

871—23.48(96) Previously covered employers. If a contributory employer's account has been properly terminated and the employer is again determined liable or a reimbursable employer again elects to be contributory, the employer shall receive a new account number and be treated the same as a newly covered employer.

This rule is intended to implement Iowa Code sections 96.7 and 96.8.
[ARC 8711B, IAB 5/5/10, effective 6/9/10; ARC 3247C, IAB 8/2/17, effective 9/6/17]