

Finance Dr. Pass 3/16 (p. 890)

Withdrawn 3/22/84

FILED MAR 5 1984

SENATE FILE 2296

BY COMMITTEE ON LABOR AND INDUSTRIAL RELATIONS

Approved 3/5 (p. 671)

File 2433 substituted 3/22 (p. 976)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
 Approved \_\_\_\_\_

### A BILL FOR

1 An Act amending Iowa's unemployment compensation law by  
 2 limiting the waiver of certain requirements in job  
 3 bumping situations, by treating educational employees  
 4 similarly for purposes of denying benefits during  
 5 certain regular academic recesses, by switching the  
 6 burden of producing evidence back to the employee in  
 7 certain cases, by modifying certain special contribution  
 8 rate requirements both prospectively and retroactively,  
 9 by authorizing recomputation of employer rates in certain  
 10 overpayment cases, by crediting certain earned interest  
 11 to the temporary emergency surcharge fund, and by  
 12 providing for contribution refunds in overpayment cases.

S. 2296

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 96.4, subsection 3, Code Supplement  
2 1983, is amended to read as follows:

3 3. The individual is able to work, is available for work,  
4 and is earnestly and actively seeking work. ~~The provision~~  
5 ~~of this~~ This subsection shall-be is waived if the individual  
6 is deemed temporarily unemployed as defined in section 96.19,  
7 subsection 9, paragraph "c" ~~ex.~~ The work search requirements  
8 of this subsection and the disqualification requirement for  
9 failure to apply for, or to accept suitable work of section  
10 96.5, subsection 3 are waived if the individual is not  
11 disqualified for benefits under section 96.5, subsection 1,  
12 paragraph "i".

13 Sec. 2. Section 96.4, subsection 5, Code Supplement 1983,  
14 is amended to read as follows:

15 5. Benefits based on service in employment in a nonprofit  
16 organization or government entity, defined in section 96.19,  
17 subsection 6, ~~shall-be~~ are payable in the same amount, on  
18 the same terms and subject to the same conditions as  
19 compensation payable on the same basis of other service subject  
20 to this chapter, except that:

21 a. Benefits based on service in an instructional, research,  
22 or principal administrative capacity in an educational  
23 institution ~~of higher-education~~ including service in or  
24 provided to or on behalf of an educational institution while  
25 in the employ of an educational service agency, a government  
26 entity, or a nonprofit organization shall not be paid to an  
27 individual for any week of unemployment which begins during  
28 the period between two successive academic years or during  
29 a similar period between two regular terms, whether or not  
30 successive, or during a period of paid sabbatical leave,  
31 provided for in the individual's contract, if the individual  
32 has a contract or ~~contracts-to~~ reasonable assurance that the  
33 individual will perform services in any such capacity for  
34 any educational institution ~~or institutions of higher-education~~  
35 for both such academic years or both such terms.

1 b. Benefits based on service in employment, ~~defined in~~  
2 ~~section 96-19, subsection 6, and based on service after~~  
3 ~~December 31, 1977 in an instructional, research, or principal~~  
4 ~~administrative~~ any other capacity for an educational  
5 institution operated by including service in or provided to  
6 or on behalf of an educational institution while in the employ  
7 of an educational service agency, a government entity, or  
8 a nonprofit organization, shall not be paid to an individual  
9 for any week of unemployment which begins during the period  
10 between two successive academic years or terms, ~~(or, when~~  
11 ~~an agreement provides instead for a similar period between~~  
12 ~~two regular but not successive terms, during such period)~~  
13 ~~to any individual~~ if such the individual performs such the  
14 services in the first of such academic years or terms and  
15 ~~if there is a contract or~~ has reasonable assurance that such  
16 the individual will perform services in any such capacity  
17 ~~for any educational institution the second of such academic~~  
18 ~~years or terms, or during a period of paid sabbatical leave,~~  
19 ~~provided for in the individual's contract, and.~~ If benefits  
20 are denied to an individual for any week as a result of this  
21 paragraph and the individual is not offered an opportunity  
22 to perform the services for an educational institution for  
23 the second of such academic years or terms, the individual  
24 is entitled to retroactive payments of benefits for each week  
25 for which the individual filed a timely claim for benefits  
26 and for which benefits were denied solely by reason of this  
27 paragraph.

28 c. With respect to services ~~in any other capacity~~ for  
29 an educational institution in any capacity under paragraph  
30 a or b, benefits shall not be paid to an individual for any  
31 week of unemployment which begins during ~~the period between~~  
32 ~~two successive academic years, or terms if the individual~~  
33 ~~performs the services in the first of such academic years~~  
34 ~~or terms and there is a reasonable assurance that the~~  
35 ~~individual will perform such services in the second of such~~

1 academie-years-or-terms---if-benefits-are-denied-to-an  
2 individual-for-any-week-as-a-result-of-this-paragraph-and  
3 the-individual-is-not-offered-an-opportunity-to-perform-such  
4 services-for-the-educational-institution-for-the-second-of  
5 such-academie-years-or-terms,-the-individual-is-entitled-to  
6 a-retroactive-payment-of-benefits-for-each-week-for-which  
7 the-individual-filed-a-timely-claim-for-benefits-and-for-which  
8 benefits-were-denied-selely-by-reason-of-this-paragraph an  
9 established and customary vacation period or holiday recess  
10 if the individual performs the services in the period  
11 immediately before such vacation period or holiday recess,  
12 and the individual has reasonable assurance that the individual  
13 will perform the services in the period immediately following  
14 such vacation period or holiday recess.

15 d. With-respect-to-any-services-performed-after-July-1,  
16 1977,-in-any-capacity-for-an-educational-institution-other  
17 than-an-institution-of-higher-education,-compensation-payable  
18 on-the-basis-of-such-services-shall-not-be-paid-to-any  
19 individual-for-any-week-which-commenees-during-an-established  
20 and-eustomary-vaeation-period-or-holiday-reecess-if-such  
21 individual-performs-such-service-in-the-period-immediately  
22 before-such-vaeation-period-or-holiday-recess,-and-there-is  
23 a-reasonable-assurance-that-such-individual-will-perform-such  
24 service-in-the-period-immediately-following-such-vaeation  
25 period-or-holiday-reecess. For purposes of this subsection,  
26 "educational service agency" means a governmental agency or  
27 government entity which is established and operated exclusively  
28 for the purpose of providing educational services to one or  
29 more educational institutions.

30 e---With-respect-to-services-performed-after-December-31,  
31 1977,-in-an-instructional,-research,-or-principal  
32 administrative-capacity-in-an-institution-of-higher-education,  
33 compensation-payable-on-the-basis-of-such-services-shall-be  
34 denied-to-any-individual-for-any-week-which-commenees-during  
35 an-established-and-eustomary-vaeation-period-or-holiday-reecess

1 if-such-individual-performs-such-services-in-the-period  
2 immediately-before-such-vacation-period-or-holiday-recess,  
3 and-there-is-a-reasonable-assurance-that-such-individual-will  
4 perform-such-services-in-the-period-immediately-following  
5 such-vacation-period-or-holiday-recess-

6 Sec. 3. Section 96.6, subsection 2, Code Supplement 1983,  
7 is amended to read as follows:

8 2. INITIAL DETERMINATION. A representative designated  
9 by the director shall promptly notify all interested parties  
10 to the claim of ~~the~~ its filing thereof, and the parties shall  
11 have ten days from the date of mailing the notice of the  
12 filing of ~~said~~ the claim by ordinary mail to the last known  
13 address to protest payment of benefits to ~~said~~ the claimant.  
14 The representative shall promptly examine the claim and any  
15 protest ~~thereof~~, take the initiative to ascertain relevant  
16 information concerning the claim, and, on the basis of the  
17 facts found by the representative, shall determine whether  
18 or not ~~such~~ the claim is valid, the week with respect to which  
19 benefits shall commence, the weekly benefit amount payable  
20 and ~~the~~ its maximum duration thereof, and whether any  
21 disqualification shall be imposed. The claimant has the  
22 burden of proving that the claimant meets the basic eligibility  
23 conditions of section 96.4. The employer has the burden of  
24 proving that the claimant is disqualified for benefits pursuant  
25 to section 96.5. However, the claimant has the initial burden  
26 to produce evidence showing that the claimant is not  
27 disqualified for benefits in cases involving section 96.5,  
28 subsection 1, paragraphs "a" through "i", and subsection 10.  
29 Unless the claimant or other interested party, after  
30 notification or within ten calendar days after ~~such~~  
31 notification was mailed to the claimant's last known address,  
32 files an appeal from ~~such~~ the decision, ~~such~~ the decision  
33 ~~shall-be~~ is final and benefits shall be paid or denied in  
34 accordance ~~therewith~~ with it. If a hearing officer affirms  
35 a decision of the representative, or the appeal board affirms

1 a decision of the hearing officer, allowing benefits, such  
2 the benefits shall be paid regardless of any appeal which  
3 ~~may is~~ thereafter be taken, but if ~~such~~ the decision is finally  
4 reversed, no employer's account shall be charged with benefits  
5 so paid.

5012 6 Sec. 4. Section 96.7, subsection 3, paragraph d, unnum-  
7 bered paragraph 6, Code Supplement 1983, is amended to read  
8 as follows:

9 ~~During-any-rate-year-in-which-a-rate-table-in-rate-tables~~  
10 ~~three-through-nine-is-effective-an~~ An employer assigned a  
11 contribution rate under this lettered paragraph is not required  
12 to contribute to the unemployment compensation trust fund  
13 if the employer's percentage of excess is seven point five  
14 percent or greater for the rate year and the employer has  
15 ~~not~~ been charged with less than five hundred dollars in benefit  
16 ~~payments for-any-time~~ within the twenty-four calendar quarters  
17 immediately preceding the rate computation date for the rate  
18 year. If an employer is not required to contribute for a  
19 rate year to the trust fund under this unnumbered paragraph  
20 but would be required to contribute for the next rate year  
21 under this lettered paragraph, the employer's contribution  
22 rate for the next rate year is either the employer's experience  
23 rate computed under this lettered paragraph or one and eight-  
24 tenths percent, whichever is less. For subsequent years,  
25 either the employer is not required to contribute under this  
26 unnumbered paragraph or the employer's contribution rate is  
27 the employer's experience rate computed under this lettered  
28 paragraph.

29 Sec. 5. Section 96.7, subsection 3, paragraph d, unnum-  
30 bered paragraph 7, Code Supplement 1983, is amended by striking  
31 the unnumbered paragraph.

32 Sec. 6. Section 96.7, subsection 3, paragraph e, unnumbered  
33 paragraph 2, Code Supplement 1983, is amended to read as  
34 follows:

35 If an employer's account ~~is~~ has been charged with benefits

1 ~~in-a-calendar-quarter-prior-to-the-rate-computation-date~~ as  
2 the result of a decision allowing benefits and the decision  
3 is reversed ~~after-the-rate-computation-date~~, the employer  
4 may appeal, within thirty days from the date of the next  
5472 5 contribution rate notice, for a recomputation of the rate.  
6 The department shall remove the benefit charges from the rate  
7 computation, recompute the contribution rate, and notify the  
8 employer of the recomputed contribution rate.

9 Sec. 7. Section 96.7, subsection 15, unnumbered paragraph  
10 2, Code 1983, is amended to read as follows:

11 A special fund to be known as the temporary emergency tax  
12 surcharge fund is created in the state treasury. The special  
13 fund is separate and distinct from the unemployment compensa-  
14 tion trust fund. All contributions collected from the  
15 temporary emergency tax surcharge shall be deposited in the  
16 special fund. The special fund shall be used only to pay  
17 interest accruing on advance moneys received from the federal  
18 government for the payment of unemployment compensation  
19 benefits. Interest earned upon moneys in the special fund  
20 shall be deposited in and credited to the special fund.

5473 21 Sec. 8. Section 96.13, subsection 3, unnumbered para-  
22 graph 1, Code 1983, is amended to read as follows:

23 There is hereby created in the state treasury a special  
24 fund to be known as the special employment security contingency  
25 fund. All interest, fines, and penalties, regardless of when  
26 ~~the-same~~ they become payable, collected from employers under  
27 ~~the-provisions-of~~ section 96.14 subsequent to July 1, 1970,  
28 shall be paid into this fund. ~~Said~~ The moneys shall not be  
29 expended or available for expenditure in any manner which  
30 would permit their substitution for federal funds which would  
31 in the absence of ~~said~~ the moneys be available to finance  
32 expenditures for the administration of the employment security  
33 law. ~~Nothing-in-this~~ This section ~~shall~~ does not prevent  
34 ~~said~~ the moneys from being used as a revolving fund to cover  
35 expenditures for which federal funds have been duly requested

1 but not yet received, subject to the charging of ~~such~~ the  
2 expenditures against ~~such~~ the funds when received. ~~Said~~ The  
3 fund may be used for the payment of costs of administration  
4 which are found not to have been properly and validly  
5 chargeable against federal grants or other funds, received  
6 for or in the employment security administration fund. The  
7 moneys in this fund are ~~hereby~~ specifically made available  
8 to replace, within a reasonable time, any moneys received  
9 by this state in the form of grants from the federal government  
10 for administrative expenses which because of any action or  
11 contingency have been expended for purposes other than, or  
12 in excess of, those necessary for the proper administration  
13 of the employment security law. All moneys in the special  
14 employment security contingency fund shall be deposited,  
15 administered, and disbursed in the same manner and under the  
16 same conditions and requirements as are provided by law for  
17 other special funds in the state treasury. However, interest  
18 earned upon moneys in the special employment security  
19 contingency fund shall be deposited in and credited to the  
20 temporary emergency surcharge fund created under section 96.7,  
21 subsection 15.

22 Sec. 9. Section 96.14, subsection 5, Code 1983, is amended  
23 to read as follows:

24 5. REFUNDS, COMPROMISES AND SETTLEMENTS. ~~In any case~~  
25 ~~in which~~ If the department finds that an employer has paid  
26 contributions or interest ~~thereon~~ on contributions, which  
27 have been erroneously paid or which have been paid solely  
28 due to overpayments initially charged against but later removed  
29 from an employer's account, and ~~who~~ the employer has filed  
30 an application for adjustment ~~thereof~~, the department shall  
31 make ~~such~~ an adjustment, compromise, or settlement, and make  
32 ~~such~~, at the employer's option, shall either refund of  
33 erroneous ~~the~~ payments ~~as-it-finds-just-and-equitable-in-the~~  
34 premises or treat the payments as voluntary contributions  
35 with no limitation on the payments' effects on the employer's

1 contribution rate. Refunds so made shall be charged to the  
2 fund to which the ~~erroneous~~ collections have been credited,  
3 and shall be paid to the claimant without interest. Any A  
4 claim for ~~such~~ refund shall be made within three years from  
5 the date of payment. For like cause, adjustments, compromises  
6 or refunds may be made by the department on its own initiative.  
7 ~~in any case in which~~ If the department finds that the  
8 contribution that has been assessed against an employer is  
9 of doubtful collectibility or may not be collected in full,  
10 the department may institute a proceeding in the district  
11 court in the county in which the ~~enterprise~~ employer against  
12 which ~~such~~ the tax is levied is located, requesting authority  
13 to compromise ~~such~~ the contribution. Notice of the filing  
14 of ~~such~~ an application shall be given to the interested parties  
15 as the court may prescribe. The court upon ~~such~~ hearing shall  
16 ~~have power to~~ may authorize the department to compromise and  
17 settle its claim for ~~such~~ the contribution and shall fix the  
18 amount to be received by the department in full settlement  
19 of ~~such~~ the claim and shall authorize the release of the  
20 department's lien for ~~such~~ the contribution.

21 Sec. 10. PUBLICATION. This Act, being deemed of immediate  
22 importance, takes effect from and after its publication in  
23 The Sioux City Journal, a newspaper published in Sioux City,  
24 Iowa, and in the Waterloo Courier Record, a newspaper published  
25 in Waterloo, Iowa, and is retroactive to the extent provided  
26 in section 11 of this Act.

27 Sec. 11. EFFECTIVE DATES. Except as otherwise provided  
28 in this section, this Act takes effect July 1 following  
29 enactment.

30 1. Section 2 of this Act is retroactive to April 1, 1984  
31 and applies to benefits paid for weeks beginning on or after  
32 April 1, 1984.

33 2. Sections 4 and 5 of this Act take effect January 1,  
34 1985 and apply to calendar year 1985 and subsequent calendar  
35 years. However, if an employer assigned a contribution rate

1 under section 96.7, subsection 3, paragraph "d" had a  
2 percentage of excess equal to or greater than seven and one-  
3 half percent for calendar year 1983 or 1984, or both, and  
4 had been charged with less than five hundred dollars in benefit  
5 payments within the twenty-four calendar quarters immediately  
6 preceding the rate computation date for rate year 1983 or  
7 1984, or both, the employer is retroactively not required  
8 to contribute to the unemployment trust fund for the rate  
9 year or years and upon application to the department before  
10 January 1, 1985, is entitled to a refund of contributions  
11 paid for the applicable rate year or years.

12 3. Notwithstanding the requirement in section 6 of this  
13 Act that the recomputation appeal be made within thirty days  
14 from the date of the next contribution rate notice, an employer  
15 may appeal for a recomputation of contribution rates for  
16 calendar year 1983 or 1984, or both, within thirty days from  
17 the date of the first contribution rate notice issued on or  
18 after the effective date of this Act.

19 4. Section 9 of this Act applies to claims for the  
20 adjustment of contributions or interest on contributions  
21 paid within the three years immediately preceding the date  
22 of the claim for adjustment.

23 EXPLANATION

24 Section 1 of this bill abolishes, in job bumping situations,  
25 the blanket waiver of the able, available, and job search  
26 requirements. A limited waiver is substituted which waives  
27 the job search requirements and the disqualification  
28 requirement for failure to apply for, or to accept suitable  
29 work.

30 Section 2 treats employees of educational institutions  
31 similarly for purposes of denying benefits between academic  
32 terms and during sabbatical leave, vacation periods, and  
33 holiday recesses, effective April 1, 1984.

34 Section 3 provides a partial exception to the general rule  
35 that an employer has the burden to prove that an employee

1 is disqualified for unemployment compensation benefits. Under  
2 the provision the employer would still have the burden to  
3 prove a disqualification, i.e., the burden of persuasion,  
4 for the following reasons: (1) due to a voluntary quit without  
5 good cause attributable to the employer; (2) due to misconduct;  
6 (3) due to a failure to apply for, or accept suitable work;  
7 (4) due to involvement in a labor dispute; (5) due to the  
8 receipt of other compensation, benefits from another state,  
9 or vacation pay; or (6) due to seasonal athletic employment.  
10 However, the employee would have the initial burden to produce  
11 evidence in voluntary quit cases showing that the employee  
12 is not disqualified because the employee did the following:  
13 (1) accepted other or better employment; (2) was knowingly  
14 temporarily employed; (3) quit temporarily to care for an  
15 ill family member; (4) quit temporarily due to illness, injury,  
16 or pregnancy upon the advice of a physician; (5) quit  
17 temporarily to take a family member to a different climate  
18 upon the advice of a physician; (6) quit temporarily due to  
19 compelling personal reasons; (7) quit but requalified by  
20 earning ten times the individual's weekly benefit amount;  
21 or (8) quit rather than bump a fellow employee. The employee  
22 also has the burden to produce evidence showing that the  
23 employee is not disqualified due to the employee's status  
24 as an alien not entitled to work or reside in the United  
25 States.

26 Sections 4 and 5 delete the five-tenths of one percent  
27 special contribution rate for employers with percentages of  
28 excess of at least 7.5 percent and allow a zero contribution  
29 rate for 1985 and subsequent calendar years for such employers  
30 which have been charged with less than \$500 in benefit payments  
31 in the six years preceding the rate computation date. Section  
32 11 makes the zero contribution rate retroactive for eligible  
33 employers for calendar years 1983 and 1984.

34 Section 6 authorizes an appeal for recomputation of an  
35 employer's contribution rate after removal of charges against

1 the employer's account due to the determination of an  
2 overpayment. The appeal must be made within thirty days of  
3 the first contribution rate notice dated after the removal  
4 of the charges. Section 11 provides that the recomputation  
5 appeal can be made after July, 1984 for both calendar years  
6 1983 and 1984 due to the determination of an overpayment.

7 Section 7 allows interest earned on moneys in the temporary  
8 emergency surcharge fund, which is used to pay interest owed  
9 on federal loans, to be kept in the fund rather than  
10 transferred to the general fund of the state.

11 Section 8 credits interest earned on moneys in the penalty  
12 and interest fund to the temporary emergency surcharge fund  
13 rather than to the general fund of the state.

14 Section 9 requires the department of job service, at the  
15 employer's option, to either refund certain contributions  
16 paid solely due to overpayments initially charged against  
17 but later removed from an employer's account or to treat the  
18 contributions as voluntary contributions. Section 11 provides  
19 that such a claim for an adjustment of contributions can apply  
20 to any contributions paid within the three years immediately  
21 preceding the date of the claim for adjustment.

22 Section 10 makes the bill effective upon publication and  
23 retroactive for certain purposes.

24 Section 11 provides that the bill takes effect July 1  
25 following enactment, unless otherwise provided.

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SENATE 2  
MARCH 23, 1984

SENATE FILE 2296  
FISCAL NOTE

REQUESTED BY SENATOR ANDERSON

In compliance with a written request there is hereby submitted a Fiscal Note for Senate File 2296 pursuant to Joint Rule 17.

Senate File 2296 makes several amendments in Iowa's unemployment compensation law. The sections of the bill having fiscal impact are as follows:

Sections 4 and 5 delete the 5/10 of one percent special contribution rate for employers with percentages of excess of at least 7.5 percent. The sections also allow a zero contribution rate for 1985 and subsequent calendar years for such employers which have been charged with less than \$500 in benefit payments in the six years preceding the rate computation date. Section 13 makes the zero contribution rate retroactive to calendar years 1983 and 1984.

These sections are expected to reduce by \$4,000,000 the contributions to the unemployment trust fund in FY 1984. The reduction in contributions for FY 1983 will be slightly less than \$4,000,000 (because a lower rate table was in effect), while the reduction for FY 1985 will be slightly greater than \$4,000,000.

Sections 6 and 9 authorize an appeal for recomputation of an employer's contribution rate after removal of charges against the employer's account due to an overpayment. The employer can elect whether to have the overpayment refunded or treated as a voluntary contribution. Time limits are specified.

These sections are expected to have only minimal effect on the unemployment trust fund. The number of overpayments is believed to be small.

Sections 7 and 8 allows interest earned on the temporary emergency surcharge fund, used to pay interest owed on federal loans, to be kept in that fund rather than transferred to the state general fund. The bill also credits interest earned on the penalty and interest fund to the temporary emergency surcharge fund rather than to the general fund of the state.

The fiscal effect of these sections depends upon the average monthly fund balance. Assuming a "middle" economic situation, and assuming a 10% interest rate, it is estimated that in FY 1985

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FISCAL NOTE -PAGE 2

Interest on the temporary emergency surcharge fund will be \$750,000 and in FY 1986 will be \$450,000. The amount of interest earned on the penalty and interest fund is estimated to be approximately \$50,000 per year (assuming an average balance of \$500,000 and a 10% interest rate. The increased revenue to the unemployment trust fund would be matched by an equal reduction in revenue to the general fund.

The remaining sections of the bill are expected to have no significant fiscal effect.

Total Reduction in Revenues:

Unemployment Trust Fund	\$4,000,000 annually
General Fund	\$ 50,000 annually
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Total	\$4,050,000 annually

Total Increase in Revenues:

Temporary Surcharge Fund	\$ 800,000 FY 1985
	\$ 500,000 FY 1986

Source: Job Service of Iowa

(4157H,84-234B,JMN)

RECEIVED BY THE SECRETARY OF THE SENATE, MARCH 20, 1984

FILED:

MARCH 22, 1984

BY DENNIS C. PROUTY, DIRECTOR  
LEGISLATIVE FISCAL BUREAU

S-5472

1 Amend Senate File 2296 as follows:

2 1. Page 5, by striking lines 6 through 31.

3 2. Page 6, line 5, by inserting after the word  
4 "rate." the words "If a base period employer's account  
5 has been charged with benefits paid to an employee  
6 at a time when the employee was employed by the base  
7 period employer in the same employment as in the base  
8 period, the employer may appeal, within thirty days  
9 from the date of the first notice of the employer's  
10 contribution rate which is based on the charges, for  
11 a recomputation of the rate."

12 3. By striking page 6, line 21 through page 7,  
13 line 21.

14 4. By striking page 8, line 33, through page 9,  
15 line 11.

16 5. Page 9, by inserting after line 18 the  
17 following:

18 "Notwithstanding the requirement in section 6 of  
19 this Act that the recomputation appeal be made within  
20 thirty days from the date of the first contribution  
21 rate notice based on the charges, an employer may  
22 appeal for a recomputation of contribution rates for  
23 calendar year 1983 or 1984, or both, within thirty  
24 days from the date of the contribution rate notice  
25 issued for calendar year 1985."

26 6. By renumbering as necessary.

S-5472 FILED  
MARCH 22, 1984  
ADOPTED (p. 976)

BY TED ANDERSON