

political subdivision thereof, or of any instrumentality of any one or more of the foregoing which is wholly owned by this State or by one or more states or political subdivisions; and any service performed in the employ of any instrumentality of this State, or of one or more states or political subdivisions to the extent that the instrumentality is, with respect to [such] that service, exempt under the Constitution of the United States from the tax imposed by Section [1600] 3301 of the [federal] *Federal Internal Revenue Code*;

[(B)] (ii) Service performed in the employ of the United States government or an instrumentality of the United States exempt under the Constitution of the United States from the contributions imposed by this article, except that to the extent that the Congress of the United States shall permit states to require any instrumentalities of the United States to make payments into an unemployment fund under a state unemployment insurance act, all the provisions of this article shall be applicable to [such] those instrumentalities and to services performed for [such] those instrumentalities, in the same manner, to the same extent and on the same terms as to all other employers, employing units, individuals and services; provided that if this State shall not be certified for any year by the [social security board] *Secretary of Labor* under Section [1603(c)] 3304 of the [federal] *Federal Internal Revenue Code*, the payments required of [such] those instrumentalities with respect to [such] that year shall be refunded by the Executive Director from the fund in the same manner and within the same period as is provided in Section 15(b) of this article with respect to contributions erroneously collected.

[(C)] (iii) Service performed [after June 30, 1939,] for an employer determined to be subject to the Railroad Unemployment Insurance Act by the agency or agencies empowered to make [such] that determination by an act of Congress and service as an employee representative determined to be subject to [said] the act by [said] the agency or agencies (except that in the case of a company or person determined by the railroad retirement board to be principally engaged in business other than carrier business, this exclusion shall apply to service for such identifiable IDENTIFIABLE and separable enterprise conducted by that company or person as the [said] Executive Director has determined to be considered the employer); and service for an employer who is determined to be subject to any other unemployment insurance system established by an act of Congress by the agency or agencies of the United States empowered to make [such] these determinations.

[(D)] (iv) Agricultural labor: The term "agricultural labor" includes all [services performed—] *service performed prior to January 1, 1972, which was agricultural labor as defined in this subparagraph prior to that date, and remunerated service performed after December 31, 1971:*

[(i)] On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wild life [.] ;

[(ii)] In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conserva-