

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 2 repealed insofar as they are inconsistent with any of the provisions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

1 SECTION 1. That section fifteen hundred fifty-one and sixteen hun-
2 dredths (1551.16), code of 1939, be amended by striking therefrom
3 all of subsection B.

1 SEC. 2. Amend subsection D of section fifteen hundred fifty-one
2 and seventeen hundredths (1551.17), code of 1939, by striking from
3 the subsection all of that part beginning with the word "but" following
4 the comma (,) after the word "compensation" in the 3rd line down to
5 and including the 12th line.

1 SEC. 3. Further amend said subsection D of section fifteen hundred
2 fifty-one and seventeen hundredths (1551.17), code of 1939, by strik-
3 ing the last sentence thereof.

1 SEC. 4. 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 New Hampton American, a newspaper published at New Hampton,
4 Iowa, and in the Ottumwa Courier, a newspaper published at Ottumwa,
5 Iowa.

Approved April 23, 1941.

I hereby certify that the foregoing act was published in the New Hampton American, New Hampton, Iowa, April 29, 1941, and the Ottumwa Courier, Ottumwa, Iowa, April 26, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 103

UNEMPLOYMENT COMPENSATION

S. F. 352

AN ACT to amend section one thousand five hundred fifty-one and thirteen hundredths (1551.13), chapter seventy-seven and two tenths (77.2), Code, 1939, providing for the computation and assessment of contributions, and the procedure by which an employer may protest and appeal from an assessment to the commission and to the court, and to amend sub-section B of section one thousand five hundred fifty-one and twenty hundredths (1551.20), chapter seventy-seven and two tenths (77.2), Code, 1939, providing for the establishment of a lien for contributions due and the collection of contributions.

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

1 SECTION 1. Section one thousand five hundred fifty-one and thirteen
2 hundredths (1551.13), chapter seventy-seven and two tenths (77.2),
3 Code, 1939, is hereby amended by adding thereto the following sub-
4 sections:

5 "D. 1. As soon as practicable and in any event within two years
6 after an employer has filed reports, as required by the commission
7 pursuant to sub-section G of section one thousand five hundred fifty-
8 one and seventeen hundredths (1551.17), the commission shall examine
9 such reports and determine the correct amount of contributions due,
10 and the amount so determined by the commission shall be the contribu-
11 tions payable. If the contributions found due shall be greater than
12 the amount theretofore paid, the excess, together with interest as pro-
13 vided in this chapter, shall be paid by the employer within thirty (30)