

PUBLIC LAW 110-449—NOV. 21, 2008

UNEMPLOYMENT COMPENSATION  
EXTENSION ACT OF 2008

Public Law 110-449  
110th Congress

An Act

Nov. 21, 2008  
[H.R. 6867]

Unemployment  
Compensation  
Extension Act of  
2008.  
26 USC 1 note.

To provide for additional emergency unemployment compensation.

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

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Unemployment Compensation Extension Act of 2008”.

**SEC. 2. ADDITIONAL FIRST-TIER BENEFITS.**

Section 4002(b)(1) of the Supplemental Appropriations Act, 2008 (26 U.S.C. 3304 note) is amended—

(1) in subparagraph (A), by striking “50” and inserting “80”; and

(2) in subparagraph (B), by striking “13” and inserting “20”.

**SEC. 3. SECOND-TIER BENEFITS.**

Section 4002 of the Supplemental Appropriations Act, 2008 (26 U.S.C. 3304 note) is amended by adding at the end the following:

“(c) SPECIAL RULE.—

“(1) IN GENERAL.—If, at the time that the amount established in an individual’s account under subsection (b)(1) is exhausted or at any time thereafter, such individual’s State is in an extended benefit period (as determined under paragraph (2)), such account shall be augmented by an amount equal to the lesser of—

“(A) 50 percent of the total amount of regular compensation (including dependents’ allowances) payable to the individual during the individual’s benefit year under the State law, or

“(B) 13 times the individual’s average weekly benefit amount (as determined under subsection (b)(2)) for the benefit year.

“(2) EXTENDED BENEFIT PERIOD.—For purposes of paragraph (1), a State shall be considered to be in an extended benefit period, as of any given time, if—

“(A) such a period is then in effect for such State under the Federal-State Extended Unemployment Compensation Act of 1970;

“(B) such a period would then be in effect for such State under such Act if section 203(d) of such Act—

“(i) were applied by substituting ‘4’ for ‘5’ each place it appears; and

“(ii) did not include the requirement under paragraph (1)(A) thereof; or

“(C) such a period would then be in effect for such State under such Act if—

“(i) section 203(f) of such Act were applied to such State (regardless of whether the State by law had provided for such application); and

“(ii) such section 203(f)—

“(I) were applied by substituting ‘6.0’ for ‘6.5’ in paragraph (1)(A)(i) thereof; and

“(II) did not include the requirement under paragraph (1)(A)(ii) thereof.

“(3) LIMITATION.—The account of an individual may be augmented not more than once under this subsection.”.

#### SEC. 4. PHASEOUT PROVISIONS.

Section 4007(b) of the Supplemental Appropriations Act, 2008 (26 U.S.C. 3304 note) is amended—

(1) in paragraph (1), by striking “paragraph (2),” and inserting “paragraphs (2) and (3),”; and

(2) by striking paragraph (2) and inserting the following:

“(2) NO AUGMENTATION AFTER MARCH 31, 2009.—If the amount established in an individual’s account under subsection (b)(1) is exhausted after March 31, 2009, then section 4002(c) shall not apply and such account shall not be augmented under such section, regardless of whether such individual’s State is in an extended benefit period (as determined under paragraph (2) of such section).

“(3) TERMINATION.—No compensation under this title shall be payable for any week beginning after August 27, 2009.”.

#### SEC. 5. TEMPORARY FEDERAL MATCHING FOR THE FIRST WEEK OF EXTENDED BENEFITS FOR STATES WITH NO WAITING WEEK.

26 USC 3304  
note.

With respect to weeks of unemployment beginning after the date of the enactment of this Act and ending on or before December 8, 2009, subparagraph (B) of section 204(a)(2) of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) shall not apply.

#### SEC. 6. EFFECTIVE DATE.

26 USC 3304  
note.

(a) IN GENERAL.—The amendments made by sections 2, 3, and 4 shall apply as if included in the enactment of the Supplemental Appropriations Act, 2008, subject to subsection (b).

(b) ADDITIONAL BENEFITS.—In applying the amendments made by sections 2 and 3, any additional emergency unemployment compensation made payable by such amendments (which would not otherwise have been payable if such amendments had not been enacted) shall be payable only with respect to any week of

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unemployment beginning on or after the date of the enactment of this Act.

Approved November 21, 2008.

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LEGISLATIVE HISTORY—H.R. 6867:

CONGRESSIONAL RECORD, Vol. 154 (2008):

Oct. 3, considered and passed House.  
Nov. 20, considered and passed Senate.

