

House Study Bill 244 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
GOVERNMENT OVERSIGHT BILL
BY CHAIRPERSON HAGENOW)

A BILL FOR

1 An Act relating to tax rates for employers with inactive
2 accounts under the state unemployment compensation law.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 96.8, subsection 4, Code 2011, is amended
2 by adding the following new paragraph:

3 NEW PARAGRAPH. *c.* If a subject employer with an inactive
4 account pays wages within twelve quarters of the end of the
5 last quarter in which the employer paid wages, the employer
6 shall receive a contribution rate based upon the experience of
7 the reactivated account.

8 EXPLANATION

9 This bill provides that an employer subject to the state
10 unemployment compensation law who has an inactive account
11 and who pays wages within 12 quarters of the end of the last
12 quarter in which the employer paid wages must receive a
13 contribution rate for the employer's unemployment compensation
14 tax based upon the experience of the employer's reactivated
15 account.