section 102,”.

26 USC 3304
note.

(2) Subparagraph (B) of section 102(b)(2) of such Act is amended by striking “An individual’s” and inserting “Except as provided in subparagraph (A)(ii), an individual’s”.

(3) Subsection (c) of section 102 of such Act is amended—

(A) by striking “20-week” in paragraph (1) and inserting “high unemployment”, and

(B) by striking “20-WEEK” in the subsection heading and inserting “HIGH UNEMPLOYMENT”.

26 USC 3304
note.

(4) Section 102 of such Act is amended by striking subsection (d).

(5) Subsection (e) of section 102 of such Act is amended to read as follows:

“(e) SPECIAL RULES.—

“(1) MINIMUM DURATION.—A high unemployment period shall last for not less than 13 weeks.

Federal
Register,
publication.

“(2) NOTIFICATION BY SECRETARY.—When a determination has been made that a high unemployment period is beginning or ending with respect to a State, the Secretary shall cause notice of such determination to be published in the Federal Register.”

(6) Paragraph (1) of section 102(g) of such Act is amended by striking “20-week period or 13-week period” and inserting “high unemployment period”.

(7) Paragraph (2) of section 102(g) of such Act is amended by striking “20-week period” and inserting “high unemployment period”.

26 USC 3304
note.

(8) Section 106(b) of such Act is amended by striking “paragraph (3), (4), or (5)” and inserting “paragraph (3) or (4)”.

26 USC 3304
note.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to weeks of unemployment beginning after the date of the enactment of this Act.

SEC. 2. EXTENSION OF PROGRAM.

Sections 102(f)(1)(B), 102(f)(2), and 106(a)(2) of the Emergency Unemployment Compensation Act of 1991 (Public Law 102-164, as amended) are each amended by striking “June 13, 1992” and inserting “July 4, 1992”.

SEC. 3. TEMPORARY INCREASE IN AMOUNT OF CORPORATE ESTIMATED TAX PAYMENTS.

26 USC 6655.

(a) GENERAL RULE.—Subparagraph (A) of section 6655(d)(3) of the Internal Revenue Code of 1986 (relating to temporary increase in amount of installment based on current year tax) is amended by striking the table contained in such subparagraph and inserting the following:

“In the case of a taxable year beginning in:	The current year percentage is:
1992	93
1993 through 1996	95.”

26 USC 6655
note.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1992.

26 USC 6157
note.

SEC. 4. EXTENSION OF TIME FOR PAYMENT OF ADDITIONAL FUTA TAXES.

(a) IN GENERAL.—Notwithstanding any other provision of law, if a qualified taxpayer is required to pay additional taxes for taxable years beginning in 1991 with respect to any employment in any State by reason of such State being declared a credit reduction State, such taxpayer may elect to defer the filing and payment of such additional taxes to a date no later than June 30, 1992.

(b) INTEREST.—Notwithstanding subsection (a), for purposes of section 6601(a) of the Internal Revenue Code of 1986, the last date prescribed for payment of any additional taxes for which an election is made under subsection (a) shall be January 31, 1992.

(c) DEFINITIONS.—For purposes of this section—

(1) QUALIFIED TAXPAYER.—The term “qualified taxpayer” means a taxpayer—

(A) in a State which has been declared a credit reduction State for taxable years beginning in 1991, and

(B) who did not receive notice of such credit reduction before December 1, 1991 from either the State unemployment compensation agency or the Internal Revenue Service.

(2) CREDIT REDUCTION STATE.—The term “credit reduction State” means a State with respect to which the Internal Revenue Service has determined that a reduction in credits is applicable for taxable years beginning in 1991 pursuant to the provisions of section 3302 of the Internal Revenue Code of 1986.

(d) TIME AND MANNER FOR MAKING ELECTION.—An election under this section shall be made at such time and in such manner as the Secretary of the Treasury shall prescribe.

SEC. 5. TREATMENT OF RAILROAD WORKERS.

(a) EXTENSION OF PROGRAM.—

(1) GENERAL RULE.—Sections 501(b) (1) and (2) of the Emergency Unemployment Compensation Act of 1991 (Public Law 102-164, as amended) are each amended by striking “June 13, 1992” and inserting “July 4, 1992”.

45 USC 352 note.

(2) CONFORMING AMENDMENT.—Subsection (a) of section 501 of such Act is amended by striking “June, 1992” and inserting “July 1992”.

(b) ENLARGEMENT OF BENEFITS.—Section 501 of such Act is amended by adding at the end the following:

“(d) ENLARGEMENT OF BENEFITS.—

“(1) GENERALLY.—During the period that begins on the date of the enactment of this subsection—

“(A) subsection (c) of this section shall be applied by substituting ‘130’ for ‘65’;

“(B) section 2(c) of the Railroad Unemployment Insurance Act shall be applied—

“(i) by substituting ‘13 (but not more than 130 days)’ for ‘7 (but not more than 65 days)’ in the table; and

“(ii) by substituting ‘but not by more than 130 days’ for ‘but not by more than sixty-five days’ in the second proviso; and

“(C) section 2(h)(1) of the Railroad Unemployment Insurance Act shall be applied by substituting ‘13’ for ‘seven’.

“(2) PHASE-OUT.—Effective on and after June 14, 1992, paragraph (1) of this subsection shall not apply. Notwithstanding the preceding sentence, in the case of an individual who is receiving the extended benefits under section 2(c) of the Railroad Unemployment Insurance Act for persons with 10 or more but less than 15 years of service, or extended benefits under this section, for any day during the week ending June 13,

Effective date.

1992, paragraph (1) shall apply for purposes of determining the amount of extended benefits payable to such individual for any day thereafter in a continuous period for which the individual meets the eligibility requirements of this section and the Railroad Unemployment Insurance Act.”

Approved February 7, 1992.

LEGISLATIVE HISTORY—H.R. 4095 (S. 2173):

HOUSE REPORTS: No. 102-427 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 138 (1992):

Feb. 4, considered and passed House; considered and passed Senate in lieu of S. 2173.

WEEKLY COMPILATION OF PRESIDENTIAL DOCUMENTS, Vol. 28 (1992):

Feb. 7, Presidential statement.