

4/12/93 Referred to Judiciary

(P.128) 1/26/94 Do Pass

(P.218) 2/3/94 Business and Labor

(P.741) 3-17-94 Amend / Do Pass with

HOUSE FILE 618 S-5251

MAR 23 1993

BY COMMITTEE ON JUDICIARY
AND LAW ENFORCEMENT

Place On Calendar

(SUCCESSOR THE HSB 283)

Passed House, Date 2/1/94

Passed Senate, ^(P.848) Date 3/28/94

Vote: Ayes 98 Nays 0

Vote: Ayes 47 Nays 0

Approved April 26, 1994

A BILL FOR

1 An Act relating to liens against employers for unpaid
2 unemployment compensation contributions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HOUSE FILE 618

S-5251

1 Amend House File 618, as amended, passed, and
2 reprinted by the House as follows:
3 1. Page 1, line 16, by striking the words "by
4 filing a notice" and inserting the following: "for up
5 to an additional ten years by filing a notice during
6 the ninth year".

By COMMITTEE ON BUSINESS AND
LABOR RELATIONS
DON E. GETTINGS, Chairperson

Adopted 3/28/94 (P.848)

S-5251 FILED MARCH 17, 1994

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23

1 Section 1. Section 96.14, subsection 3, unnumbered
2 paragraph 1, Code 1993, is amended to read as follows:

3 Whenever any employer liable to pay contributions refuses
4 or neglects to pay the same, the amount, including any
5 interest, together with the costs that may accrue in addition
6 thereto, shall be a lien in favor of the state upon all
7 property and rights to property, whether real or personal,
8 belonging to said employer. An assessment of the unpaid
9 contributions, interest and penalty shall be applied as
10 provided in section 96.7, subsection 4, paragraphs "a" and "b"
11 and the lien shall attach as of the date the assessment is
12 mailed or personally served upon the employer and shall
13 continue for ten years, or until the liability for the amount
14 is satisfied, unless sooner released or otherwise discharged.
15 The lien may, within ten years from the date the lien
16 attaches, be extended by filing a notice with the appropriate
17 county official of any county. However, the division of job
18 service may release any lien, when after diligent
19 investigation and effort it determines that the amount due is
20 not collectible.

21 EXPLANATION

22 This bill provides that a lien for unpaid unemployment
23 compensation contributions shall continue for 10 years unless
24 renewed or the obligation owed is, discharged, released, or
25 satisfied.

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HOUSE FILE 618
BY COMMITTEE ON JUDICIARY
AND LAW ENFORCEMENT

(SUCCESSOR THE HSB 283)

(As Amended and Passed by the House February 1, 1994)

Passed House, Date 4-11-94 Passed Senate, Date 3/28/95 ^(P. 248)
Vote: Ayes 98 Nays 0 Vote: Ayes 47 Nays 0
Approved April 26, 1994

A BILL FOR

1 An Act relating to liens against employers for unpaid
2 unemployment compensation contributions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HOUSE FILE 618

H-3438

1 Amend House File 618 as follows:
2 1. Page 1, line 10, by striking the figure "4"
3 and inserting the following: "4 3".

By McNEAL of Hardin

H-3438 FILED MARCH 24, 1993 adopted 4/194 (P. 139)

SENATE AMENDMENT TO HOUSE FILE 618

H-5736

1 Amend House File 618, as amended, passed, and
2 reprinted by the House as follows:
3 1. Page 1, line 16, by striking the words "by
4 filing a notice" and inserting the following: "for up
5 to an additional ten years by filing a notice during
6 the ninth year".

RECEIVED FROM THE SENATE

H-5736 FILED MARCH 28, 1994

House Concurred 4-11-94 (P. 1363)

TL5B 2670HV 75

mk/jj/8

1 Section 1. Section 96.14, subsection 3, unnumbered
2 paragraph 1, Code 1993, is amended to read as follows:

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4 or neglects to pay the same, the amount, including any
5 interest, together with the costs that may accrue in addition
6 thereto, shall be a lien in favor of the state upon all
7 property and rights to property, whether real or personal,
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11 "b" and the lien shall attach as of the date the assessment is
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HSB 283

McNeal
Hurley
Brammer

Judiciary & Law Enforcement

HOUSE FILE 618
BY (PROPOSED COMMITTEE ON
JUDICIARY AND LAW
ENFORCEMENT BILL BY
CHAIRPERSON McNEAL)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to liens against employers for unpaid
2 unemployment compensation contributions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HOUSE FILE 618

AN ACT

RELATING TO LIENS AGAINST EMPLOYERS FOR UNPAID UNEMPLOYMENT
COMPENSATION CONTRIBUTIONS.

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

Section 1. Section 96.14, subsection 3, unnumbered paragraph 1, Code 1993, is amended to read as follows:

Whenever any employer liable to pay contributions refuses or neglects to pay the same, the amount, including any interest, together with the costs that may accrue in addition thereto, shall be a lien in favor of the state upon all property and rights to property, whether real or personal, belonging to said employer. An assessment of the unpaid contributions, interest and penalty shall be applied as provided in section 96.7, subsection 4 3, paragraphs "a" and "b" and the lien shall attach as of the date the assessment is mailed or personally served upon the employer and shall continue for ten years, or until the liability for the amount is satisfied, unless sooner released or otherwise discharged. The lien may, within ten years from the date the lien attaches, be extended for up to an additional ten years by filing a notice during the ninth year with the appropriate county official of any county. However, the division of job

HAROLD VAN MAANEN
Speaker of the House

LEONARD L. BOSWELL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 618, Seventy-fifth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved April 26, 1994

TERRY E. BRANSTAD
Governor