

date of rendition, shall be without force and effect for any purpose whatsoever except as a setoff or *As used in this section, "mortgagor" means a mortgagor of a mortgage or a borrower executing a deed of trust as provided in chapter 654 or the vendee of a real estate contract.

Approved April 26, 1994

CHAPTER 1116

LIENS FOR UNPAID UNEMPLOYMENT COMPENSATION CONTRIBUTIONS

H.F. 618

AN ACT relating to liens against employers for unpaid unemployment compensation contributions.

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

Section 1. Section 96.14, subsection 3, unnumbered paragraph 1, Code 1993, is amended to read as follows:

Whenever any employer liable to pay contributions refuses or neglects to pay the same, the amount, including any interest, together with the costs that may accrue in addition thereto, shall be a lien in favor of the state upon all property and rights to property, whether real or personal, belonging to said employer. An assessment of the unpaid contributions, interest and penalty shall be applied as provided in section 96.7, subsection 4 3, paragraphs "a" and "b" and the lien shall attach as of the date the assessment is mailed or personally served upon the employer and shall continue for ten years, or until the liability for the amount is satisfied, unless sooner released or otherwise discharged. The lien may, within ten years from the date the lien attaches, be extended for up to an additional ten years by filing a notice during the ninth year with the appropriate county official of any county. However, the division of job service may release any lien, when after diligent investigation and effort it determines that the amount due is not collectible.

Approved April 26, 1994

*See Chapter 1199, § 67 herein