

## CHAPTER 139

## OLD AGE ASSISTANCE

## S. F. 2

AN ACT to amend sections fifty-two hundred ninety-six-f thirty-four (5296-f34) and fifty-two hundred ninety-six-f thirty-five (5296-f35) of chapter two hundred sixty-six-f one (266-f1), code, 1935, regarding the taking of a census of taxpayers and the levying of an annual per capita tax to accrue to the old age pension fund, so as to terminate the further levy of said per capita tax after the date of December 31, 1936, and further amending said chapter by providing for a limited period in which county treasurers may make refund of the per capita tax paid for the year 1937.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section fifty-two hundred ninety-six-f thirty-  
2 four (5296-f34) of chapter two hundred sixty-six-F one (266-F1),  
3 code, 1935, by inserting following the word "dollars" in line eleven  
4 (11) thereof the words and punctuation ", to and including December  
5 31, 1936".

6 Further amend said section by striking from line nineteen (19) the  
7 words "each year thereafter" and inserting in lieu thereof the figure  
8 "1936".

1 SEC. 2. Amend section fifty-two hundred ninety-six-f thirty-five  
2 (5296-f35) of chapter two hundred sixty-six-F one (266-F1), code,  
3 1935, by striking from lines four (4) and five (5) thereof the words  
4 and punctuation "and each year thereafter,".

5 Further amend said section by striking from line nine (9) the words  
6 and punctuation ", and each year thereafter".

1 SEC. 3. Amend chapter two hundred sixty-six-F one (266-F1),  
2 code, 1935, by adding as a new section and following section fifty-two  
3 hundred ninety-six-g five (5296-g5), the following:

4 "Refund of 1937 tax. The county treasurer shall make refund to  
5 any taxpayer requesting the same where the records of the 1937 per  
6 capita tax collections show said taxpayer to have paid the per capita  
7 tax heretofore levied for the year 1937 between the date of January  
8 1, 1937, and the publication and effectiveness of this section. No re-  
9 fund shall thus be allowed after January 1, 1938. No refund shall  
10 thus be allowed where the individual is delinquent until as much  
11 thereof as is due has been credited on said delinquencies. The state  
12 comptroller shall return to the respective county treasurers, the  
13 amount of the 1937 per capita tax which has been delivered to said  
14 state comptroller, for the purpose of this refund. After January 1,  
15 1938, the respective county treasurers shall remit any balance in said  
16 fund through the state comptroller to the old age pension fund."

Note: Sec. 4 omitted in enrolled bill.

1 SEC. 5. This act, being deemed of immediate importance, shall be  
2 in force and effect from and after its publication in the Storm Lake  
3 Pilot-Tribune, a newspaper published at Storm Lake, Iowa, and in  
4 The Evening Journal, a newspaper published at Washington, Iowa.

Senate File 2. Approved April 2, 1937.

I hereby certify that the foregoing act was published in the Washington Evening Journal, April 6, 1937, and the Storm Lake Pilot Tribune, April 8, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*