

3 fund" in line four (4) of section one (1) and after the word "refund"  
4 in line five (5) of section one (1) the words "or credit".

1 SEC. 2. This act being deemed of immediate importance shall be in  
2 full force and effect from and after its passage and publication in The  
3 Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa,  
4 and in the Des Moines Daily Record, a newspaper published in Des  
5 Moines, Iowa.

Approved March 7, 1945.

I hereby certify that the foregoing act was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa, March 12, 1945, and the Des Moines Daily Record, Des Moines, Iowa, March 13, 1945.

WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 189

### OLD-AGE ASSISTANCE

H. F. 328

AN ACT to amend chapter two hundred thirty-seven (237), Acts of the Forty-ninth General Assembly, relative to the allocation of revenue for old-age assistance.

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

1 SECTION 1. Section one (1), chapter two hundred thirty-seven  
2 (237), Acts of the Forty-ninth General Assembly, is hereby amended  
3 by striking from line four (4) thereof the words "eight million five  
4 hundred thousand" and inserting in lieu thereof the words "ten mil-  
5 lion".

Approved March 27, 1945.

## CHAPTER 190

### CHAIN STORE TAX OVERPAYMENTS

H. F. 2

AN ACT providing for the payment of refunds to persons who have overpaid Iowa chain store taxes.

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

1 SECTION 1. Section six thousand nine hundred forty-three and one  
2 hundred thirty-seven thousandths (6943.137), Code, 1939, is amended  
3 by adding the following:  
4 "If it shall appear that an overpayment has been made or shall  
5 have been made, then, all of the provisions, power, duties, authority  
6 and restrictions contained in sections six thousand nine hundred  
7 forty-three and ninety-seven thousands (6943.097) and six thousand  
8 nine hundred forty-three and ninety-eight thousands (6943.098) shall  
9 apply hereto."

Approved January 29, 1945.