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HOUSE BILL NO. 776

Offered January 26, 1998

A BILL to amend and reenact §§ 60.2-114, 60.2-116, 60.2-210, 60.2-218, 60.2-501, 60.2-502, 60.2-507, 60.2-509, 60.2-511, and 60.2-532 of the Code of Virginia, and to repeal §§ 60.2-212, 60.2-212.1, 60.2-213 through 60.2-217 and 60.2-219 of the Code of Virginia, relating to unemployment compensation; definition of employment.

Patron—Deeds

Referred to Committee on Labor and Commerce

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-114, 60.2-116, 60.2-210, 60.2-218, 60.1-501, 60.2-502, 60.2-507 60.2-509, 60.2-511, and 60.2-532 of the Code of Virginia are amended and reenacted as follows:

§ 60.2-114. Records and reports.

A. Each employing unit shall keep true and accurate work records, containing such information as the Commission may prescribe. Such records shall be open to inspection and be subject to being copied by the Commission or its authorized representatives at any reasonable time and as often as may be necessary. The Commission may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the Commission deems necessary for the effective administration of this title. Information thus obtained shall not be published or be open to public inspection, other than to public employees in the performance of their public duties, in any manner revealing the employing unit's identity, except as the Commissioner or his delegates deem appropriate, nor shall such information be used in any judicial or administrative proceeding other than one arising out of the provisions of this title; however, the Commission shall make its records about a claimant available to the Workers' Compensation Commission if it requests such records. However, any claimant at a hearing before an appeal tribunal or the Commission shall be supplied with information from such records to the extent necessary for the proper presentation of his claim. Notwithstanding other provisions of this section, the Commissioner, or his delegate, may, in his discretion, reveal information when such communication is not inconsistent with the proper administration of this title.

B. Notwithstanding the provisions of subsection A, the Commission shall, on a reimbursable basis, furnish wage and unemployment compensation information contained in its records to the Secretary of Health and Human Services and the Division of Child Support Enforcement of the Department of Social Services for their use as necessary for the purposes of the National Directory of New Hires established under § 453 (i) of the Social Security Act.

C. Each employing unit shall report to the Commission the initial employment of any person, as defined in § 60.2-212, within thirty-five days of such employment, as defined in § 60.2-218. Information to be provided shall include (i) the employee's name, address and social security number and (ii) the employer's name, address, and federal or Virginia Employment Commission identification number. This information may be provided by mailing a copy of the employee's W-4 forms, transmitting magnetic tape in a format prescribed by the Commission, or by any other means determined by the Commission to result in timely reporting. Notwithstanding any other provisions of law, the Commission shall transmit this information to the Department of Social Services pursuant to Title 63.1 within twenty-one days of its receipt by the Commission. The Commission shall have the authority to promulgate regulations to administer this provision, including any exemptions which are needed to reduce unnecessary or burdensome reporting. The Department of Social Services shall reimburse the Commission for administrative costs incurred pursuant to this section.

Any member or employee of the Commission who violates any provision of this section shall be fined not less than \$20 nor more than \$200, or confined in jail for not longer than ninety days, or both.

§ 60.2-116. Reciprocal agreements.

A. Subject to the approval of the Governor, the Commission is hereby authorized to enter into arrangements with the appropriate agencies of other states or the federal government whereby individuals performing services in this and other states for a single employing unit under circumstances not specifically provided for in §§ 60.2-212 through 60.2-219, § 60.2-218 or under similar provisions in the unemployment compensation laws of such other states, shall be deemed to be engaged in employment performed entirely within this Commonwealth or within one of such other states. Such arrangements may set forth terms whereby the potential right to benefits accumulated under the unemployment compensation laws of one or more states or under such a law of the federal government, or both, may constitute the basis for the payment of benefits through a single appropriate agency of any state under

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60 terms which the Commission finds will be fair and reasonable as to all affected interests and will not
61 result in any substantial loss to the fund.

62 B. Subject to the approval of the Governor, the Commission is also authorized to enter into
63 arrangements with the appropriate agencies of other states or of the federal government:

64 1. a. Whereby wages or services, upon the basis of which an individual may become entitled to
65 benefits under the unemployment compensation law of another state or of the federal government, shall
66 be deemed to be wages for employment by employers for the purposes of §§ 60.2-218, 60.2-602,
67 60.2-606, 60.2-607, 60.2-609, 60.2-610, and 60.2-611, ~~subdivision 1 of § 60.2-612 and §§ 60.2-614~~
68 ~~through 60.2-617~~, provided such other state agency or agency of the federal government has agreed to
69 reimburse the fund for such portion of benefits paid under this title upon the basis of such wages or
70 services as the Commission finds will be fair and reasonable as to all affected interests; and

71 b. Whereby the Commission will reimburse other state or federal agencies charged with the
72 administration of unemployment compensation laws with such reasonable portion of benefits, paid under
73 the law of any such other states or of the federal government upon the basis of employment or wages
74 for employment by employers, as the Commission finds will be fair and reasonable as to all affected
75 interests.

76 2. Reimbursements so payable under subdivision 1 b of this subsection shall be deemed to be
77 benefits for the purposes of §§ 60.2-300 through 60.2-304, but no reimbursement so payable shall be
78 charged against any employer's account for the purposes of §§ 60.2-526 through 60.2-531. The
79 Commission is hereby authorized to make to other state or federal agencies and receive from such other
80 state or federal agencies, reimbursements from or to the fund, in accordance with arrangements pursuant
81 to this section.

82 C. Subject to the approval of the Governor, the Commission is also authorized to enter into
83 arrangements with the appropriate agencies of other states or of the federal government:

84 1. Whereby the Commission may deduct, in accordance with the provisions of § 60.2-633, from
85 unemployment benefits otherwise payable to an individual an amount equal to any overpayment made to
86 such individual under an unemployment benefit program of the United States or of any other state, and
87 not previously recovered. The amount so deducted shall be paid to the jurisdiction under whose program
88 such overpayment was made and in accordance with the arrangement between the Commission and the
89 jurisdiction.

90 2. Whereby the United States agrees to allow the Commission to recover from unemployment
91 benefits otherwise payable to an individual under an unemployment benefit program of the United States
92 any overpayments made by the Commission to such individual under this title and not previously
93 recovered, in accordance with the same procedures that apply under subdivision 1 of this subsection.

94 The amendments made by this subsection shall apply to recoveries made on or after July 1, 1987,
95 and shall apply with respect to overpayments made before, on, or after such date.

96 § 60.2-210. Employer.

97 A. The term "employer" means any employing unit which:

98 1. In any calendar quarter in either the current or preceding calendar year paid for some service in
99 employment wages of \$1,500 or more or such other amount as provided by federal law pursuant to 26
100 U.S.C. § 3306; or

101 2. For some portion of a day in each of twenty different weeks, whether or not such weeks were
102 consecutive, in either the current or the preceding calendar year, has or had in its employment at least
103 one individual, irrespective of whether the same individual was in employment in each such day.

104 B. The term "employer" shall also mean:

105 1. Any employing unit which acquired the organization, trade, separate establishment or business or
106 substantially all the assets thereof, of another which at the time of such acquisition was an employer
107 subject to this title;

108 2. Any employing unit which acquired the organization, trade or business or substantially all the
109 assets thereof, of another employing unit and which, if treated as a single unit with such other
110 employing unit, would be an employer under subsection A of this section;

111 3. Any employing unit which together with one or more other employing units, is owned or
112 controlled, by legally enforceable means or otherwise, directly or indirectly by the same interests, or
113 which owns or controls one or more other employing units, by legally enforceable means or otherwise,
114 and which if treated as a single unit with such other employing unit, would be an employer under
115 subsection A or B of this section;

116 4. Any employing unit which having become an employer under subsection A of this section or
117 ~~subdivisions~~ ~~subdivision~~ 1, 2, 3, or 6, 7 or 8 of this subsection has not, under § 60.2-509, ceased to be
118 an employer subject to this title;

119 5. For the effective period of its election pursuant to § 60.2-510, any other employing unit which has
120 elected to become fully subject to this title;

121 6. Any employing unit not an employer by reason of any other subdivision of this section (i) for

which, within either the current or preceding calendar year, service is or was performed with respect to which such employing unit is liable for any federal tax against which credit may be taken for taxes required to be paid into a state unemployment fund; or (ii) which, as a condition for approval of this title for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, pursuant to such act, to be an "employer" under this title; *or*

7. Any employing unit for which service in employment, as defined in subdivisions 1 through 3 of subsection A of § 60.2-213, is performed;

8. Any employing unit, for which service in employment, as defined in subdivision 4 of subsection A of § 60.2-213, is performed;

9. For the purposes of subdivision 2 of subsection A of this section and subdivisions 8 and 10 of this subsection if any week includes both December 31 and January 1, the days of that week up to January 1 shall be deemed one calendar week and the days beginning January 1 another such week;

10. Any employing unit for which agricultural labor in employment as defined in § 60.2-214 is performed; *or*

11. Any employing unit for which domestic service in employment as defined in § 60.2-215 is performed;

C. 1. In determining whether an employing unit for which service other than domestic service is also performed is an employer under subsection A *or* subdivision 10 of subsection B of this section, the wages earned or the employment of an employee performing domestic service shall not be taken into account.

2. In determining whether an employing unit for which service other than agricultural labor is also performed is an employer under subsection A *or* subdivision 11 of subsection B of this section, the wages earned or the employment of an employee performing service in agricultural labor shall not be taken into account. If an employing unit is determined an employer of agricultural labor, such employing unit shall be determined an employer for the purpose of subsection A of this section.

§ 60.2-218. Employment.

Notwithstanding any other provision of §§ 60.2-212 through 60.2-217 and § 60.2-219, the term "employment" shall mean service with respect to which a tax is required to be paid under any federal law imposing a tax against which credit may be taken for taxes required to be paid into a state unemployment fund or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under this title.

§ 60.2-501. Financing of benefits to employees of nonprofit organizations.

A. Benefits paid to employees of nonprofit organizations shall be financed in accordance with the provisions of this section. For the purpose of this section, a nonprofit organization is an organization, or group of organizations, described in § 501 (c) (3) of the United States Internal Revenue Code which is exempt from income tax under § 501 (a) of that Code.

B. Any nonprofit organization which, pursuant to subdivision 8 of subsection B of § 60.2-210 § 60.2-218, is or becomes subject to this title shall pay taxes under the provisions of § 60.2-511, unless it elects, in accordance with this subsection, to pay to the Commission for the unemployment fund an amount equal to the amount of regular benefits and of one-half of the extended benefits paid, that is attributable to service in the employ of such nonprofit organization, and that is for weeks of unemployment which begin during the effective period of such election.

1. Any nonprofit organization which is or becomes subject to this title may elect to become liable for payments in lieu of taxes for a period of not less than one taxable year beginning with January 1 of each year, provided it files with the Commission a written notice of its election within the thirty-day period immediately following such date.

2. Any nonprofit organization which becomes subject to this title may elect to become liable for payments in lieu of taxes for a period of not less than twelve months beginning with the date on which such subjectivity begins by filing a written notice of its election with the Commission not later than thirty days immediately following the date of the determination of such subjectivity.

3. Any nonprofit organization which makes an election in accordance with subdivision 1 or 2 of this subsection shall continue to be liable for payments in lieu of taxes until it files with the Commission a written notice terminating its election not later than thirty days prior to the beginning of the taxable year for which such termination shall first be effective.

4. Any nonprofit organization which has been paying taxes under this title may change to a reimbursable basis by filing with the Commission, not later than thirty days prior to the beginning of any taxable year, a written notice of election to become liable for payments in lieu of taxes. Such election shall not be terminable by the organization for that and the next year.

5. The Commission may for good cause extend the period within which a notice of election, or a notice of termination, shall be filed and may permit an election to be retroactive but not any earlier than January 1 of the current calendar year.

183 6. The Commission, in accordance with such regulations as it may prescribe, shall notify each
184 nonprofit organization of any determination which it may make of its status as an employer and of the
185 effective date of any election which it makes and of any termination of such election. Such
186 determinations shall be subject to reconsideration, appeal and review in accordance with the provisions
187 of § 60.2-500.

188 C. Payments in lieu of taxes shall be made in accordance with the provisions of this subsection,
189 including either subdivision 1 or 2.

190 1. a. At the end of each calendar quarter, or at the end of any other period as determined by the
191 Commission, the Commission shall bill each nonprofit organization, or group of such organizations,
192 which has elected to make payments in lieu of taxes for an amount equal to the full amount of regular
193 benefits plus one-half of the amount of extended benefits paid during such quarter or other prescribed
194 period that is attributable to service in the employ of such organization.

195 b. If the final adjudication of a disputed claim finds the claimant totally or partially ineligible for
196 benefits, the nonprofit organization shall be liable for any bill resulting from payments made to the
197 claimant during or prior to the appeal process, whether made by erroneous statutory interpretation,
198 administrative error, or incorrect wage reporting.

199 2. a. Each nonprofit organization that has elected payments in lieu of taxes may request permission
200 to make such payments as provided in this paragraph. Such method of payment shall become effective
201 upon approval by the Commission.

202 b. At the end of each calendar quarter, or at the end of such other period as determined by the
203 Commission, the Commission shall bill each nonprofit organization for an amount representing one of
204 the following:

205 (1) One-tenth of one percent of its total payroll for the preceding calendar year.

206 (2) Such percentage of its total payroll for the immediately preceding calendar year as the
207 Commission shall determine. Such determination shall be based each year on the average benefit costs
208 attributable to service in the employ of nonprofit organizations during the preceding calendar year.

209 (3) For any organization which did not pay wages throughout the four calendar quarters of the
210 preceding calendar year, such percentage of its payroll during such year as the Commission shall
211 determine.

212 c. At the end of each taxable year, the Commission may modify the quarterly percentage of payroll
213 thereafter payable by the nonprofit organization in order to minimize excess or insufficient payments.

214 d. At the end of each taxable year, the Commission shall determine whether the total of payments for
215 such year made by a nonprofit organization is more or less than the total amount of regular benefits plus
216 one-half of the amount of extended benefits paid to individuals during such taxable year based on wages
217 attributable to service in the employ of such organization. Each nonprofit organization whose total
218 payments for such year are less than the amount so determined shall be liable for payment of the unpaid
219 balance to the fund in accordance with subdivision 3 of this subsection. If the total payments exceed the
220 amount so determined for the taxable year, all or a part of the excess may, at the discretion of the
221 Commission, be refunded from the fund or retained in the fund as part of the payments which may be
222 required for the next taxable year.

223 3. Payment of any bill rendered under subdivision 1 or 2 of this subsection shall be made not later
224 than thirty days after such bill was mailed to the last known address of the nonprofit organization or
225 was otherwise delivered to it, unless there has been an application for review and redetermination in
226 accordance with subdivision 5 of this subsection.

227 4. Payments made by any nonprofit organization under the provisions of this subsection shall not be
228 deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the
229 organization.

230 5. The amount due specified in any bill from the Commission shall be conclusive on the organization
231 unless, not later than thirty days after the bill was mailed to its last known address or otherwise
232 delivered to it, the organization files an appeal with the Commission, setting forth the grounds for such
233 appeal. Proceedings on appeal to the Commission from the amount of a bill rendered under this
234 subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500.
235 The decision of the Commission shall be subject to the provisions of § 60.2-500.

236 6. Past-due payments of amounts in lieu of taxes shall be subject to the same interest and penalties
237 that, pursuant to § 60.2-519, apply to past-due taxes.

238 § 60.2-502. Bonding of nonprofit organizations.

239 A. In the discretion of the Commission, any nonprofit organization that elects to become liable for
240 payments in lieu of taxes shall be required within thirty days after the effective date of its election (i) to
241 execute and file with the Commission a surety bond approved by the Commission or (ii) to deposit with
242 the Commission money or securities. The amount of such bond or deposit shall be determined in
243 accordance with the provisions of this section.

244 B. The amount of the bond or deposit required by this section shall be a percentage, determined by

the Commission, of the organization's taxable wages paid for employment as defined in subdivision 4 of subsection A of ~~§ 60.2-213~~ § 60.2-218 for the four calendar quarters immediately preceding the effective date of the election, the renewal date in the case of a bond, or the biennial anniversary of the effective date of election in the case of a deposit of money or securities, whichever date is most recent and applicable. If the nonprofit organization did not pay wages in each of such four calendar quarters, the amount of the bond or deposit shall be as determined by the Commission.

C. Any bond deposited under this section shall be in force for a period of not less than two taxable years and shall be renewed with the approval of the Commission, at such time as the Commission may prescribe, but not less frequently than at two-year intervals as long as the organization continues to be liable for payments in lieu of taxes. The Commission shall require adjustments to be made in a previously filed bond as it deems appropriate. If the bond is to be increased, the adjusted bond shall be filed by the organization within thirty days of the date notice of the required adjustment was mailed or otherwise delivered to it. Failure by any organization covered by such bond to pay the full amount of payments in lieu of taxes when due, together with any applicable interest and penalties provided for in subdivision 6 of subsection C of § 60.2-501, shall render the surety liable on such bond to the extent of the bond, as though the surety was such organization.

D. Any deposit of money or securities made in accordance with this section shall be retained by the Commission in an escrow account until liability under the election is terminated, at which time it shall be returned to the organization, less any deductions as hereinafter provided. The Commission may deduct from the money deposited under this section by a nonprofit organization or sell the securities it has so deposited to the extent necessary to satisfy any due and unpaid payments in lieu of taxes and any applicable interest and penalties provided for in subdivision 6 of subsection C of § 60.2-501. The Commission shall require the organization within thirty days following any deduction from a money deposit or sale of deposited securities under the provisions of this subsection to deposit sufficient additional money or securities to make whole the organization's deposit at the prior level. Any cash remaining from the sale of such securities shall be a part of the organization's escrow account. The Commission may review the adequacy of the deposit made by any organization. If, as a result of such review, it determines that an adjustment is necessary, the organization shall be required to make additional deposit within thirty days of written notice of the determination or the Commission shall return to it such portion of the deposit as it no longer considers necessary, whichever action is appropriate. Disposition of income from securities held in escrow shall be governed by the applicable provisions of the state law.

E. If any nonprofit organization fails to file a bond or make a deposit, or to file a bond in an increased amount or to increase or make whole the amount of a previously made deposit, as provided under this subsection, the Commission may terminate such organization's election to make payments in lieu of taxes and such termination shall continue for not less than the four consecutive calendar quarter period beginning with the quarter in which such termination becomes effective; however, the Commission may extend for good cause the applicable filing, deposit or adjustment period by not more than thirty days.

§ 60.2-507. Financing of benefits to employees of governmental entities.

A. Any governmental entity which is an employer by virtue of ~~subdivision 7 of subsection B of § 60.2-210~~ § 60.2-218 shall be permitted to join with one or more other governmental entities to form a joint account in accordance with regulations prescribed by the Commission.

B. Each governmental entity which is an employer by virtue of ~~subdivision 7 of subsection B of § 60.2-210~~ § 60.2-218 and each joint account formed pursuant to subsection A of this section may elect to finance benefits to its employees by either taxes as set forth in §§ 60.2-526 through 60.2-533, or payments in lieu of taxes. Any such election to make payments in lieu of taxes shall be made in accordance with the provisions of subdivisions 1, 2 and 4 of subsection B of § 60.2-501. Termination of such election to make payments in lieu of taxes shall be made in accordance with subdivision 3 of subsection B of § 60.2-501.

C. If the election to make payments in lieu of taxes is exercised, payments shall be in an amount equivalent to the full amount of regular and extended benefits paid that is attributable to service in the employ of such governmental entity. If benefits paid to an individual are based on wages paid by more than one employer and one or more employers are liable for payments in lieu of taxes, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of § 60.2-504. Notwithstanding the provisions of this subsection, if the final adjudication of a disputed claim finds the claimant totally or partially ineligible for benefits, the governmental entity shall be liable for any payment made to the claimant during or prior to the appeal process, whether made by erroneous statutory interpretation, administrative error, or incorrect wage reporting.

D. Payments in lieu of taxes by governmental entities as set forth in this section shall be made at

such times and in such manner as the Commission may determine and prescribe by regulation.

§ 60.2-509. Termination of coverage.

A. Except as otherwise provided in this section and § 60.2-510, an employing unit shall cease to be an employer subject to this title as of January 1 of any year subsequent to December 31, 1972, only if:

1. The employer files with the Commission a written application for termination of coverage;

2. The Commission finds that (i) there were no twenty different days, each day being in a different week within the preceding calendar year, or (ii) there were no twenty different days, each day being in a different week within the current calendar year, within which such employing unit employed one or more individuals in employment subject to this title; and

3. The Commission finds that such employing unit did not pay in any calendar quarter in the preceding or current calendar year for service in employment wages of \$1,500 or more.

B. Except as otherwise provided in this section and § 60.2-510, an employing unit as defined in subdivisions 1 through 4 of subsection A of § 60.2-213 or § 60.2-214 or § 60.2-215, shall cease to be an employer subject to this title as of January 1 of any year, only if it files with the Commission a written application for termination of coverage and the Commission finds that no services performed for such employing unit constitute employment as defined in subdivisions 1 through 4 of subsection A of § 60.2-213 or § 60.2-214 or § 60.2-215.

C.B. Any employing unit which is an employer at the end of any calendar year solely by acquisition during such year as provided in subdivision 1 of subsection B of § 60.2-210, shall cease to be an employer subject to this title as of January 1 of the succeeding calendar year without the filing of the written application required of all other employers, if the Commission finds that there were no twenty different days, each day being in a different week within the preceding or current calendar year that such employing unit and its predecessors in title, treated as a single employing unit:

1. Employed one or more individuals subject to this title; and

2. Did not pay in any calendar quarter in the preceding or current calendar year for service in employment wages of \$1,500 or more.

Whenever any employer, during any completed calendar year, fails to be subject to the payment of taxes solely because no individual has earned wages from such employer during such calendar year, the Commission may, after not less than thirty days' notice in writing mailed to such employer at his last known address, cause such employer to cease to be an employer subject to this title as of January 1 of the calendar year in which such notice is given.

§ 60.2-511. How and when taxes payable.

Taxes, as set forth in this and the succeeding article, shall accrue and become payable by each employer for each calendar year in which he is subject to this title. Such taxes shall be based upon wages payable for employment, as defined in §§ 60.2-212 through 60.2-219 § 60.2-218, occurring in such calendar year. Such taxes shall become due and be paid by each employer to the Commission for the fund in accordance with such regulations as the Commission may prescribe. Payment of such taxes and the filing of related returns shall be deemed to have been made as of the date of the postmark affixed to such payment and returns by the United States Postal Service, or by receipt given by such representative of the Commission if physical delivery of such payment and related returns is made to an office of the Commission.

§ 60.2-532. Pool cost charges.

A. As of January 1 of each year, to all experience rating tax rates established pursuant to § 60.2-531, to all assigned tax rates established pursuant to §§ 60.2-515, 60.2-526, 60.2-527 and 60.2-538, there shall be added the pool cost charges as determined in subsection B of this section.

B. The pool cost charge rate rounded to the nearest one-hundredth of a percent shall be determined as follows:

1. Pool costs for a given calendar year shall be those costs defined in subdivision 2 of this subsection for the thirty-six consecutive calendar month period ending on June 30 immediately preceding that calendar year. The pool cost charge rate shall be pool costs divided by payrolls for such period.

2. Pool costs shall consist of (i) benefit charges which cannot be assigned to an individual employer pursuant to §§ 60.2-210, 60.2-212 through 60.2-219 and 60.2-218, or subsection C of § 60.2-528, or cannot be charged to an individual employer due to his becoming an inactive account pursuant to § 60.2-210 or § 60.2-509, (ii) the difference in the amount the Commission pays pursuant to subdivision 2 of subsection A of § 60.2-609 and the amount the Commission receives pursuant to subdivision 3 of subsection A of § 60.2-609, and (iii) the difference between the benefit charges of all employers with a maximum experience rating tax rate and the amount of the taxes resulting from applying the maximum experience rating tax rate against the payrolls of the same employers. The term "payrolls" as used in this section shall mean the taxable payroll on which taxes have been paid on or before September 30 immediately following such June 30.

3. When the fund balance factor for the most recent twelve-month period ending on June 30 of the

368 immediately preceding calendar year is greater than fifty percent, interest earned on the balance which
369 shall stand to the credit of the account of the Commonwealth of Virginia in the Unemployment Trust
370 Fund in the treasury of the United States shall be subtracted from pool costs, except that in no instance
371 shall pool costs be less than zero.
372 2. That §§ 60.2-212 and 60.2-212.1, 60.2-213 through 60.2-217, and 60.2-219 of the Code of
373 Virginia are repealed.

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