

CHAPTER 432—H. F. No. 889

An act relating to unemployment compensation, amending Minnesota Statutes 1945, Section 268.04, Subdivisions 17 and 26, Section 268.06, Subdivisions 5, 6, and 24, Section 268.07, Subdivision 3, Section 268.09, Subdivision 2, Section 268.13, Subdivisions 1, 2 and 3, and Laws 1947, Chapter 32, Section 3.

Be it enacted by the Legislature of the State of Minnesota :

Section 1. Minnesota Statutes 1945, Section 268.04, Subdivision 17, is amended to read as follows:

268.04. **Definitions.** Subd. 17. "Insured work" means employment for employers as defined in this section, *except that for the purposes of interstate reciprocal benefit payment arrangements and the clearing of disqualifications under this law, the term "insured work" shall mean employment in insured work under this law or a similar law of any other state.*

Sec. 2. Minnesota Statutes 1945, Section 268.04, Subdivision 26, is amended to read as follows:

268.04. **Definitions.** Subd. 26. "Wage credits" mean the amount of wages paid and wages due but not paid by or from an employer to an employee for insured work except that with respect to wages paid by or due from an employer to an employee for seasonal employment (as defined in section 268.07, subdivision 5), "wage credits" shall mean the proportion (computed to the next highest multiple of five per cent) of such wages which the customary period of operations bears to a calendar year.

Sec. 3. Minnesota Statutes 1945, Section 268.06, Subdivision 5, is amended to read as follows:

268.06. **Contributions from employers.** Subd. 5. **Notifications.** Benefits paid to an individual pursuant to a valid claim filed subsequent to June 31, 1941, shall be charged against the account of his employer as and when paid, *except that benefits paid to an individual who during his base period earned wages for part time employment with an employer who continues to give the employee part time employment substantially equal to the part time employment previously furnished such employee by such employer or any benefits paid to an individual subsequent to his serving a period of disqualification for refusal to accept re-employment from his base period employer shall not be charged to such employer's account.* The amount of benefits so chargeable against

each base period employer's account shall bear the same ratio to the total benefits paid to an individual as the base period wage credits of the individual earned from such employer bear to the total amount of base period wage credits of the individual earned from all his base period employers. In making computations under this provision, the amount of wage credits if not a multiple of \$1.00, shall be computed to the nearest multiple of \$1.00.

Sec. 4. Minnesota Statutes 1945, Section 268.06, Subdivision 6, is amended to read as follows:

268.06. Contributions from employers. Subd. 6. **Separate account for each employer.** The director, shall, for the calendar year 1943, and for each calendar year thereafter, compute an experience ratio for each employer. Such experience ratio shall be the quotient obtained by dividing the total benefits chargeable to his account which were paid during the 36-month period ending on June 30 of the preceding calendar year by his total taxable payroll for the same three years on which all contributions due have been paid to the division of employment and security on or before July 31 of the preceding calendar year. Such experience ratio shall be computed to the fifth decimal point. *Provided, that any employer who has not submitted contribution and wage reports or has not paid the contributions due and payable on or before such date with respect to previous taxable periods within the experience period, shall be entitled to have such taxable payroll included as a factor in the computation of his experience ratio and contribution rate, upon filing with the director written application therefor supported by affidavits showing to the satisfaction of the director that good cause for such delinquency exists and the submission of said reports and payment of contributions on or before September 30 of said preceding year.*

Sec. 5. Minnesota Statutes 1945, Section 268.06, Subdivision 24, is amended to read as follows:

268.06. Contributions from employer. Subd. 24. **Reassignment.** *Notwithstanding any other inconsistent provisions of law any employer who has been assigned a contribution rate pursuant to subdivision 4 of this section may, for the calendar years 1946 and 1947, or any calendar year thereafter, upon the voluntary payment of an amount not exceeding \$300 or one-tenth of one per cent of such employer's payroll for the calendar year preceding the computation date, whichever amount is the larger, obtain a cancellation of benefits charged to his account during the thirty-six consecutive*

month period ending June 30 of the preceding year *equal to such payment so voluntarily made*. Upon the payment of such voluntary contribution within 30 days from the date of the mailing to the employer of the notice of his contribution rate as prescribed in this section, the director shall cancel the benefits *equal to such payment so voluntarily made and compute a new experience ratio for such employer*. The employer then shall be assigned the contribution rate applicable to the category within which the new experience ratio is included. If the elimination of such cancelled benefits reduces such employer's experience ratio to zero, he shall be assigned the minimum contribution rate available for such year. The period for making a voluntary contribution hereunder for the calendar years 1946 and 1947 is hereby extended to June 30, 1947. In the event that the employer fails to make the voluntary contribution within the period above specified and it is shown by proper evidence that such failure was, in the opinion of the director, for good cause, the director may extend the time for payment an additional 60 days. The employer making such payment within the extended period of time, in the absence of a showing of good cause for failure to pay timely satisfactory to the director, shall pay in addition to the required amount a penalty of 5% thereof or \$5.00, whichever is greater, not to exceed \$50. Provided further that in the event the Social Security Administration shall determine that this subdivision is not in conformity with the various provisions of the Federal Internal Revenue Code or the Social Security Act, then this subdivision shall have no force or effect. *Any adjustments under this subdivision shall be used only in the form of credits against accrued or future contributions.*

Sec. 6. Minnesota Statutes 1945, Section 268.07, Subdivision 3, is amended to read as follows:

268.07. **Benefits payable; time payable.** Subd. 3. **Wage credits.** (1) The wage credits of an individual earned in employment with base period employers during the period commencing with the end of the base period and ending on the date on which he filed a valid claim shall not be available for benefit purposes in a subsequent benefit year unless, in addition thereto, such individual has earned wage credits in any part of the third and fourth quarters of the base period upon which the benefits for such subsequent benefit year are based in an amount equivalent to at least four times his current weekly benefit amount.

(2) *No employer who provided 90% or more of the wage credits in a claimant's base period shall be charged for benefits*

paid based upon earnings of such claimant during the next four calendar quarters following such base period unless he has employed such claimant in any part of the third and fourth quarters of such subsequent period.

Sec. 7. Minnesota Statutes 1945, Section 268.09, Subdivision 2, is amended to read as follows:

268.09. Disqualified from benefits. Subd. 2. **Disqualification.** Except with respect to subdivision 1, clause (2), any week of disqualification imposed under the provisions of this section shall be satisfied by wages earned, in employment in *insured work* in an amount equal to the weekly benefit amount subsequent to the week in which the disqualifying separation occurred.

Sec. 8. Minnesota Statutes 1945, Section 268.13, Subdivision 1, is amended to read as follows:

268.13. Reciprocal benefit arrangements. Subdivision 1. **Authorization.** The director is hereby authorized to enter into reciprocal arrangements with the appropriate and duly authorized agencies of other states and of the federal government, or both, whereby:

(1) Service performed by an individual or individuals for a single employing unit for which service is customarily performed in more than one state shall be deemed to be service performed entirely within any one of the states:

(a) in which any part of any such individual's service is performed, or

(b) in which any such individual has his residence, or

(c) in which the employing unit maintains a place of business; provided, there is in effect, as to such service, an election, approved by the agency charged with the administration of such state's employment security law, pursuant to which all the service performed by such individual or individuals for such employing unit is deemed to be performed entirely within such state.

(2) Potential rights to benefits accumulated under the employment and security laws of one or more such laws of the federal government, or both, may constitute the basis for the payment of benefits through a single appropriate agency under terms which the director finds will be fair and reasonable as to all affected interests and will not result in any substantial loss to the fund;

(3) Wages or services, upon the basis of which an individual may become entitled to benefits under an employment and security law of another state or of the federal government, shall be deemed to be wages for insured work for the purpose of determining his rights to benefits under sections 268.03 to 268.24, and wages for insured work, on the basis of which an individual may become entitled to benefits thereunder shall be deemed to be wages or services on the basis of which unemployment compensation under such law of another state or of the federal government is payable, but no such arrangement shall be entered into unless it contains provisions for reimbursements to the fund for such of the benefits paid thereunder upon the basis of such wages or service, and provisions for reimbursements from the fund for such of the compensation paid under such other law upon the basis of wages for insured work, as the director finds will be fair and reasonable as to all affected interests;

(4) Contributions due thereunder with respect to wages for insured work shall for the purpose of section 268.16 be deemed to have been paid to the fund as of the date payment was made as contributions therefor under another state or federal employment and security law, but no such arrangement shall be entered into unless it contains provisions for such reimbursement to the fund of such contributions and the actual earnings thereon as the director finds will be fair and reasonable as to all affected interests.

Sec. 9. Minnesota Statutes 1945, Section 268.13, Subdivision 2, is amended to read as follows:

268.13. Reciprocal benefit arrangements. Subd. 2. **Reimbursements.** Reimbursements paid from the fund pursuant to subdivision 1, of this section shall be deemed to be benefits for the purposes of sections 268.05 to 268.09, inclusive, except that no charges with respect thereto shall be made to employers' accounts unless so required by standards prescribed by the Federal Social Security Administration but in no event shall such charges be in excess of the benefits payable under section 268.07. The director is authorized to make to other state or federal agencies and to receive from such other state or federal agencies, reimbursements from or to the fund, in accordance with arrangements entered into pursuant to subdivision 1 of this section.

Sec. 10. Minnesota Statutes 1945, Section 268.13, Subdivision 3, is amended to read as follows:

268.13. Reciprocal benefit arrangements. Subd. 3. **Cooperation.** The administration of sections 268.03 to 268.24 and

of other state and federal employment and security and public employment service laws will be promoted by cooperation between this state and such other states and the appropriate federal agencies in exchanging services, and making available facilities and information. The director is therefore authorized to make such investigation and audits, secure and transmit such information, make available such services and facilities and exercise such of the other powers provided herein with respect to the administration of these sections as he deems necessary or appropriate to facilitate the administration of any such employment and security or public employment service law, and in like manner, to accept and utilize information, services and facilities made available to this state by the agency charged with the administration of any such other employment and security or public employment service law.

If after entering into an arrangement under subdivision 1, clauses (2) or (3) of this section the director finds that the unemployment compensation law of any state or of the federal government participating in such arrangement has been changed in a material respect, the director may make new findings and a determination as to whether such arrangement shall be continued with such state or states or with the federal government.

Sec. 11. Laws 1947, Chapter 32, Section 3, is amended to read as follows:

286.06. Contributions from employers. Subd. 11. War risk contribution. (1) Any employer who subsequent to December 31, 1940, has become or becomes subject to Chapter 23 AA, Mason's Minnesota Statutes, 1940 Supplement, as amended by Laws 1941, Chapter 554, and as amended by sections 268.03 to 268.24, shall in addition to his normal contributions pay war risk contributions on that part of his payroll in excess of \$50,000, for any calendar quarter within the period beginning January 1, 1945, and ending September 30, 1945, and any other employer whose total current payroll, as defined in this subdivision, for any calendar quarter within such period exceeds \$50,000, which has increased 100% or more over and above his normal payroll for the corresponding calendar quarter in 1940, shall in addition to his normal contributions pay war risk contributions on that part of his current payroll over and above 200% of his normal payroll, or \$50,000, whichever is greater for any calendar quarter within the period beginning January 1, 1945, and ending September 30, 1945.

(2) *Notwithstanding any other provision of this section, no employer shall be held liable for or required to pay war risk contributions based on wages paid subsequent to December 31, 1946, with respect to services performed prior thereto.*

Approved April 22, 1947.

CHAPTER 433—H. F. No. 990

[Not Coded]

An act relating to the sale of certain conservation lands.

Be it enacted by the Legislature of the State of Minnesota :

Section 1. **Certain tax-forfeited land subject to sale.** The following tracts of tax-forfeited land situated in Lake County: the Southeast quarter of the Southeast quarter of Section 7, the West half of the Southwest quarter of Section 8, and the Northeast quarter of the Northeast quarter of Section 18, all in Township 55 North, Range 10 West, withdrawn from sale and dedicated to conservation purposes pursuant to Chapter 511 of the Laws of Minnesota for 1941, may, upon recommendation of the county board, be released by order of the commissioner of conservation from such withdrawal from sale and shall thereupon be subject to sale under applicable laws in like manner as if it had not been withdrawn from sale.

Approved April 22, 1947.

CHAPTER 434—H. F. No. 1018

[Section 2 Coded as Section 162.01, Subd. 6; Section 3 Coded as Section 162.01, Subd. 7]

An act relating to county road and bridge tax levy; amending Minnesota Statutes 1945, Section 162.01, Subdivision 5.

Be it enacted by the Legislature of the State of Minnesota :

Section 1. Minnesota Statutes 1945, Section 162.01, subdivision 5, is amended to read as follows:

162.01. **Powers of county board.** Subd. 5. **Tax levy.** The county board at its July meeting may include in its annual