

SECOND REGULAR SESSION

# HOUSE BILL NO. 2340

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FISHER (125) (Sponsor) AND WALSH (Co-sponsor).

4248L.03I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 285.309, 288.040, 288.055, 288.130, 288.160, 288.170, and 288.250, RSMo, and to enact in lieu thereof seven new sections relating to employment, with penalty provisions.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 285.309, 288.040, 288.055, 288.130, 288.160, 288.170, and 288.250, RSMo, are repealed and seven new sections enacted in lieu thereof, to be known as sections 285.309, 288.040, 288.055, 288.130, 288.160, 288.170, and 288.250, to read as follows:

285.309. 1. Every employer doing business in this state who employs five or more employees shall, if applicable, submit federal 1099 miscellaneous forms to the department of revenue **and the department of labor and industrial relations**. Such forms shall be submitted to the department of revenue **and the department of labor and industrial relations** within the time lines established for the filing of Missouri form 99 forms.

2. Any employer who intentionally, on five or more occasions, fails to submit information required under subsection 1 of this section shall be fined not more than two hundred dollars for each time the employer fails to submit the information on or after the fifth occurrence.

288.040. 1. A claimant who is unemployed and has been determined to be an insured worker shall be eligible for benefits for any week only if the deputy finds that:

(1) The claimant has registered for work at and thereafter has continued to report at an employment office in accordance with such regulations as the division may prescribe;

(2) The claimant is able to work and is available for work. No person shall be deemed available for work unless such person has been and is actively and earnestly seeking work. Upon the filing of an initial or renewed claim, and prior to the filing of each weekly claim thereafter,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

8 the deputy shall notify each claimant of the number of work search contacts required to constitute  
9 an active search for work. No person shall be considered not available for work, pursuant to this  
10 subdivision, solely because he or she is a substitute teacher or is on jury duty. A claimant shall  
11 not be determined to be ineligible pursuant to this subdivision because of not actively and  
12 earnestly seeking work if:

13 (a) The claimant is participating in training approved pursuant to Section 236 of the  
14 Trade Act of 1974, as amended, (19 U.S.C.A. Sec. 2296, as amended);

15 (b) The claimant is temporarily unemployed through no fault of his or her own and has  
16 a definite recall date within eight weeks of his or her first day of unemployment; however, upon  
17 application of the employer responsible for the claimant's unemployment, such eight-week period  
18 may be extended not to exceed a total of sixteen weeks at the discretion of the director;

19 (3) The claimant has reported in person to an office of the division as directed by the  
20 deputy, but at least once every four weeks, except that a claimant shall be exempted from the  
21 reporting requirement of this subdivision if:

22 (a) The claimant is claiming benefits in accordance with division regulations dealing  
23 with partial or temporary total unemployment; or

24 (b) The claimant is temporarily unemployed through no fault of his or her own and has  
25 a definite recall date within eight weeks of his or her first day of unemployment; or

26 (c) The claimant resides in a county with an unemployment rate, as published by the  
27 division, of ten percent or more and in which the county seat is more than forty miles from the  
28 nearest division office;

29 (d) The director of the division of employment security has determined that the claimant  
30 belongs to a group or class of workers whose opportunities for reemployment will not be  
31 enhanced by reporting in person, or is prevented from reporting due to emergency conditions that  
32 limit access by the general public to an office that serves the area where the claimant resides, but  
33 only during the time such circumstances exist. Ineligibility pursuant to this subdivision shall  
34 begin on the first day of the week which the claimant was scheduled to claim and shall end on  
35 the last day of the week preceding the week during which the claimant does report in person to  
36 the division's office;

37 (4) Prior to the first week of a period of total or partial unemployment for which the  
38 claimant claims benefits he or she has been totally or partially unemployed for a waiting period  
39 of one week. No more than one waiting week will be required in any benefit year. During  
40 calendar year 2008 and each calendar year thereafter, the one-week waiting period shall become  
41 compensable once his or her remaining balance on the claim is equal to or less than the  
42 compensable amount for the waiting period. No week shall be counted as a week of total or

43 partial unemployment for the purposes of this subsection unless it occurs within the benefit year  
44 which includes the week with respect to which the claimant claims benefits;

45 (5) The claimant has made a claim for benefits within fourteen days from the last day  
46 of the week being claimed. The fourteen-day period may, for good cause, be extended to  
47 twenty-eight days;

48 (6) The claimant has reported to an employment office to participate in a reemployment  
49 assessment and reemployment services as directed by the deputy or designated staff of an  
50 employment office, unless the deputy determines that good cause exists for the claimant's failure  
51 to participate in such reemployment assessment and reemployment services. For purposes of this  
52 section, "reemployment services" may include, but not be limited to, the following:

53 (a) Providing an orientation to employment office services;

54 (b) Providing job search assistance; and

55 (c) Providing labor market statistics or analysis; Ineligibility under this subdivision shall  
56 begin on the first day of the week which the claimant was scheduled to report for the  
57 reemployment assessment or reemployment services and shall end on the last day of the week  
58 preceding the week during which the claimant does report in person to the employment office  
59 for such reemployment assessment or reemployment services;

60 (7) The claimant is participating in reemployment services, such as job search assistance  
61 services, as directed by the deputy if the claimant has been determined to be likely to exhaust  
62 regular benefits and to need reemployment services pursuant to a profiling system established  
63 by the division, unless the deputy determines that:

64 (a) The individual has completed such reemployment services; or

65 (b) There is justifiable cause for the claimant's failure to participate in such  
66 reemployment services.

67 2. A claimant shall be ineligible for waiting week credit or benefits for any week for  
68 which the deputy finds he or she is or has been suspended by his or her most recent employer for  
69 misconduct connected with his or her work. Suspensions of four weeks or more shall be treated  
70 as discharges.

71 3. (1) Benefits based on "service in employment", defined in subsections 7 and 8 of  
72 section 288.034, shall be payable in the same amount, on the same terms and subject to the same  
73 conditions as compensation payable on the basis of other service subject to this law; except that:

74 (a) With respect to service performed in an instructional, research, or principal  
75 administrative capacity for an educational institution, benefits shall not be paid based on such  
76 services for any week of unemployment commencing during the period between two successive  
77 academic years or terms, or during a similar period between two regular but not successive terms,  
78 or during a period of paid sabbatical leave provided for in the individual's contract, to any

79 individual if such individual performs such services in the first of such academic years (or terms)  
80 and if there is a contract or a reasonable assurance that such individual will perform services in  
81 any such capacity for any educational institution in the second of such academic years or terms;

82 (b) With respect to services performed in any capacity (other than instructional, research,  
83 or principal administrative capacity) for an educational institution, benefits shall not be paid on  
84 the basis of such services to any individual for any week which commences during a period  
85 between two successive academic years or terms if such individual performs such services in the  
86 first of such academic years or terms and there is a contract or a reasonable assurance that such  
87 individual will perform such services in the second of such academic years or terms;

88 (c) With respect to services described in paragraphs (a) and (b) of this subdivision,  
89 benefits shall not be paid on the basis of such services to any individual for any week which  
90 commences during an established and customary vacation period or holiday recess if such  
91 individual performed such services in the period immediately before such vacation period or  
92 holiday recess, and there is reasonable assurance that such individual will perform such services  
93 immediately following such vacation period or holiday recess;

94 (d) With respect to services described in paragraphs (a) and (b) of this subdivision,  
95 benefits payable on the basis of services in any such capacity shall be denied as specified in  
96 paragraphs (a), (b), and (c) of this subdivision to any individual who performed such services at  
97 an educational institution while in the employ of an educational service agency, and for this  
98 purpose the term "educational service agency" means a governmental agency or governmental  
99 entity which is established and operated exclusively for the purpose of providing such services  
100 to one or more educational institutions.

101 (2) If compensation is denied for any week pursuant to paragraph (b) or (d) of  
102 subdivision (1) of this subsection to any individual performing services at an educational  
103 institution in any capacity (other than instructional, research or principal administrative capacity),  
104 and such individual was not offered an opportunity to perform such services for the second of  
105 such academic years or terms, such individual shall be entitled to a retroactive payment of the  
106 compensation for each week for which the individual filed a timely claim for compensation and  
107 for which compensation was denied solely by reason of paragraph (b) or (d) of subdivision (1)  
108 of this subsection.

109 4. (1) A claimant shall be ineligible for waiting week credit, benefits or shared work  
110 benefits for any week for which he or she is receiving or has received remuneration exceeding  
111 his or her weekly benefit amount or shared work benefit amount in the form of:

112 (a) Compensation for temporary partial disability pursuant to the workers' compensation  
113 law of any state or pursuant to a similar law of the United States;

114 (b) A governmental or other pension, retirement or retired pay, annuity, or other similar  
115 periodic payment which is based on the previous work of such claimant to the extent that such  
116 payment is provided from funds provided by a base period or chargeable employer pursuant to  
117 a plan maintained or contributed to by such employer; but, except for such payments made  
118 pursuant to the Social Security Act or the Railroad Retirement Act of 1974 (or the corresponding  
119 provisions of prior law), the provisions of this paragraph shall not apply if the services performed  
120 for such employer by the claimant after the beginning of the base period (or remuneration for  
121 such services) do not affect eligibility for or increase the amount of such pension, retirement or  
122 retired pay, annuity or similar payment.

123 (2) If the remuneration referred to in this subsection is less than the benefits which would  
124 otherwise be due, the claimant shall be entitled to receive for such week, if otherwise eligible,  
125 benefits reduced by the amount of such remuneration, and, if such benefit is not a multiple of one  
126 dollar, such amount shall be lowered to the next multiple of one dollar.

127 (3) Notwithstanding the provisions of subdivisions (1) and (2) of this subsection, if a  
128 claimant has contributed in any way to the Social Security Act or the Railroad Retirement Act  
129 of 1974, or the corresponding provisions of prior law, no part of the payments received pursuant  
130 to such federal law shall be deductible from the amount of benefits received pursuant to this  
131 chapter.

132 5. A claimant shall be ineligible for waiting week credit or benefits for any week for  
133 which or a part of which he or she has received or is seeking unemployment benefits pursuant  
134 to an unemployment insurance law of another state or the United States; provided, that if it be  
135 finally determined that the claimant is not entitled to such unemployment benefits, such  
136 ineligibility shall not apply.

137 6. (1) A claimant shall be ineligible for waiting week credit or benefits for any week for  
138 which the deputy finds that such claimant's total or partial unemployment is due to a stoppage  
139 of work which exists because of a labor dispute in the factory, establishment or other premises  
140 in which such claimant is or was last employed. In the event the claimant secures other  
141 employment from which he or she is separated during the existence of the labor dispute, the  
142 claimant must have obtained bona fide employment as a permanent employee for at least the  
143 major part of each of two weeks in such subsequent employment to terminate his or her  
144 ineligibility. If, in any case, separate branches of work which are commonly conducted as  
145 separate businesses at separate premises are conducted in separate departments of the same  
146 premises, each such department shall for the purposes of this subsection be deemed to be a  
147 separate factory, establishment or other premises. This subsection shall not apply if it is shown  
148 to the satisfaction of the deputy that:

149 (a) The claimant is not participating in or financing or directly interested in the labor  
150 dispute which caused the stoppage of work; and

151 (b) The claimant does not belong to a grade or class of workers of which, immediately  
152 preceding the commencement of the stoppage, there were members employed at the premises  
153 at which the stoppage occurs, any of whom are participating in or financing or directly interested  
154 in the dispute.

155 (2) "Stoppage of work" as used in this subsection means a substantial diminution of the  
156 activities, production or services at the establishment, plant, factory or premises of the employing  
157 unit. This definition shall not apply to a strike where the employees in the bargaining unit who  
158 initiated the strike are participating in the strike. Such employees shall not be eligible for waiting  
159 week credit or benefits during the period when the strike is in effect, regardless of diminution,  
160 unless the employer has been found guilty of an unfair labor practice by the National Labor  
161 Relations Board or a federal court of law for an act or actions preceding or during the strike.

162 7. On or after January 1, 1978, benefits shall not be paid to any individual on the basis  
163 of any services, substantially all of which consist of participating in sports or athletic events or  
164 training or preparing to so participate, for any week which commences during the period between  
165 two successive sport seasons (or similar periods) if such individual performed such services in  
166 the first of such seasons (or similar periods) and there is a reasonable assurance that such  
167 individual will perform such services in the later of such seasons (or similar periods).

168 8. Benefits shall not be payable on the basis of services performed by an alien, unless  
169 such alien is an individual who was lawfully admitted for permanent residence at the time such  
170 services were performed, was lawfully present for purposes of performing such services, or was  
171 permanently residing in the United States under color of law at the time such services were  
172 performed (including an alien who was lawfully present in the United States as a result of the  
173 application of the provisions of Section 212(d)(5) of the Immigration and Nationality Act).

174 (1) Any data or information required of individuals applying for benefits to determine  
175 whether benefits are not payable to them because of their alien status shall be uniformly required  
176 from all applicants for benefits.

177 (2) In the case of an individual whose application for benefits would otherwise be  
178 approved, no determination that benefits to such individual are not payable because of such  
179 individual's alien status shall be made except upon a preponderance of the evidence.

180 **9. A claimant shall be ineligible for waiting week credit or benefits for any week**  
181 **such claimant has an outstanding penalty which was assessed based upon an overpayment**  
182 **of benefits, as provided for in subsection 9 of section 288.380.**

183 **10.** The directors of the division of employment security and the division of workforce  
184 development shall submit to the governor, the speaker of the house of representatives, and the

185 president pro tem of the senate no later than October 15, 2006, a report outlining their  
186 recommendations for how to improve work search verification and claimant reemployment  
187 activities. The recommendations shall include, but not limited to how to best utilize  
188 "greathires.org", and how to reduce the average duration of unemployment insurance claims.  
189 Each calendar year thereafter, the directors shall submit a report containing their  
190 recommendations on these issues by December thirty-first of each year.

288.055. 1. Notwithstanding any other provision of this chapter, an unemployed  
2 claimant otherwise eligible for benefits shall not become ineligible for benefits because of his  
3 enrollment in and satisfactory pursuit of a retraining course of instruction which the director has  
4 approved for the individual.

5 2. An unemployed individual who files a claim for benefits may apply to the division for  
6 a determination of potential eligibility for benefits during a period of retraining or with respect  
7 to a claimant who has not applied for such determination, if the director finds the circumstances  
8 under subdivision (1) of subsection 3 of this section to exist, then the director shall make a  
9 complete determination under subsection 3 of this section, and where potential eligibility is  
10 determined, the director shall require the claimant to take a retraining course of instruction to be  
11 eligible for benefit payments.

12 3. A determination of potential eligibility for benefits under this section and chapter shall  
13 be issued to an unemployed claimant if the director finds that:

14 (1) Reasonable employment opportunities for which the unemployed claimant is fitted  
15 by training and experience do not exist or have substantially diminished in the labor market area  
16 in this state in which he **or she** is claiming benefits;

17 (2) The retraining course of instruction relates to an occupation or skill for which there  
18 are, or are expected to be in the immediate future, reasonable employment opportunities in any  
19 labor market area in this state in which the claimant agrees to seek work;

20 (3) The retraining course of instruction is one prescribed by the director;

21 (4) The individual has the required qualifications and aptitudes to complete the course  
22 successfully and profit therefrom; and

23 (5) Upon completion of his retraining course of instruction the individual should be  
24 qualified to use the skills acquired under labor organization rules where applicable to such skills.

25 4. Notwithstanding the provisions of subdivision (2) of section 288.040, an unemployed  
26 claimant who is able to work is eligible to receive benefits under this section and chapter, with  
27 respect to any week during a period of retraining only if the director finds that:

28 (1) He **or she** has been determined potentially eligible under subsection 3 of this section;

29 and

30 (2) He **or she** submits [with each claim] **quarterly** a written certification executed by  
31 a responsible person connected with the retraining program certifying that he **or she** was enrolled  
32 in and satisfactorily pursuing the retraining course of instruction **during each week claimed in**  
33 **such calendar quarter. The quarterly written certification shall be filed within ten days**  
34 **of the end of each calendar quarter.**

35 5. If an individual fails to submit [for any week during a period of retraining] the  
36 certification required by subsection 4 of this section, he **or she** shall be ineligible to receive [any]  
37 benefits [for that] **during any week claimed in such calendar quarter. Further, the**  
38 **individual shall be ineligible to receive any further benefits under this section until such**  
39 **time as the certification required by subsection 4 of this section has been received by the**  
40 **division.** This subsection shall not render a claimant ineligible for benefits for any week during  
41 a period of retraining if on or before Monday of that week he **or she** notifies the division that his  
42 **or her** retraining course of instruction has been or is being discontinued or terminated prior to  
43 that week.

44 6. An unemployed claimant otherwise eligible for benefits under this section and chapter  
45 shall not be disqualified for refusing suitable employment offered to him **or her**, or failing to  
46 apply for suitable employment when notified by an employment office, or for leaving his most  
47 recent temporary work, accepted during his retraining, if the acceptance of or applying for  
48 suitable employment or continuing such work would require him **or her** to terminate his  
49 retraining course of instruction.

50 7. Notwithstanding any other provision of this section, no payment of benefits shall be  
51 made to any individual for any week or part of any week with respect to which he **or she** is  
52 entitled to receive training benefits as a result of participation by this state pursuant to the  
53 provision of any federal law providing for the payment of such benefits unless required by such  
54 federal law.

55 8. Words and phrases used in this section have the meanings ascribed to them in this  
56 chapter.

57 9. Notwithstanding any other provision of this section, the director may determine upon  
58 application of a claimant who is unemployed due to a permanent mass layoff, that such claimant  
59 is eligible for training, and such claimant shall be eligible to receive benefits under this section  
60 and chapter if he **or she** meets the requirements of subdivision (2) of subsection 4 of this section  
61 and is otherwise eligible for benefits.

288.130. 1. Each employing unit shall keep true and accurate payroll and other related  
2 records, containing such information as the division may by regulation prescribe for a period of  
3 at least three calendar years after the record was made. Such records shall be open to inspection  
4 and be subject to being copied by authorized representatives of the division at any reasonable



5 time and as often as may be necessary. Any authorized person engaged in administering this law  
6 may require from any employing unit any sworn or unsworn reports, with respect to individuals  
7 performing services for it, which are deemed necessary for the effective administration of this  
8 law.

9         2. All employers [required to report W-2 copy A information on magnetic media tape  
10 to the Social Security Administration pursuant to 26 CFR Section 301.6011-2, or successor  
11 regulations,] **with fifty or more workers** are [likewise] required to report quarterly wage  
12 information due pursuant to section 288.090 to the division [on magnetic tape or diskette in a  
13 format prescribed by the division] **in an electronic format prescribed by the division.**

14         3. Each employer shall post and maintain in places readily accessible to the employer's  
15 workers printed statements concerning benefit rights, claims for benefits and such other matters  
16 related to the administration of this law as the division may by regulation prescribe. Each  
17 employer shall supply to workers copies of any printed statements relating to claims for benefits  
18 when and as the division may by regulation prescribe. Such printed statements and other  
19 materials shall be supplied by the division without cost.

20         4. A deputy shall make an ex parte determination after investigation but without hearing  
21 with respect to any matter pertaining to the liability of an employing unit which does not involve  
22 a claimant. The deputy shall promptly notify any interested employing units of each such  
23 determination and the reason for it. The division shall grant a hearing before an appeals tribunal  
24 to any employing unit appealing from any such ex parte determination provided an appeal is filed  
25 in writing within thirty days following the date of notification or the mailing of such  
26 determination to the party's last known address. In the absence of an appeal any such  
27 determination shall become final at the expiration of a thirty-day period. The deputy may,  
28 however, at any time within a year from the date of the deputy's determination, for good cause,  
29 reconsider the determination and shall promptly notify all interested employing units of his  
30 amended determination and the reason for it.

31         5. The thirty-day period provided in subsection 4 of this section may, for good cause, be  
32 extended.

288.160. 1. If any employer neglects or refuses to make a report as required by this law  
2 the division shall make an estimate based on any information in its possession or that may come  
3 into its possession of the amount of wages paid by such employer for the period in respect to  
4 which the employer failed to make the report, and upon the basis of such estimated amount  
5 compute and assess the contributions and interest payable by such employer, adding to such sum  
6 a penalty as set forth in subsection 2 of this section. Promptly thereafter, the division shall give  
7 to such employer written notice of such estimated contributions, interest and penalties as so  
8 assessed, the notice to be served [personally or] by registered **or certified** mail, directed to the

9 last known [principal place of business] **address** of such employer [in this state or in any state  
10 in the event the employer has none in this state].

11 2. If any employer neglects or refuses to file any required report by the last day of the  
12 month following the due date there shall be imposed a penalty, equal to the greater of one  
13 hundred dollars or ten percent of the contributions required to be shown on the report, for each  
14 month or fraction thereof during which such failure continues, provided, however, that the  
15 penalty shall not exceed the greater of two hundred dollars or twenty percent of the contributions  
16 in the aggregate.

17 3. In any case in which any contributions, interest or penalties imposed by this law are  
18 not paid when due, it shall be the duty of the division, when the amount of contributions, interest  
19 or penalties is determined, either by the report of the employer or by such investigation as the  
20 division may make, to assess the contributions, interest and penalties so determined against such  
21 employer and to certify the amount of such contributions, interest and penalties and give such  
22 employer written notice, served [personally or] by registered **or certified** mail, directed to the  
23 last known address of such employer [in this state or in any state, in the event the employer has  
24 none in this state].

25 4. If fraud or evasion on the part of any employer is discovered by the division, the  
26 division shall determine the amount by which the state has been defrauded, shall add to the  
27 amount so determined a penalty equal to twenty-five percent thereof, and shall assess the same  
28 against the employer. The amount so assessed shall be immediately due and payable; provided,  
29 however, that the division shall promptly thereafter give to such employer written notice of such  
30 assessment.

31 5. Any employer against whom an assessment is made pursuant to the provisions of  
32 subsections 1, 2, 3 and 4 of this section may petition for reassessment. The petition for such  
33 reassessment shall be filed with the division during the thirty-day period following the [day of  
34 service or] mailing of the notice of such assessment. In the absence of the filing of such a  
35 petition for reassessment the assessment shall become final upon the expiration of such a  
36 thirty-day period. Each such petition for reassessment shall set forth specifically and in detail  
37 the grounds upon which it is claimed the assessment is erroneous.

38 6. (1) In any case in which any contributions, interest or penalties imposed by law are  
39 not paid when due, the notice of the assessment of such contributions, interest and penalties shall  
40 be served upon or mailed to the employer within three years of the date upon which the payment  
41 of the contributions was due except that in any case of fraud or misrepresentation on the part of  
42 the employer, the notice of the assessment of the contributions, interest and penalties may be  
43 served [upon or mailed] **by registered or certified mail to the last known address of such**  
44 employer at any time.

45 (2) The giving of the notice of the making of the assessment shall toll any statute of  
46 limitations on the collection of any contributions, interest and penalties assessed.

47 (3) In the event any employer is entitled to the advantage of the Soldiers' and Sailors'  
48 Civil Relief Act of 1940, or any amendment thereto, prior to the date any assessment becomes  
49 final, such employer shall be permitted to file a petition for reassessment at any time within  
50 ninety days following such employer's discharge from the armed services.

51 (4) The certificate of assessment which, pursuant to the provisions of section 288.170,  
52 may be filed with the clerk of the circuit court shall, upon such filing, thereafter be treated in all  
53 respects as a final judgment of the circuit court against the employer and the general statute of  
54 limitations applying to other judgments of courts of record shall apply.

288.170. 1. In any case in which any contributions, interest or penalties imposed under  
2 this law are not paid when due and the assessment of which has become final, the division may  
3 file for record in the office of the clerk of the circuit court in the county in which the employer  
4 owing said contributions, interest or penalties resides, or has his place of business, or any other  
5 county in which he has property, or all of them, a certificate specifying the amount of the  
6 contributions, interest and penalties due and the name of the employer liable for the same and  
7 it shall be the duty of the clerk of the circuit court to file such certificate of record and enter the  
8 same in the record of the circuit court for judgments and decrees under the procedure prescribed  
9 for filing transcripts of judgments. From the time of the filing of such certificate, the amount of  
10 the contributions, interest and penalties specified therein shall have the force and effect of a  
11 judgment of the circuit court until the same is satisfied by the division through its duly  
12 authorized agents. Execution shall be issuable at the request of the division, its agent or attorney  
13 as is provided in the case of other judgments. No exemption shall be allowed from the levy of  
14 an execution issued for such contributions, interest and penalties and no indemnifying bond shall  
15 be required by the sheriff before making levy.

16 2. If any employer defaults in the payment of contributions, interest, or penalties the  
17 amount due shall be collected by civil action in the name of the division. Such suit shall be  
18 brought in the county wherein the employer resides or has a place of business or agent for the  
19 transaction of business in this state or where he or it may be found, and the employer adjudged  
20 in default shall pay the cost of such action. Any civil action brought under this law shall be  
21 heard by the court at the earliest possible date and shall be entitled to preference on the calendar  
22 of the court over all other civil actions except petitions for judicial review under this law and  
23 cases arising under the workmen's compensation law of this state. If any employer shall fail to  
24 resort to the remedy herein provided for reassessment of any contributions, interest or penalties  
25 within the time as provided herein, such employer shall thereafter be precluded from asserting  
26 any defense in a direct suit for the collection of the contributions.

27           3. **In any case in which any assessment of contributions, interest, or penalties**  
28 **imposed under this law are not paid when due and the assessment of which has become**  
29 **final, the division may file for record in the recorder's office of any county in which the**  
30 **employer owing such contributions, interest, or penalties resides, owns property, or has a**  
31 **place of business a certificate of lien specifying the amount of the contributions, interest,**  
32 **or penalties due and the name of the employer liable for the same. It shall be the duty of**  
33 **the recorder to file such certificate of lien and enter the same in the record of the county.**  
34 **The lien shall arise on the date such assessment becomes final and shall be continuing and**  
35 **shall attach to real or personal property or interest in real or personal property owned by**  
36 **the employer or acquired in any manner by the employer after the filing of the certificate**  
37 **of lien. Unless sooner released or discharged, the lien shall expire ten years after the**  
38 **certificate of lien was filed, unless within such ten-year period the certificate of lien has**  
39 **been refiled by the division with the recorder. Unless sooner released or discharged, a**  
40 **timely refiled certificate of lien shall be treated as if filed on the date of filing of the original**  
41 **certificate of lien and shall expire ten years after the refiling. A certificate of lien shall not**  
42 **be refiled more than one time.**

43           4. The foregoing remedies shall be cumulative and no action taken shall be construed  
44 as an election on the part of the state or any of its officers to pursue any remedy or action  
45 hereunder to the exclusion of any other remedy or action for which provision is made.

288.250. 1. Information obtained from any employing unit or individual pursuant to the  
2 administration of this law shall be held confidential and shall not be published, further disclosed,  
3 or be open to public inspection in any manner revealing the individual's or employing unit's  
4 identity, but any claimant or employing unit or their authorized representative shall be supplied  
5 with information from the division's records to the extent necessary for the proper preparation  
6 and presentation of any claim for unemployment compensation benefits or protest of employer  
7 liability. Further, upon receipt of a written request from a claimant or his or her authorized  
8 representative, the division shall supply information previously submitted to the division by the  
9 claimant, the claimant's wage history and the claimant's benefit payment history. In addition,  
10 upon receipt of a written request from an authorized representative of an employing unit, the  
11 division shall supply information previously submitted to the division by the employing unit, and  
12 information concerning the payment of benefits from the employer's account and the  
13 unemployment compensation fund, including amounts paid to specific claimants. A state or  
14 federal official or agency may receive disclosures to the extent [required by federal law] **needed**  
15 **to fulfill its official duties.** In the division's discretion, any other party may receive disclosures  
16 to the extent authorized by state and federal law. Any information obtained by the division in

17 the administration of this law shall be privileged and no individual or type of organization shall  
18 be held liable for slander or libel on account of any such information.

19         2. Any person who intentionally discloses or otherwise fails to protect confidential  
20 information in violation of this section shall be guilty of a class A misdemeanor. For a second  
21 or subsequent violation, the person shall be guilty of a class D felony.

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