

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 that service, exempt under the Constitution of the United States from the tax imposed by § 3301 of the federal Internal Revenue Code;

(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] PERMITS states to require any OF THESE instrumentalities [of the United States] to make payments into [an unemployment] THE fund [under a state unemployment insurance act, all the provisions of this article shall be applicable to those instrumentalities and to services performed for 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]; BUT if this State [shall] IS not [be] certified for any year by the Secretary of Labor under § 3304 of the federal Internal Revenue Code, the payments required of those instrumentalities with respect to 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 § 15(b) of this article with respect to contributions erroneously collected[.];

[(iii)] (II) Service performed for an employer determined to be subject to the Railroad Unemployment Insurance Act by the agency or agencies empowered to make that determination by an act of Congress and service as an employee representative determined to be subject to the act by 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 and separable enterprise conducted by that company or person as the Executive Director has determined to be considered the employer); [and service]

(III) 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 these determinations[.];

(iv) [Agricultural] SUBJECT TO PARAGRAPH (7) OF THIS SUBSECTION, AGRICULTURAL labor AS DEFINED IN SUBSECTION (W) OF THIS SECTION [: The term "agricultural labor" includes all 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: