

10 organization or merger was completed. b. In any case in which the
 11 enterprise or business of a subject employer has been discontinued
 12 otherwise than by sale or transfer to a subsequent employing unit and
 13 such employer has had no employment for a period of one year, the
 14 commission may, on its own motion, terminate said account."

1 SEC. 2. All Acts or parts of Acts in conflict with the provisions of
 2 this Act are hereby repealed.

Approved February 16, 1949.

CHAPTER 69

PUBLIC EMPLOYEES RETIREMENT CONTRIBUTIONS

H. F. 218

AN ACT to amend the law as it appears in chapter ninety-seven (97), Code 1946, and chapter seventy-six (76), Acts of the 52nd General Assembly, relating to old-age and survivor's* insurance of certain public employees and regulating the collections of contributions to said system and the payments of benefits thereunder.

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

1 SECTION 1. Section ninety-seven point forty-five (97.45), Code
 2 1946, is hereby amended by striking the word "forty" in line one (1)
 3 and in line five (5), of subsection four (4), paragraph (a), and sub-
 4 stituting in lieu thereof the word "sixty" in each instance.

1 SEC. 2. Section ninety-seven point forty-five (97.45), Code 1946,
 2 is hereby amended by striking the period (.) after the word "indi-
 3 vidual" in line five (5), of subsection four (4), paragraph (b), and
 4 substituting in lieu thereof a comma (,) and the following: "for the
 5 first five years, plus two per cent per year for the second five years,
 6 three per cent per year for the next ten years and four per cent for each
 7 year after twenty years."

1 SEC. 3. Section ninety-seven point eight (97.8), Code 1946, is
 2 hereby amended by striking the sentence beginning with the word
 3 "for" in line twelve (12), and substituting in lieu thereof the follow-
 4 ing: "For the calendar year 1949 the rate of tax shall be two per cent;
 5 three per cent for the calendar year 1950; four per cent for the calen-
 6 dar year 1951, and shall continue at that rate until the General As-
 7 sembly may determine the amount necessary to make the system
 8 actuarially* sound."

1 SEC. 4. Section ninety-seven point twenty-one (97.21), Code 1946,
 2 is hereby amended by striking the words "eighty-five" in line five (5)
 3 of subsection one (1) and substituting in lieu thereof the words "one
 4 hundred twenty".

1 SEC. 5. Section ninety-seven point twenty-one (97.21), is further
 2 amended by striking the word "fifteen" in line two (2), subsection.

*According to enrolled Act.

3 four (4) paragraph (a) and substituting in lieu thereof the words
4 "twenty-five".

1 SEC. 6. Chapter seventy-six (76), section one (1), of the Acts of
2 the 52nd General Assembly is amended by adding after the figures
3 "1946" in line eleven (11), the following: "or the last quarter of
4 employment."

1 SEC. 7. Amend section ninety-seven point forty-five (97.45), Code
2 1946, by adding a new subsection as follows: "No definition or pro-
3 vision of this chapter shall be construed so as to include temporary
4 employees of the General Assembly of Iowa unless such employees
5 shall make application to the Iowa Employment Security Commis-
6 sion to be covered under the provisions of this chapter."

1 SEC. 8. Amend chapter ninety-seven (97), Code 1946, by adding
2 a new section as follows: "The Iowa Employment Security Commis-
3 sion is hereby authorized and directed to refund to all employees of
4 the Fifty-third General Assembly such sums of money that may have
5 been withheld under the provisions of this chapter upon the applica-
6 tion of such employees as may desire to obtain such refund, and the
7 Iowa Employment Security Commission is further authorized and
8 directed to issue such forms as may be necessary for the filing of an
9 application for a refund."

1 SEC. 9. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in the
3 Farm Bureau News, a newspaper published at Bettendorf, Iowa, and
4 in the Daily Times, a newspaper published at Davenport, Iowa.

Approved April 28, 1949.

I hereby certify that the foregoing act was published in the Farm Bureau News, May
12, 1949, and in the Daily Times, May 7, 1949.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 70

PUBLIC SAFETY PEACE OFFICERS RETIREMENT SYSTEM

H. F. 152

AN ACT to provide for the creation, establishment and administration of the Iowa department of public safety peace officers' retirement, accident and disability system; to provide a fund for payment of retirement, accident and disability benefits to members of such system and their dependents; to prescribe the conditions for eligibility to receive such benefits; to provide for contributions by the state of Iowa to such fund; and to repeal all acts and parts of acts in conflict with this act.

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

1 SECTION 1. Definitions of words and phrases. The following
2 words and phrases when used in this act shall, for the purpose of
3 this act, have the meanings respectively ascribed to them in this
4 section, except in those instances where the context clearly indicates
5 a different meaning:

6 1. "System" shall mean the Iowa department of public safety peace
7 officers' retirement, accident and disability system as defined in
8 section two (2) of this act.

9 2. "Peace officer" or "peace officers" shall mean all members of