

9 missioner shall serve for four years from July first of the year of
10 his appointment, except as hereinafter provided. The office of said
11 commission shall be located in the city of Ames, Iowa."

1 SEC. 2. That the law as it appears in senate file number one hun-
2 dred four (104) and as enacted by the forty-second general assembly
3 of the state of Iowa, be and the same is hereby amended by striking
4 out all of section forty (40) thereof, and by substituting in lieu
5 thereof the following:

6 "SEC. 40. Temporary provision. As soon as this act has been ap-
7 proved by the governor, the governor shall appoint, with the approval
8 of two-thirds of the senate in executive session, three members of
9 said commission, one of whom shall serve for a term commencing
10 July 4, 1927, and ending July 1, 1929, and the other two members
11 shall be appointed for a term commencing July 4, 1927, and ending
12 July 1, 1931. The two terms for which appointments were made and
13 confirmed on February 10, 1927, shall continue and the appointees
14 thereto shall serve for such terms."

1 SEC. 3. This act being deemed of immediate importance, shall be
2 in full force and effect from and after its publication in the Clinton
3 Advertiser, a newspaper published in Clinton, Iowa, and the Daven-
4 port Daily Times, a newspaper published in Davenport, Iowa.

Approved April 15, A. D. 1927.

I hereby certify that the foregoing act was published in the Clinton Advertiser April
22, 1927, and the Davenport Daily Times April 22, 1927.

W. C. RAMSAY, *Secretary of State.*

See chapter 101.

CHAPTER 103

HIGHWAYS—AUDIT—GASOLINE TAX

S. F. 353

AN ACT to amend the law as it appears in senate file number one hundred four (104)
as enacted by the forty-second general assembly of the state of Iowa, relating to
the improvement of the primary road system and the appointment of members of
the highway commission and an auditor therefor.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the law as it appears in section five (5) of senate
2 file number one hundred four (104) as enacted by the forty-second
3 general assembly of the state of Iowa, be and the same is hereby
4 amended by striking from line six (6) thereof the word and figure
5 "three (3)", five annual payments. The first payment to be made
6 January 1, 1928 and the board of supervisors is authorized to issue
7 certificates anticipating the amount to be received. Said certificates
8 shall not be issued for a period to exceed six (6) years nor to bear
9 an interest rate to exceed five (5) percent.

10 There is hereby levied on all gasoline imported and used within
11 this state a license fee of one (1) cent per gallon, which shall be in
12 addition to the license fee levied by chapter six (6), laws of the
13 forty-first general assembly. All of the provisions and conditions of
14 said chapter six (6), laws of the forty-first general assembly as
15 amended by senate file No. 347, of the 42nd G. A., relating to the
16 levy, collection or payment of the license fee on gasoline shall apply
17 with equal force to the license fee levied herein. Out of the pro-
18 ceeds of said additional license fee the state highway commission
19 shall, each year, set aside a sufficient amount to pay the portion of
20 the bridge and right-of-way refund becoming due and payable on
21 January first of the succeeding year. The remainder of the proceeds
22 of said additional license fee shall be credited to the primary road
23 fund.

1 SEC. 2. That the law as it appears in section sixteen (16) of
2 senate file number one hundred four (104) as enacted by the forty-
3 second general assembly of the state of Iowa, be and the same is
4 hereby repealed and the following enacted in lieu thereof:

5 "All claims shall be itemized upon voucher forms prepared for that
6 purpose, sworn to by the claimants, certified to by the engineer in
7 charge, and then forwarded to the state highway commission for
8 audit and approval. Upon the approval, by the state highway com-
9 mission, of vouchers which are payable from the primary road fund,
10 such vouchers shall be forwarded to the auditor of state, who shall
11 draw warrants therefor, and said warrants shall be paid by the
12 treasurer of state from the primary road fund."

1 SEC. 3. That the law as it appears in section twenty-one (21) of
2 senate file number one hundred four (104) as enacted by the forty-
3 second general assembly of the state of Iowa be and the same is
4 hereby repealed and the following enacted in lieu thereof:

5 "The state board of audit shall appoint the auditor of the state
6 highway commission who shall give bond in the sum of fifty thou-
7 sand dollars (\$50,000.00) for the faithful performance of his duties.
8 The premium on said bond shall be paid by the state highway com-
9 mission from its support fund. Said auditor shall check and audit
10 all claims against the commission before such claims are approved
11 by the commission, and shall keep all records and accounts relating
12 to the expenditures of the commission. He shall, in the checking
13 and auditing of claims against the commission, and keeping the rec-
14 ords and accounts of the commission, be under the direction and
15 supervision of the state board of audit, and act as an agent of said
16 board. The state highway commission shall furnish said auditor
17 with such help and assistants as may be necessary to properly per-
18 form the duties herein specified. The executive council may remove
19 said auditor from office for failure to comply with the directions and
20 instructions of the state board of audit in the performance of the
21 duties herein required."

Approved April 19, A. D. 1927.

See chapter 101.