

## PAYMENTS TO STATES

SEC. 302. [42 U.S.C. 502] (a) The Secretary of Labor shall from time to time certify to the Secretary of the Treasury for payment to each State which has an unemployment compensation law approved by the Secretary of Labor under the Federal Unemployment Tax Act<sup>[3]</sup>, such amounts as the Secretary of Labor determines to be necessary for the proper and efficient administration of such law during the fiscal year for which such payment is to be made, including 100 percent of so much of the reasonable expenditures of the State as are attributable to the costs of the implementation and operation of the immigration status verification system described in section 1137(d). The Secretary of Labor's determination shall be based on (1) the population of the State; (2) an estimate of the number of persons covered by the State law and of the cost of proper and efficient administration of such law; and (3) such other factors as the Secretary of Labor finds relevant. The Secretary of Labor shall not certify for payment under this section in any fiscal year a total amount in excess of the amount appropriated therefor for such fiscal year.

(b) Out of the sums appropriated therefor, the Secretary of the Treasury shall, upon receiving a certification under subsection (a), pay, through the Fiscal Service of the Department of the Treasury and prior to audit or settlement by the General Accounting Office<sup>[4]</sup>, to the State agency charged with the administration of such law the amount so certified.

(c) No portion of the cost of mailing a statement under section 6050B(b) of the Internal Revenue Code of 1986<sup>[5]</sup> (relating to unemployment compensation) shall be treated as not being a cost for the proper and efficient administration of the State unemployment compensation law by reason of including with such statement information about the earned income credit provided by section 32 of the Internal Revenue Code of 1986<sup>[6]</sup>. The preceding sentence shall not apply if the inclusion of such information increases the postage required to mail such statement.

[3] The "Federal Unemployment Tax Act" is in §§3301-3311 of P.L. 83-591.

See Vol. II, P.L. 83-591, §§3301-3311.

[4] P.L. 108-271, §8(b), provided that "Any reference to the General Accounting Office in any law, rule, regulation, certificate, directive, instruction, or other official paper in force on the date of enactment to this Act [July 7, 2004] shall be considered to refer and apply to the Government Accountability Office."

[5] See Vol. II, P.L. 83-591, §6050B(b).

[6] See Vol. II, P.L. 83-591, §32.