RCW 50.44.080 Construction—Compliance with federal unemployment tax act, department of labor guidelines. In view of the importance of compliance of this chapter with the federal unemployment tax act, any ambiguities contained herein should be resolved in a manner consistent with the provisions of that act. Department of labor guidelines implementing chapter 99, Laws of 2001 should be referred to when interpreting the provisions of this chapter.

Language in this chapter concerning the extension of coverage to employers entitled to make payments in lieu of contributions should, in a manner consistent with the foregoing paragraph, be construed so as to have a minimum financial impact on the employers subject to the experience rating provisions of this title. [2001 c 99  $\S$  3; 1971 c 3  $\S$  25.]

Conflict with federal requirements—Severability—Applicability—Effective date—2001 c 99: See notes following RCW 50.44.053.