

CHAPTER 294

TAX REFUND TO INSURANCE COMPANIES

H. F. 568

AN ACT appropriating the sum of thirteen hundred ninety dollars and eighty-five cents (\$1390.85) in payment of certain insurance companies' claims for refund of taxes heretofore paid by them under protest.

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

- 1 SECTION 1. That there is hereby appropriated out of any money
 2 in the state treasury not otherwise appropriated the sum of thirteen
 3 hundred ninety dollars and eighty-five cents (\$1390.85) for the re-
 4 fund of certain taxes paid under protest by the Balkan National In-
 5 surance Company of Sofia, Bulgaria, and the First Bulgarian Insurance
 6 Company of Roustchouk, Bulgaria, which companies were formerly
 7 authorized to transact business in the state of Iowa, and which taxes
 8 have been adjudged by the supreme court of the state of Iowa to
 9 have been erroneously collected.
- 10 The commissioner of insurance is hereby authorized to certify said
 11 claims to the executive council. When said claims are approved by
 12 the executive council they shall be payable out of the state treasury
 13 upon warrant issued by the auditor of state.

Approved April 18, A. D. 1927.

CHAPTER 295

REIMBURSEMENT OF EMBALMER EXAMINERS

S. F. 446

AN ACT to make appropriation to reimburse the funds of the embalmer examiners for funds deposited in the United State Bank, Des Moines, Iowa.

WHEREAS, Dr. Rodney P. Fagan was commissioner of health for the state of Iowa on October 22, 1924; and

WHEREAS, he had in his custody and control funds of the embalmer examiners of said department of health, and had said funds on deposit in the United State Bank of Des Moines, Iowa, which closed on said date; and

WHEREAS, he has assigned all of his right, title and interest in and to his claim against said bank and the receiver thereof to the treasurer of state for the use and benefit of the funds of said state of Iowa; now therefore

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

- 1 SECTION 1. There is hereby appropriated out of any funds in the
 2 state treasury not otherwise appropriated to the treasurer of state

3 for the use and benefit of the embalmer examiners account, the sum
4 of one thousand five hundred fifty-nine dollars (\$1559.00).

1 SEC. 2. The auditor of state is hereby authorized to draw a war-
2 rant payable to the treasurer of state for the use and benefit of said
3 embalmer examiners account to make such transfer and the treasurer
4 of state is hereby authorized to pay said warrant out of any funds
5 not otherwise appropriated to effect said transfer of funds.

Approved April 19, A. D. 1927.

CHAPTER 296

KEOKUK

S. F. 422

AN ACT to make appropriation from the sinking fund in the office of the treasurer of state to the city of Keokuk, Iowa, to reimburse said city for interest paid thereto.

WHEREAS, the city of Keokuk, Iowa, is a special charter city and operating under such, and

WHEREAS, said city has paid into the said sinking fund in the office of the treasurer of state the sum of two thousand five hundred sixty-eight and 7/100 (\$2,568.07) dollars for interest, and

WHEREAS, said city is not liable to the said sinking fund for said interest because chapter 173 as amended by chapter 174 of the acts of the forty-first general assembly, creating said sinking fund does not apply to special charter cities, therefore,

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

1 SECTION 1. That there is hereby appropriated out of the said sink-
2 ing fund now in the hands of the treasurer of state under the
3 provisions of chapter 173 as amended by chapter 174 of the acts of
4 the forty-first general assembly of Iowa to the said city of Keokuk
5 to reimburse said city for interest paid under said statute from August
6 1, 1925, up to December 31, 1926, the sum of two thousand five hun-
7 dred sixty-eight and 7/100 dollars (\$2568.07).

1 SEC. 2. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in two newspapers
3 of general circulation in the state of Iowa upon the condition that
4 said publication shall be of no expense to the state.

Approved April 14, A. D. 1927.

I hereby certify that the foregoing act was published in the Des Moines Plain Talk April 21, 1927, and the Winnebago County Republican April 21, 1927.

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