

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)

14 days after the commission shall have given notice thereof to the em-
15 ployer by registered mail.

16 2. If the commission discovers from the examination of the reports
17 or otherwise that wages payable for employment, or any part thereof,
18 have not been listed in the reports, or that no reports were filed when
19 due, or that reports have been filed showing contributions due but no
20 contributions in fact have been paid, it may at any time within five
21 years after the time such reports were due, determine the correct
22 amount of contributions payable, together with interest as provided
23 in this chapter. The amount so determined shall be paid within thirty
24 (30) days after the commission shall have given notice thereof to the
25 employer by registered mail.

26 3. The certificate of the commission to the effect that contributions
27 have not been paid, that reports have not been filed, or that information
28 has not been furnished, as required under the provisions of this chapter
29 shall be prima facie evidence thereof.

30 E. An employer may appeal to the commission for revision of the
31 contributions and interest assessed against such employer at any time
32 within thirty days (30) from the date of the notice of the assessment
33 of such contributions and interest. The commission shall grant a hear-
34 ing thereon and if, upon such hearing, it shall determine that the
35 amount of contributions payable with interest thereon is incorrect, it
36 shall revise the same according to the law and the facts and adjust
37 the computation of the contributions and interest accordingly. The
38 commission shall notify the employer by registered mail of its find-
39 ings.

40 F. 1. An appeal may be taken by the employer to the district court
41 of the county in which such employer resides, or in which such em-
42 ployer's principal place of business is located, or in the case of a non-
43 resident not maintaining a place of business in this state either in any
44 county in which the wages payable for employment were earned or paid
45 or in Polk County, within sixty days (60) after such employer shall
46 have received notice from the commission of its determination as pro-
47 vided for in sub-section E of this section.

48 2. The appeal shall be taken by a written notice to the chairman of
49 the commission and served as an original notice. When said notice is so
50 served it shall, with the return thereon, be filed in the office of the
51 clerk of said district court, and docketed as other cases, with the em-
52 ployer as plaintiff and the commission as defendant. The plaintiff shall
53 file with such clerk a bond for the use of the defendant, with sureties
54 approved by such clerk, in penalty at least double the amount of con-
55 tributions appealed from, and in no case shall the bond be less than
56 fifty dollars (\$50.00), conditioned that the plaintiff shall perform
57 the orders of the court.

58 3. The court shall hear the appeal in equity and determine anew all
59 questions submitted to it on appeal from the determination of the com-
60 mission. The court shall render its decree thereon and a certified copy
61 of said decree shall be filed by the clerk of said court with the com-
62 mission who shall then correct the assessment in accordance with said
63 decree. An appeal may be taken by the employer or the commission
64 to the supreme court of this state in the same manner that appeals are
65 taken in suits in equity, irrespective of the amount involved.

66 G. If the commission believes that the assessment or collection of
 67 contributions payable will be jeopardized by delay, the commission
 68 may immediately make an assessment of the estimated amount of
 69 contributions due, together with all interest thereon as provided by
 70 this chapter, and demand payment thereof from the employer. If such
 71 payment is not made, a distress warrant may be issued or a lien filed
 72 against such employer immediately.

73 The commission shall be permitted to accept a bond from the em-
 74 ployer to satisfy collection until the amount of contributions legally due
 75 shall be determined. Such bond to be in an amount deemed necessary,
 76 but not more than double the amount of the contributions involved,
 77 and with securities satisfactory to the commission."

1 SEC. 2. Sub-section B of section one thousand five hundred fifty-one
 2 and twenty hundredths (1551.20), chapter seventy-seven and two
 3 tenths (77.2), Code, 1939, is hereby amended by striking therefrom
 4 lines one (1) to fourteen (14), inclusive, and by inserting in lieu there-
 5 of the following:

6 "B. Whenever any employer liable to pay contributions refuses or
 7 neglects to pay the same, the amount, including any interest, together
 8 with the costs that may accrue in addition thereto, shall be a lien in
 9 favor of the state upon all property and rights to property, whether
 10 real or personal, belonging to said employer.

11 The lien aforesaid shall attach at the time the contributions become
 12 due and payable and shall continue until the liability for such amount
 13 is satisfied.

14 In order to preserve the aforesaid lien against subsequent mortga-
 15 gees, purchasers or judgment creditors, for value and without notice
 16 of the lien, on any property situated in a county, the commission shall
 17 file with the recorder of the county, in which said property is located,
 18 a notice of said lien.

19 The county recorder of each county shall prepare and keep in his
 20 office a book to be known as "index of unemployment contribution
 21 liens", so ruled as to show in appropriate columns the following data,
 22 under the names of employers, arranged alphabetically:

- 23 1. The name of the employer.
- 24 2. The name "State of Iowa" as claimant.
- 25 3. Time notice of lien was received.
- 26 4. Date of notice.
- 27 5. Amount of lien then due.
- 28 6. When satisfied.

29 The recorder shall indorse on each notice of lien the day, hour, and
 30 minute when received and preserve the same, and shall forthwith index
 31 said notice in said index book and shall forthwith record said lien in the
 32 manner provided for recording real estate mortgages, and the said lien
 33 shall be effective from the time of the indexing thereof.

34 The commission shall pay a recording fee as provided in section five
 35 thousand one hundred seventy-seven (5177), for the recording of such
 36 lien, or for the satisfaction thereof.

37 Upon the payment of contributions as to which the commission has
 38 filed notice with a county recorder, the commission shall forthwith
 39 file with said recorder a satisfaction of said contributions and the

40 recorder shall enter said satisfaction on the notice on file in his office
41 and indicate said fact on the index aforesaid.

42 The commission shall, substantially as provided in sections seven
43 thousand one hundred eighty-nine (7189) and seven thousand one
44 hundred eighty-nine and one tenth (7189.1), proceed to collect all
45 contributions as soon as practicable after the same become delinquent,
46 except that no property of the employer shall be exempt from the pay-
47 ment of said contributions.

48 If, after due notice, any employer defaults in any payment of con-
49 tributions or interest thereon, the amount due may be collected by civil
50 action in the name of the commission and the employer adjudged in
51 default shall pay the costs of such action. Civil actions brought under
52 this section to collect contributions or interest thereon from an em-
53 ployer shall be heard by the court at the earliest possible date and shall
54 be entitled to preference upon the calendar of the court over all other
55 civil actions except petitions for judicial review under this chapter
56 and cases arising under the Workmen's Compensation Law of this
57 state.

58 It is expressly provided that the foregoing remedies of the state shall
59 be cumulative and that no action taken by the commission shall be con-
60 strued to be an election on the part of the state or any of its officers
61 to pursue any remedy hereunder to the exclusion of any other remedy
62 provided by law."

1 SEC. 3. All acts, all 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. 4. 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 Holstein Advance, newspaper published at Holstein, Iowa, and
4 The Cherokee Times, a newspaper published at Cherokee, Iowa.

Approved April 16, 1941.

I hereby certify that the foregoing act was published in the Holstein Advance, Holstein,
Iowa, April 24, 1941, and the Cherokee Times, Cherokee, Iowa, April 19, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 104

UNEMPLOYMENT COMPENSATION

H. F. 150

AN ACT to amend section one thousand five hundred fifty-one and twenty-two hun-
dredths (1551.22), Code, 1939, relating to overpayment of benefits under the
unemployment compensation act and the recovery of such overpayments; and to
repeal all acts, or parts of acts, in conflict herewith.

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

1 SECTION 1. That subsection D of Section one thousand five hun-
2 dred fifty-one and twenty-two hundredths (1551.22), code, 1939, be
3 and is hereby amended by inserting after the comma (,) which follows