

*state unemployment compensation agencies as reasonably calculated to assure the prompt and full payment of compensation in such situations and which include provisions for:*

*(1) applying the base period of a single state law to a claim involving the combining of an individual's wages and employment covered under two or more state unemployment compensation laws, and*

*(2) avoiding the duplicate use of wages and employment by reason of that combining, and*

*(3) reimbursement to the fund for those benefits paid under this article on the basis of the wages and provisions for reimbursement from the fund for whatever other law on the basis of wages for insured work as the Executive Director finds will be fair and reasonable to all affected interests.*

**[19A.**

The Executive Director is hereby authorized and directed to enter into an agreement on behalf of the State of Maryland, with the United States Secretary of Labor acting on behalf of the United States, whereunder the Department of Employment Security of the State of Maryland will act as agent of the United States to carry out and fully participate in the provisions of the "Temporary Extended Unemployment Compensation Act of 1961" (87th Congress, First Session) under such condition, rules and regulations are specifically contemplated by said "Temporary Extended Unemployment Compensation Act of 1961" providing for an extension of the duration of unemployment insurance benefits over and above the duration of such benefits authorized under the Maryland Unemployment Insurance Law, provided that the benefits payable under such federal law are not to be paid out of or chargeable to, either directly or indirectly, the Maryland Unemployment Trust Fund.]

20.

As used in this article, unless the context clearly requires otherwise:

(f) "Employer" means: (1) Any employing unit which for some portion of a day [ , on and after January 1, 1945,] has [or had had] in employment one or more individuals; or

[(2) Any employing unit which prior to January 1, 1945, was an employer as defined in this article;]

[(3)] (2) Any employing unit which has elected, pursuant to Section 9, to become subject to this article; or

[(4)] (3) Any individual or employing unit [engaging in employment in this State subject for either the current or preceding calendar year to the payroll tax imposed by Section 1600 of the Federal Internal Revenue Code or to any other federal tax against which credit may be taken for contributions paid into a state unemployment insurance fund.] *not an employer by reason of OF any other section of this Article for which, within either the current or preceding calendar year, service is or was performed with respect to which that employing unit is liable for any Federal tax against which credit may be taken for contributions required to be paid into a State Unemployment Fund; or which, as a condition for approval of this*