

1981 Senate Bill 567

Date published: October 30, 1981

CHAPTER 36 , Laws of 1981

AN ACT to repeal 108.141 (1) (b), (c) and (f) 2 and (9) and 108.16 (3) (b); to renumber 108.09 (3) (h), 108.141 (1) (d), (e) and (g) to (k) and (5) and 108.22 (1s); to renumber and amend 108.09 (6) (b) to (d), 108.141 (3) (a) and (b), 108.16 (3) (a) and 108.22 (1) and (1m); to consolidate, renumber and amend 108.141 (1) (f) (intro.) and 1; to amend 108.02 (5) (j) 5 and (6), 108.04 (12) (e), (13) (b), (16) (a) (intro.) and (17), 108.05 (2) (e), 108.09 (4), (5) (b) and (7) (a), 108.10 (intro.) and (1) to (4), 108.13 (1) (b), 108.14 (3m) and (7), 108.141 (1) (b) 1 and 2 and (c) 1 and 2, as renumbered, (3) (intro.) and (6) (a), 108.17 (1m) and (4), 108.20 (6) and 108.22 (6) and (7); to repeal and recreate 20.445 (1) (v) and 108.04 (16) (b); and to create 108.04 (8) (e), 108.06 (2m), 108.09 (3) (h), (6) (d) and (e) and (7) (am), 108.141 (3) (a), (3g), (3r) and (5) (b), 108.16 (6) (k) and (7m), 108.20 (2m) and 108.22 (1) (b) of the statutes, relating to various changes in the unemployment compensation law and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.445 (1) (v) of the statutes is repealed and recreated to read:

20.445 (1) (v) *Unemployment administration fund; interest payments.* From the unemployment administration fund, all moneys received as interest and penalties on delinquent payments under ch. 108, for the payment of interest due on advances from the federal unemployment account under title XII of the social security act to the unemployment reserve fund, except as otherwise provided in s. 108.20.

SECTION 2. 108.02 (5) (j) 5 and (6) of the statutes are amended to read:

108.02 (5) (j) 5. In any calendar quarter in the employ of any organization exempt from federal income tax under section 501 (a) of the internal revenue code, other than an organization described in section 401 (a) or 501 (c) (3) of such code, or under section 521 of the internal revenue code, if the remuneration for such service is less than \$200 \$50.

(6) **WAGES.** "Wages" means every form of remuneration payable for a given period (or paid within such period, if this basis is permitted or prescribed by the department) to an individual for personal services, including salaries, commissions, vacation pay, dismissal wages, bonuses, tips and the reasonable (actual or estimated average) value of board, rent, housing, lodging, payments in kind, and any other similar advantage received from the individual's employing unit or directly with respect to work for it; but there shall not be treated as "wages" the actual (or reasonably estimated average) amount of any required or necessary expenses incurred by an individual on his or her job. ~~Tips shall be counted as "wages" solely for benefit purposes.~~

SECTION 3. 108.04 (8) (e) of the statutes is created to read:

108.04 (8) (e) This subsection does not apply to an individual claiming extended benefits if the individual's prospects for obtaining work in his or her customary occupation within a reasonably short period are not good.

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SECTION 4. 108.04 (12) (e), (13) (b) and (16) (a) (intro.) of the statutes are amended to read:

108.04 (12) (e) Any individual who receives a temporary total disability payment under ch. 102 for a given whole week shall be ineligible for benefits paid or payable for that same week under this chapter. A temporary total disability payment under ch. 102 received by an individual for part of a week shall be treated as wages for purposes of eligibility for benefits for partial unemployment under s. 108.05 (3).

(13) (b) Unless an employer has duly notified the department, in such manner and within such time limit as the department's rules may prescribe, that it believes a designated provision of this section or of s. 108.02 (5) should operate to deny benefits from its account to the given employe for the week or weeks in question, or unless the department applies par. (a), no provision of this section or of s. 108.02 (5) operates to deny such benefits to such employe. This subsection does not affect the application of subs. (1) (e) and (g), (2), (4) (a), (8) and (11), (12), (16), (17), (18) and (19) and s. 108.05 (7), even though the department has not been thus notified. ~~Subsection (2) does not apply to a case for which the employer in question expressly waives its application by written notice to and with the approval of the department.~~

(16) (a) (intro.) Benefits shall not be denied, nor shall sub. (1) (e) or (g) 3 (a), (2) or (8) operate to deny benefits to any otherwise eligible individual for any week because ~~he~~ the individual is enrolled in a full-time course of vocational training or basic education which is a prerequisite to such training, provided it is determined that:

SECTION 5. 108.04 (16) (b) of the statutes is repealed and recreated to read:

108.04 (16) (b) Benefits may not be denied, nor does sub. (2), (7) or (8) operate to deny benefits to any otherwise eligible individual for any week because the individual is enrolled in, or left work that was not suitable to enter, training under section 236 of the federal trade act of 1974 as amended. The definitions in that act apply to the terms used in this paragraph.

SECTION 6. 108.04 (17) of the statutes is amended to read:

108.04 (17) EMPLOYEES OF EDUCATIONAL INSTITUTIONS. (a) ~~An employe who performs services for~~ of a nonprofit or public educational institution who performs services in an instructional, research, or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or 2 regular terms, whether or not successive, if such employe performed such services in the first such academic year or term and if there is a contract or a reasonable assurance that such employe will perform services in any such capacity ~~for~~ as an employe of a nonprofit or public educational institution in the 2nd such academic year or term.

(b) ~~An employe who performs services for~~ of a nonprofit or public educational institution, other than an institution of higher education and, who performs services other than in an instructional, research or principal administrative capacity, is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if such employe performed such services in the first such academic year or term and there is a reasonable assurance that such employe will perform such services in the 2nd such academic year or term.

(c) An employe of a nonprofit or public educational institution who performs services as described in par. (a) or (b) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if such employe performed such services in the period immediately before such vacation period or holiday recess, and there is a reasonable assurance that such employe will perform such services in the period immediately following such vacation period or holiday recess.

(d) Paragraph (a) or (b) and par. (c) shall apply to an employe of an educational service agency who performs services as described in par. (a) or (b) for an educational service agency in an educational institution. An educational service agency is a government agency or government entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

SECTION 7. 108.05 (2) (e) of the statutes is amended to read:

108.05 (2) (e) The department shall ~~have officially published~~ publish as a class 1 notice under ch. 985 within 10 days, the “average wages per average week” and the corresponding maximum and minimum weekly benefit rates thus determined by it, and the resulting schedule of average weekly wage classes and weekly benefit rates, which shall then apply to all weeks of unemployment in the ensuing half year.

SECTION 8. 108.06 (2m) of the statutes is created to read:

108.06 (2m) No regular benefits shall be available or payable to a claimant, based on credit weeks in the base period, for any week of unemployment in an extended benefit period after regular benefits have been paid to the claimant for at least 26 weeks of total unemployment. If an extended benefit period ends prior to the end of a claimant’s previously established benefit year any remaining regular benefit entitlement, reduced on a week-for-week basis by the number of weeks of extended benefits paid to him or her, shall again be available to the claimant within the remainder of the benefit year. In this subsection, “regular benefits” and “extended benefit period” have the meanings given in s. 108.141.

SECTION 9. 108.09 (3) (h) of the statutes is renumbered 108.09 (3) (i).

SECTION 10. 108.09 (3) (h) of the statutes is created to read:

108.09 (3) (h) The appeal tribunal may set aside or amend an appeal tribunal decision, or portion thereof, at any time to correct a technical or clerical mistake unless a party has filed a timely petition for review of the appeal tribunal decision by the commission.

SECTION 11. 108.09 (4) and (5) (b) of the statutes are amended to read:

108.09 (4) APPEAL TRIBUNALS. To hear and decide disputed claims, the department shall establish one or more appeal tribunals, each of which shall consist of a salaried examiner who is an employe of the department. The appeal tribunal may affirm, reverse or modify the deputy’s initial determination or set aside the determination and remand the matter to a department deputy for further proceedings. No examiner may hear any case in which the examiner is a directly interested party.

(5) (b) All testimony at any hearing under this section shall be taken down by a stenographer, or recorded by a recording machine, but need not be transcribed unless either of the parties requests a transcript prior to expiration of that party’s right to further appeal under this section and pays a fee to the ~~department~~ commission in advance, the amount of which shall be established by rule of the ~~department~~ commission. When a transcript is thus furnished one of the parties upon request, a copy of the transcript shall be furnished the other party free of charge. The transcript fee thus collected shall be paid to the administration fund.

SECTION 12. 108.09 (6) (b) to (d) of the statutes are renumbered 108.09 (6) (a) to (c) and amended to read:

108.09 (6) (a) ~~Any~~ The department or any party may petition the commission for review of an appeal tribunal decision, pursuant to ~~general department~~ commission rules, if such petition is received by the department ~~or commission~~ within ~~14~~ 21 days after the appeal tribunal decision was mailed to the party’s last-known address. ~~Promptly after the receipt of a petition, the~~ The commission shall dismiss ~~it any~~ petition if not timely ~~at any level or, if timely, may affirm, reverse, change, or set aside the appeal tribunal decision, on the basis of the evidence previously submitted in such case or it may order the taking of~~

~~additional evidence as to such matters as it may direct and thereafter make its findings and decision filed unless the petitioner shows probable good cause that the reason for having failed to file the petition timely was beyond the control of the petitioner. If the petition is not dismissed the commission may take action under par. (d).~~

(b) Within 28 days after a decision of the commission is mailed to the parties, the commission may, on its own motion ~~reverse, change, or, set aside the decision for further consideration or remand the case to the department for further proceedings and take action under par. (d).~~

(c) ~~The commission may on~~ On its own motion, for reasons it deems sufficient, ~~the commission may set aside any final deputy's determination or appeal tribunal or commission decision within one year from the date thereof upon grounds of mistake or newly discovered evidence, and may make new findings and a decision, after affording reasonable opportunity for hearing, or it may reinstate the previous findings and decision take action under par. (d).~~

SECTION 13. 108.09 (6) (d) and (e) of the statutes are created to read:

108.09 (6) (d) In any case before the commission for action under this subsection, the commission may affirm, reverse, modify or set aside the decision on the basis of the evidence previously submitted, may order the taking of additional evidence as to such matters as it may direct, or it may remand the matter to the department for further proceedings.

(e) The department may petition for commission review of an appeal tribunal decision under this subsection only if:

1. The decision jeopardizes or may jeopardize continued certification of this chapter for administrative grants to this state under title III of the social security act;
2. The decision jeopardizes or may jeopardize continued certification of this chapter for maximum credit allowances to employers under the federal unemployment tax act;
3. The decision jeopardizes or may jeopardize reimbursement of benefits paid under federal unemployment compensation programs authorized under this chapter; or
4. The decision resolves an issue regarding benefit eligibility raised by the department under s. 108.04 (13), or an issue arising under s. 108.10.

SECTION 14. 108.09 (7) (a) of the statutes is amended to read:

108.09 (7) (a) ~~Either~~ The department or either party may commence judicial action for the judicial review of a decision of the commission under this chapter after exhausting the remedies provided under this section if the party or the department has commenced such judicial action in accordance with s. 102.23 within 30 days after a decision of the commission is mailed to a party's last-known address.

SECTION 15. 108.09 (7) (am) of the statutes is created to read:

108.09 (7) (am) The department may commence action for judicial review of a decision of the commission under par. (a) only as to commission decisions on matters set forth in sub. (6) (e).

SECTION 16. 108.10 (intro.) and (1) to (4) of the statutes are amended to read:

108.10 Settlement of issues other than benefit claims. (intro.) In connection with any issue arising under this chapter as to the status or any liability, of an employer of one or more persons in Wisconsin, for which no review is provided under s. 108.09 and ~~with respect to which no~~ whether or not a penalty is provided in s. 108.24, the following procedure shall apply:

(1) A deputy designated by the department for the purpose shall investigate the status, and the existence and extent of any such liability of an employer, and may issue an initial determination accordingly; ~~provided, however, that such a~~ The deputy may set

aside or amend ~~any such~~ the determination at any time on the basis of subsequent information or to correct a technical or clerical mistake. ~~A, unless the employer has filed a timely request for a hearing as to the determination. The department shall mail a copy of each determination shall be mailed to the last known last-known address of the employer affected thereby. The employer may request a hearing as to any matter therein, by filing such request with the deputy in that determination if the request is received by the department within 20 21 days after such the mailing and in accordance with such procedure as the department may prescribes by rule prescribe.~~

(2) Any hearing duly requested shall be held before an appeal tribunal established as provided by s. 108.09 (4), and s. 108.09 (3) and (5) shall be applicable to the proceedings before such tribunal. ~~Within 20 days after the appeal tribunal's decision is mailed to the employer's last-known address, the~~ The employer or the department may petition the commission for review thereof pursuant to general department rules. ~~On review, the commission may affirm, reverse, change, or set aside the decision of the appeal tribunal on the basis of evidence previously submitted in such case, or set aside the decision and remand the case to the department for further proceedings of the appeal tribunal's decision under s. 108.09 (6).~~

(3) The commission's authority to take action as to any issue or proceeding under this section ~~shall be~~ is the same as that specified in s. 108.09 (6) ~~(b), (c) and (d)~~.

(4) The ~~department or the employer~~ may commence action for the judicial review of a commission decision ~~hereunder~~ under this section, provided ~~said the department, or the employer, after exhausting the remedies provided hereunder under this section, has commenced such action within 30 days after such decision was mailed to his last known the employer's last-known address. The scope of judicial review, and the manner thereof insofar as applicable, shall be the same as that provided in s. 108.09 (7).~~

SECTION 17. 108.13 (1) (b) of the statutes, as created by chapter 20, laws of 1981, is amended to read:

108.13 (1) (b) A benefit under this chapter is assignable under ss. 52.055 (2m) and 767.265 (1) and as specifically prescribed by federal law.

SECTION 18. 108.14 (3m) and (7) of the statutes are amended to read:

108.14 (3m) In any court action to enforce this chapter the department, the commission and the state may be represented by any licensed attorney who is ~~a salaried an~~ an employe of the department or the commission and is designated by ~~it~~ either of them for this purpose or at the request of either of them by the department of justice. If the governor designates special counsel to defend, in behalf of the state, the validity of this chapter or of any provision of Title IX of the ~~federal~~ social security act, the expenses and compensation of the special counsel and of any experts employed by the department in connection with that proceeding may be charged to the administration fund.

(7) The reports, records, files, accounts, papers and memoranda, ~~of any nature whatsoever,~~ received or made or maintained by the department or commission in connection with the administration of this chapter shall be open to public inspection only when and to the extent that the department or commission may allow such inspection as it deems advisable in the interests of effective administration. The department or commission may provide for the printing and distribution of such number of copies of any forms, records, decisions, regulations, rules, pamphlets or reports, related to the operation of this chapter, as it deems advisable for the effective operation thereof.

SECTION 19. 108.141 (1) (b) and (c) of the statutes are repealed.

SECTION 20. 108.141 (1) (d) and (e) of the statutes are renumbered 108.141 (1) (b) and (c), and 108.141 (1) (b) 1 and 2 and (c) 1 and 2, as renumbered, are amended to read:

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108.141 (1) (b) 1. Equalled or exceeded 120% of the average of such rates for the corresponding 13-week period ending in each of the preceding 2 calendar years; and equalled or exceeded 5%; or

2. Equalled or exceeded 4% 6%.

(c) 1. Was less than 6% and less than 120% of the average of such rates for the corresponding 13-week period ending in each of the preceding 2 calendar years; or and

2. Was less than 4% 5%.

SECTION 21. 108.141 (1) (f) (intro.) and 1 of the statutes are consolidated, renumbered 108.141 (1) (d) and amended to read:

108.141 (1) (d) “Wisconsin rate of insured unemployment” means the percentage derived by dividing: 1. The average weekly number of individuals filing claims in Wisconsin for weeks of unemployment with respect to the most recent 13 consecutive week period, as determined by the department on the basis of its reports to the U.S. secretary of labor; by and according to the method or methods prescribed by applicable federal law or regulation.

SECTION 22. 108.141 (1) (f) 2 of the statutes is repealed.

SECTION 23. 108.141 (1) (g) to (k) of the statutes are renumbered 108.141 (1) (e) to (i).

SECTION 24. 108.141 (3) (intro.) of the statutes is amended to read:

108.141 (3) ELIGIBILITY REQUIREMENTS FOR EXTENDED BENEFITS. (intro.) An individual shall be eligible to receive extended benefits with respect to any week of unemployment in his or her eligibility period only if:

SECTION 25. 108.141 (3) (a) of the statutes is renumbered 108.141 (3) (b) and amended to read:

108.141 (3) (b) He The individual is an “exhaustee”; and

SECTION 26. 108.141 (3) (a) of the statutes is created to read:

108.141 (3) (a) The individual had base period wages equaling at least 40 times the individual’s weekly extended benefit rate;

SECTION 27. 108.141 (3) (b) of the statutes is renumbered 108.141 (3) (c) and amended to read:

108.141 (3) (c) He The individual is not disqualified and has satisfied those other requirements of this chapter for the payment of regular benefits that apply to individuals claiming extended benefits, including not being disqualified.

SECTION 28. 108.141 (3g) and (3r) of the statutes are created to read:

108.141 (3g) ADDITIONAL REQUIREMENTS FOR EXTENDED BENEFITS. (a) 1. If an individual fails to provide sufficient evidence that his or her prospects for obtaining work in his or her customary occupation within a period of time not exceeding 4 weeks, beginning with the first week of eligibility for extended benefits, are good, this paragraph, rather than s. 108.04 (8), applies.

2. An individual who fails either to apply for suitable work when notified by a public employment office or to accept suitable work when offered is ineligible for extended benefits for the week in which the failure occurs and for the weeks following thereafter until the individual has again worked within at least 4 subsequent weeks and earned wages equal to at least 4 times his or her extended weekly benefit rate.

3. Work is suitable within the meaning of subd. 2 if it:

a. Is any work within the individual’s capabilities;

b. The gross average weekly remuneration for the work exceeds the individual's weekly benefit rate plus any supplemental unemployment benefits, as defined in section 501 (c) (17) (D) of the internal revenue code, then payable to the individual;

c. Wages for the work equal or exceed the higher of either the minimum wage provided by 29 USC 206, without regard to any exemption, or any state or local minimum wage; and

d. The offer of work to the individual was in writing or the position was listed with a public employment office.

(b) The department's public employment offices shall refer extended benefit claimants to suitable work meeting the conditions prescribed in par. (a).

(c) A systematic and sustained effort to obtain work shall be made and tangible evidence thereof provided to the department in each week by a claimant for each week for which the claimant files a claim for extended benefits. If a claimant fails to make the required effort to obtain work or to provide tangible evidence thereof, he or she is ineligible for extended benefits for the week in which the failure occurs and thereafter until he or she has again worked within at least 4 subsequent weeks and has earned wages equal to at least 4 times his or her weekly extended benefit rate.

(d) An individual who was disqualified from receipt of benefits because of voluntarily leaving employment, or for being discharged for misconduct connected with the employment, or for failing without good cause to apply for or accept suitable work, is ineligible for extended benefits unless the individual has, since the date of that disqualification, been employed during at least 4 subsequent weeks and has earned wages equal to at least 4 times his or her weekly extended benefit rate.

(e) Extended benefits shall not be denied under par. (a) 2 to an individual for any week if the failure would not result in a denial of benefits under the law of the state governing eligibility for such benefits to the extent that the law is not inconsistent with this subsection.

(3r) LIMITATION ON INTERSTATE EXTENDED BENEFITS. (a) Extended benefits shall not be paid to any individual for a given week if the claim for such benefits is filed outside this state, under interstate claiming arrangements under s. 108.14 (8), unless an extended benefit period is in effect during that week in the state where the claim is filed.

(b) Paragraph (a) does not apply with respect to the first 2 weeks for which extended benefits would be payable except for that paragraph.

SECTION 29. 108.141 (5) of the statutes is renumbered 108.141 (5) (a).

SECTION 30. 108.141 (5) (b) of the statutes is created to read:

108.141 (5) (b) The result obtained under par. (a), which remains unpaid at the expiration of the claimant's benefit year, shall be reduced as required under section 233 (d) of the federal trade act of 1974 as amended.

SECTION 31. 108.141 (6) (a) of the statutes is amended to read:

108.141 (6) (a) Whenever an extended benefit period is to become effective ~~in Wisconsin~~ as a result of a Wisconsin or a national "on" indicator, or an extended benefit period is to be terminated ~~in Wisconsin~~ as a result of a Wisconsin and national "off" indicators indicator, the secretary shall have publish it ~~officially published~~ as a class 1 notice under ch. 985.

SECTION 32. 108.141 (9) of the statutes is repealed.

SECTION 33. 108.16 (3) (a) of the statutes is renumbered 108.16 (3) and amended to read:

108.16 (3) The fund's treasurer shall write off ~~and waive recovery of such any~~ overpayment for which the claimant's liability to reimburse the fund was established under s. 108.22 (8) upon receipt of certification by a department deputy ~~that the claimant has~~

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~~been duly discharged of such liability by a federal bankruptcy court; that the claimant has died and reasonable efforts have been made to recover the overpayment from the claimant's estate; or that the overpayment has been outstanding 6 years or more after the liability was established and that reasonable efforts have been made to recover it and that it is uncollectible.~~

SECTION 34. 108.16 (3) (b) of the statutes is repealed.

SECTION 35. 108.16 (6) (k) of the statutes is created to read:

108.16 (6) (k) Except as otherwise provided in s. 108.20, all moneys received by the administration fund as interest and penalties on delinquent payments under this chapter.

SECTION 36. 108.16 (7m) of the statutes is created to read:

108.16 (7m) The fund's treasurer may write off any delinquent unemployment compensation contribution, reimbursement in lieu of contribution, tardy payment or filing fee, or interest for which the employer's liability to the fund was established under s. 108.10, upon receipt of certification by a department deputy that reasonable efforts have been made to recover the delinquency and that the delinquency is uncollectible.

SECTION 37. 108.17 (1m) and (4) of the statutes are amended to read:

108.17 (1m) ~~In the case of an employer who becomes, as of the beginning of 1937 or of any subsequent calendar year, newly subject to this chapter based on his employment during the a given year, his contributions based on payrolls prior to through the date on calendar quarter which his employment made him includes the date the employer became subject hereto to this chapter shall not be considered as payable for the purposes of s. 108.22 until such subsequent date (occurring within 60 days) as the department may determine the close of the month next following the first full calendar quarter occurring after the calendar quarter during which the liability was incurred. In no case may such due date be later than January 31 of the succeeding year.~~

(4) ~~However, in case If an employer's contribution rate for any year has been incorrectly determined, it shall be corrected and contributions shall be adjusted or become payable accordingly only if due notice of such error is given during, or within 6 months after the close of, the calendar year to which such rate applies, or within one year after his account is credited with the amount of an erroneous payment pursuant to s. 108.16 (2m).~~

SECTION 38. 108.20 (2m) of the statutes is created to read:

108.20 (2m) From moneys received by the administration fund as interest and penalties on delinquent payments under this chapter, the department may pay interest due on advances from the federal unemployment account under title XII of the social security act to the unemployment reserve fund. After such payment, any remaining moneys received by the administration fund as interest and penalties on delinquent payments shall be credited to the balancing account under s. 108.16 (6), except that any interest earned pending disbursement of federal employment security grants under s. 20.445 (1) (z) shall be credited to the general fund.

SECTION 39. 108.20 (6) of the statutes, is amended to read:

108.20 (6) To the extent that moneys available under ~~s. 20.445 (1) (v) sub. (2m)~~ are used to finance some or all of the capital costs involved in acquiring employment security office space, there shall be applied to the moneys thus used (the same as if they were moneys credited under s. 108.161) the provisions of s. 108.161 (7), (8), (8m) and (9), except that any resulting credits attributable to the moneys thus used shall be credited under ~~ss. 20.445 (1) (v) and 108.20~~ this section.

SECTION 40. 108.22 (1) of the statutes is renumbered 108.22 (1) (a) and amended to read:

108.22 (1) (a) If any employer, other than an employer who has ceased business and has had no employment and wages in any calendar quarter following the cessation of business, is delinquent in making by the assigned ~~due-date~~ due date any employment and wage report, contribution report, or payment to the department required of it under this chapter, the employer shall pay a tardy payment or filing fee of \$15 for each such delinquency and shall additionally pay interest on such delinquent payment at the rate of ~~.8%~~ one percent per month or fraction thereof from the date such payment became due. Such tardy payment and filing fees and interest shall be paid to the department and credited to the ~~unemployment~~ administration fund.

SECTION 41. 108.22 (1) (b) of the statutes is created to read:

108.22 (1) (b) If the due date of a report or payment under s. 108.15 (5) or (6), 108.151 (5), 108.16 (8) or 108.17 (2) would otherwise be a Saturday, Sunday or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday or legal holiday under state or federal law.

SECTION 42. 108.22 (1m) of the statutes is renumbered 108.22 (1) (c) and amended to read:

108.22 (1) (c) Any report or payment ~~required under this section~~ to which this subsection applies is delinquent, within the meaning of ~~sub. (1) par. (a)~~, unless it is received by the department no later than its due date as determined under par. (b), or if mailed is either postmarked no later than its that due date or is received by the department no later than 3 days after that due date.

SECTION 43. 108.22 (1s) of the statutes is renumbered 108.22 (1) (d).

SECTION 44. 108.22 (6) and (7) of the statutes are amended to read:

108.22 (6) The department, if it finds that the interests of the state will not thereby be jeopardized, and upon such conditions as it may exact, may issue a release of any warrant with respect to any real or personal property upon which ~~said~~ the warrant is a lien or cloud upon title, and such release shall be entered of record by the clerk upon presentation to ~~him~~ the clerk and payment of the fee for filing said release and the same shall be held conclusive that the lien or cloud upon the title of the property covered by the release is extinguished.

(7) ~~As an alternative to any other remedy provided in this section the department may in its own name collect any delinquent payments due it, together with interest and costs and other fees. A statement of the amount of such delinquent payments certified by the department shall be prima facie evidence of the employer's liability for such amount. At any time before judgment in an action for the collection of such delinquent payments after the filing of a warrant, the department may commence and maintain a garnishee action as provided by ch. 812 for actions founded on contract, or may use the remedy of attachment as provided by ch. 811 for actions founded on contract to enforce a judgment. The place of trial of such an action for the collection of such delinquent payments may be either in Dane county or the county where the debtor resides and shall not be changed from the county in which such action is commenced, except upon consent of the parties.~~

SECTION 45. **Cross-reference changes.** In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
101.23 (2)	20.445 (1)(v) and (z)	20.445 (1)(z)
108.14 (12)(d)	20.445 (1)(v)	108.20 (2m)
108.14 (17)	20.445 (1)(v) and (z)	20.445 (1)(z)
108.141 (6)(b)	sub. (1)(f)	sub. (1)(d)
108.15 (6)(a)	108.22 (1)	108.22 (1)(a)
108.20 (3), (5), (7), (8) and (9)	20.445 (1)(v)	sub. (2m)
108.20 (3)	108.22 (1)	108.22 (1)(a)

SECTION 46. Initial applicability. (1) The changes effected in section 108.02 (6) of the statutes by this act apply with respect to payrolls after December 31, 1981.

(2) The changes effected in section 108.04 (12) (e) of the statutes by this act apply to weeks of unemployment beginning the 3rd week commencing after the week of the effective date of this act.

(3) The changes effected in section 108.09 (6) of the statutes by this act apply to appeal tribunal decisions issued beginning the 3rd week commencing after the week of the effective date of this act.

(4) The changes effected in section 108.10 (1) of the statutes by this act apply to determinations issued beginning the 3rd week commencing after the week of the effective date of this act.

(5) The changes effected in section 108.141 (1) (b) and (c) of the statutes by this act apply to weeks of unemployment beginning after September 25, 1982.

(6) The creation of section 108.141 (3) (a) of the statutes by this act applies to extended benefits payable for weeks of unemployment after September 25, 1982.

(7) The changes effected in section 108.141 (3) (c) and (3g) of the statutes by this act apply to extended benefits and shared regular benefits payable for weeks of unemployment after March 31, 1981, except that any extended benefits and shared regular benefits improperly paid and owed by a claimant due to this act shall be waived.

(8) The creation of section 108.141 (3r) of the statutes by this act applies to weeks of unemployment beginning after June 1, 1981, except that any extended benefits improperly paid due to this act shall be waived.

(9) The changes effected in section 108.17 (1m) of the statutes by this act apply for determinations issued after January 1, 1982.

(10) The changes effected in section 108.22 (1) of the statutes by this act apply beginning with contributions due for the first calendar quarter of 1982.

SECTION 47. Effective dates. (1) This act takes effect on the day after publication, except as provided in SECTION 46 and this section.

(2) Notwithstanding any provision of this act, any change in state law effected by this act for the purpose of conforming with federal law is effective at the time required by federal law.
