

By Mr. Bernashe of Chicopee, petition of the State Advisory Council, Massachusetts Division of Employment Security for legislation to make certain changes in the Employment Security Law. Labor and Industries.

**The Commonwealth of Massachusetts**

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

AN ACT MAKING CERTAIN CHANGES IN 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 1 of chapter 151A of the General Laws, as  
2 most recently amended by chapter 632 of the acts of 1957, is  
3 hereby amended by adding after subsection (u) thereof a new  
4 subsection (v) which would read as follows:—

5 (v) "American aircraft" means an aircraft registered under  
6 the laws of the United States.

1 SECTION 2. Subsection (g) of section 6 of chapter 151A of the  
2 General Laws, as most recently amended by chapter 393 of the  
3 acts of 1961, is hereby further amended by substituting a comma  
4 for the semicolon after the word "office" and adding after said  
5 comma the following:— if the employing unit is exempt from  
6 income tax under section five hundred and one (a) of the Federal  
7 Internal Revenue Code;

1 SECTION 3. Subsection (j) of section 6 of chapter 151A of the  
2 General Laws, as most recently amended by chapter 393 of the  
3 acts of 1961, is hereby amended by striking out subsection (j)  
4 and substituting therefor the following:—

5 (j) Service performed in any calendar quarter in the employ  
6 of any organization exempt from income tax under section  
7 five hundred and one (a) of the Federal Internal Revenue Code  
8 (other than an organization described in section four hundred  
9 and one (a) of the Code) or under section five hundred and  
10 twenty-one of such Code, if the remuneration for such service  
11 is less than fifty dollars;

