

CHAPTER 88

UNEMPLOYMENT COMPENSATION CONTRIBUTIONS

S. F. 222

AN ACT to amend section one thousand five hundred fifty-one and thirteen hundredths, subsection C, (1551.13-C), code of 1939, as amended, relating to unemployment compensation, and the collection of contributions so as to provide for the transfer of an employer's account to the successor owner of the enterprise; to provide for the continuation of the account in the successor employers in case of reorganization or merger of enterprises; to provide for the fixing of the effective date of this act; and for the repeal of all acts, or parts of acts, inconsistent with the provisions of this act.

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 (1551.13) be amended by
3 striking therefrom paragraph two (2) of subsection C, and inserting
4 in lieu thereof the following:

5 "2. In any case in which the enterprise or business for which con-
6 tributions have been paid has been sold or otherwise transferred to
7 a subsequent employing unit, or in any case in which one or more
8 employing units have been reorganized or merged into a single em-
9 ploying unit and the successor employer continues to operate such
10 enterprise, such successor employer shall assume the position of the
11 predecessor employer or employers with respect to such predecessors'
12 payrolls, contributions, accounts and contribution rates to the same
13 extent as if there had been no change in the ownership or control of
14 such enterprise or business.

15 "In determining each employer's rate of contribution for the cal-
16 endar year 1945, and for each year thereafter, such employer shall be
17 given full credit for the payrolls, contributions, accounts and contri-
18 bution rates of his predecessor employer or employers to the same
19 extent as if there had been no change in the organization or the owner-
20 ship of the business. Provided, that in any case in which such sale,
21 transfer, merger or reorganization has taken place in any year after
22 the predecessor employer's rate of contribution (hereafter called rate)
23 has been determined for such year the employer's rate for the re-
24 mainder of such year, shall, upon his application to the Commission
25 be determined in the following manner:

26 1. If the successor employer has no rate or if he has a rate and it
27 is the same rate as that of his predecessor employer or employers,
28 their rates being the same rate, his rate shall be that of the prede-
29 cessor employer or employers.

30 2. If the rate or rates of the predecessor employers are not the same
31 rate, and that of the successor employer if he has a rate is not the
32 same rate as that of the predecessor employer then the rate of the
33 successor employer shall be redetermined under the combined ex-
34 perience of the predecessor employer or employers and the successor
35 employers.

1 SEC. 2. That the law as it appears in section one thousand five hun-
2 dred fifty-one and thirteen hundredths (1551.13) be further amended
3 by adding after the word "he" in line seven (7) of paragraph three
4 (3) of subsection C the words "and/or the predecessor owner of such
5 enterprise."

1 SEC. 3. That the law as it appears in section one thousand five hun-
 2 dred fifty-one and thirteen hundredths (1551.13) be further amended
 3 by adding after the word "record" in line four (4) of paragraph four
 4 (4) of subsection C the words "and/or the record of the predecessor
 5 owner of his enterprise"; also by striking from line six (6) of para-
 6 graph four (4) of said subsection C the word "his"; also by striking
 7 from line seven (7) of said paragraph four (4) the words "on his
 8 own behalf", and inserting in lieu thereof the words "to such account";
 9 also by striking from line eight (8) of said paragraph four (4) the
 10 word "his", and inserting in lieu thereof the word "such"; also by
 11 striking from line three (3) of sub-paragraph (b) of said paragraph
 12 four (4) the word "his"; also by striking from line four (4) of said
 13 sub-paragraph (b) the words "on his own behalf"; also by striking
 14 from line nine (9) of said sub-paragraph (b) the word "his", and
 15 inserting in lieu thereof the word "such".

1 SEC. 4. If any part of this act is for any reason declared to be un-
 2 constitutional or invalid, it shall not affect the validity of the re-
 3 maining portions of this act, and it is declared that the remaining
 4 portions would have been passed irrespective of that portion or part
 5 hereof which might be held unconstitutional or invalid.

1 SEC. 5. 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. 6. 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 Clayton County Register, a newspaper published at Elkader, Iowa,
 4 and in the Wapello Republican, a newspaper published at Wapello,
 5 Iowa.

Approved March 19, 1945.

I hereby certify that the foregoing act was published in the Clayton County Register,
 Elkader, Iowa, April 5, 1945, and the Wapello Republican, Wapello, Iowa, March 29,
 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 89

UNEMPLOYMENT COMPENSATION—INTEREST ON CONTRIBUTIONS

S. F. 248

AN ACT to amend chapter seventy-seven and two tenths (77.2), code, 1939, as amended,
 providing for unemployment compensation and regulating the collection of con-
 tributions and the payment of benefits thereunder; to amend section one thousand
 five hundred fifty-one and twenty hundredths (1551.20) relating to the rate of
 interest on past due contributions.

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 twenty hundredths (1551.20), Code of Iowa, as
 3 amended, be amended by striking from line five (5) of subsection A
 4 of said section the word "one", and inserting in lieu thereof the word
 5 "one-half of one."

Approved April 2, 1945.