

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2 repealed insofar as they are inconsistent with any of the provisions of  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

4 the word "who" in the 1st line of said subsection the following: "by  
5 reason of any error, or".

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. The rights in existence at the time this act becomes ef-  
2 fective, shall not be affected hereby.

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 West Branch Times, a newspaper published at West Branch, Iowa,  
4 and in the Wapello Republican, a newspaper published at Wapello,  
5 Iowa.

Approved March 15, 1941.

I hereby certify that the foregoing act was published in the West Branch Times, West Branch, Iowa, March 20, 1941, and the Wapello Republican, Wapello, Iowa, March 20, 1941.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 105

### UNEMPLOYMENT COMPENSATION

S. F. 90

AN ACT to amend the law as it appears in chapter seventy-seven point two (77.2), Code, 1939, relating to and providing for unemployment compensation; to so define the term "employment" as to include services performed in the employ of certain instrumentalities of the United States when and to the extent permitted by act of Congress; to provide for the refund of contributions made by such instrumentalities under certain conditions; and to repeal all acts, or parts of acts, in conflict herewith.

*Re It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law as it appears in sub-paragraph (b) of  
2 sub-section seven (7) of sub-division G of Section fifteen hundred and  
3 fifty-one point twenty-five (1551.25-G-7-b), code, 1939, be amended  
4 by adding thereto the following provisions: "provided, however, that  
5 the general language just used shall not include any such instrumen-  
6 tality of the United States after congress has, by appropriate legal  
7 action, expressly permitted the several states to require such instru-  
8 mentalities to make payments into an employment fund under a state  
9 unemployment compensation law; and all such instrumentalities so  
10 released from the constitutional immunity to make the contributions,  
11 imposed by this chapter shall, thereafter, become subject to all the  
12 provisions of said chapter, and such provisions shall then be applicable  
13 to such instrumentalities and to all services performed for such in-  
14 strumentalities in the same manner, to the same extent and on the  
15 same terms as are applicable to all other employers, employing units,  
16 individuals and services. Should the Social Security Board, acting  
17 under Section 1603 of the Federal Internal Revenue Code, fail to cer-  
18 tify the state of Iowa for any particular calendar year, then the pay-