

An. Code, 1924, sec. 27. 1914, ch. 800, sec. 27. 1916, ch. 597, sec. 27. 1920, ch. 456, sec. 27. 1927, ch. 552. 1931, ch. 213.

27. The entire expense of conducting and administering the State Accident Fund, as likewise all other expenses of the State Industrial Accident Commission, shall be paid in the first instance by the State out of the monies appropriated for the maintenance of the State Industrial Accident Commission and the payment of the salaries and expenses of said Commission and its officers and employees. In the month of January, nineteen hundred and eighteen, and annually thereafter in such month the Commission shall ascertain the just expense incurred by the Commission during the preceding calendar year, in conducting and in the administration of the State Accident Fund, by including the salaries of the Superintendent of said fund and such other employees of the Commission whose services were rendered exclusively to said fund, and all other expenses incurred exclusively for said fund; and the amount of such salaries and expenses shall be chargeable to the State Accident Fund. And if there be employees of the Commission, other than the members themselves and the secretary, whose time is devoted partly to the general work of the Commission and partly to the work of the State Accident Fund, and in case there are any other expenses which are incurred jointly on behalf of the general work of the Commission and the State Accident Fund, an equitable apportionment of the salaries of such employees and expenses shall be made by the Commission and the part thereof which is applicable to the State Accident Fund shall likewise be chargeable thereto; and the Commission shall authorize, in the same manner as other disbursements from the State Accident Fund are authorized, the whole amount so chargeable to the State Accident Fund to be transferred from said fund by the treasurer to the State Treasury to reimburse the State for the monies so appropriated and expended in conducting and administering the State Accident Fund for the calendar year ending December thirty-first, nineteen hundred and seventeen, and for each calendar year thereafter.

As soon as practicable after January 1st, nineteen hundred and eighteen, and annually thereafter, the Commission shall ascertain as fully and accurately as possible the total payroll of all the employers of this State, subject to the provisions of this Article, for the preceding calendar year, whether insured in the State Accident Fund, any stock company, or mutual association, or self-insured, and shall also calculate and ascertain the amount paid by the State for administrative expenses of the State Industrial Accident Commission during said preceding calendar year, including the amount chargeable to the State Accident Fund under the preceding paragraph of this section. The Commission shall then calculate and determine the percentage which the total amount of such salaries and expenses, other than the amount chargeable to the State Accident Fund, bore to the total payroll, ascertained as aforesaid for that year, of all the employers of this State subject to the provisions of this Article; and the percentage so calculated and determined shall be assessed against all such employers carrying their own insurance in proportion to their several payrolls, and all insurance carriers, including the State Accident Fund, in proportion to the aggregate payroll of employers insured therewith, as a special tax for the maintenance of the State Industrial Accident Commission, other than for conducting and administering the State Accident Fund, for the calendar year ending December thirty-first, nineteen hundred and seventeen, and