

**§6762. Benefit calculation for calendar years beginning with 2022**

Notwithstanding any provision of this chapter to the contrary, for requests for reimbursement under this chapter for calendar years beginning after December 31, 2021, the amount of reimbursement must be based on the benefit base for a qualified employer rather than on the amount of income tax withheld for qualified employees. The commissioner and the State Tax Assessor shall take whatever action is necessary to implement this subsection, including the adoption of routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. [PL 2021, c. 602, §6 (NEW).]

**SECTION HISTORY**

PL 2021, c. 602, §6 (NEW).

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