Act 753 of the 1987 Regular Session

Act 753

HB1693

"AN ACT TO AMEND VARIOUS PROVISIONS OF ACT 391 OF 1941, AS AMENDED, THE ARKANSAS EMPLOYMENT SECURITY LAW; TO AMEND ACT 173 OF 1935; TO AMEND ACT 4 OF 1923, AS AMENDED; TO AMEND ACT 113 OF 1969; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Subparagraph (E)(ii)(I) of Paragraph (1) of Subsection (i) of Section 2 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1103(i)(1)(E)(ii)(I) is hereby amended to read as follows:

"(E)(ii)(I) if such crew leader holds a valid certificate of registration under the Migrant and Seasonal Agricultural Worker Protection Act of 1983 (29 U.S.C. 1801f); or substantially all of the members of such crew operate or maintain tractors, mechanized harvesting or cropdusting equipment, or any other mechanized equipment, which is provided by such crew leader; and"

SECTION 2. Subdivision (C) of paragraph (1) of subsection (m) of Section 2 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1103(m)(1)(C) is hereby amended to read as follows:

"(C) he is not on vacation. A vacation shall be defined as a period of temporary suspension of regular work such period having been scheduled by, or with the consent of, the employer solely for reasons of vacation during which time the employee is either receiving vacation pay, has been paid or will be paid vacation pay for the period at a later date, or would be entitled to vacation pay for the period if he had sufficient seniority or hours of work and he is not on layoff. Provided that an individual who, for the sole purpose of phasing down production, is placed on a short-term layoff of three of his work days, or less, duration immediately preceding a vacation as defined herein and who is to return to work the first work day that normally would be worked by that employee after the vacation period ends shall be considered to be on vacation during the vacation period.

Receipt of vacation pay during a period when an employee is on layoff shall not in itself render such employee ineligible for unemployment benefits."

SECTION 3. Paragraph (2) of subsection (n) of Section 2 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1103(n)(2), is hereby amended to read as follows:

"(2) The amount of any payment with respect to services performed after June 30, 1941, made to, or on behalf of, an individual in its employ under a plan or system established by an employing unit which makes provision for its employees or for its employees and their dependents (including any amount paid by an employing unit for insurance or annuities, or into a fund, to provide for any such payment), on account of

(A) retirement,

(B) sickness or accident disability, except payments made directly to the employee or his dependents, provided, however, payments made directly to an employee or his dependents under a workers' compensation law shall not be considered to be wages,

(C) medical and hospitalization expenses in connection with sickness or accident disability, or

(D) death, provided the individual in its employ (i) has not the option to receive, instead of provision for such death benefit, any part of such

payment, or if such death benefit is insured, any part of the premiums (or contributions to premiums) paid by his employing unit, and (ii) has not the right, under the provisions of the plan or system or policy of insurance providing for such death benefit, to assign such benefit, or to receive cash consideration in lieu of such benefit either upon his withdrawal from the plan or system providing for such benefit or upon termination of such plan or system or policy of insurance or of his services with such employing unit."

SECTION 4. Subsection (n) of Section 2 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1103(n), is hereby amended by adding the following paragraph (5) immediately following paragraph (4) to read as follows:

"(5) Fees, in an amount up to One Hundred Dollars (\$100.00) per meeting but not more than Eight Hundred Dollars (\$800.00) a year, paid to corporate directors when attending official meetings of directors."

SECTION 5. Subsection (o) of Section 2 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1103(o), is hereby amended to read as follows:

"(o) 'Week' means a seven (7) consecutive calendar day period beginning on Sunday at 12:01 a.m. and ending on Saturday at midnight."

SECTION 6. Subsection (b) of Section 3 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1104(b), is hereby amended to read as follows:

"(b) For benefit years beginning on and after July 1, 1981, and insured worker's weekly benefit amount shall be an amount equal to one-fifty second (1/52) of his total wages for insured work paid during those two quarters of his base period in which such wages were highest.

No weekly benefit amount shall be less than: Fifteen percent (15%) of the State average weekly wage for insured employment for the preceding calendar year for benefit years beginning during fiscal years commencing before July 1, 1987 and twelve percent (12%) of the State average weekly wage for insured employment for the preceding calendar year for benefit years beginning on July 1, 1987 and each July 1 thereafter.

No weekly benefit amount shall be greater than: Sixty-six and two-thirds percent (66 2/3%) of the State average weekly wage for insured employment for the previous calendar year for benefit years beginning during the fiscal years commencing on July 1, 1985, and on each July 1, thereafter.

For benefit years beginning on and after July 1, 1983, weekly benefit amounts which are not in even multiples of One Dollar (\$1.00) shall be rounded to the next lower full dollar amount.

On the first day of June each year, the Director shall determine the average weekly wage for insured employment for the preceding calendar year in the following manner:

(1) The sum of the total monthly employment reported for the calendar year shall be divided by twelve (12) to determine the average monthly employment.

(2) The sum of the total wages reported for the previous calendar year shall be divided by the average monthly employment to determine the average annual wage.

(3) The average annual wage shall be divided by fifty-two (52) to determine the average weekly wage for insured employment."

SECTION 7. Subparagraph (F) of Paragraph (2) of Subsection (e) of Section 3 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1104(e)(2)(F) is hereby amended to read as follows:

"(F) During the previous four months the work force in the affected group has not been reduced by temporary layoffs of more than ten (10) percent of the

workers."

SECTION 8. Paragraph 3 of subsection (e) of Section 3 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1104(e)(3), is hereby amended to read as follows:

"(3) Approval or Rejection of the Plan. The Administrator shall approve or reject a plan in writing within thirty (30) days of its receipt. Only one plan may be approved for any one employer during any twelve (12) month period. The reason for rejection shall be final and nonappealable, but the employer shall be allowed to submit another plan for approval not earlier than fifteen (15) days from the date of the last rejection."

SECTION 9. Paragraph 4 of subsection (e) of Section 3 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1104(e)(4), is hereby amended to read as follows:

"(4) Effective Date and Duration of Plan. A plan shall be effective on the date specified in the plan or on a date mutually agreed upon by the employer and the Administrator but no earlier than the date of approval of the plan by the Administrator. It shall expire at the end of the 12th full calendar month after its effective date or on the date specified in the plan if such date is earlier; provided, that the plan is not previously revoked by the Administrator. If a plan is revoked by the Administrator, it shall terminate on the date specified in the Administrator's written order of revocation."

SECTION 10. Paragraph (5) of Subsection (e) of Section 3 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1104(e)(5) is hereby amended to read as follows:

"(5) Revocation of Approval. The Administrator may revoke approval of a plan for good cause. The revocation order shall be in writing and shall specify the date the revocation is effective and the reasons therefor. "Good cause" shall include, but not be limited to, failure to comply with the assurances given in the plan, unreasonable revision of productivity standards for the affected group, conduct or occurrences tending to defeat the intent and effective operation of the plan, and violation of any criteria on which approval of the plan was based.

Such action may be taken at any time by the Administrator on his own motion, on the motion of any of the affected group's employees or on the motion of the appropriate collective bargaining agent(s); provided, that the Administrator shall review the operation of each qualified employer plan at least once during the 12-month period the plan is in effect to assure its compliance with the requirements of these provisions.

Revocation of a plan for good cause by the Administrator shall preclude approval of any subsequent plan submitted by the revoked plan employer during the twelve month period beginning on the date of the revocation order."

SECTION 11. Subparagraph (A) of Paragraph (10) of Subsection (e) of Section 3 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1104(e)(10)(A) is amended to read as follows:

"(10)(A) If an individual works in the same week for an employer other than the shared work employer and his combined hours of work for both employers are equal to or greater than the normal hours of work with the shared work employer, he or she shall not be entitled to benefits under these shared work provisions or the unemployment compensation provisions."

SECTION 12. Subsection (c) of Section 4 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1105(c), is hereby amended by adding the following paragraph (6) at the end thereof immediately following paragraph (5):

"(6) No individual shall be considered unavailable for work under this subsection during the entire week if he is required to withdraw from the labor market for less than four (4) days of the week because of a compelling personal emergency."

SECTION 13. Subsection (g) of Section 4 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1105(g), is hereby amended to read as follows:

"(g) Benefits based on service in employment defined in subsections 2(i)(1)(B) and (C) and benefits payable under 5 USCA 8502 based on services as defined in 5 USCA 8501 shall be payable in the same amount, on the same terms, and subject to the same conditions as benefits payable on the basis of other service subject to this Law; except that -(1) With respect to service performed in an instructional, research, or principal administrative capacity for an educational institution, benefits shall not be paid based on such services for any week of unemployment commencing during the period between two successive academic years or terms, or during a similar period between two regular but not successive terms, or during a period of paid sabbatical leave provided for in the individual's contract, to any individual if such individual performs such services in the first of such academic years or terms and if there is a contract or reasonable assurance that such individual will perform services in any such capacity for any educational institution in the second of such academic years or terms, and

(2) With respect to services performed in any other capacity for an educational institution, benefits shall not be paid on the basis of such services to any individual for any week which commences during a period between two (2) successive academic years or terms if such individual performs such services in the first of such academic years or terms and there is a reasonable assurance that such individual will perform such services in the second of such academic years or terms, except that if compensation is denied to any individual under this paragraph and such individual was not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, such individual, if otherwise eligible, shall be entitled to a retroactive payment of compensation for each week for which the individual filed a timely claim for compensation and for which compensation was denied solely by reason of this clause, provided the individual makes an application for retroactive payment within two (2) weeks after receipt of notification from the educational institution that he will not have an opportunity to perform such services at that institution in the second such academic year or term.

(3) With respect to any services described in paragraph (1) or (2), compensation payable on the basis of such services shall not be payable to any individual for any week which commences during an established and customary vacation period or holiday recess if such individual performs such services in the period immediately before such vacation or holiday recess, and there is a reasonable assurance that such individual will perform such services in the period immediately following such vacation period or holiday recess. (4) With respect to any services described in paragraphs (1) and (2) of this subsection, compensation payable on and after April 1, 1984 on the basis of services in any such capacity shall be denied as specified in paragraphs (1), (2) and (3) of this subsection to any individual who performed such services in an educational institution while in the employ of an educational service agency. For purposes of this paragraph, the term 'educational service agency' means a governmental agency or governmental entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions."

SECTION 14. Subsection (b) of Section 5 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1106(b), is hereby amended by adding at the end thereof the following paragraph (3):

"(3) If he is suspended from his last work for misconduct in connection with the work. Except as otherwise provided, such disqualification shall be for the duration of the suspension or eight (8) weeks, whichever is the lesser."

SECTION 15. Subsection (d) of Section 5 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1106(d), is hereby amended to read as follows:

"(d) On and after July 1, 1983, if, while on layoff, he refuses to report for work within one week after notice of recall to the same job or to a suitable job similar to the one from which he was laid off, or, on and after July 1, 1987, if while unemployed, he voluntarily removes his name from a recall list set forth in a written contract of a base period employer provided the employer files a written notice of the refusal of recall or removal from a recall list with the Agency within seven (7) days of such occurrence. Provided further, no individual shall be disqualified under this subsection if he refuses to report for recall to such job or removes his name from a recall list as described above because he is employed on a full-time basis, has a written offer of a job, or because of circumstances of such nature and compelling urgency that it would be contrary to good conscience to impose a disqualification. Such disqualification shall begin on the date of receipt of the written notice of refusal of recall or removal from the recall list by the Agency and shall continue until, subsequent to filing his claim, he has had at least thirty (30) days of employment covered by an unemployment compensation law of this State, or another state, or of the United States."

SECTION 16. Subsection (f) of Section 6 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1107(f), is hereby amended by adding the following paragraph (3) at the end thereof:

"(3) No individual shall be liable to repay the amount of benefits received that the Director determines he was not entitled to receive for any period for which he also received an award or settlement of back pay resulting from an action or grievance concerning a discharge if the amount of the back pay award or settlement was reduced by the amount of benefits received during such period, provided that he furnishes the Director with a signed copy of the award or settlement agreement which sets forth his name and the name of the employer, the period of time covered by the award or settlement and the amount by which such award or settlement was so reduced. When the amount of the back pay award or settlement is reduced by the amount of benefits received, the employer shall notify the Director of such fact and shall be liable to pay such amount to the Director for deposit into the Unemployment Insurance Trust Fund. The Director shall accept and credit such amount to the account of the employer(s) against whom the benefits were charged. If such employer does not pay such amount that was deducted from the back pay award, such amount shall be collectible in the manner provided in Section 14 for the collection of past due contributions.

When an individual has been awarded or receives a back pay award or settlement as described in this paragraph (3), the total amount of such back pay shall be reported by the employer on his quarterly wage report for the calendar quarter in which it was actually paid. For unemployment benefit entitlement purposes, said amount shall be considered as wages paid during the period for which it was paid."

SECTION 17. Subparagraph (B) of Paragraph 2 of Subsection (h) of Section

7 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1108(h)(2)(B), is hereby amended to read as follows:

"(B) The amount due specified in any bill from the Director shall be conclusive and binding on such employer unless not later than (30) days after the bill was mailed to such employer's last known address or was otherwise delivered, such employer files an application for redetermination by the Director. The Director shall promptly review and reconsider the amount due specified in the bill and shall thereafter issue a redetermination in any case in which such application for redetermination has been filed.

Any such redetermination shall be conclusive and binding unless, not later than twenty (20) days after the redetermination was mailed to such employer's last known address or was otherwise delivered, such employer appeals the redetermination of the Director to the Chancery Court by filing a petition with the clerk of the Chancery Court in the county of the employer's residence or in Pulaski County."

SECTION 18. Subparagraph (A) of Paragraph (4) of Subsection (c) of Section 9 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1112(c)(4)(A), is hereby amended to read as follows:

"(4)(A) Money credited to the account of this State in the Unemployment Trust Fund by the Secretary of the Treasury of the United States of America pursuant to Section 903 (42 U.S.C. 1103) of the Social Security Act, as amended, may not be requisitioned from this State's account or used except for the payment of benefits and for the payment of expenses incurred for the administration of the Employment Security Law; provided, however, said money may not be used for Job Training Partnership Act (JTPA) programs and activities. Such money may be requisitioned pursuant to the provisions of the Employment Security Law for the payment of benefits. Such money also may be requisitioned and used for the payment of expenses incurred in the administration of the Employment Security Law, provided, however, said money may not be used for Job Training Partnership Act (JTPA) programs and activities, but only pursuant to a specific appropriation by the General Assembly and only if the expenses are incurred and the money is requisitioned after the enactment of an appropriation law which:

(1) Specifies the purpose(s) for which such money is appropriated and the amounts appropriated therefor;

(2) Limits the period within which such money may be obligated to a period ending not more than two (2) years after the date of the enactment of the apropriation law; and

(3) Limits the amount which may be obligated during any twelve-month period to an amount which does not exceed the amount by which (1) the aggregrate of the amounts credited to the account of this State pursuant to Section 903 of the Social Security Act, as amended, during the same twelve-month period and the thirty-four (34) preceding twelve-month periods, exceeds (2) the aggregate of the amounts obligated for administration and paid out for benefits and charged against the amounts credited to the account of this State during such thirty-five (35) twelve-month periods beginning on July 1 and ending on the next June 30.

Amounts credited to this State's account in the Unemployment Trust Fund under Section 903 of the Social Security Act, as amended, which are obligated for adminstration or paid out for benefits shall be charged against equivalent amounts which were first credited and which are not already so charged; except that no amount obligated for administration during a twelve-month period specified herein may be charged against any amount credited during such a twelvemonth period earlier than the thirty-fourth preceding such period."

SECTION 19. Subsection (1) of Section 11 of Act 391 of 1941, as amended,

the same being Arkansas Statutes Annotated 81-1114(1), is hereby amended by adding the following paragraph (10) at the end thereof: "(10) For use in furthering the economic development of the State of Arkansas, the administrator may provide, to the extent that it is available, the following information obtained in the administration of this Law to the State agencies specified:

(A) The Arkansas Industrial Development Commission may be provided:

(i) The employer name, mailing address, business location in Arkansas, name of the owner, chief executive officer, or plant manager, current number of employees, and standard industrial classification code for each employer classified by the Agency in standard industrial classification codes 20 through 39.

(ii) The claims status of workers hired by employers under the Arkansas Industrial Development Commission's Arkansas Enterprise Zone program authorized by Act 740 of 1983, as amended, provided said Commission submits a list of such workers by name and social security number.

(B) The Revenue Division of the Department of Finance and Administration may be provided the net increase in employment at manufacturing and mining establishments, as defined in section 1 of Act 785 of 1983, as amended, which are participating in the Manufacturing Jobs Tax Credit Program created by Act 785 of 1983 provided said Division provides a list of such employers by name, location and the period of time for which the data is sought.

(C) The University of Arkansas at Little Rock, Center for Information Services, may be provided covered wage and employment data by two-digit Office of Management and Budget standard industrial classifications by county on a quarterly basis.

The three State entities specified in this Paragraph (10) are strictly prohibited from making any disclosure or redisclosure of the confidential information which may be made available to them under provisions of this Paragraph (10); and any publication of employer data by these entities shall be done in strict accordance with the rules used by the Agency and as prescribed by the United States Department of Labor, Bureau of Labor Statistics to prevent the disclosure of individual employer information. The governmental agency or entity requesting any information under this Paragraph (10) shall reimburse the Employment Security Division of the State of Arkansas for any and all costs incurred by said Agency in making the requested information available.

SECTION 20. Paragraph 2 of subsection (b) of Section 14 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1117(b)(2), is hereby amended to read as follows:

"(2) There may be assessed by the Director of Labor against employers who do not file their reports in the time prescribed by the Director of Labor a penalty of ten dollars (\$10.00) or five percent (5%) of the contributions due on the report, whichever is the greater, if the report is filed within twenty (20) days after its due date. A penalty of twenty dollars (\$20.00) or ten percent (10%) of the contributions due on the report, whichever is the greater, may be assessed on reports filed in excess of twenty (20) days after their due date.

A penalty of thirty dollars (\$30.00) or fifteen percent (15%) of the contributions due on the report, whichever is the greater, shall be assessed when it is deemed necessary to estimate the wage information or when a subpoena is used to obtain the wage information."

SECTION 21. Subsection (b) of Section 14 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1117(b), is hereby amended by adding the following paragraph (5) at the end thereof immediately following paragraph (4):

"(5) (A) Notwithstanding any other provisions of this Law, any employer or any individual, organization, partnership, corporation, or other legal entity that meets the definition of 'lessor employing unit' as set forth in subparagraph (D) below, shall be liable for contributions on wages paid by the lessor employing unit to individuals performing services for client lessees of the lessor employing unit. Unless the lessor employing unit has timely complied with the provisions of subparagraph (B), any employer, individual, organization, partnership, corporation or other legal entity leasing employees from any lessor employing unit shall be jointly and severally liable for any unpaid contributions, interest and penalties due under this law from any lessor employing unit attributable to wages for services performed for the client lessee entity by employees leased to the client lessee entity, and the lessor employer shall keep separate records and submit separate Quarterly Contribution and Wage Reports for each of its client lessee entities.

(B) In order to relieve client lessees from joint and several liability and the separate reporting requirements imposed under subparagraph (A), any lessor employing unit as defined in subparagraph (D) may post and maintain a surety bond issued by a corporate surety authorized to do business in Arkansas in an amount equivalent to the contributions for which the lessor employing unit was liable in the last calendar year in which he accrued contributions, or \$100,000, whichever amount is the greater, to insure prompt payment of contributions, interest, and penalties for which the lessor employing unit may be, or becomes, liable under this Law. In lieu of a surety bond, the lessor employing unit may deposit in a depository designated by the Director securities with marketable value equivalent to the amount required for a surety bond. The securities so deposited shall include authorization to the Director to sell any such securities in an amount sufficient to pay any contributions which the lessor employing unit fails to promptly pay when due.

(C) Any lessor employing unit, as defined herein, which is currently engaged in the business of leasing employees to client lessees shall comply with the provisions of subparagraph (B) above, by August 1, 1987. Lessor employing units not currently engaged in the business of leasing employees to client lessees shall comply with subparagraph (B), above, before entering into lease agreements with client lessees.

(D) The term 'lessor employing unit' is defined as an independently established business entity which engages in the business of providing leased employees to any other employer, individual, organization, partnership, corporation, or other legal entity, referred to herein as a client lessee.

(E) The provisions of this Paragraph (5) shall not be applicable to private employment agencies who provide their employees to employers on a temporary help basis provided the private employment agencies are liable as employers for the payment of contributions on wages paid to temporary workers so employed.

SECTION 22. Subsection (c) of Section 14 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1117(c), is hereby amended by adding at the end thereof the following paragraphs (2) and (3):

"(2) If any person, firm, or corporation shall become delinquent in the payment of any contribution, interest, or penalties required to be paid by this Law, and shall transfer title or ownership of the assets of the business, then the delinquent contributions, interest, or penalties shall be collected by means of a levy against the assets as provided for in Subsection (e) below.

(3) Upon written application by any person, the Administrator or his designee may release from a lien any property or part of the property subject to the lien described in paragraph (1) provided that:

(A) the Administrator or his designee determines at any time that the interest of the Arkansas Employment Security Division has no value, or

(B) the Administrator or his designee determines that the lien is clouding the title of the property because of an error in the description of properties or similarity in names.

In determining the value of the interest of the Arkansas Employment Security Division in the property to be released, the Administrator or his designee shall give consideration to the value of the property and to the liens thereon having priority over the lien of the Arkansas Employment Security Division."

SECTION 23. Subsection (d) of Section 16 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1119(d) is hereby amended to read as follows:

"(d) If any employee or member of the Board of Review, or the Director, or any employee of the Director, in violation of the provisions of subsection 11(1) of this Law makes any disclosure of information obtained from any employing unit or individual in the administration of this Law; or if any person who has obtained any list of applicants for work, or of claimants or recipients of benefits, under this Law shall use or permit the use of such list for any political purpose, or if any person who has lawfully obtained information from the Employment Security Division which was obtained from any employing unit or individual pursuant to the administration of this Law makes an unlawful use or disclosure of such information or uses or discloses such information in a manner inconsistent with the purposes for which it was lawfully obtained, he shall be fined not less than twenty dollars (\$20), nor more than two hundred dollars (\$200), or imprisoned for not longer than ninety (90) days, or both."

SECTION 24. Section 16 of Act 391 of 1941, as amended, the same being Arkansas Statutes Annotated 81-1119 is hereby amended by adding the following subsection (g) at the end thereof:

"(g) The Director is authorized and empowered to impose a penalty of ten percent (10%) of the face amount of the check, draft or order or ten dollars (\$10), whichever is greater, against any employer or individual that or who as maker, drawer, or endorser, makes payment of any contributions, or benefit overpayments, which are due under this Law by means of a check, draft, or order drawn on any bank, person, firm, or corporation if such check, draft or order is returned by such bank, person, firm or corporation without having been paid in full. This penalty is cumulative to any other penalties provided by law."

SECTION 25. Sections 1, 2 and 4 of Act 173 of 1935, the same being Arkansas Statutes Annotated 81-1008, 81-1009 and 81-1010 are hereby repealed.

SECTION 26. Section 4 of Act 4 of 1923 (Ex. Sess.), as amended, the same being Arkansas Statutes Annotated 81-1007 is hereby repealed.

SECTION 27. Section 1 of Act 113 of 1969, the same being Arkansas Statutes Annotated 81-1103.1 is hereby repealed.

SECTION 28. If any portion of this Act should be held to be unconstitutional or invalid, such holding shall in no way invalidate other provisions of the Act as various sections and provisions of the Act are considered and determined to be separate.

SECTION 29. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 30. It is hereby found and determined by the General Assembly that in order to correct certain inequities in the payment and in the denial of benefits to unemployed workers, to make needed technical corrections to the Shared Work plan provisions which enable employers to avoid layoffs and to bring the Arkansas Employment Security Law into conformity with the Federal Unemployment Tax Act, as amended, so that Arkansas employers may continue to receive the tax credits accorded by the Federal Unemployment Tax Act and that Arkansas workers may receive unemployment benefits when they are unemployed, an emergency is hereby declared and this Act being necessary for the immediate preservation of the public peace, health and safety shall take effect and be On full force and effect on and after July 1, 1987.

APPROVED: April 7, 1987