### CHAPTER 122

# TAXATION. AMENDATORY TO SUBSTITUTE FOR HOUSE FILE 1

#### S. F. 478

AN ACT to repeal section eighty-seven (87) of substitute for house file number one (1) enacted by the forty-fifth (45th) general assembly, relating to taxation.

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

- SECTION 1. Section eighty-seven (87) of substitute for house file number one (1), as enacted by the forty-fifth (45th) general assembly
- 3 and now on file in the office of the secretary of state of the state of 4 Iowa, is hereby repealed.
- SEC. 2. This act is deemed of immediate importance and shall be in force and effect from and after its publication in two newspapers of this state, as provided by law.

Senate File No. 478. Approved April 11, 1933.

I hereby certify that the foregoing act was published in the Valley Junction Booster, April 13, 1933, and the Knoxville Express, April 20, 1933.

MRS. ALEX MILLER, Secretary of State.

Note: Valley Junction Booster and Knoxville Express selected in accordance with section fifty-five (55), code, 1931.

#### CHAPTER 123

# MANDATORY REDUCTIONS IN TAX LEVIES

# Sub. S. F. 131

AN ACT relating to taxation, and to make mandatory reductions of the total tax levies in the taxing districts of the state, including special charter cities, for the years 1933 and 1934, fixing the tax limits of taxing districts for the years 1933 and 1934, providing for exceptions thereto, providing for powers and duties of the budget director and prescribing procedure therefor.

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

SECTION 1. The total rate of millage levy of taxes in each of the years 1933 and 1934, for or on behalf of any taxing district in this state, including special charter cities, shall not exceed twenty per cent (20%) of the total rate of millage levy made in the year 1930, for or on behalf of said district; provided, however, that the term "total rate of millage levy" in both instances where heretofore used in this section, shall not be construed to include, and the limitation imposed by this section shall not be applicable to, any millage levies authorized or required to be determined or certified by the state board 10 of assessment and review, nor any millage levies authorized to be 11 made by the board of supervisors for the support of the poor as pro-12 vided in section fifty-three hundred thirty-seven (5337) of the code, 13 1931, nor any millage levies for the care of the sick poor as provided in section fifty-three hundred fifty-three (5353) of the code, 1931, 14 nor any millage levies authorized under the provisions of section fifty-15 16 three hundred eighty-five (5385) of the code, 1931, nor any millage 17 levies authorized or required to be made to pay any judgment rendered by a court of competent jurisdiction against any county, munic-18