

3 rates stated in section two (2) hereof. If any employer has paid his
 4 contribution before such determination of his rate for the year 1951
 5 has been made by the commission, said contribution shall be credited
 6 to his account and his future contributions shall be adjusted accord-
 7 ingly, or said contribution shall be refunded if it is determined that no
 8 contribution is required.

1 SEC. 5. This Act being deemed of immediate importance shall be
 2 in full force and effect upon its publication in The Lamoni Chronicle, a
 3 newspaper published at Lamoni, Iowa, and in the Oskaloosa Tribune-
 4 Press, a newspaper published at Oskaloosa, Iowa.

Approved April 5, 1951.

I hereby certify that the foregoing act was published in The Lamoni Chronicle, La-
 moni, Iowa, April 12, 1951, and in the Oskaloosa Tribune-Press, Oskaloosa, Iowa, April
 13, 1951.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 62

EMPLOYMENT SECURITY

S. F. 447

AN ACT to amend section ninety-six point seven (96.7), Code 1950, relating to pay-
 ments charged against an employer.

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

1 SECTION 1. Amend section ninety-six point seven (96.7), sub-
 2 section three a. two (3-a-(2)), Code of 1950, by adding at the end of said
 3 section the following: "Provided, that in any case in which a claimant
 4 to whom such benefits are paid is in the employ of a base period em-
 5 ployer at the time he is receiving such benefits, and he is receiving the
 6 same employment from such employer that he received during his
 7 base period, then no charge of benefits paid to such claimant shall be
 8 made against the account of such employer."

Approved April 16, 1951.

CHAPTER 63

OLD AGE AND SURVIVORS INSURANCE

H. F. 531

AN ACT to amend section ninety-seven point forty-five (97.45), Code 1950, relating
 to old age and survivors insurance.

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

1 SECTION 1. Section ninety-seven point forty-five (97.45),* Code
 2 1950, is hereby amended by striking from subsection two (2) thereof
 3 all of paragraph (b) and inserting in lieu thereof the following: "(b)
 4 Any service performed in any calendar quarter in which the remunera-
 5 tion for such service does not equal or exceed the sum of two hundred

*Figures added by Code editor; see §3.1, Code 1950.

6 dollars (\$200.00); provided, however, that in any case in which the
7 individual is already in employment under the provisions of this act,
8 such coverage will continue to be under the provisions of this act
9 although such remuneration for such service does not equal or exceed
10 the sum of two hundred dollars (\$200.00)."

1 SEC. 2. Further amend section ninety-seven point forty-five
2 (97.45), Code 1950, by adding after paragraph (b) of subsection two
3 (2) thereof the following: "(c) Services performed during school
4 vacations or outside of school hours by students who devote their time
5 and efforts chiefly to their studies rather than to incidental employ-
6 ment."

7 "(d) Any individual performing service for the state or any political
8 subdivision thereof that is exempt from coverage under the provisions
9 of this act because the remuneration for such employment does not
10 equal or exceed the sum of two hundred dollars (\$200.00) in any
11 calendar quarter may become covered under the provisions of this
12 chapter by filing an election to so become covered. Such election shall
13 be in writing and filed with the Iowa employment security commission
14 and upon approval by such commission such individual shall thereafter
15 be covered under the provisions of this chapter for all services per-
16 formed as an employee of the state of Iowa or any political subdivision
17 thereof."

1 SEC. 3. Further amend section ninety-seven point forty-five
2 (97.45), Code 1950, by placing a period after the word "chapter" in
3 line eight (8) of subsection five (5) of such section and by striking the
4 remainder of said subsection.

1 SEC. 4. Further amend section ninety-seven point forty-five
2 (97.45), Code 1950, by striking from line forty-two (42) of subsection
3 six (6) of such section the words "paid not less than fifty dollars
4 (\$50.00) in wages" and inserting in lieu thereof the words "in em-
5 ployment under this chapter".

1 SEC. 5. Further amend section ninety-seven point forty-five
2 (97.45), Code 1950, by striking therefrom all of subsection seven (7)
3 and enacting in lieu thereof the following: "7. An individual who has
4 been in employment under the provisions of this chapter for one quar-
5 ter shall be a currently insured individual against death in each
6 subsequent quarter in which he is or has been so employed and for as
7 many quarters after he has been separated from such employment as
8 he was employed therein."

Approved April 30, 1951.