of Representatives of the state of Iowa, the sum of two hundred fifty 4 5 dollars (\$250.00).

40

To the Executive Council, to pay for re-lettering and re-1 SEC. 23. 2 pairing the Iowa memorial on the battlefield at Vicksburg, Mississippi, 3 the sum of five hundred dollars (\$500.00), or so much thereof as may 4 be necessary.

1 SEC. 24. The unused portion of the appropriation allocated to the securities division heretofore under the secretary of state is hereby 2 3 transferred to the department of insurance for the purpose of main-4 taining said securities division until June 30, 1939.

1 To the janitors, doorkeepers, porters and matrons of the SEC. 25. 2 House and Senate, an amount equal to ten cents per day for each such 3 person.

1 SEC. 26. The state comptroller is hereby authorized and directed to draw warrants and the treasurer of state to pay the same, in the 2 amounts appropriated herein, upon certification by the speaker and 3 4 chief clerk of the house of representatives for house expense, and by the president and secretary of the senate for senate expense, or upon 5 certification by the secretary of the excutive council under the provi-6 7 sions of sections seven (7) and twenty (20) of this act.

1 This act being deemed of immediate importance shall be in SEC. 27. full force and effect from and after its passage and publication in the 2 Boone News Republican, a newspaper published at Boone, Iowa, and in the Waterloo Courier, a newspaper published at Waterloo, Iowa. 3 4

Approved April 28, 1939.

I hereby certify that the foregoing act was published in the Boone News Republican, May 1, 1939, and the Waterloo Daily Courier, May 2, 1939. EARL G. MILLER, Secretary of State.

CHAPTER 4

IOWA EMERGENCY RELIEF FUND

S. F. 505

AN ACT to create a fund for emergency relief during the ensuing biennium, providing for appropriations therefor and the administration thereof by the state board of social welfare; and relating to the state sinking fund for public deposits; and to amend section fifty-three hundred thirty-seven (5337), code, 1935, relating to the levy for poor tax.

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

SECTION 1. There is hereby created for the ensuing biennium a fund 1 2 to be known as the Iowa Emergency Relief Fund for the purpose of 3 caring for the unemployed and needy persons of this state. Such fund 4 shall be administered by the State Board of Social Welfare, and shall be alloted by the board throughout the various counties of the state 5

6 in accordance with the need therefor.

CH. 4] LAWS OF THE FORTY-EIGHTH GENERAL ASSEMBLY

7 All unexpended funds which were set aside for emergency relief 8 under the provisions of section two (2), chapter one hundred ninety-9 five (195), Acts of the Forty-seventh General Assembly shall on July 10 5th, 1939, be paid into the fund hereby created.

In addition thereto, there shall be paid into said fund for the quarter beginning July 1st, 1939, and quarterly thereafter up to and including April 1st, 1941, from revenue collected under the provisions of chapter three hundred twenty-nine-F one (329-F1), Code, 1935, the sum of one hundred and twenty-five thousand dollars (\$125,000.00).

16 Said fund shall be further increased during the first year of the 17 ensuing biennium in the sum of seven hundred fifty thousand dollars 18 (\$750,000.00) which is hereby appropriated out of the general fund.

19 For the second year of the ensuing biennium only the license fees and 20 taxes now paid to the state sinking fund for public deposits under the 21 provisions of subsection b of section one thousand nine hundred twenty-22 one-f one hundred twenty-five (1921-f125) shall be paid for such year 23 into the fund for emergency relief hereby created, and there is hereby 24 appropriated to said fund for the said second year of the ensuing 25 biennium the sum of three hundred thousand dollars (\$300,000.00), out of the general fund. If any allowed claims upon the state sinking 26 fund for public deposits on July 1, 1940, are unpaid, revenues from 27 28 license fees and taxes which are now paid into said fund under the 29 provisions of subsection b of section nineteen hundred twenty-one-f one hundred twenty-five (1921-f125) shall after July 1, 1941, be again 30 31 paid into said fund in an amount sufficient to pay two-thirds of the 32 total amount of said allowed claims.

SEC. 2. Section fifty-three hundred thirty-seven (5337), Code, 1935, 1 2 is hereby amended by adding thereto the following: "Should the one 3 and one-half mill levy fail to provide adequate funds to take care of 4 the poor, then the board of supervisors, with the approval of the state 5 comptroller, shall levy an additional tax of not to exceed one and one-6 half mills for poor relief to be entered on the tax list and collected as 7 the ordinary county tax. Such additional tax shall be levied only during the years 1939 and 1940. Before any such additional levy is made, 8 a showing of the necessity for such additional levy shall be made to 9 10 the state comptroller and no levy in excess of said one and one-half 11 mills shall be made unless it shall be approved in writing by the 12 comptroller.

13 Before any county can receive aid from the Iowa emergency relief 14 fund for the aid of the poor, such county must have levied the maxi-15 mum amount authorized by law for poor relief.

Approved May 10, 1939.