excluding, however, any calendar quarter or portion thereof which occurs prior to January 1, 1937, or the equivalent thereof as the Board may by regulation prescribe.

- (q) "Benefit Year" means the twelve-consecutive-month period ending March 31st.
- (r) "Base Period" means the twelve-consecutive-month period ending December 31st, immediately preceding the first day of a benefit year.

1939, ch. 278, sec. 19A.

- 20. (a) As used in this Section unless the context clearly requires otherwise:
- (1) "Old law" means the Unemployment Compensation Law prior to its amendment by Chapter 278, Acts of 1939.
- (2) "New law" means the Unemployment Compensation Law as amended by Chapter 278, Acts of 1939.
- (b) Except as otherwise specifically provided in sub-section (c) of this section, the new law shall be exclusively applicable with respect to any individual on and after April 1, 1939. No provision of the old law shall be construed to limit or to extend the rights of any individual as fixed by the new law, after the new law becomes exclusively applicable with respect to such individual as provided in this Section.
- (c) (1) With respect to any individual for whom there is current a benefit year, established pursuant to the old law, which has not expired prior to April 1, 1939, Sections 19 (s) (base period), 19 (r) (benefit year), 3 (e) (duration of benefits), and 4 (e) (qualifying wages) of the old law, and the weekly benefit amount determined pursuant to Section 19 (q), 3 (b) and 3 (d) of the old law, shall be exclusively applicable until the expiration of such current benefit year, except that:
- (A) Notwithstanding any provision of Sections 19 (s) and 3 (d) of the old law to the contrary, the base period of such individual and the period usable in the determination or redetermination of his full-time weekly wage, under the old law, shall in no event extend after December 31, 1938; and
- (B) Notwithstanding any provision of Section 4 (d) of the old or new law to the contrary, no waiting period shall be required of any such individual after April 1, 1939, and before the expiration of such current benefit year; and
- (C) Notwithstanding any provision of the old law to the contrary, the weekly benefit amount and the maximum total benefits payable during such current benefit year shall, if not a multiple of \$1.00, be computed to the next higher multiple of \$1.00, with respect to all weeks of unemployment occurring after April 1, 1939; and
- (D) If such current benefit year is the individual's second benefit year established pursuant to the old law, there shall be added to the maximum total benefits payable during such current benefit year the amount (if any) by which such maximum total benefits are exceeded by the maximum total benefits, which would have been payable under Sections 3 and 4 (e) of the new law during the benefit year beginning April 1, 1939, but such aggregate total benefits shall not exceed sixteen times the weekly benefit amount established pursuant to the old law.
- (2) Sections 19 (q), 19 (r), 3 (b) (1), 3 (c), and 4 (e) of the new law shall be exclusively applicable with respect to such individual after the expiration of such benefit year, except that the maximum total amount