

CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD
714 P STREET, SACRAMENTO 95814

N O T I C E

Attached is Precedent Tax Decision No. P-T-335-A. After an unfavorable decision of the court, and pursuant to the provisions of section 409.1 of the Unemployment Insurance Code, the Board has overruled and set aside P-T-335. That decision is no longer of any force or effect.

It is appropriate that this new precedent tax decision (P-T-335-A) be filed in a manner that will clearly indicate that P-T-335 has been overruled, and an annotation to that effect should be entered on P-T-335 itself.



Lionel E. Riave
Chief Counsel

BEFORE THE
CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD

In the Matter of:

MOUNT HERMON ASSOCIATION, INC.
(Petitioner)

DEPARTMENT OF BENEFIT PAYMENTS

PRECEDENT
TAX DECISION
No. P-T-335-A
Case No. T-75-26

On March 31, 1977 pursuant to the provisions of section 409 of the Unemployment Insurance Code this Board promulgated and issued Precedent Tax Decision No. P-T-335 (Case No. T-75-26). In that decision the Board reversed the findings of the referee in Case No. SJ-T-6715 and held that the petition for review was denied.

Thereafter the petitioner filed a complaint for refund of taxes in the Superior Court of the State of California, in the County of Sacramento, No. 267679, requesting the court to require that the Board vacate and set aside its precedent decision. On September 24, 1979 the Honorable Irving R. Perluss, Judge of the Superior Court, reversed the decision of the Appeals Board and entered judgment in favor of the petitioner. An appeal was taken by the Employment Development Department to the Court of Appeal, Second Appellate District (3 CIVIL No. 19409). That court affirmed the superior court and held that

the petitioner was entitled to a refund of unemployment insurance taxes paid in the instant matter.

Accordingly, pursuant to the decision of the court, and in conformance with the provisions of section 409.1 of the Unemployment Insurance Code, this Board overrules and declares invalid for all purposes its decision in P-T-335 (Case No. T-75-26). Additionally, we now hold, as ordered, that the decision of the referee in SJ-T-6715 is affirmed. The petition for refund is granted.

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