

Research Center which, except as hereinafter provided in section 3 hereof, shall be vested with all the functions of the Beach Erosion Board, including the authority to make general investigations as provided in section 1 of the Act approved July 31, 1945 (59 Stat. 508), and such additional functions as the Chief of Engineers may assign.

33 USC 426a.

SEC. 2. The functions of the Coastal Engineering Research Center established by section 1 of this Act, shall be conducted with the guidance and advice of a Board on Coastal Engineering Research, constituted by the Chief of Engineers in the same manner as the present Beach Erosion Board.

SEC. 3. All functions of the Beach Erosion Board pertaining to review of reports of investigations made concerning erosion of the shores of coastal and lake waters, and the protection of such shores, are hereby transferred to the Board established by section 3 of the River and Harbor Act approved June 13, 1902, as amended (33 U.S.C. 541), referred to as the Board of Engineers for Rivers and Harbors.

32 Stat. 372.

Approved November 7, 1963.

Public Law 88-173

AN ACT

November 7, 1963
[H. R. 8821]

To revise the provisions of law relating to the methods by which amounts made available to the States pursuant to the Temporary Unemployment Compensation Act of 1958 and title XII of the Social Security Act are to be restored to the Treasury.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 3302(c) (2) (A) of the Internal Revenue Code of 1954 is amended to read as follows:

Unemployment
compensation pay-
ments.

Restoration.
68A Stat. 439.
26 USC 3302.

“(A) in the case of a taxable year beginning on January 1, 1963 (and in the case of any succeeding taxable year beginning before January 1, 1968), as of the beginning of which there is a balance of such advances, by 5 percent of the tax imposed by section 3301 with respect to the wages paid by such taxpayer during such taxable year which are attributable to such State; and”.

(b) Section 3302(c) (2) (B) of such Code is amended by striking out “beginning with a consecutive January 1” and inserting in lieu thereof “beginning on or after January 1, 1968.”

(c) Section 3302(c) (2) of such Code is amended by adding after subparagraph (B) the following:

“At the request (made before November 1 of the taxable year) of the Governor of any State, the Secretary of Labor shall, as soon as practicable after June 30 or (if later) the date of the receipt of such request, certify to such Governor and to the Secretary of the Treasury the amount he estimates equals .15 percent (plus an additional .15 percent for each additional 5-percent reduction, provided by subparagraph (B)) of the total of the remuneration which would have been subject to contributions under the State unemployment compensation law with respect to the calendar year preceding such certification if the dollar limit on remuneration subject to contributions under such law were equal to the dollar limit under section 3306 (b) (1) for such calendar year. If, after receiving such certification and before November 10 of the taxable year, the State pays into the Federal unemployment account the amount so certified (and designates such payment as being made for purposes of this sentence), the

reduction provided by the first sentence of this paragraph shall not apply for such taxable year.”

Effective date.

(d) The amendments made by subsections (a), (b), and (c) of this section shall apply only with respect to taxable years beginning on or after January 1, 1963.

72 Stat. 173;
74 Stat. 982.

SEC. 2. Section 104 of the Temporary Unemployment Compensation Act of 1958, as amended (42 U.S.C. 1400c), is amended to read as follows:

“SEC. 104. The total credits allowed under section 3302(c) of the Federal Unemployment Tax Act (26 U.S.C. 3302(c)) to taxpayers with respect to wages attributable to a State shall be reduced—

Ante, p. 51.
26 USC 3301.

“(1) for the taxable year beginning on January 1, 1963, by 5 percent of the tax imposed by section 3301 of the Federal Unemployment Tax Act, and

“(2) for any succeeding taxable year, by 10 percent of the tax imposed by said section 3301,

68 Stat. 1130.
42 USC 1361-
1371.
66 Stat. 684;
72 Stat. 1217.
38 USC 2001
note.

unless and until the Secretary of the Treasury finds that before November 10 of the taxable year there have been restored to the Treasury the amounts of temporary unemployment compensation paid in the State under this Act (except amounts paid to individuals who exhausted their unemployment compensation under title XV of the Social Security Act and title IV of the Veterans' Readjustment Assistance Act of 1952 prior to their making their first claims under this Act), the amount of costs incurred in the administration of this Act with respect to the State, and the amount estimated by the Secretary of Labor as the State's proportionate share of other costs incurred in the administration of this Act. In applying clauses (1) and (2) of the preceding sentence, the tax imposed by section 3301 of the Federal Unemployment Tax Act shall be computed at the rate of 3 percent in lieu of the rate provided by such section. At the request (made before November 1 of the taxable year) of the Governor of any State, the Secretary of Labor shall, as soon as practicable after June 30 or (if later) the date of the receipt of such request, certify to such Governor and to the Secretary of the Treasury the amount he estimates for the taxable year beginning on January 1, 1963, equals .15 percent (and for any succeeding taxable year equals .3 percent) of the total of the remuneration which would have been subject to contributions under the State unemployment compensation law with respect to the calendar year preceding such certification if the dollar limit on remuneration subject to contributions under such law were equal to the dollar limit under section 3306(b)(1) of the Federal Unemployment Tax Act for such calendar year. If, after receiving such certification and before November 10 of the taxable year, the State restores to the general fund of the Treasury the amount so certified (and designates such restoration as being made for purposes of this sentence), the reduction provided by the first sentence of this section shall not apply for such taxable year.”

68A Stat. 447.
26 USC 3306.

Approved November 7, 1963.