

classify from time to time the industries or occupations, in order that there may be a flexible adjustment of the rates as the hazard fluctuates, and to use all means in their power through the rate adjustment to lessen the opportunities for injuries to the workmen. The classification so determined and the rates of premium established shall be applicable for such year unless a reclassification should, in the opinion of the Commission, necessitate a change of rate within such year; and based on each one hundred dollars of the gross annual payroll of each employer in any class; provided, also, that for the purpose of this sub-title the pay of the employee partly within and partly without the State shall be deemed to be such proportion of the total pay of such employee as his service within the State bears to his services outside the State.

The Commission, in its administration of the State Accident Fund, shall have the power to declare dividends to the subscribers or policy holders in the Fund, either in the form of cash refunders¹ or credits, when the financial condition of the Fund is such, in the judgment of the Commission, as to make such dividend declaration warranted and advisable.

See notes to secs. 18 and 36.

An. Code, sec. 20. 1914, ch. 800, sec. 20.

20. The Commission may establish and require all employers insured in the State Accident Fund to install and maintain a uniform form payroll. The Commission shall ascertain and establish the amounts to be paid into and out of the Accident Fund. Issue proper receipts for moneys received, and certificates for benefits accrued and accruing from the State Accident Fund.

See notes to secs. 18 and 36.

An. Code, sec. 21. 1914, ch. 800, sec. 21.

21. Every employer subject to the operation and effect of this article who shall insure in the State Accident Fund, shall every four months submit a report to the Commission herein created, according to the regulations and requirements it may prescribe, of his payroll for the four months then ending. A failure to comply with this Section shall subject the employer to an extra contribution of one hundred dollars to be collected by the Commission in a civil action in its name. The amount collected under this Section shall be paid into the State Accident Fund.

Any employer who shall with fraudulent intent misrepresent to the Commission the amount of payroll upon which the premium under this article is based shall be liable to the Commission in ten times the amount of the difference in the premium paid and the amount the employer should have paid. The liability to the Commission under this provision shall be enforced in a civil action in the name of the Commission. All sums collected under this Section shall be paid into the State Accident Fund.

See notes to secs. 18 and 36.

¹ This word is just as it appears in the act.