

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 - <del>3,999.99</del> .....	100%
4,000 0 - 4,999.99 .....	85 100%
5,000 - 5,999.99 .....	60 70
6,000 - 6,999.99 .....	40 50
7,000 - 7,999.99 .....	30 40
8,000 - 8,999.99 .....	25 30
9,000 - <del>9,999.99</del> 11,999.99 .....	20 25

b. If the claim is for property taxes due and the household income of the claimant is less than four thousand dollars, the alternative tentative credit shall be one hundred twenty-five dollars, but not to exceed the amount of property taxes due during the fiscal year next following the base year.

Sec. 4. Section 1 applies to claims filed on or after January 1, 1984.

Sec. 5. Section 3 is retroactive to January 1, 1983 for property tax credit claims filed on or after January 1, 1983 for taxes payable in the fiscal year beginning July 1, 1983 and ending June 30, 1984 and for any subsequent years. Section 3 is applicable to rent reimbursement claims filed on or after January 1, 1984 for rents paid in calendar year 1983.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the Globe-Gazette, a newspaper published in Mason City, Iowa, and in the Quad City Times, a newspaper published in Davenport, Iowa.

Approved June 9, 1983

I hereby certify that the foregoing Act, House File 241 was published in the Quad City Times, Davenport, Iowa on June 20, 1983 and in the Globe-Gazette, Mason City, Iowa on June 16, 1983.

MARY JANE ODELL, *Secretary of State*

**CHAPTER 190**

**UNEMPLOYMENT COMPENSATION RATES AND BENEFITS**

*H.F. 637*

**AN ACT** relating to the computation of employer contribution rates and employee benefits under Iowa's unemployment law, to certain employer account charges, to certain benefit disqualification and reduction procedures, to certain administrative procedures, and to changes in Iowa's unemployment law to conform with federal law.

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

Section 1. Section 96.3, subsection 3, Code 1983, is amended to read as follows:

3. **PARTIAL UNEMPLOYMENT.** An individual who is partially unemployed in any week as defined in section 96.19, subsection 9, paragraph "b", and who meets the conditions of

eligibility for benefits shall be paid with respect to that week an amount equal to the individual's weekly benefit amount less that part of wages payable to the individual with respect to that week in excess of one-fourth of the individual's weekly benefit amount. ~~Such~~ The benefits shall be rounded to the ~~higher~~ lower multiple of one dollar.

Sec. 2. Section 96.3, subsection 4, unnumbered paragraph 1, Code 1983, is amended to read as follows:

With respect to benefit years beginning on or after July 1, ~~1979~~ 1983, an eligible individual's weekly benefit amount for a week of total unemployment shall be an amount equal to the following fractions of the individual's total wages in insured work paid during that quarter of the individual's base period in which such total wages were highest; the director shall determine annually a maximum weekly benefit amount equal to the following percentages, to vary with the number of dependents, of the statewide average weekly wage paid to employees in insured work which shall be effective the first day of the first full week in July.

If the number of dependents is:	The weekly benefit amount shall equal the following fraction of high quarter wages:	Subject to the following maximum percentage of the statewide average weekly wage:
0	1/23	<del>58%</del> <u>53%</u>
1	1/22	<del>60%</del> <u>55%</u>
2	1/21	<del>62%</del> <u>57%</u>
3	1/20	<del>65%</del> <u>60%</u>
4 or more	1/19	<del>70%</del> <u>65%</u>

The maximum weekly benefit amount, if not a multiple of one dollar shall be rounded to the ~~higher~~ lower multiple of one dollar. However, until such time as ~~fifty-eight~~ sixty-five percent of the statewide average weekly wage exceeds one hundred ~~thirty-three~~ ninety dollars, an individual with zero or one dependent who would be entitled to the maximum weekly benefit amount if the individual's weekly benefit amount were computed by using ~~one-twenty-first~~ of the individual's high quarter wages, subject to a maximum percentage of ~~sixty-two~~ percent of the statewide average weekly wage, the individual shall receive the maximum weekly benefit amount of ~~sixty-two~~ percent of the statewide average weekly wage amounts shall be determined using the statewide average weekly wage computed on the basis of wages reported for calendar year 1981. As used in this section "dependent" means dependent as defined in section 422.12, subsection 1, paragraph "c", as if the individual claimant was a taxpayer, except that an individual claimant's nonworking spouse shall be deemed to be a dependent under this section. "Nonworking spouse" means a spouse who does not earn more than one hundred twenty dollars in gross wages in one week.

Sec. 3. Section 96.3, subsection 5, Code 1983, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** The amount of benefits paid to an individual, which is solely due to wage credits considered to be in an individual's base period due to the exclusion and substitution of calendar quarters from the individual's base period under section 96.23, shall be charged against the account of the employer responsible for paying the weekly workers' compensation benefits for temporary total disability or during a healing period under section 85.33, section 85.34, subsection 1, or section 85A.17, or responsible for paying weekly indemnity insurance benefits.

Sec. 4. Section 96.3, subsection 7, unnumbered paragraph 2, Code 1983, is amended to read as follows:

If the department cannot recover determines that an overpayment after two years from the last date of the overpayment has been made, the charge for the overpayment against the employer's account shall be removed and the account shall be credited with an amount equal to the overpayment from the unemployment compensation trust fund.

Sec. 5. Section 96.4, subsection 3, Code 1983, is amended to read as follows:

3. ~~He or she~~ The individual is able to work, is available for work, and is earnestly and actively seeking work. ~~The provision of this subsection shall be waived if he or she~~ the individual is deemed temporarily unemployed as defined in section 96.19, subsection 9, paragraph "c" or if the individual is not disqualified for benefits under section 96.5, subsection 1, paragraph x.

Sec. 6. Section 96.4, subsection 4, Code 1983, is amended to read as follows:

4. The individual has been paid wages for insured work during the individual's base period in an amount at least one and one-quarter times the wages paid to the individual during that quarter of the individual's base period in which the individual's wages were highest; provided that the individual has been paid wages for insured work of not less than four hundred dollars totaling at least three and five-tenths percent of the statewide average annual wage for insured work, computed for the preceding calendar year if the individual's benefit year begins on or after the first full week in July and computed for the second preceding calendar year if the individual's benefit year begins before the first full week in July, in that calendar quarter in the individual's base period in which the individual's wages were highest, and the individual has been paid wages for insured work of not less than two hundred dollars totaling at least one-half of the amount of wages required under this subsection in the calendar quarter of the base period in which the individual's wages were highest, in a calendar quarter in the individual's base period other than the calendar quarter in which the individual's wages were highest. The calendar quarter wage requirements shall be rounded to the nearest multiple of ten dollars.

If the individual has drawn benefits in any benefit year, the individual must during or subsequent to that year, work in and be paid wages for insured work totaling at least ten times the weekly benefit amount two hundred fifty dollars, as a condition to receive benefits in the next benefit year.

Sec. 7. Section 96.4, subsection 5, paragraph c, Code 1983, is amended to read as follows:

c. With respect to services in any other capacity for an educational institution (~~other than an institution of higher education~~) after December 31, 1977, benefits shall not be paid to an individual for any week of unemployment which begins during the period between two successive academic years, or terms if ~~such~~ the individual performs such the services in the first of such academic years or terms and there is a reasonable assurance that ~~such~~ the individual will perform such services in the second of such academic years or terms. If benefits are denied to an individual for any week as a result of this paragraph and the individual is not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, the individual is entitled to a retroactive payment of benefits for each week for which the individual filed a timely claim for benefits and for which benefits were denied solely by reason of this paragraph.

Sec. 8. Section 96.4, Code 1983, is amended by adding the following new subsection:

**NEW SUBSECTION.** The individual has satisfied one one-week waiting period during the individual's benefit year. To satisfy the one-week waiting period, the individual, with respect to the week in question, must be unemployed, have filed a claim for benefits, and be eligible for benefits from this state, but must not have received benefits from this or another state, and must not be eligible for benefits from another state.

Sec. 9. Section 96.5, subsection 1, Code 1983, is amended by adding the following new lettered paragraph:

**NEW LETTERED PARAGRAPH. x.** The individual has left employment in lieu of exercising a right to bump or oust a fellow employee with less seniority or priority from the fellow employee's job.

Sec. 10. Section 96.5, subsection 7, Code 1983, is amended by adding the following new lettered paragraphs:

**NEW LETTERED PARAGRAPH. d.** Notwithstanding contrary provisions in paragraphs a, b and c, if an individual is separated from employment and is scheduled to receive vacation payments during the period of unemployment attributable to the employer and if the employer does not designate the vacation period pursuant to paragraph b; then payments made by the employer to the individual or an obligation to make a payment by the employer to the individual for vacation pay, vacation pay allowance or pay in lieu of vacation shall not be deemed wages as defined in section 96.19, subsection 12, for any period in excess of one week and such payments or the value of such obligations shall not be deducted for any period in excess of one week from the unemployment benefits the individual is otherwise entitled to receive under this chapter. However, if the employer designates more than one week as the vacation period pursuant to paragraph b, the vacation pay, vacation pay allowance, or pay in lieu of vacation shall be considered wages and shall be deducted from benefits.

**NEW LETTERED PARAGRAPH. e.** If an employer pays or is obligated to pay a bonus to an individual at the same time the employer pays or is obligated to pay vacation pay, a vacation pay allowance, or pay in lieu of vacation, the bonus shall not be deemed wages for purposes of determining benefit eligibility and amount, and the bonus shall not be deducted from unemployment benefits the individual is otherwise entitled to receive under this chapter.

Sec. 11. Section 96.6, subsection 2, Code 1983, is amended to read as follows:

2. INITIAL DETERMINATION. A representative designated by the director shall promptly notify all interested parties to the claim of the filing thereof, and ~~said~~ the parties shall have ten days from the date of mailing the notice of the filing of said claim by ordinary mail to the last known address to protest payment of benefits to said claimant. The representative shall promptly examine the claim and any protest thereto and, on the basis of the facts found by the representative, shall determine whether or not such claim is valid, the week with respect to which benefits shall commence, the weekly benefit amount payable and the maximum duration thereof, and whether any disqualification shall be imposed. The claimant has the burden of proving that the claimant meets the basic eligibility conditions of section 96.4. The employer has the burden of proving that the claimant is disqualified for benefits pursuant to section 96.5. Unless the claimant or other interested party, after notification or within ten calendar days after such notification was mailed to the claimant's last known address, files an appeal from such decision, such decision shall be final and benefits shall be paid or denied in accordance therewith. If a hearing officer affirms a decision of the representative, or the appeal board affirms a decision of the hearing officer, allowing benefits, such benefits shall be paid regardless of any appeal which may thereafter be taken, but if such decision is finally reversed, no employer's account shall be charged with benefits so paid.

Sec. 12. Section 96.6, subsection 3, Code 1983, is amended to read as follows:

3. APPEALS. Unless such appeal is withdrawn, a hearing officer, after affording the parties reasonable opportunity for fair hearing, shall affirm or modify the findings of fact and decision of the representative. The hearing shall be conducted pursuant to the provisions of chapter 17A relating to hearings for contested cases. Before the hearing is scheduled, the parties shall be afforded the opportunity to choose either a telephone hearing or an in-person

hearing. A request for an in-person hearing shall be approved unless the in-person hearing would be impractical because of the distance between the parties to the hearing. A telephone or in-person hearing shall not be scheduled before the seventh calendar day after the parties receive notice of the hearing. Reasonable requests for the postponement of a hearing shall be granted. The parties shall be duly notified of the hearing officer's decision, together with the hearing officer's reasons therefor, which shall be deemed to be the final decision of the department, unless within fifteen days after the date of notification or mailing of such decision, further appeal is initiated pursuant to subsection 5 of this section.

Sec. 13. Section 96.7, subsection 3, paragraph d, unnumbered paragraph 4, contribution rate table 1, Code 1983, is amended to read as follows:

<u>Percentage of Excess Rank</u>	<u>Contribution Rate Table 1</u>	
1	.8	.5
2	1.0	.9
3	1.2	1.0
4	1.4	1.1
5	1.6	1.2
6	1.8	1.5
7	2.0	1.9
8	2.3	2.1
9	2.6	2.3
10	2.9	2.7
11	3.2	3.3
12	3.5	3.8
13	3.8	4.3
14	4.2	4.9
15	4.6	5.3
16	5.0	5.8
17	5.5	6.6
18	6.0	7.0
19	6.0	7.0
20	6.0	7.0
21	6.0	7.0

Sec. 14. Section 96.7, subsection 3, paragraph d, unnumbered paragraph 4, contribution rate table 2, Code 1983, is amended to read as follows:

<u>Percentage of Excess Rank</u>	<u>Contribution Rate Table 2</u>	
1	.6	.2
2	.7	.6
3	.8	.7
4	1.0	.8
5	1.2	.9
6	1.4	1.2
7	1.6	1.5
8	1.8	1.7
9	2.0	2.1
10	2.3	2.4
11	2.6	2.9
12	2.9	3.4
13	3.3	4.0

14	<del>2.7</del>	4.6
15	<del>4.1</del>	5.0
16	<del>4.5</del>	5.5
17	<del>5.0</del>	6.3
18	<del>5.5</del>	6.7
19	<del>6.0</del>	6.8
20	<del>6.0</del>	7.0
21	<del>6.0</del>	7.0

**Sec. 15. TEMPORARY SECTION. SPECIAL CONTRIBUTION RATES.**

1. An employer which meets the zero contribution rate requirements for calendar year 1983 of section 96.7, subsection 3, paragraph d, unnumbered paragraph 6 relating to percentage of excess and a record of no benefit charges, shall be assigned the zero contribution rate for calendar year 1983 even though contribution rate table 2, as amended by section 14 of this Act, is effective for calendar year 1983, notwithstanding the requirement of unnumbered paragraph 6 which limits the zero contribution rate to calendar years in which a rate table in rate tables three through nine is effective. If an employer assigned a zero contribution rate for calendar year 1983 is required to contribute for the next calendar year, the employer's rate for that next calendar year is either the employer's experience rate or one and eight-tenths percent, whichever is less.

2. If additional contributions are due for the first calendar quarter of 1983 under section 14 of this Act, an employer shall pay the additional contributions no later than the time regular contributions are due for the fourth calendar quarter of 1983. If additional contributions are due for the second calendar quarter of 1983 under section 14 of this Act, an employer shall pay the additional contributions no later than the time regular contributions are due for the third calendar quarter of 1983. Additional contributions due for the third and fourth calendar quarters of 1983 shall be paid no later than the times regular contributions are due for those calendar quarters. However, an employer may pay the additional contributions in advance.

Sec. 16. Section 96.7, subsection 3, paragraph d, in the proviso following the contribution rate tables in unnumbered paragraph 4, Code 1983, is amended to read as follows: ~~Provided, however, that notwithstanding~~ Notwithstanding any other provision of this chapter relating to limiting contribution rates to those specified in the contribution rate table, any an employer which employs individuals for construction as defined by the department pursuant to rules, that has not qualified for an experience rating shall pay ~~four point zero percent in the calendar year 1968 through the calendar year 1977 and be assigned to the rate specified in the twenty-first percentage of excess rank for the rate year beginning January 1, 1978 and every year thereafter the maximum contribution rate assigned to any employer under this chapter, including the additional contributions required under this lettered paragraph of an employer with a negative balance in the employer's account, until such time as the employer has qualified for an experience rating. However, such~~ the employer shall not qualify for an experience rating until there shall have been twelve consecutive calendar quarters immediately preceding the rate computation date throughout which ~~his~~ the employer's account has been chargeable with benefit payments.

Sec. 17. Section 96.7, subsection 3, paragraph d, unnumbered paragraph 6, Code 1983, is amended to read as follows:

~~However, notwithstanding any other provision of this chapter relating to the applicable contribution rate table for a calendar year, the applicable contribution rate table for the calendar years 1982 and 1983 is table three unless the ratio of the current reserve fund ratio to the highest benefit cost rate on the rate computation date is 1.0 or higher. During any rate year in~~

which a rate table in rate tables three through nine is effective an employer assigned a contribution rate under this lettered paragraph is not required to contribute to the unemployment compensation trust fund if the employer's percentage of excess is seven point five percent or greater for the rate year and the employer has not been charged with benefit payments for any time within the twenty-four calendar quarters immediately preceding the rate computation date for the rate year. If an employer is not required to contribute for a rate year to the trust fund under this unnumbered paragraph but would be required to contribute for the next rate year under this lettered paragraph, the employer's contribution rate for the next rate year is either the employer's experience rate computed under this lettered paragraph or one and eight-tenths percent, whichever is less. For subsequent years, either the employer is not required to contribute under this unnumbered paragraph or the employer's contribution rate is the employer's experience rate computed under this lettered paragraph.

During any rate year in which rate table one or two is effective an employer assigned a contribution rate under this lettered paragraph shall be required to contribute to the unemployment compensation trust fund at five-tenths of one percent, if the employer's percentage of excess is seven point five percent or greater for the rate year and the employer has not been charged with benefit payments for any time within the twenty-four calendar quarters immediately preceding the rate computation date for the rate year. If an employer is qualified for the five-tenths of one percent limitation on the employer's contribution rate for a rate year under this unnumbered paragraph but would be required to contribute for the next rate year under this lettered paragraph, the employer's contribution rate for the next rate year is either the employer's experience rate computed under this lettered paragraph or one and eight-tenths percent, whichever is less. For subsequent years, either the employer is qualified for the five-tenths of one percent limitation under this unnumbered paragraph or the employer's contribution rate is the employer's experience rate computed under this lettered paragraph.

Sec. 18. Section 96.7, subsection 3, paragraph d, unnumbered paragraph 7, Code 1983, is amended to read as follows:

Notwithstanding any other provision of this chapter relating to limiting contribution rates to those specified in the contribution rate table, if an employer qualified for an experience rating has a negative balance in the employer's account on the rate computation date and had a negative balance on the previous rate computation date, the employer shall contribute an additional ~~one-half~~ one percent of taxable wages above the contribution rate assigned the employer by the effective rate contribution table. For each subsequent and consecutive rate computation date on which the employer still has a negative balance in the employer's account, the employer shall contribute an additional ~~one-half~~ one percent of taxable wages. Beginning with the initial surcharge of ~~one-half~~ one percent each subsequent and consecutive surcharge of ~~one-half~~ one percent of taxable wages shall be cumulative, except that the cumulative surcharge shall not exceed three an amount sufficient to make the employer's combined contribution rate equal to nine percent of taxable wages.

Sec. 19. Section 96.7, subsection 3, paragraph e, Code 1983, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** If an employer's account is charged with benefits in a calendar quarter prior to the rate computation date as the result of a decision allowing benefits and the decision is reversed after the rate computation date, the employer may appeal, within thirty days from the date of the contribution rate notice, for a recomputation of the rate. The department shall remove the benefit charges from the rate computation, recompute the contribution rate, and notify the employer of the recomputed contribution rate.

Sec. 20. Section 96.7, subsection 15, unnumbered paragraph 1, Code 1983, is amended to read as follows:

If on the first day of the third month in any calendar quarter ~~in 1983~~, the department has an outstanding balance of interest accrued on advance moneys received from the federal government for the payment of unemployment compensation benefits, or is projected to have an outstanding balance of accruing federal interest for that calendar quarter, the director shall collect a uniform temporary emergency tax surcharge for that calendar quarter ~~in 1983~~, retroactive to the beginning of that calendar quarter. The tax surcharge shall be a percentage of employer contribution rates and shall be set at the rate a uniform percentage, for all employers subject to the surcharge, necessary to pay the interest accrued on the moneys advanced to the department by the federal government, and to pay any additional federal interest which will accrue for the remainder of that calendar quarter. However, the tax shall not be greater than one-tenth of one percent of taxable wages for that calendar quarter. The tax surcharge shall apply to all employers except government entities, nonprofit organizations, and employers assigned a zero contribution rate ~~for calendar year 1983~~. The director shall prescribe the manner in which the tax surcharge will be collected. Interest shall accrue on all unpaid tax surcharges under this subsection at the same rate as on regular contributions and shall be collectible in the same manner. The tax surcharge shall not affect the computation of regular contributions under this chapter.

Sec. 21. Section 96.11, subsection 4, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The director shall provide for the employment of such personnel as are necessary to carry out the functions of the department. Personnel shall be employed under the provisions of chapter 19A. The director, a deputy director, a confidential secretary, the members of the appeal board, an administrative officer under the appeal board, and a secretary for each member if deemed necessary, shall be exempt from the merit system under the provisions of section 19A.3. If necessary to carry out its duties under this chapter, the appeal board shall employ an administrative officer whose qualifications and job responsibilities are determined by the appeal board.

Sec. 22. Section 96.19, subsection 6, paragraph g, subparagraph (6), unnumbered paragraph 2, Code 1983, is amended to read as follows:

Service performed by an individual ~~under the age of twenty-two years~~ who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on, as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such the service is an integral part of such the program and such the institution has so certified to the employer, except that this subparagraph shall does not apply to service performed in a program established for or on behalf of an employer or group of employers.

Sec. 23. Section 96.19, subsection 6, paragraph g, Code 1983, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (7) Services performed by an individual, who is not treated as an employee, for a person who is not treated as an employer, under either of the following conditions:

(a) The services are performed by the individual as a salesperson and as a licensed real estate agent; substantially all of the remuneration for the services is directly related to sales or other output rather than to the number of hours worked; and the services are performed pursuant to a written contract between the individual and the person for whom the services are performed, which provides that the individual will not be treated as an employee with respect to the services for federal tax purposes.

(b) The services are performed by an individual engaged in the trade or business of selling or soliciting the sale of consumer products to any buyer on a buy-sell basis or a deposit-commission basis, for resale by the buyer or another person in the home or in a place other than a permanent retail establishment, or engaged in the trade or business of selling or soliciting the sale of consumer products in the home or in a place other than a permanent retail establishment; substantially all of the remuneration for the services is directly related to sales or other output rather than to the number of hours worked; and the services are performed pursuant to a written contract between the individual and the person for whom the services are performed, which provides that the individual will not be treated as an employee with respect to the services for federal tax purposes.

Sec. 24. Section 96.19, subsection 20, Code 1983, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** However, the amount of taxable wages otherwise determined under this subsection shall be increased by six hundred dollars for calendar year 1984, by eleven hundred dollars for calendar year 1985, and by sixteen hundred dollars for calendar year 1986 and subsequent calendar years.

Sec. 25. Section 96.23, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

**96.23 BASE PERIOD EXCLUSION.** The department shall exclude three or more calendar quarters from an individual's base period, as defined in section 96.19, subsection 16, if the individual received weekly workers' compensation benefits for temporary total disability or during a healing period under section 85.33, section 85.34, subsection 1, or section 85A.17 or weekly indemnity insurance benefits during those three or more calendar quarters, if one of the following conditions applies to the individual's base period:

1. The individual did not receive wages from insured work for three calendar quarters.

2. The individual did not receive wages from insured work for two calendar quarters and did not receive wages from insured work for another calendar quarter equal to or greater than the amount required for a calendar quarter, other than the calendar quarter in which the individual's wages were highest, under section 96.4, subsection 4.

The department shall substitute, in lieu of the three or more calendar quarters excluded from the base period, those three or more consecutive calendar quarters, immediately preceding the base period, in which the individual did not receive such weekly workers' compensation benefits or weekly indemnity insurance benefits.

Sec. 26. **PROSPECTIVE REPEAL.** Sections 8 and 24 of this Act are prospectively repealed on January 1 of the first calendar year after December 31, 1985 for which a contribution rate table other than contribution rate table one is effective. Section 8 is repealed for benefit claims effectively filed for and after the first full week in that first calendar year. Section 24 is repealed for taxable wages for that first calendar year and subsequent calendar years.

Sec. 27. This Act, being deemed of immediate importance, takes effect from and after its publication in The Sioux City Journal, a newspaper published in Sioux City, Iowa, and in the Waterloo Courier, a newspaper published in Waterloo, Iowa, and is retroactive to January 1, 1983. However, the sections of the Act take effect as follows:

1. Sections 14, 15, the portion of section 17 which relates to the applicable contribution rate table for calendar year 1983, and section 20 of this Act take effect January 1, 1983.

2. Sections 4, 11, 12, and 19 of this Act take effect from and after the Act's publication, and apply to all new or pending benefit claims.

3. Sections 7, 21, and 22 of this Act take effect July 1, 1983.

4. Sections 1, 2, 3, 5, 6, 9, 10, and 25 of this Act take effect only for unemployment compensation benefit claims effectively filed on or after July 3, 1983.

5. Sections 13, 16, the portion of section 17 which relates to the five-tenths of one percent limitation, and sections 18 and 24 of this Act take effect July 1, 1983, and apply to calendar year 1984 and subsequent calendar years. Contribution rate table 1, as amended by section 13 of this Act, shall be used to compute the additional contributions of one percent per year, applicable to negative-balance employers for calendar year 1984 and subsequent calendar years, required under section 18 of this Act. If a negative-balance employer received a one-half of one percent surcharge under section 96.7, subsection 3, paragraph d, unnumbered paragraph 7, applicable to calendar years before calendar year 1984, the employer's contribution rate for calendar year 1984 and subsequent calendar years shall be computed using contribution rate table 1, as amended by section 13 of this Act, the cumulative one-half of one percent surcharges and the one percent surcharges applicable to calendar year 1984 and subsequent calendar years under section 18 of this Act.

6. Section 23 of this Act takes effect January 1, 1984.

7. Section 8 of this Act takes effect only for initial unemployment compensation benefit claims effectively filed on or after January 6, 1985.

Approved June 12, 1983

I hereby certify that the foregoing Act, House File 637 was published in the Waterloo Courier, Waterloo, Iowa on June 28, 1983 and in The Sioux City Journal, Sioux City, Iowa on June 28, 1983.

MARY JANE ODELL, *Secretary of State*

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**CHAPTER 191**  
**FINANCIAL MANAGEMENT OF STATE**  
**AND LOCAL PROGRAMS**  
*H.F. 184*

**AN ACT** relating to the financial management of state and local programs by providing for the reduction, transfer, appropriation or reversion of state and local funds; the time when unclaimed deposits and refunds held by utilities are presumed abandoned, crediting the unclaimed deposits and refunds, and when abandoned property must be claimed from the treasurer of state; relating to funds available to area education agencies for special education support services; and relating to the authority of the school budget review committee over positive and negative balances of school district moneys for special education instruction programs.

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

**DIVISION 1**

Section 1. **REVERSION OF UNENCUMBERED FUNDS IN STATE VEHICLE DISPATCHER'S DEPRECIATION FUND.** Notwithstanding section 18.120, any appropriated moneys which have been credited or accrued to the depreciation fund of the state vehicle