

3 may contract with any railroad company for the use of railway rights
 4 of way, and embankments, and other railroad property which can be
 5 utilized for the purpose of flood protection or control by such city,
 6 as part of its flood control system, for any period not exceeding
 7 ninety-nine years."

Approved March 16, 1949.

CHAPTER 173

BRIDGES AND VIADUCTS IN CITIES AND TOWNS

S. F. 265

AN ACT to authorize a city or town to issue bonds for the payment of its portion of the cost of construction of bridges, viaducts, and grade separations on primary road extensions.

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

1 SECTION 1. Whenever the state highway commission constructs or
 2 aids in the construction of bridges, viaducts and grade separations
 3 on extensions of primary roads in any city or town, such city or town
 4 is hereby authorized to contract indebtedness and issue bonds in the
 5 manner provided in chapter three hundred ninety-six (396), Code
 6 1946, for the payment of its portion of the cost of such construction
 7 including damages to abutting property owners.

1 SEC. 2. This Act being deemed of immediate importance shall be
 2 in full force and effect upon and after its publication in the Nonpareil,
 3 a newspaper published at Council Bluffs, Iowa, and The Oakland
 4 Acorn, a newspaper published at Oakland, Iowa.

Approved March 30, 1949.

I hereby certify that the foregoing act was published in the Nonpareil, April 5, 1949, and in The Oakland Acorn, April 7, 1949.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 174

OFF-STREET PARKING TAX

S. F. 337

AN ACT to amend chapters four hundred four (404) and four hundred eight (408), Code 1946, relating to powers of cities and towns to levy taxes for off street parking facilities and issue bonds in anticipation of such taxes.

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

1 SECTION 1. Amend section four hundred four point five (404.5),
 2 Code 1946, by adding thereto the following:
 3 "34. Whenever parking lots shall have been authorized or estab-
 4 lished as provided in chapter two hundred six (206), Acts of the
 5 Fifty-second General Assembly, in lieu of the tax provided for in