

15 The manner in which such appeal shall be taken and heard shall be  
 16 in accordance with the provisions of chapter one hundred three (103)  
 17 of the Acts of the Forty-ninth General Assembly."

1 SEC. 2. That the law as it appears in chapter one hundred three  
 2 (103) of the Acts of the Forty-ninth General Assembly of Iowa, be  
 3 and the same is hereby amended by striking lines forty-five (45),  
 4 forty-six (46) and forty-seven (47) of section one (1) of said  
 5 chapter, and inserting in lieu thereof the following: "or in Polk  
 6 County, within sixty days after the date of the notice to such em-  
 7 ployer notifying such employer of his rate of contribution, or of the  
 8 commission's determination as provided for in subsection C of sec-  
 9 tion fifteen hundred fifty-one and thirteen hundredths (1551.13),  
 10 Code, 1939, or subsection E of this section."

Approved February 4th, 1943.

## CHAPTER 73

### UNEMPLOYMENT COMPENSATION

H. F. 449

AN ACT to repeal House File twenty-one (21), Acts of the Fiftieth General Assembly of Iowa, and to amend section fifteen hundred fifty-one and thirteen hundredths (1551.13), code, 1939, as amended, relating to rate of contribution and method of determining rate, and providing for right of appeal by employer; amending chapter one hundred three (103) of the Acts of the Forty-ninth General Assembly of Iowa, relating to the computation and assessment of contributions and procedures by which the employer may protest such assessments, and appeals from such assessments to the commission and to the court.

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

1 SECTION 1. House File Twenty-one (21), Acts of the Fiftieth Gen-  
 2 eral Assembly of Iowa is hereby repealed.

1 SEC. 2 That subsection C of section fifteen hundred fifty-one and  
 2 thirteen hundredths (1551.13), Code, 1939, be and the same is hereby  
 3 amended by adding after paragraph five (5) of said subsection an-  
 4 other paragraph to read as follows:

5 "6. Based upon the formula above provided in this section the com-  
 6 mission shall fix the rate of contribution for each employer. The com-  
 7 mission shall notify the employer of the rate so fixed. An employer  
 8 may appeal to the commission for a revision of the rate of contribution  
 9 so fixed within thirty days from the date of the notice to such employ-  
 10 er. The commission after such hearing may set aside its former  
 11 determination or modify it and may grant the employer a new rate  
 12 of contribution. The commission shall notify the employer of this  
 13 determination by registered mail. From this determination the em-  
 14 ployer may appeal to the district court for further hearing. The  
 15 manner in which such appeal shall be taken and heard shall be in ac-  
 16 cordance with the provisions of chapter one hundred three (103) of  
 17 the Acts of the Forty-ninth General Assembly."

1 SEC. 3. That the law as it appears in chapter one hundred three  
 2 (103) of the Acts of the Forty-ninth General Assembly of Iowa, be  
 3 and the same is hereby amended by striking lines forty-five (45),  
 4 forty-six (46) and forty-seven (47) of section one (1) of said chap-  
 5 ter, and inserting in lieu thereof the following: "or in Polk County,  
 6 within sixty days after the date of the notice to such employer notify-  
 7 ing such employer of his rate of contribution, or of the commission's  
 8 determination as provided for in subsection C of section fifteen hun-  
 9 dred fifty-one and thirteen hundredths (1551.13), Code, 1939, or sub-  
 10 section E of this section."

1 SEC. 4. That the law as it appears in Chapter one hundred three  
 2 (103), Acts of the Forty-ninth General Assembly of Iowa, be further  
 3 amended by striking paragraph two (2) of subsection F of said Act,  
 4 and inserting in lieu thereof the following:

5 "The appeal shall be taken by the employer filing in the office of  
 6 the clerk of the district court of such county his petition setting forth  
 7 the errors complained of in the commission's ruling. The employer  
 8 shall cause an original notice to be served upon the chairman of the  
 9 commission in the same manner as provided for in ordinary actions  
 10 in court. The commission shall within thirty days from the date on  
 11 which said notice was served on the commission certify and file with  
 12 the clerk of said court a copy of the records and proceedings upon  
 13 which the rate of contributions or the assessment of contributions was  
 14 established.

15 "The plaintiff shall file with the clerk of said court a bond for the  
 16 use of the defendant, with sureties approved by the clerk, in penalty  
 17 to be fixed and approved by the clerk of said court. In no case shall  
 18 the bond be less than fifty dollars conditioned that the plaintiff shall  
 19 perform the orders of the court."

1 SEC. 5. This act being deemed of immediate importance shall be  
 2 in force and effect from and after its passage and publication in the  
 3 Spencer Times, a newspaper published at Spencer, Iowa, and in the  
 4 Le Mars Sentinel, a newspaper published at Le Mars, Iowa.

Approved March 24, 1943.

I hereby certify that the foregoing act was published in the Spencer Times; Spencer,  
 Ia., April 1, 1943, and the LeMars Sentinel, LeMars, Ia., March 30, 1943.

WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 74

### UNEMPLOYMENT COMPENSATION

#### H. F. 8

AN ACT to amend section fifteen hundred fifty-one and fourteen hundredths (1551.14),  
 code of Iowa, 1939, relating to election and termination of employer's coverage; and  
 to provide for the effective date of such amendment.

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

1 SECTION 1. That the law as it appears in section fifteen hundred  
 2 fifty-one and fourteen hundredths (1551.14), Code of Iowa, 1939, as  
 3 amended, be and the same is hereby amended by striking from lines