

(b) EMPLOYMENT SERVICE ACCOUNT.

A special "reemployment service account" shall be maintained as a part of the unemployment compensation administration fund for the purposes of maintaining the public employment offices established pursuant to section 12 of this Act and for the purpose of cooperating with the United States Employment Service. There shall be paid into such account the moneys designated in section 12 (b) of this Act, and such moneys as are apportioned for the purposes of this account from any moneys received by this State under title III of the Social Security Act, as amended.

COLLECTION OF CONTRIBUTIONS.

14. (a) INTEREST ON PAST-DUE CONTRIBUTIONS.

Contributions unpaid on the date on which they are due and payable, as prescribed by the Board, shall bear interest at the rate of 1 per centum per month from and after such date until payment plus accrued interest is received by the Board. Interest collected pursuant to this subsection shall be paid into the unemployment compensation fund.

(b) COLLECTION.

If, after due notice, any employer defaults in any payment of contributions or interest thereon, the amount due shall be collected by civil action in the name of the State, and the employer adjudged in default shall pay the costs of such action. Civil actions brought under this section to collect contributions or interest thereon from an employer shall be heard by the court at the earliest possible date and shall be entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review under this Act and cases arising under the workmen's compensation law of this State.

(c) PRIORITIES UNDER LEGAL DISSOLUTIONS OR DISTRIBUTIONS.

In the event of any distribution of an employer's assets pursuant to an order of any court under the laws of this State, including any receivership, assignment for benefit of creditors, adjudicated insolvency, composition, or similar proceeding, contributions then or thereafter due shall be paid in full prior to all other claims except taxes and claims for wages of not more than \$250 to each claimant earned within six months of the commencement of the pro-