

subjected to the same restrictions subsequently imposed upon domestic corporations.⁹

UNEMPLOYMENT COMPENSATION

Chapter 208 amends the previous statute in a few minor particulars. The benefit period is redefined to speed up benefit payments. The previous act¹ defined the benefit period as the fifty two consecutive week period beginning with the first day of an individual's waiting period. The new act defines benefit period as the fifty two consecutive week period beginning with the week during which an individual files a valid claim.² The waiting period is not eliminated.

An applicant for unemployment compensation is not ineligible because he has applied for old age benefits under the Social Security Act.³

In regard to employers, experience rating changes are made for the purpose of retarding growth of the surplus in the fund for the payment of benefits.⁴ Also employer payroll tax rates are scaled down from the prior rate of 2.7% to .135 of 1%, to a new rate of 2.7% to .1 of 1%.⁵ Additional pay and back pay awards are to be added to the taxable "wages" paid by an employer.⁶ Provision is made for the

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9. ". . . a foreign corporation admitted to do business in this state shall have the same, but no greater, rights and privileges and be subject to the same liabilities, restrictions, duties and penalties, now in force or hereafter imposed upon domestic corporations . . ." Ind. Stat. Ann. (Burns, 1933) §25-302.
 1. Ind. Acts 1936, c. 4, as amended, Ind. Stat. Ann. (Burns, Supp. 1945) §52-1501 et seq.
 2. Ind. Acts 1947, c. 208, §221.
 3. Id. § 1506 of the new act continues the provision for ineligibility for benefit rights when an individual is seeking or receiving unemployment benefits under a law of another state or the United States. But the ineligibility does not encompass old age benefits, while the previous law did so provide.
 4. Id. §1101. The Fund surplus is in excess of \$177,000,000. Indiana Chamber of Commerce News, March 21, 1947, P. 11, col. 2.
 5. Id. §1102. It is estimated that the new tax rate will save employers over \$8,000,000. Indiana Chamber of Commerce News, March 21, 1947, P. 4, col. 1.
 6. Id. §402. The term wages includes any payments made by an employer to an employee or former employee, under orders of the National Labor Relations Board "or other agency," as additional pay, back pay or for loss of employment; also the term includes any such payments made in accordance with an agreement entered into by an employer, a union, and the National Labor Relations Board.

Governor to request an appropriation in case of lost or illegally expended federal grants,⁷ and the short title of the present act is changed to the Indiana Employment Security Act.⁸

VETERANS

Legislative activity in the area covering veterans' rights was narrow in scope. One limited change in substantive law resulted. Chapter 69 authorizes minor veterans and their wives, otherwise competent, to enter into binding contracts for the realization of benefits conferred by Congressional legislation.¹ Chapter 227 was also designed to expedite the realization of such benefits. This Act makes available as a matter of right, without charge, initial certified copies of records necessary to the procurement of benefits under Federal and State laws. This is accomplished by the imposition of a duty to provide such records upon any holder of a public office in which the records are filed.

The legislative intent was not directed entirely toward the perfection of past rights. An Act of 1941 had provided for a one-thousand dollar deduction from the taxable property of *partially disabled* World War I veterans or their widows.² Chapter 352 of the Acts of 1947 extends the operation of that Act to partially disabled veterans of "any war of the United States." The deductible amount is also increased to two-thousand dollars. The requirement of ten per cent or more service-connected disability remains the same. Chapter 63 allows as alternative evidence of the applicant's right to exemption his check for disability compensation from the Veteran's Administration. Formerly, only a letter or certificate

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7. Id. §2901. If the Social Security Administration finds that any monies granted to the state have been lost or expended for purposes other than, or in excess of those found necessary for the proper administration of this act, the Governor upon notification is required to submit a request for appropriation to the General Assembly for the replacement amount.
 8. Id. § 3902. The act of 1945 short title was Unemployment Compensation Law.
 1. Servicemens Readjustment Act of 1944, 58 Stat. 284 (1944), as amended, 38 U.S.C. §693 (Supp. 1946).
 2. Ind. Acts 1941, c. 95, §1, Ind. Stat. Ann. (Burns, Repl. 1943) §64-223.