

1 "SEC. 37. Construction of act. This act shall not be construed or
2 applied as to interfere with interstate commerce, or to impose a
3 license fee on any motor vehicle fuel before it comes to rest in this
4 state.

1 "SEC. 38. Act separable. If any portion of this act is held to be
2 unconstitutional or invalid by the courts, such decision shall not
3 affect the remaining portions of this act.

1 "SEC. 39. Pending actions not affected by repeal. All laws in con-
2 flict with this act are hereby repealed and it is the intention herein
3 to substitute the provisions of this act for chapter 251-A1, Code,
4 1931, and chapters 75 and 86 of the acts of the Forty-fifth General
5 Assembly. The repeal effected by the adoption of this act shall not
6 be construed as relieving any person whatsoever from the payment
7 of any motor vehicle license fee penalty or interest due or owing
8 to the state of Iowa under any law hereby repealed, or to affect or
9 terminate any prosecutions or other proceedings pending under such
10 laws or to prevent the commencement or prosecution of any pro-
11 ceedings, legal or equitable, civil or criminal, for a violation of any
12 such laws or for the collection of any motor vehicle fuel license fees
13 with interest and penalty or for the obtaining of any refund or the
14 enforcement of any other right accruing under the law as it existed
15 prior to the taking effect of this act.

1 "SEC. 40. This act may be cited as and shall be known as the
2 Iowa motor vehicle fuel tax law."

1 SEC. 41. This act, being deemed of immediate importance, shall
2 be in effect after its passage and publication in the Fort Dodge Mes-
3 senger, a newspaper published at Fort Dodge, Iowa, and the Cedar
4 Valley Daily Times, a newspaper published at Vinton, Iowa.

House File No. 185. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,
March 21, 1934, and Cedar Valley Daily Times, March 31, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 57

SEGREGATION OF TAXES

S. F. 269

AN ACT providing for the segregation by the county treasurer of taxes paid in the year 1934 which were due and owing prior to January 1, 1934, and providing that the money so segregated shall be sent to the public taxing bodies in the amount due said taxing bodies and providing that the treasurer of any such taxing body shall keep an accurate list of all warrants which he stamped "unpaid for lack of funds", with the date of issuance, number of the warrant and the amount of same, and providing for the payment of the warrants which were stamped unpaid for lack of funds in the previous fiscal year out of the money so segregated, and providing for the disposition of any balance after the payment of all outstanding warrants, and authorizing the issuance of bonds in the event that the funds are insufficient to pay all outstanding warrants.

WHEREAS, the governor of this state has by an emergency proclamation postponed until April 2, 1934, the regular tax sale which otherwise would have been held in December, 1933; and

WHEREAS, by reason of said proclamation the money from the tax sale which is usually received by the taxing bodies during the months of December and January will not be received during the fiscal year 1933-1934; and

WHEREAS, by reason of said postponement the amount of taxes which would ordinarily be paid during the months of December, January, February and March will be greatly reduced; and

WHEREAS, the fiscal year 1933-1934 for cities and towns ends on March 31, 1934; and

WHEREAS, the taxing bodies at the beginning of the fiscal year have made their appropriations based upon the anticipated revenue and that by reason of the reduction in the anticipated revenues, warrants which will be issued during the said fiscal year will have to be marked by the treasurer "not paid for lack of funds"; and

WHEREAS, as the law now stands warrants issued during the fiscal year 1933-1934 cannot be paid out of taxes received during the fiscal year 1934-1935 until all warrants issued during the fiscal year 1934-1935 have been paid; now, therefore,

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

1 SECTION 1. It shall be the duty of the county treasurer to segre-
2 gate any tax money received in 1934 which taxes were due and
3 payable prior to January 1, 1934, and out of the taxes so segregated
4 the county treasurer shall pay the taxing body the amount due to
5 said taxing district, designating the same as tax money due and
6 payable prior to January 1, 1934.

7 The taxing body receiving said money shall keep the same in a
8 separate fund and shall use the same to pay any warrants includ-
9 ing interest, as by law provided, which were issued by said taxing
10 body, but which were not paid for lack of funds.

11 It shall be the duty of the treasurer of any such taxing body to
12 keep an accurate list of all warrants which he has stamped "unpaid
13 for lack of funds", and said list shall show the number of each
14 warrant, date of issuance, and the amount of the same.

15 When all of the warrants shown on the said list have been paid,
16 the treasurer of said taxing body shall then use the balance of the
17 money in the same manner as though the same had not been segre-
18 gated.

19 In the event that there is not enough money collected from back
20 taxes to pay all of said warrants during the year 1934, the taxing
21 bodies are hereby authorized to issue bonds on January 1, 1935, or
22 any time thereafter to raise an amount sufficient to pay any out-
23 standing warrants with interest.

24 Taxing bodies as used in this act shall mean any division of gov-
25 ernment that either certifies for levy or levies taxes.

1 SEC. 2. All acts or parts of acts not in accordance with the terms
2 of this act are hereby repealed.

1 SEC. 3. This act, being deemed of immediate importance, shall be
 2 in force and effect from and after its publication in the Odebolt
 3 Chronicle, a newspaper published at Odebolt, Iowa, and the Plain
 4 Talk, a newspaper published at Des Moines, Iowa.

Senate File No. 269. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Des Moines Plain Talk and the Odebolt Chronicle, February 8, 1934.

MRS. ALEX. MILLER, *Secretary of State.*

CHAPTER 58

SHERIFF'S MILEAGE

S. F. 17

AN ACT to amend subsection ten (10), section fifty-one hundred ninety-one (5191), Code of Iowa, 1931, as amended by section six (6), chapter ninety (90), acts of the Forty-fifth General Assembly, relating to mileage of sheriffs and their deputies.

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

1 SECTION 1. Subsection ten (10), section five thousand one hun-
 2 dred ninety-one (5191), Code, 1931, as amended by section six (6),
 3 chapter ninety (90), acts of the Forty-fifth General Assembly, is
 4 amended by striking the word, "five" in line 3 of said section six
 5 (6) and inserting in lieu thereof the following: "seven and one-half."
 6 Section six (6), chapter ninety (90), is amended by striking the
 7 word, "five" in line 12 of said section and inserting in lieu thereof
 8 the words, "seven and one-half."
 9 Section six (6), chapter ninety (90), is amended by inserting
 10 after the word "law" in line 6 the words "he shall receive five (5)
 11 cents per mile for that portion of the trip outside of the county."

1 SEC. 2. This act, being deemed of immediate importance, shall
 2 be in full force and effect from and after its passage and publica-
 3 tion in the Cedar Falls Daily Record, a newspaper published at
 4 Cedar Falls, Iowa, and the Fort Dodge Messenger, a newspaper
 5 published at Fort Dodge, Iowa.

Senate File No. 17. Approved February 27, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger and Cedar Falls Record, February 23, 1934.

MRS. ALEX. MILLER, *Secretary of State.*