

House Amendment 8641

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1 1 Amend Senate File 2160, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 1, line 13, by inserting after the word
1 4 the following: <(1)>.
1 5 #2. Page 1, line 27, by striking the words <not
1 6 participating in the initial determination>.
1 7 #3. Page 1, line 27, by inserting after the word
1 8 <shall> the following: <not>.
1 9 #4. Page 1, by inserting after line 28 the
1 10 following:
1 11 <(2) An accounting firm, agent, unemployment
1 12 insurance accounting firm, or other entity that
1 13 represents an employer in unemployment claim matters
1 14 and demonstrates a continuous pattern of failing to
1 15 participate in the initial determinations to award
1 16 benefits, as determined and defined by rule by the
1 17 department, shall be denied permission by the
1 18 department to represent any employers in unemployment
1 19 insurance matters.>
1 20 #5. Page 1, by inserting before line 29 the
1 21 following:
1 22 <Sec. _____. Section 96.14, subsection 2, paragraph
1 23 d, Code Supplement 2007, is amended to read as
1 24 follows:
1 25 d. A penalty shall not be less than ~~ten dollars~~
1 26 ~~for the first delinquent report or the first~~
1 27 ~~insufficient report not made sufficient within thirty~~
1 28 ~~days after a request to do so. The penalty shall not~~
1 29 ~~be less than twenty-five dollars for the second~~
1 30 ~~delinquent or insufficient report, and not less than~~
1 31 ~~fifty thirty-five dollars for each delinquent or~~
1 32 ~~insufficient report thereafter, until four consecutive~~
1 33 ~~calendar quarters of reports are timely and~~
1 34 ~~sufficiently filed. Interest, penalties, and cost~~
1 35 shall be collected by the department in the same
1 36 manner as provided by this chapter for contributions.
1 37 Sec. _____. Section 96.14, subsection 2, Code
1 38 Supplement 2007, is amended by adding the following
1 39 new paragraph:
1 40 NEW PARAGRAPH. ee. If any tendered payment of any
1 41 amount due in the form of a check, draft, or money
1 42 order is not honored when presented to a financial
1 43 institution, any costs assessed to the department by
1 44 the financial institution and a fee of thirty dollars
1 45 shall be assessed to the employer.
1 46 Sec. _____. Section 96.14, Code Supplement 2007, is
1 47 amended by adding the following new subsection:
1 48 NEW SUBSECTION. 17. EMPLOYER SUBPOENA COST AND
1 49 PENALTY. An employer who is served with a subpoena
1 50 pursuant to section 96.11, subsection 7, for the
2 1 investigation of an employer liability issue, to
2 2 complete audits, to secure reports, or to assess
2 3 contributions shall pay all costs associated with the
2 4 subpoena, including service fees and court costs. The
2 5 department shall penalize an employer in the amount of
2 6 two hundred fifty dollars if that employer refused to
2 7 honor a subpoena or negligently failed to honor a
2 8 subpoena. The cost of the subpoena and any penalty
2 9 shall be collected in the manner provided in section
2 10 96.14, subsection 3.
2 11 Sec. _____. EFFECTIVE DATE. The sections of this
2 12 Act amending section 96.14 take effect January 1,
2 13 2009.>
2 14 #6. Title page, line 2, by inserting after the
2 15 word <adjudications> the following: <and unemployment
2 16 insurance tax penalties, and providing an effective
2 17 date>.
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2 21 T. TAYLOR of Linn
2 22 SF 2160.201 82
2 23 ak/rj/12351

