

CHAPTER 7

[House Bill No. 458]

UNEMPLOYMENT COMPENSATION--
PARTIAL BENEFIT FORMULA

AN ACT Relating to unemployment compensation; amending section 32, chapter 35, Laws of 1945 and RCW 50.04.310; amending section 19, chapter 2, Laws of 1970 ex. sess. as amended by section 1, chapter 167, Laws of 1973 ex. sess. and RCW 50.04.323; amending section 81, chapter 35, Laws of 1945 as last amended by section 3, chapter 321, Laws of 1959 and RCW 50.20.130; and establishing an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 32, chapter 35, Laws of 1945 and RCW 50.04.310 are each amended to read as follows:

An individual shall be deemed to be "unemployed" in any week during which he performs no services and with respect to which no remuneration is payable to him, or in any week of less than full time work, if the remuneration payable to him with respect to such week is less than one and one-third times his weekly benefit amount plus five dollars. The commissioner shall prescribe regulations applicable to unemployed individuals making such distinctions in the procedures as to such types of unemployment as the commissioner deems necessary.

Sec. 2. Section 19, chapter 2, Laws of 1970 ex. sess. as amended by section 1, chapter 167, Laws of 1973 ex. sess. and RCW 50.04.323 are each amended to read as follows:

~~((4))~~ Any payments which an individual has claimed, is receiving or has received under a government ~~((and/))~~ or ~~((a))~~ private retirement pension plan ~~((7))~~ to which a base year employer has contributed on behalf of such individual ~~((7))~~ shall ~~((be deemed remuneration under this title for the purpose of determining eligibility and the amount of weekly benefits to which such an individual is entitled: PROVIDED, That in no event will old age and survivors insurance benefits, under the provisions of Title II of the federal social security act, as amended, serve to reduce an individual's weekly benefit amount: PROVIDED FURTHER, That commencing with benefit years beginning on and after July 1, 1973, retirement pensions which are based in full on wages earned prior to the base year, and which have been applied for and approved, shall not be deemed remuneration for the purposes of this title))~~ reduce the unemployment compensation payable to him on the following basis:

(1) If such payment, prorated weekly, equals or exceeds the weekly benefit amount to which he would normally be entitled on the basis of his base year earnings then he shall be totally ineligible;

(2) If such payment, prorated weekly, is less than the weekly benefit amount to which he would normally be entitled on the basis of

this title and regulations enacted pursuant thereto, his weekly benefit amount shall be reduced by the amount which his prorated weekly pension amount exceeds twelve dollars. The reduced benefit amount so computed, if not a multiple of one dollar, shall be raised to the next higher multiple of one dollar.

Any amounts deducted by reason of this section shall not be available for the payment of future benefits, that is, the individual's total benefit entitlement shall be reduced by the amount of benefits paid plus any amounts deducted pursuant to this section.

Payments received under the old age and survivors insurance program contained in Title II of the federal social security act, as amended, payments received on account of disability rather than on account of age or length of service and, commencing with benefit years beginning on and after July 1, 1973, payments attributable to retirement pensions which are based in full on wages earned prior to the individual's base year shall not operate to reduce an individual's weekly benefit amount.

((2)) Payments claimed or received under a government ((and)) or a private pension plan shall not be considered wages subject to contributions under this title nor shall such payments be considered in determining base year ((earnings of the individual)) wages.

((3)) In the event that a retroactive ((retirement or)) pension ((payment)) or retirement plan covers a period in which an individual received benefits under the provisions of this title, the amount in excess ((paid over)) of the amount to which ((he)) such individual would have been entitled had such retirement or pension ((payment)) plan been considered ((7)) as provided in ((subsection (4) above)) this section shall be recoverable under RCW 50.20.190 ((: PROVIDED; HOWEVER, That any amounts which have been deducted from the weekly benefit amount by reason of the provisions of this section shall not be available for future benefits: PROVIDED; FURTHER, That no payments received on account of temporary or permanent disability rather than on account of age or length of service shall be considered compensation paid for personal services)).

Sec. 3. Section 81, chapter 35, Laws of 1945 as last amended by section 3, chapter 321, Laws of 1959 and RCW 50.20.130 are each amended to read as follows:

If an eligible individual is available for work for less than a full week, he shall be paid his weekly benefit amount reduced by one-seventh of such amount for each day that he is unavailable for work: PROVIDED, That if he is unavailable for work for three days or more of a week, he shall be considered unavailable for the entire week.

Each eligible individual who is unemployed in any week shall

be paid with respect to such week a benefit in an amount equal to his weekly benefit amount less seventy-five percent of that part of the remuneration (if any) payable to him with respect to such week which is in excess of ~~((twelve))~~ five dollars. Such benefit, if not a multiple of one dollar, shall be computed to the next higher multiple of one dollar.

NEW SECTION. Sec. 4. This act shall apply to weeks of unemployment commencing on or after January 6, 1974.

Passed the Senate September 14, 1973.

Passed the House September 14, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

CHAPTER 8

[House Bill No. 706]

PROPERTY TAX--OMITTED VALUE--INSPECTION--
TIME LIMITATION

AN ACT Relating to revenue and taxation; amending section 84.40.080, chapter 15, Laws of 1961 and RCW 84.40.080; and adding a new section to chapter 15, Laws of 1961 and to chapter 84.40 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 84.40.080, chapter 15, Laws of 1961 and RCW 84.40.080 are each amended to read as follows:

The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section: PROVIDED, That ~~((no such assessment shall be made for any period more than three years preceding the year in which such improvements are valued and assessed: PROVIDED, FURTHER, That))~~ no such assessment shall be made in any case where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes for the year in which the assessment is made