

14 (b) of this Act with respect to contributions erroneously collected.

(C) Service performed after June 30, 1939, for an employer determined to be subject to the Railroad Unemployment Insurance Act by the agency or agencies empowered to make such determination by an Act of Congress and service as an employee representative determined to be subject to said Act by said agency or agencies (except that in the case of a company or person determined by the Railroad Retirement Board to be principally engaged in business other than carrier business, this exclusion shall apply to service for such identifiable and separable enterprise conducted by that company or person as the said Board has determined to be considered the employer); and service for an employer who is determined to be subject to any other unemployment compensation system established by an Act of Congress by the agency or agencies of the United States empowered to make such determinations.

(D) Agricultural labor:

The term "agricultural labor" includes all services performed—

(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wild life.

(2) In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane if the major part of such service is performed on a farm.

(3) In connection with the production or harvesting of maple sugar or maple syrup or any commodity defined as an agricultural commodity in Section 15 (g) of the Federal Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.