

CHAPTER 40

SCHOOLS. UNIFORM COST ACCOUNTING AND FINANCIAL RECORD

S. F. 322

AN ACT to amend section two (2), chapter sixty-four (64), acts of Forty-fifth General Assembly, relating to uniform cost accounting and financial record of schools.

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

1 SECTION 1. That section two (2), chapter sixty-four (64), acts
2 of the Forty-fifth General Assembly, be amended by striking the
3 word "shall" in line 1 and substituting therefor the word "may."

1 SEC. 2. This act, being deemed of immediate importance, shall be
2 in full force and effect after its passage and publication in the Cas-
3 cade Pioneer, a newspaper published at Cascade, Iowa, and in the
4 North Iowa Times, a newspaper published at McGregor, Iowa.

Senate File No. 322. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Cascade Pioneer and McGregor North Iowa Times, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 41

SCHOOLS. TUITION FEES NONRESIDENT PUPILS

S. F. 90

AN ACT to amend section forty-two hundred seventy-seven (4277), Code, 1931, relating to high school tuition and to make nonresident parents whose children are transported to high school responsible for the prorata cost of such transportation and to provide the conditions under which a portion of such transportation cost may be assumed by their board.

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

1 SECTION 1. Section forty-two hundred seventy-seven (4277), Code,
2 1931, is amended by striking out all of said section following the
3 period in line 8 thereof and inserting in lieu thereof the follow-
4 ing:

5 "The tuition rate chargeable to the home district of such non-
6 resident high school pupil shall not exceed the prorata cost and
7 shall be computed solely upon the basis of the average daily attend-
8 ance of all resident and nonresident pupils enrolled in such high
9 school, but it shall not include the cost of transportation to high
10 school or any part thereof, unless the actual prorata cost of such
11 tuition is less than the maximum rate authorized by law, in which
12 case the board of the district that is responsible for the payment
13 of such tuition may, by resolution, authorize the payment of such
14 portion of transportation costs as does not exceed the difference
15 between the actual prorata cost of high school tuition and the maxi-
16 mum rate authorized by law, provided the creditor district collects
17 any balance of such transportation cost from the parents whose
18 children are transported. Transportation costs shall, in all cases, be

19 based upon the prorata cost of all pupils transported to school in
 20 such district.
 21 "On or before February 15 and June 15 of each year the secretary
 22 of the creditor district shall deliver to the secretary of the debtor
 23 district an itemized statement of such tuition fees."

Senate File No. 90. Approved February 2, 1934.

CHAPTER 42

SCHOOLS. REIMBURSEMENT FOR TAX-FREE LAND

H. F. 194

AN ACT to amend subsections four (4) and five (5) of section one (1), chapter one hundred twenty-five (125), acts of the Forty-fifth General Assembly, relating to the reimbursement of school districts because of tax-free land within such districts so as to provide that such reimbursement shall equal the tuition such districts are required to pay other districts because of children of state or federal employees who live on state or government-owned land within the district.

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

1 SECTION 1. Subsection four (4) of section one (1), chapter one
 2 hundred twenty-five (125), acts of the Forty-fifth General Assembly,
 3 is hereby amended by adding to said subsection four (4) the fol-
 4 lowing:

5 "If the computed reimbursement to a school district on state or
 6 government-owned land within the district is not sufficient to cover
 7 the tuition such district is required to pay because of children of
 8 employees of the state or federal government who reside on such
 9 land and attend a public school outside the district in which such
 10 land is located, then the county board of supervisors shall add to
 11 the computed reimbursement to such district the difference between
 12 the computed reimbursement and the tuition such district is re-
 13 quired by law to pay because of the children of such employees, and
 14 certify the total to the secretary of the executive council for pay-
 15 ment by the state as provided by law."

1 SEC. 2. Subsection five (5) of section one (1), chapter one hun-
 2 dred twenty-five (125), acts of the Forty-fifth General Assembly,
 3 is hereby amended by adding to said subsection five (5) the fol-
 4 lowing:

5 "It shall also be the duty of the secretary of such school district
 6 at the time of certifying the taxes to file with the county auditor a
 7 certified statement showing the names of employees of the state or
 8 federal government who live on state or government-owned land
 9 within the district whose children attend a public school outside the
 10 home district as provided by law, by whom employed, the capacity
 11 of their employment, the names of their children for whom tuition
 12 is to be paid, the name of the outside school district in which their
 13 children attend, the total period of attendance, and the amount of
 14 tuition the district is required to pay for each of such children."

House File No. 194. Approved January 31, 1934.