

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2 repealed insofar as they are inconsistent with any of the provisions of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

19 ments required of such instrumentalities with respect to such year,
 20 shall be refunded by the commission from the fund in the same manner
 21 and within the same period as is provided for in Section fifteen fifty-
 22 one point twenty D (1551.20-D) of this chapter, which section pro-
 23 vides for the refunding of contributions erroneously collected."

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
 3 of this act.

1 SEC. 3. 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 Cedar Rapids Tribune, a newspaper published at Cedar Rapids,
 4 Iowa, and in the The Daily Gate City, a newspaper published at Keo-
 5 kuk, Iowa.

Approved February 4, 1941.

I hereby certify that the foregoing act was published in the The Cedar Rapids Tribune,
 Cedar Rapids, Iowa, February 7, 1941, and the The Daily Gate City, Keokuk, Iowa,
 February 7, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 106

MILITARY SERVICE AS AFFECTING UNEMPLOYMENT COMPENSATION

S. F. 525

AN ACT to amend the law as it appears in chapter seventy-seven and two tenths (77.2),
 Code, 1939, relating to and providing for unemployment compensation; to preserve
 benefit rights of individuals entering military service by (1) excluding from an
 individual's base period the time spent in military service, (2) extending any benefit
 year by the time spent in military service and (3) redefining certain benefit
 eligibility conditions.

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

1 SECTION 1. Subsection Q of section one thousand five hundred
 2 fifty-one and twenty-five hundredths (1551.25), code, 1939, is amended
 3 as follows: Change the period (.) at the end of said subsection to a
 4 semi-colon (;) and add thereafter the following: "provided, that any
 5 calendar quarter commencing after March 31, 1940, and ending prior
 6 to July 1, 1943, the greater portion of which is spent by any such in-
 7 dividual in the military or naval forces of the United States when such
 8 individual is inducted into active service under the Selective Training
 9 and Service Act of the United States of 1940 or whose voluntary entry
 10 into such active service results in a credit on the quota of individuals
 11 required for service under the Selective Training and Service Act, or
 12 who, being a member of any component part of the military, naval,
 13 air force, or nurse corps of this state or nation, is called or ordered
 14 into active service, shall not be considered as any of such nine (9)
 15 completed calendar quarters in determining such individual's base
 16 period."

1 SEC. 2. Subsection P of section one thousand five hundred fifty-one
 2 and twenty-five hundredths (1551.25), code, 1939, is amended as