

(7) An employer who transfers all or part of his operations from another state to this State and has had, in that other state, for a period of not less than three (3) years immediately preceding the transfer, the experience with benefit charges and payrolls which is required by subsection (c)(3) shall be deemed to have met the requirements of that subsection for variance from the standard rate, provided the employer shall make application to the Executive Director for that treatment effective upon the transfer. The application shall include such information as will enable the Executive Director to establish an employer's benefit ratio for that employer in the manner prescribed by subsection (c)(4) as if the benefit charges and payrolls in another state had been paid in this State. The application shall also be verified in whatever manner as is satisfactory to the Executive Director.

(8) In the event that it is determined by the Executive Director that an individual has received benefits which are recoverable by the Executive Director under the terms of § 17(d) or 17(e) of this article, the benefits so received shall not, for the purposes of the experience-rating provisions of this subsection, be charged against the account of any employer in any computation made for any fiscal year for which the computation date occurs after the date of said determination by the Executive Director, provided no benefit charges shall be removed from the employer's account if the payment of such benefits was made as a direct or indirect result of the employer's failure to provide information to the Executive Director as required by this article or the regulations promulgated pursuant thereto.

Benefits paid to claimants based upon wages earned in a work-release program designed to give an inmate of a correctional institution an opportunity to work while serving a term of incarceration shall be treated as benefits for all purposes under this article except that benefits resulting from unemployment due to termination of the inmate's services to a participating employer in a work-release program shall not be charged to such employer if the termination was caused by the inmate's release from prison.

(9) As used in this subsection:

(i) The term "fiscal year" means the twelve-month period from July 1 of each year through June 30 of the next year.

(ii) The term "computation date" with respect to rates of contribution for any fiscal year means May 31 of the preceding fiscal year.

(iii) The term "annual payroll" means the total amount of wages for employment paid by an employer within any calendar year with respect to which contributions have been paid on or before the computation date.