

3 the Ottumwa Daily Courier, a newspaper of general circulation pub-
 4 lished at Ottumwa, Iowa, and in the Plain Talk, a newspaper of gen-
 5 eral circulation published at Des Moines, Iowa.

Approved April 21, 1945.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier, Ottumwa, Iowa, April 26, 1945, and the Plain Talk, Des Moines, Iowa, April 26, 1945.
 WAYNE M. ROPES, *Secretary of State.*

CHAPTER 87

UNEMPLOYMENT COMPENSATION CONTRIBUTIONS

H. F. 108

AN ACT to amend section one thousand five hundred fifty-one and thirteen hundredths (1551.13), code, 1939, relating to unemployment compensation contributions so as to permit voluntary payments or contributions by employers.

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

1 SECTION 1. That the law as it appears in section one thousand five
 2 hundred fifty-one and thirteen hundredths, sub-section C (1551.13-C),
 3 Code, 1939, be and the same is hereby amended by inserting imme-
 4 diately following paragraph one (1) of said sub-section C, the follow-
 5 ing paragraph:

6 "Any employer may at any time make payments to an account in
 7 excess of the other requirements of this section; and all such payments
 8 shall be considered as contributions required under the provisions of
 9 this chapter. Any such payment made not later than the last payment
 10 date for the last quarter of any calendar year shall be considered as a
 11 contribution payable and paid upon the employer's payroll for that
 12 calendar year."

1 SEC. 2. 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 Evening Democrat, a newspaper of general circulation published
 4 at Ft. Madison, Iowa, and in the Lockridge Times, a newspaper of
 5 general circulation published at Lockridge, Iowa.

Approved March 7, 1945.

I hereby certify that the foregoing act was published in the Evening Democrat, Ft. Madison, Iowa, March 13, 1945, and the Lockridge Times, Lockridge, Iowa, March 15, 1945.

WAYNE M. ROPES, *Secretary of State.*