

CHAPTER 202

PHOTOGRAPHIC COPIES OF RECORDS OF THE TAX COMMISSION

S. F. 326

AN ACT to amend section six thousand nine hundred forty-three and ninety-two thousandths (6943.092), code, 1939, as amended by chapter two hundred thirty-four (234), Acts of the 49th General Assembly, and permitting the making of photostat or microfilm copies of the tax commission's records and the destruction of original records preserved photographically, and providing for the use of said photographic copies in evidence, when properly certified.

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

1 SECTION 1. That section six thousand nine hundred forty-three
 2 and ninety-two thousandths (6943.092), Code, 1939, as amended by
 3 Chapter two hundred thirty-four (234), Acts of the 49th General
 4 Assembly, is hereby amended by adding thereto the following para-
 5 graph:
 6 "4. The commission may, at its discretion, make photostat, micro-
 7 film or other photographic copies of records, reports and other papers
 8 either filed by the taxpayer or prepared by the State Tax Commission.
 9 When such photostat or microfilm copies have been made, the tax com-
 10 mission may, at its discretion, destroy such original records in such
 11 manner as prescribed by the commission. Such photostat or micro-
 12 film copies, when no longer of use, may be destroyed as provided in
 13 paragraph (3) of this section. Such photostat, microfilm, or other
 14 photographic records shall be admissible in evidence when duly certi-
 15 fied and authenticated by the officer having custody and control
 16 thereof."

Approved April 6, 1943.

CHAPTER 203

REVOLVING AUDIT FUND FOR THE STATE TAX COMMISSION

S. F. 340

AN ACT to amend sections six thousand nine hundred forty-three and ninety-three one-thousandths (6943.093) and six thousand nine hundred forty-three and ninety-five one-thousandths (6943.095) code, 1939, creating a revolving audit fund from the special tax fund, providing for its administration and the payment of the compensation and expenses of the field audit staff of the tax commission therefrom.

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

1 SECTION 1. Section six thousand nine hundred forty-three and
 2 ninety-three one-thousandths (6943.093) is amended by substituting
 3 a semicolon (;) for the period (.) at the end of the section and adding
 4 thereto following said semicolon (;) the following:
 5 "provided that there is set aside from said fund the sum of fifty thou-
 6 sand dollars (\$50,000.00) which is hereby created as the audit re-
 7 volving fund to be administered by the State Tax Commission. All
 8 receipts from collections of personal income, corporation income, sales
 9 and use tax made as a result of the work of the field audit staff of the
 10 commission shall be credited to said audit revolving fund and there

11 shall be paid therefrom the compensation and expenses of the field
 12 audit staff. At the end of each calendar quarter all amounts in said
 13 fund in excess of fifty thousand dollars (\$50,000.00) shall be trans-
 14 ferred to the special tax fund and the use tax fund in the same pro-
 15 portion as collections derived from said funds bear to the total col-
 16 lections going into the audit revolving fund during said quarter. The
 17 commission may, with the approval of the governor, employ such
 18 members of the field audit staff as required."

1 SEC. 2. Section six thousand nine hundred forty-three and ninety-
 2 five one-thousandths (6943.095) is amended by inserting after the
 3 word "employees" in line two (2) of the paragraph numbered two
 4 (2) a comma (,) and the following: "except the field audit staff pro-
 5 vided for in section 6943.093,".

1 SEC. 3. This act shall go into effect on July 1st, 1943, following its
 2 publication in the Clinton Herald, a newspaper published at Clinton,
 3 Iowa, and in the Nevada Evening Journal, a newspaper published at
 4 Nevada, Iowa.

Approved March 30th, 1943.

I hereby certify that the foregoing act was published in the Clinton Herald, Clinton,
 Ia., April 2, 1943, and the Nevada Evening Journal, Nevada, Ia., April 3, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 204

ALLOCATION OF REVENUES BY STATE TAX COMMISSION

S. F. 344

AN ACT to amend section sixty-nine hundred forty-three point one hundred (6943.100)
 code of Iowa, 1939, as amended by chapter two hundred thirty-seven (237) Acts of
 the 49th General Assembly relating to allocation of revenues of the income, corpora-
 tion and sales tax collected under the provisions of chapter three hundred twenty-
 nine point three (329.3), code of Iowa, 1939.

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

1 SECTION 1. Amend section sixty-nine hundred forty-three point
 2 one hundred (6943.100) by inserting a new paragraph after the word
 3 "chapter" in line nine as follows:

4 "2. The state tax commission is hereby authorized to expend from
 5 the revenue collected under the provisions of chapter three hundred
 6 twenty-nine point three (329.3) and chapter three hundred twenty-
 7 nine point four (329.4), Code of Iowa, 1939, annually, for each year
 8 of the biennium beginning July 1, 1943, and ending June 30, 1945,
 9 the sum of four hundred forty thousand dollars (\$440,000.00) or so
 10 much thereof as may be necessary for salaries, support and main-
 11 tenance of the personal and corporation income, sales and use tax
 12 divisions."

1 SEC. 2. Further amend said section by changing the figure two (2)
 2 in line ten (10) to the figure three (3).

Approved April 5th, 1943.