

## CHAPTER 5

BOARD OF REGENTS CAPITAL IMPROVEMENTS  
AND CIGARETTE TAX

S. F. 474

AN ACT to appropriate from the general fund of the state of Iowa to the state board of regents for capital improvements; repairs, replacements, alterations and equipment and to increase the tax imposed on cigarettes.

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

1 SECTION 1. There is hereby appropriated from the general fund of  
2 the state to the board of regents the sum of sixteen million (16,000,-  
3 000) dollars to be used in the following manner, to wit:

4 To supplement any appropriations for capital improvement items  
5 for construction of new buildings, repairs, improvements, replace-  
6 ments, or alterations, or for any other capital expenditures the board  
7 of regents may deem necessary for the proper and necessary function  
8 of any institution under its jurisdiction.

1 SEC. 2. Before any of the funds herein appropriated shall be ex-  
2 pended, it shall be determined by the board of regents, with the  
3 approval of the budget and financial control committee, that the ex-  
4 penditure shall be for the best interests of the state.

1 SEC. 3. Contracts, plans and specifications, or plan of operation  
2 for improvements for which funds are herein appropriated shall be  
3 submitted by the board of regents to the budget and financial control  
4 committee for approval, except that items commonly known as change  
5 orders need not be submitted to the budget and financial control com-  
6 mittee for approval unless such change orders actually increase the  
7 total cost of that particular project by three (3) percent or more.

1 SEC. 4. The board of regents and the budget and financial control  
2 committee are hereby authorized to accept federal grants to the state  
3 to be used in connection with the funds above appropriated.

1 SEC. 5. Any unencumbered balance remaining as of June 30, 1967,  
2 of the appropriation of this Act made by the 60th general assembly,  
3 shall revert to the general fund of the state as of June 30, 1967.

1 SEC. 6. Section ninety-eight point six (98.6), Code 1962, is hereby  
2 amended by striking from line seven (7) of subsection one (1) the  
3 word "two" and inserting in lieu thereof the words "two and one-half  
4 (2½)".

Approved May 24, 1963.