

**RCW 50.16.100 COVID-19 unemployment account.** (1) The COVID-19 unemployment account is created in the custody of the state treasurer. Revenues to the account shall consist of appropriations and transfers by the legislature and all other funding directed for deposit into the account. Only the commissioner of the employment security department or the commissioner's designee may authorize expenditures from the account. Expenditures from the account may be used only for reimbursing the unemployment trust fund account for unemployment benefits paid to the approved employees of employers approved for such reimbursement pursuant to \*RCW 50.29.100. The account is subject to the allotment procedures under chapter 43.88 RCW, but an appropriation is not required for expenditures.

(2) Any federal funding or relief for novel coronavirus that could be used for the purposes of \*RCW 50.29.100 must be used first before spending from the account. Additionally, if the employment security department subsequently receives reimbursements from federal sources for amounts spent from the account, the department must remit the federal funding to the state treasurer for reimbursement to the budget stabilization account. If federal law or rules would prevent such remittance, the department must notify the office of financial management and the fiscal committees of the legislature within thirty days of receipt of the reimbursement.

(3) By July 1, 2021, the commissioner must certify to the state treasurer the amount of any unobligated moneys in the COVID-19 unemployment account that are attributable to the budget stabilization account appropriation in section 3, chapter 7, Laws of 2020, and the treasurer must transfer those moneys back to the budget stabilization account. [2020 c 7 § 4.]

**\*Reviser's note:** RCW 50.29.100 expired July 30, 2021.

**Conflict with federal requirements—2020 c 7:** "If any part of this act is found to be in conflict with federal requirements that are a prescribed condition to the allocation of federal funds to the state or the eligibility of employers in this state for federal unemployment tax credits, the conflicting part of this act is inoperative solely to the extent of the conflict, and the finding or determination does not affect the operation of the remainder of this act. Rules adopted under this act must meet federal requirements that are a necessary condition to the receipt of federal funds by the state or the granting of federal unemployment tax credits to employers in this state." [2020 c 7 § 9.]

**Effective date—2020 c 7:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 17, 2020]." [2020 c 7 § 14.]