

CHAPTER 6

TAX COMMISSION APPROPRIATION

H. F. 524

AN ACT to appropriate from the general fund of the state of Iowa for the biennium beginning July 1, 1947, and ending June 30, 1949, to the state tax commission for salaries, support and maintenance of the personal and corporation income, sales and use tax divisions.

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

1 SECTION 1. For the personal and corporation income, sales and
2 use tax divisions of the state tax commission there is hereby ap-
3 propriated from the general fund of the state for each year of the
4 biennium beginning July 1, 1947, and ending June 30, 1949, the sum
5 of five hundred ninety-two thousand five hundred dollars (\$592,500.00)
6 or so much thereof as may be necessary to be used in the following
7 manner:

8 For salaries, support, maintenance and miscellaneous pur-
9 poses.....five hundred ninety-
10 two thousand five hundred dollars (\$592,500.00).

1 SEC. 2. For the year beginning July 1, 1947, and ending June 30,
2 1948, there is hereby appropriated from the general fund of the state
3 the sum of thirty-five thousand dollars (\$35,000.00) or so much there-
4 of as may be necessary for equipment for the personal and corporation
5 income, sales and use tax divisions of the state tax commission.

Approved April 22, 1947.

CHAPTER 7

HIGHWAY COMMISSION EXPENSE

H. F. 517

AN ACT authorizing expenditures by the state highway commission from the primary road fund for the biennium beginning July 1, 1947, and ending June 30, 1949.

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

1 SECTION 1. The state highway commission is hereby authorized
2 to expend from the primary road fund for each year of the biennium
3 beginning July 1, 1947, and ending June 30, 1949, not to exceed
4 seven million three hundred fifty-four thousand six hundred dollars
5 (\$7,354,600.00) or so much thereof as may be necessary to be used
6 in the following manner:

7 For support of the state highway commission,
8 engineering, inspection and administration of
9 highway work and inspection and testing mate-
10 rials for secondary road work.....\$1,150,000.00
11 For maintenance of primary road system.....\$6,204,600.00

1 SEC. 2. The state highway commission is further authorized to
2 expend under the supervision and direction of the attorney general
3 from the primary road fund for each year of the biennium beginning

4 July 1, 1947, and ending June 30, 1949, not to exceed fifteen thousand
 5 dollars (\$15,000.00) or so much thereof as may be necessary for
 6 the purpose of paying costs and expenses of litigation arising from
 7 or pertaining to primary roads. Any balance unused during the first
 8 fiscal year of the biennium shall be carried over and augment the
 9 amount authorized for the second year of the biennium, and at the
 10 end of the biennium any balance shall revert to the primary road fund.

Approved April 18, 1947.

CHAPTER 8

PRIMARY ROAD EXTENSIONS

H. F. 540

AN ACT to transfer funds from the use tax fund of the state of Iowa to the primary road fund to enable the state highway commission to match the federal aid road funds allotted or to be allotted to the state of Iowa under existing federal law for primary roads and the extensions of primary roads through cities and towns.

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

1 SECTION 1. There is hereby transferred from the Use Tax fund
 2 of the State of Iowa, to the primary road fund, the sum of three
 3 million seven hundred thirty-six thousand dollars (\$3,736,000.00) to
 4 be used by the State Highway Commission, in the same manner as
 5 other primary road funds, in the matching of Federal aid road funds
 6 allotted or to be allotted to the State of Iowa under existing Federal
 7 law, for the improvement of primary roads and extensions of primary
 8 roads in cities and towns.

1 SEC. 2. Section three hundred ten point thirty-one (310.31), Code
 2 1946, shall not apply to the Use Tax funds transferred to the primary
 3 road fund under this Act.

1 SEC. 3. The treasurer of the state of Iowa is hereby empowered
 2 to invest any of the funds appropriated by this act in bonds of the
 3 United States Government.

1 SEC. 4. The appropriation made by this act is deemed to be an
 2 advancement for the purpose of matching of federal aid road funds
 3 allotted or to be allotted to the state of Iowa under existing federal
 4 law, for the improvement of primary roads and extensions of primary
 5 roads in cities and towns, and a sum equal to the appropriation pro-
 6 vided by this act may at any time, if so directed by the General
 7 Assembly, be transferred from the primary road fund to the general
 8 fund.

1 SEC. 5. This Act, being deemed of immediate importance, shall
 2 be in full force and effect from and after its passage and publication
 3 in *The Malvern Leader*, a newspaper published at Malvern, Iowa, and
 4 the *Davis County Republican*, a newspaper published at Bloomfield,
 5 Iowa.

Approved April 28, 1947.

I hereby certify that the foregoing act was published in *The Malvern Leader*, May 1, 1947, and the *Davis County Republican*, May 6, 1947.

ROLLO H. BERGESON, *Secretary of State.*