

CHAPTER 73

EMPLOYMENT SECURITY

H. F. 513

AN ACT relating to the definition of an employer under the employment security law.

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

1 SECTION 1. Section ninety-six point nineteen (96.19), Code 1954,
2 subsection six (6), is amended by striking from line two (2) of para-
3 graph a the word "fifteen" and inserting in lieu thereof the word
4 "twenty".

1 SEC. 2. Section ninety-six point eight (96.8), Code 1954, is amend-
2 ed by striking from subsection two (2), line nine (9), the word "fif-
3 teen" and inserting in lieu thereof the word "twenty".

This bill, having remained with the governor three days (Sunday excepted), the General Assembly being in session, has become a law this 26th day of April, 1957.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 74

SOCIAL SECURITY TAXES

H. F. 587

AN ACT relating to federal social security taxes on public employees.

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

1 SECTION 1. Section ninety-seven C point five (97C.5), Code 1954,
2 is amended by striking all of lines eleven (11) to twenty (20), inclu-
3 sive, and the words, "centum of such wages" in line twenty-one (21)
4 and inserting in lieu thereof the following:

5 "1957 to 1959, both inclusive, not to exceed two and one-fourth per
6 centum of such wages; with respect to wages received during the
7 calendar years 1960 to 1964, both inclusive, not to exceed two and
8 three-fourths per centum of such wages; with respect to wages re-
9 ceived during the calendar years 1965 to 1969, both inclusive, not to
10 exceed three and one-fourth per centum of such wages; with respect
11 to wages received during the calendar years 1970 to 1974, both inclu-
12 sive, not to exceed three and three-fourths per centum of such wages;
13 and with respect to wages received after December 31, 1974, not to
14 exceed four and one-half per centum of such wages."

1 SEC. 2. Section ninety-seven C point ten (97C.10), Code 1954, is
2 amended by striking all of lines ten (10) to twenty (20), inclusive,
3 and the word, "wages" in line twenty-one and inserting in lieu there-
4 of the following:

5 "the calendar years 1957 to 1959, both inclusive, not to exceed two
6 and one-fourth per centum of such wages; with respect to wages re-
7 ceived during the calendar years 1960 to 1964, both inclusive, not to
8 exceed two and three-fourths per centum of such wages; with respect
9 to wages received during the calendar years 1965 to 1969, both inclu-
10 sive, not to exceed three and one-fourth per centum of such wages: