

25.2 Examination of report approval or rejection payment.

1. The state appeal board with the recommendation of the special assistant attorney general for claims may approve or reject claims against the state of less than ten years involving the following:

- a.* Outdated warrants.
- b.* Outdated sales and use tax refunds.
- c.* License refunds.
- d.* Additional agricultural land tax credits.
- e.* Outdated invoices.
- f.* Fuel and gas tax refunds.
- g.* Outdated homestead and veterans' exemptions.
- h.* Outdated funeral service claims.
- i.* Tractor fees.
- j.* Registration permits.
- k.* Outdated bills for merchandise.
- l.* Services furnished to the state.
- m.* Claims by any county or county official relating to the personal property tax credit.
- n.* Refunds of fees collected by the state.

2. Notwithstanding subsection 1, an agency that receives a claim based on an outdated invoice, outdated bill for merchandise, or for services furnished to the state pursuant to section 25.1, subsection 3, may on its own approve or deny the claim. The agency shall provide the state appeal board with notification of receipt of the claim and action taken on the claim by the agency. The state appeal board shall adopt rules setting forth the procedures and standards for resolution of claims by state agencies. Claims denied by an agency shall be forwarded to the state appeal board by the agency for further consideration, in accordance with this chapter.

3. Payments authorized by the state appeal board shall be paid from the appropriation or fund of original certification of the claim. However, if that appropriation or fund has since reverted under section 8.33, then such payment authorized by the state appeal board shall be out of any money in the state treasury not otherwise appropriated.

4. Notwithstanding the provisions of this section, the director of the department of administrative services may reissue outdated warrants.

5. On or before November 1 of each year, the director of the department of administrative services shall provide the treasurer of state with a report of all unpaid warrants which have been outdated for two years or more. The treasurer shall include information regarding outdated warrants in the notice published pursuant to section 556.12. An agreement to pay compensation to recover or assist in the recovery of an outdated warrant made within twenty-four months after the date the warrant becomes outdated is unenforceable. However, an

agreement made after twenty- four months from the date the warrant becomes outdated is valid if the fee or compensation agreed upon is not more than fifteen percent of the recoverable property, the agreement is in writing and signed by the payee, and the writing discloses the nature and value of the property and the name and address of the person in possession. This section does not apply to a payee who has a bona fide fee contract with a practicing attorney regulated under chapter 602, article 10.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 25.2]

93 Acts, ch 180, § 73; 95 Acts, ch 219, §37; 96 Acts, ch 1038, § 1; 96 Acts, ch 1075, § 2; 2003 Acts, ch 145, §286