268.045 EMPLOYER TAX OR REIMBURSABLE ACCOUNTS.

Subdivision 1. **Account for each employer.** The commissioner must maintain (1) a tax account for each taxpaying employer and (2) a reimbursable account for each nonprofit or government employer that has elected under section 268.052 or 268.053 to be liable for reimbursements, except as provided in section 268.046. The commissioner must assess the tax account for all the taxes due under section 268.051 and credit the tax account with all taxes paid. The commissioner must charge the reimbursable account for any unemployment benefits determined chargeable under section 268.047 and credit the reimbursable account with the payments made.

Subd. 2. [Repealed, 2005 c 112 art 1 s 16]

Subd. 3. [Repealed, 2005 c 112 art 1 s 16]

Subd. 4. [Repealed, 2005 c 112 art 1 s 16]

History: *Ex1936 c 2 s 4; 1937 c 306 s 2; 1939 c 443 s 3; 1941 c 554 s 3; 1943 c 650 s 2; 1945 c 376 s 3; 1947 c 32 s 1-8; 1947 c 432 s 3-5,11; 1947 c 600 s 7; 1949 c 526 s 1; 1949 c 605 s 3-6,17,18; 1951 c 442 s 2; 1953 c 97 s 5,6,8; 1953 c 288 s 1; 1955 c 380 s 2-4,6; 1957 c 25 s 1; 1957 c 873 s 2; 1959 c 702 s 2-4; 1965 c 45 s 40; 1965 c 741 s 6-11; 1967 c 573 s 3; 1967 c 617 s 1; 1967 c 856 s 1; 1969 c 3 s 1; 1969 c 567 s 3; 1969 c 854 s 6; 1971 c 860 s 1; 1971 c 942 s 3-6; 1973 c 254 s 3; 1973 c 599 s 2-4; 1975 c 336 s 6-10; 1977 c 4 s 4,5; 1977 c 297 s 6-11; 1977 c 430 s 25 subd 1; 1977 c 455 s 82; 1978 c 674 s 60; 1979 c 181 s 4-8; 1980 c 508 s 2-7; 1Sp1982 c 1 s 5-12; 1983 c 216 art 1 s 87; 1983 c 247 s 112; 1983 c 372 s 9-15; 1985 c 248 s 70; 1Sp1985 c 14 art 9 s 75; 1986 c 444; 1986 c 451 s 1; 1987 c 242 s 1; 1987 c 362 s 9-12; 1987 c 385 s 10-18; 1989 c 65 s 3-5; 1989 c 209 art 2 s 1; 1992 c 484 s 4-7; 1994 c 483 s 1; 1994 c 488 s 8; 1995 c 54 s 3-7; 1996 c 417 s 5-7,31; 1997 c 66 s 19,26,79; 1998 c 265 s 9; 1999 c 107 s 17; 2000 c 343 s 4; 2001 c 175 s 10; 1Sp2003 c 3 art 2 s 20; 2004 c 183 s 22; 2005 c 112 art 1 s 4; 2007 c 128 art 6 s 20; 2009 c 78 art 4 s 50*