

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2 repealed insofar as they are inconsistent with any of the provisions of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."

1 SEC. 4. Sub-section E of section one thousand five hundred fifty-one
2 and nine hundredths (1551.09), chapter seventy-seven and two tenths
3 (77.2), Code, 1939, is hereby amended as follows:

4 1. Strike from line five (5) the words "earned in employment by
5 employers", and insert in lieu thereof the following: "for insured
6 work paid".

7 2. Strike from line thirteen (13) the word "earned", and insert in
8 lieu thereof the word "paid".

9 3. Strike from line fourteen (14) the word "by", and insert in lieu
10 thereof the word "to".

11 4. Strike from line eighteen (18) the word "earned", and insert in
12 lieu thereof the word "paid".

13 5. Strike from line twenty-two (22) the word "earned", and insert
14 in lieu thereof the word "paid".

1 SEC. 5. Sub-section E of section one thousand five hundred fifty-
2 one and ten hundredths (1551.10), chapter seventy-seven and two
3 tenths (77.2), Code, 1939, is hereby amended by striking from line
4 three (3) the word "earned", and by inserting in lieu thereof the words
5 "been paid".

1 SEC. 6. Sub-paragraph one (1) of sub-section A of section one
2 thousand five hundred fifty-one and twenty-five hundredths (1551.25),
3 chapter seventy-seven and two tenths (77.2), Code, 1939, is hereby
4 amended by changing the period in line four (4) to a semi-colon, and
5 by adding the following: "provided that on and after January 1, 1941
6 the term 'annual pay roll' shall mean the total amount of wages paid
7 by an employer during a calendar year for insured work, and provided
8 further that any wages paid after December 31, 1940, for insured
9 work performed on and prior to December 31, 1940, shall be credited
10 to the annual pay roll of the year in which such work was performed."

1 SEC. 7. Sub-section M of section one thousand five hundred fifty-
2 one and twenty-five hundredths (1551.25), chapter seventy-seven and
3 two tenths (77.2), Code, 1939, is hereby amended as follows:

4 1. Strike from line one (1) the word "payable".

5 2. Strike from line four (4) the word "payable".

6 3. Strike from line five (5) and six (6) the word "payable".

1 SEC. 8. Sub-section P of section one thousand five hundred fifty-
2 one and twenty-five hundredths (1551.25), chapter seventy-seven and
3 two tenths (77.2), Code, 1939, is hereby amended by striking from line
4 eleven (11) the word "earned", and by inserting in lieu thereof the
5 words "been paid".

1 SEC. 9. Sub-paragraph one (1) of sub-section C 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 twenty-seven (27) the word "week",
5 and by inserting in lieu thereof the words "calendar quarter".

1 SEC. 10. Chapter seventy-seven and two tenths (77.2), Code, 1939,
2 is amended by adding the following: "Wages payable to an individual
3 for insured work performed prior to January 1, 1941 shall, for the

4 purposes of sections one thousand five hundred fifty-one and nine
 5 hundredths (1551.09), one thousand five hundred fifty-one and ten
 6 hundredths (1551.10), and one thousand five hundred fifty-one and
 7 twenty-five hundredths (1551.25), be deemed to be wages paid within
 8 the calendar quarter with respect to which such wages were payable."

1 SEC. 11. Sub-paragraph two (2) of sub-section C 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 lines one (1) to nine (9), inclusive, and by insert-
 5 ing in lieu thereof the following:

6 "2. For the purposes of this sub-section two or more employing
 7 units which are parties to or the subject of a merger, consolidation, or
 8 other form of reorganization effecting a change in legal identity or
 9 form shall be deemed to be a single employing unit if the commission
 10 finds that (i) immediately after such change the employing enter-
 11 prises of the predecessor employing unit or units are continued solely
 12 through a single employing unit as successor thereto, and (ii) im-
 13 mediately after such change such successor is owned or controlled by
 14 substantially the same interests as the predecessor employing unit or
 15 units, and (iii) the successor has assumed liability for all contributions
 16 required of the predecessor employing unit or units, and (iv) the
 17 consideration of such two or more employing units as a single employ-
 18 ing unit for the purposes of this sub-section would not be inequitable."

1 SEC. 12. All acts or parts of acts in conflict herewith are hereby
 2 repealed insofar as they are inconsistent with any of the provisions
 3 of this act.

1 SEC. 13. This act being deemed of immediate importance, shall be
 2 in full force and effect from and after its passage and publication in
 3 the New Hampton American, a newspaper published at New Hampton,
 4 Iowa, and in the Ottumwa Daily Courier, a newspaper published at
 5 Ottumwa, Iowa.

Approved April 15, 1941.

I hereby certify that the foregoing act was published in the New Hampton American,
 New Hampton, Iowa, April 22, 1941, and the Ottumwa Daily Courier, Ottumwa, Iowa,
 April 19, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 102

UNEMPLOYMENT COMPENSATION COMMISSION PERSONNEL

S. F. 353

AN ACT to amend section fifteen hundred fifty-one and sixteen hundredths (1551.16),
 Code of 1939, relating to the appointment of the secretary to the Commission; and
 to amend section fifteen hundred fifty-one and seventeen hundredths (1551.17),
 Code of 1939, relating to the appointment and compensation of personnel of the
 commission.

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