

1 SEC. 2. Section four hundred thirteen point one hundred twenty-  
 2 four (413.124), Code 1962, is amended by adding in line four (4) after  
 3 the word "fee" the words ", except as provided in section four hundred  
 4 thirteen point one hundred twenty-three (413.123) of the Code,".

Approved May 20, 1963.

## CHAPTER 256

### STORM SEWERS

S. F. 432

AN ACT relating to construction of storm sewers in cities of one hundred twenty-five thousand (125,000) or more population.

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

1 SECTION 1. Section four hundred seventeen point seventy-three  
 2 (417.73), Code 1962, is amended by striking from lines one (1) and  
 3 two (2) the words and figures, "sections 420.59 and 420.60" and insert-  
 4 ing in lieu thereof the words and figures, "chapters three hundred  
 5 ninety-one (391) and three hundred ninety-one A (391A)".

1 SEC. 2. Section four hundred seventeen point seventy-three  
 2 (417.73), Code 1962, is further amended by striking from lines four  
 3 (4) and five (5) the words, "this chapter" and inserting in lieu thereof  
 4 the word\* and figures, "chapter four hundred seventeen (417)".

Approved May 2, 1963.

\*According to enrolled Act.

## CHAPTER 257

### RECIPROCAL INTERSTATE TAX ENFORCEMENT

H. F. 579

AN ACT to amend chapter four hundred twenty-one (421), Code 1962, relating to reciprocal enforcement of tax liabilities.

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

1 SECTION 1. Chapter four hundred twenty-one (421), Code 1962, is  
 2 hereby amended by adding thereto the following sections:

3 1. "At the request of the tax commission the attorney general may  
 4 bring suit in the name of this state, in the appropriate court of any  
 5 other state to collect any tax legally due in this state, and any political  
 6 subdivision of this state or the appropriate officer thereof, acting in  
 7 its behalf, may bring suit in the appropriate court of any other state  
 8 to collect any tax legally due to such political subdivision.

9 2. The courts of this state shall recognize and enforce liabilities for