

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

6 section three hundred ninety point two (390.2), Code 1946, there may
 7 be levied a tax not exceeding one-half ($\frac{1}{2}$) mill, the proceeds of which
 8 shall be credited to and known as the "parking lot fund". Such fund
 9 shall be used only to acquire or improve real estate, including the
 10 erection or improvement of buildings thereon or for any or all said
 11 purposes for the parking of vehicles, and including the payment of
 12 bonds and interest thereon issued in anticipation of the collection of
 13 such tax. Such fund shall be used to meet maturities of such bonds
 14 and interest thereon from year to year, but only to the extent that
 15 after the application of all net returns available from the income of
 16 said parking lots or parking meters, or both, as specified by law, the
 17 same shall be required to meet such maturing bonds or interest
 18 thereon."

1 SEC. 2. Amend section four hundred eight point ten (408.10),
 2 Code 1946, by inserting after the word "protection," in line ten (10)
 3 thereof the following words: "the parking lot fund".

Approved April 20, 1949.

CHAPTER 175

TAX LEVY FOR ART FUNDS

S. F. 102

AN ACT to amend section four hundred four point five (404.5), subsection twenty-nine (29), Code 1946, relating to art funds in certain cities and towns.

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

1 SECTION 1. Subsection twenty-nine (29) of section four hundred
 2 four point five (404.5), Code 1946, is repealed and the following
 3 enacted in lieu thereof:
 4 "Any city having a population of seventy five thousand (75,000)
 5 or more, not exceeding one-fourth mill, which shall be used for the
 6 purchase, construction, maintenance, and operation of a place for
 7 the exhibition of works of art and for the purchase of works of art,
 8 or for the support of an established art gallery, museum, institute,
 9 or center conducted for the use and benefit of the public and not for
 10 profit."

Approved March 15, 1949.