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[SF 2304](#) – Unemployment Insurance Program, Landscaping Contributory Employer (LSB5401SV)  
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Fiscal Note Version – New

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**Description**

[Senate File 2304](#) relates to unemployment insurance under Iowa Code chapter [96](#) and provides that effective July 1, 2020, landscaping employers will contribute to the Unemployment Insurance Trust Fund at the same rate as construction employers.

**Fiscal Impact**

Requiring landscaping employers to contribute to the Unemployment Insurance Trust Fund at the same rate as construction employers is estimated to increase contributions to the Trust Fund by approximately \$683,000 annually.

**Source**

Iowa Department of Workforce Development

/s/ Holly M. Lyons

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February 19, 2020

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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