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SEC. 3. That the law as it appears in chapter one hundred three (103) of the Acts of the Forty-ninth General Assembly of Iowa, be and the same is hereby amended by striking lines forty-five (45), forty-six (46) and forty-seven (47) of section one (1) of said chapter, and inserting in lieu thereof the following: "or in Polk County, within sixty days after the date of the notice to such employer notifying such employer of his rate of contribution, or of the commission's determination as provided for in subsection C of section fifteen hundred fifty-one and thirteen hundredths (1551.13), Code, 1939, or subsection E of this section."

SEC. 4. That the law as it appears in Chapter one hundred three (103), Acts of the Forty-ninth General Assembly of Iowa, be further amended by striking paragraph two (2) of subsection F of said Act,

and inserting in lieu thereof the following:

"The appeal shall be taken by the employer filing in the office of the clerk of the district court of such county his petition setting forth the errors complained of in the commission's ruling. The employer shall cause an original notice to be served upon the chairman of the commission in the same manner as provided for in ordinary actions in court. The commission shall within thirty days from the date on which said notice was served on the commission certify and file with the clerk of said court a copy of the records and proceedings upon which the rate of contributions or the assessment of contributions was established.

"The plaintiff shall file with the clerk of said court a bond for the use of the defendant, with sureties approved by the clerk, in penalty to be fixed and approved by the clerk of said court. In no case shall the bond be less than fifty dollars conditioned that the plaintiff shall perform the orders of the court."

SEC. 5. This act being deemed of immediate importance shall be in force and effect from and after its passage and publication in the Spencer Times, a newspaper published at Spencer, Iowa, and in the Le Mars Sentinel, a newspaper published at Le Mars, Iowa.

Approved March 24, 1943.

I hereby certify that the foregoing act was published in the Spencer Times, Spencer, Ia., April 1, 1943, and the LeMars Sentinel, LeMars, Ia., March 30, 1943.

WAYNE M. ROPES, Secretary of State.

CHAPTER 74

UNEMPLOYMENT COMPENSATION

H. F. 8

AN ACT to amend section fifteen hundred fifty-one and fourteen hundredths (1551.14), code of Iowa, 1939, relating to election and termination of employer's coverage; and to provide for the effective date of such amendment.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. That the law as it appears in section fifteen hundred fifty-one and fourteen hundredths (1551.14), Code of Iowa, 1939, as amended, be and the same is hereby amended by striking from lines

- d eleven (11) and twelve (12) of paragraph one (1) of subsection C of said section the following: "at least thirty days prior to such first day of January", and inserting in lieu thereof: "prior to the fifteenth day of February of such year".
- That said section be further amended by striking from lines seventeen (17) and eighteen (18) of paragraph two (2) of subsection C of said section the words: "at least thirty days prior to such first day of January", and by inserting in lieu thereof: "prior to the fifteenth day of February of such year".
 - SEC. 2. This act being deemed of immediate importance shall be in full force and effect from and after its passage and publication in the Dysart Reporter, a newspaper published at Dysart, Iowa, and in the Iowa City Press Citizen, a newspaper published at Iowa City, Iowa.

Approved January 29th, 1943.

I hereby certify that the foregoing act was published in the Dysart Reporter, Dysart, Ia., February 4, 1943, and the Iowa City Press Citizen, Iowa City, Ia., February 2, 1943.

WAYNE M. ROPES, Secretary of State.

CHAPTER 75

UNEMPLOYMENT COMPENSATION WARRANTS

S. F. 338

AN ACT to amend section one thousand five hundred fifty-one and fifteen hundredths (1551.15) in chapter seventy-seven and two-tenths (77.2), code, 1939, relating to the control, management and use of the unemployment compensation fund; and to provide for the cancellation of outstanding warrants for the payment of benefits, and the issuance, in such cases, of warrants in lieu of the original warrants in the discretion of the commission.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Amend section one thousand five hundred fifty-one and fifteen hundredths (1551.15), chapter seventy-seven and two-tenths (77.2), code, 1939, by adding thereto as subsection F the following: "F. Cancellation of warrants. The state comptroller, as of January 1st, April 1st, July 1st and October 1st of each year, shall stop payment on all warrants for the payment of benefits which have been outstanding and unredeemed by the state treasurer for six months or longer. Should the original warrants subsequently be presented for payment, warrants in lieu thereof shall be issued by the state comptroller at the discretion of and certification by the commission.".
 - SEC. 2. All acts, or parts of acts, in conflict herewith, are hereby repealed insofar as they are inconsistent with any of the provisions of this act.

Approved April 1, 1943.