

CHAPTER 100

UNEMPLOYMENT COMPENSATION

S. F. 535

AN ACT to repeal paragraph one (1) of subsection (A) of section one thousand five hundred fifty-one and thirteen hundredths (1551.13), Code, 1939, and Senate File 89 of the 49th General Assembly, relating to and providing for payment of contribution by employers on wages and defining the term "wages" as used in said section and defining certain contributions as payments erroneously made and to enact a substitute therefor; and to repeal all acts or parts of acts insofar as they are inconsistent with this act.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Paragraph one (1) of subsection (A) of section one
2 thousand five hundred fifty-one and thirteen hundredths (1551.13),
3 code, 1939, and Senate File 89 of the 49th General Assembly of Iowa,
4 amendatory thereto, are hereby repealed and the following enacted in
5 lieu thereof.

6 "On and after July 1, 1936, contributions shall accrue and become
7 payable by each employer with respect to wages for employment as
8 defined in subsection G of section one thousand five hundred fifty-one
9 and twenty-five hundredths (1551.25), except that for the six months'
10 period beginning July 1, 1936, such contributions shall accrue and be-
11 come payable solely from employers with respect to wages payable for
12 employment occurring on and after July 1, 1936. Such contributions
13 shall become due and be paid to the commission for the fund at such
14 time and in such manner as the commission may prescribe. Contribu-
15 tions required from an employer shall not be deducted, in whole or in
16 part, from the wages (as defined in subsection M of section one thou-
17 sand five hundred fifty-one and twenty-five hundredths (1551.25)) *
18 of individuals in his employ. For the purposes of this section the term
19 'wages' shall not include that part of the remuneration which, after
20 remuneration equal to three thousand dollars (\$3,000) has become
21 payable to an individual by an employer with respect to employment
22 during the calendar year of 1940, becomes payable to such individual
23 by such employer with respect to employment occurring during such
24 calendar year, and shall not include with respect to the calendar year
25 1941 and each calendar year thereafter, that part of the remuneration
26 which, after remuneration equal to three thousand dollars (\$3,000)
27 has been paid to an individual by an employer with respect to employ-
28 ment during such calendar year, is paid to such individual by such
29 employer with respect to employment occurring during such calendar
30 year after December 31, 1940. If any employer has paid to the com-
31 mission contributions on any portion of the remuneration payable
32 to an individual by such employer for insured work during the year
33 1940, which portion of remuneration is excluded from the term 'wages'
34 as above provided, such payments so paid shall be deemed to have been
35 erroneously paid within the purview of subsection D of section one
36 thousand five hundred fifty-one and twenty hundredths (1551.20)
37 of this act."

*Note: In accordance with the enrolled bill.

1 SEC. 2. All acts, or parts of acts, in conflict herewith are hereby
2 repealed insofar as they are inconsistent with any of the provisions of
3 this act.

1 SEC. 3. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in the
3 Fairfield Daily Ledger, a newspaper published at Fairfield, Iowa, and
4 in the Weekly Tribune, a newspaper published at Moulton, Iowa.

Approved April 10, 1941.

I hereby certify that the foregoing act was published in the Fairfield Daily Ledger, Fairfield, Iowa, April 14, 1941, and the Weekly Tribune, Moulton, Iowa, April 17, 1941.
EARL G. MILLER, *Secretary of State.*

CHAPTER 101

UNEMPLOYMENT COMPENSATION

S. F. 475

AN ACT to amend sub-sections A, B and C of section one thousand five hundred fifty-one and thirteen hundredths (1551.13), sub-section E of section one thousand five hundred fifty-one and nine hundredths (1551.09), sub-section E of section one thousand five hundred fifty-one and ten hundredths (1551.10), and subsections A, M and P of section one thousand five hundred fifty-one and twenty-five hundredths (1551.25), all in chapter seventy-seven and two tenths, (77.2), Code, 1939, relating to the collection of contributions, the charge-back of benefits paid to employer accounts, the consolidation and merger of employer accounts, the definition of the term "annual pay roll", the definition of the term "wages", and the determination of individuals' benefit rights; to provide that contributions shall be collected on a wages paid basis and that benefit rights be determined on a wages paid basis; to re-define the terms "wages" and "annual pay roll" in conformity with the wages paid concept; and to provide for the consolidation and merger of employer accounts.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Sub-section A of section one thousand five hundred
2 fifty one and thirteen hundredths (1551.13), chapter seventy-seven
3 and two tenths (77.2), Code, 1939, is amended as follows:

- 4 1. Strike from line three (3) the word "payable".
- 5 2. Strike from line four (4) and five (5) the word "occurring".
- 6 3. Strike from line five (5) the words "during such calendar year".

1 SEC. 2. Sub-paragraph three (3) of sub-section B of section one
2 thousand five hundred fifty-one and thirteen hundredths (1551.13),
3 chapter seventy-seven and two tenths (77.2), Code, 1939, is hereby
4 amended by striking from line three (3) the figures "1941".

1 SEC. 3. Sub-paragraph four (4) of sub-section B of section one
2 thousand five hundred fifty-one and thirteen hundredths (1551.13),
3 chapter seventy-seven and two tenths (77.2), Code, 1939, is hereby
4 amended by striking therefrom lines one (1) to three (3), and by in-
5 serting in lieu thereof the following:

6 "4. Two and seven tenths percentum of wages paid by him during
7 the calendar year 1941, and during each calendar year thereafter, with
8 respect to employment occurring after December 31, 1940, except as
9 may be otherwise prescribed in sub-section C of this section."