

12 2. By adding a new subsection two (2) as follows:

13 "2. Penalties. Any employer who shall fail to file a report of wages
14 paid to each of his employees for any period in the manner and within
15 the time required by this chapter and the rules and regulations of the
16 commission or any extension of such time, shall pay to the commis-
17 sion a penalty in a sum equal to two per cent (2%) of the contribu-
18 tions required to be paid by such employer for each month or part
19 thereof, for failure to file such report, provided that the total of such
20 penalties shall not exceed ten per cent (10%) of the amount of such
21 contributions. If the commission finds that any such report is insuffi-
22 cient, it shall notify the employer in writing to file a sufficient report.
23 If such employer shall fail to file a sufficient report within thirty (30)
24 days after the mailing of such notice to him, he shall, in addition to
25 any amount otherwise payable by him under the provisions of this
26 chapter, pay to the commission, a penalty equal to two per cent (2%)
27 of the contributions for such period unpaid by him at the time of the
28 mailing of each notice, for each month or part thereof of such failure
29 to file a sufficient report, provided that the total penalties shall not ex-
30 ceed ten per cent (10%) of the amount of such contribution.

31 "If the commission finds that any employer has wilfully failed to
32 pay any contribution or part thereof when required by this chapter
33 and the rules and regulations of the commission, with intent to de-
34 fraud the commission, then such employer shall in addition to such
35 contribution or part thereof, pay a contribution equal to fifty per cent
36 (50%) of the amount of such contribution or part thereof, as the case
37 may be.

38 "However, in the event an employer is not required to make a con-
39 tribution, the penalties for failure to report shall be an amount equal
40 to one per cent (1%) of his taxable payroll. After September 30,
41 1961 no penalty or penalties shall be less than ten dollars (\$10.00).

42 "The commission may cancel any interest or penalties if it is
43 shown to the satisfaction of the commission that the failure to pay a
44 required contribution or to file a required report was not the result
45 of negligence, fraud, or intentional disregard of the law or the rules
46 and regulations of the commission."

47 3. Further amend by renumbering all subsequent subsections.

Approved May 3, 1961.

CHAPTER 86

REFERENCES TO "STATES" EMPLOYMENT SECURITY LAW

H. F. 92

AN ACT relating to the definition of a "state" in the employment security law.

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

1 SECTION 1. Section ninety-six point nineteen (96.19), Code 1958,
2 is amended by striking from line two (2) of subsection eleven (11)
3 the following: "Alaska, Hawaii, and".

1 SEC. 2. Section ninety-six point nineteen (96.19), Code 1958, is
2 amended by adding at the end of subsection eleven (11) the following:
3 "and Puerto Rico".

Approved April 5, 1961.