

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.