§ 581-a. Rates of contributions to fund in emergency. 1. Notwithstanding the provisions of section five hundred eighty-one of this chapter to the contrary, all employers whose employees received payments due to a layoff caused by flood conditions shall not have included in their experience rating charges the amounts so paid to the employees from the fund for the period of from June twenty-third, nineteen hundred seventy-two through June twenty-third, nineteen hundred seventy-three. Application for permission to exclude such payments shall be made to the commissioner on or before the first day of October, nineteen hundred seventy-three, and the provisions of subdivision six of section five hundred eighty-one of this chapter shall not apply hereto.

2. Notwithstanding the provisions of section five hundred eighty-one of this chapter to the contrary, all employers whose employees received payments due to the waiver of the waiting period pursuant to the provisions of subdivision nine of section five hundred ninety of this chapter shall not have included in their experience rating charges the amounts so paid to the employees from the fund for such waived waiting period during the snow and energy emergency of January and February, nineteen hundred seventy-seven. Application for permisssion to exclude such payments shall be made to the commisssioner on or before the first day of October, nineteen hundred seventy-seven, and the provisions of subdivision six of section five hundred eighty-one of this chapter shall not apply hereto.

3. Notwithstanding the provisions of section five hundred eighty-one of this title to the contrary, and for the purpose of responding to the COVID-19 pandemic, any employer whose employees receive payments under this article for unemployment claims made on or after March ninth, two thousand twenty and through the duration of the state disaster emergency declared by executive order number two hundred two of two thousand twenty and any further amendments or modifications thereto, or December thirty-first two thousand twenty-one, whichever is later, shall not have included in their experience rating charges the amounts so paid to the employees from the fund. Such charges, if not reimbursed, in whole or in part by the federal government, shall be made to the general account for the fund created by section five hundred fifty of this article.

4. The provisions of this section shall apply to an employer liable for contributions or payments in lieu of contributions, but if the secretary of labor of the United States finds that their application to such employer does not meet the requirements of the Federal Unemployment Tax Act, such provisions shall be inoperative with respect to such employer, unless and until such finding has been set aside pursuant to a final decision issued in accordance with such judicial review proceedings as may be instituted and completed under the provisions of section thirty-three hundred ten of the Federal Unemployment Tax Act.