
[Senate, June 11, 1968 — Substituted by amendment by the Senate (McCann) for the report of the committee on Commerce and Labor, reference to the next annual session, on the petition (accompanied by bill, Senate, No. 171) of James Griffin.]

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Eight.

AN ACT MAKING CERTAIN NON-PROFIT INSTITUTIONS SUBJECT TO
THE EMPLOYMENT SECURITY LAW.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 14 of Chapter 151A of the general laws
2 as most recently amended by section 2 of chapter 560 of the
3 acts of 1966 is hereby amended by adding after clause (o) the
4 following new clause: —

5 (p) Notwithstanding any provisions of this section and if
6 permitted under the Federal Employment Tax Act, any em-
7 ployer exempt under section 501(c) of the Federal Internal
8 Revenue Code shall be liable for payments in lieu of contri-
9 butions required of employers liable for contributions under
10 this chapter and shall pay into the fund an amount equivalent
11 to the amount of benefits and dependency allowances paid to
12 claimants who during the applicable base period were paid
13 wages by such organizations which were used to compute such
14 benefits.

1 SECTION 2. Section 6 of chapter 151A of the general laws
2 as most recently amended by section 1 of chapter 560 of the
3 acts of 1966 is hereby amended by striking clause (g) and
4 inserting in place thereof the following new clause: —

5 (g) Services performed (1) by a duly ordained minister,
6 priest, rabbi, Christian Science Reader, member of a religious
7 order or as practitioners of a religion by designation of the
8 governing body of a religious organization and subject to

9 discipline, including removal, by such governing body; (2)
10 members of the faculty of the teaching or administrative
11 staff of a school, college or university; and (3) members of the
12 professional staff of a hospital the performance of whose
13 services requires a license under the laws of the common-
14 wealth in the employ of an organization as described under
15 section 501 (c) (3) of the Federal Internal Revenue Code and
16 exempt from income tax under Section 501 (a) of the Federal
17 Internal Revenue Code.