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INTER-OFFICE MEMORANDUM

	Date:	December 4, 1963
To: Roy U. Sinclair, Chairman	Office:_	
From: Milton L. Bradford, Assistant Attorney General	Office:_	
Subject: #18100 Atlantic Design Company re: Refund		

## FACTS:

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The Atlantic Design Company, a subject employer under the provisions of the Maine Employment Security Law, has, through error, paid contributions to the New Hampshire agency for the years 1960, 1961, 1962 and the first two quarters of 1963 in the amount of \$8,789.71.

The error having been discovered the Atlantic Design Company has now paid this agency the sum of \$8,975.94 for the same periods.

The difference between the amount paid to New Hampshire and the amount paid to our agency is due to the fact Atlantic Design earned a rate in New Hampshire.

During the periods involved the New Hampshire Agency has paid a total of \$760.00 in benefits, therefore, that agency will refund to Atlantic Design Company \$8,789.71 less \$760.00 (benefits paid) or \$8,029.71.

Both the Maine Employment Security Law Section 19, IV and the New Hampshire Department of Employment Security Law, Section 12-H provide in case refunds are due same shall be paid, if not later than 4 years after which contributions became due; provided, however, that any such refund involving contributions with respect to wages upon the basis of which benefits have been paid for unemployment, shall be reduced by the amount of benefits so paid.

## QUESTION:

Can the State of Maine refund, under our law, the \$760.00 paid in benefits by the New Hampshire agency to Atlantic Design Company or to the State of New Hampshire?

## ANSWER:

No.

IT IS NOT THE HOURS WE PUT IN -- IT IS WHAT WE PUT INTO THE HOURS 3. Adm-1 (rev. 2-60)

## **OPINION:**

It is my opinion that Section 19, IV of the Maine Employment Security Law, the only section dealing with refunds, is not applicable in this case as it cannot be determined that "... contributions or interest were erroneously paid to this state on wages insured under the employment security law of some other state or of the federal government..." Further, the last sentence of Section 19, IV reads as follows: "Nothing in this chapter, or any part thereof, shall be construed to authorize any refund or credit of money due and payable under the law and regulation in effect at the time such money was paid."

MLB:e cc - Mr. Cote Mr. George