Section five hundred nine A point one (509A.1). Code 1973, is amended to read as follows:

 $\frac{1}{2}$ 509A.1 Authority of governing body. The governing body of the state, county, school district, city, town or any institution supported 4 in whole or in part by public funds may establish plans for and procure group insurance, health or medical service for the employees of the state, county, school district, city, town or tax-supported institution. The county board of supervisors may establish plans for and procure group insurance, health accounts the county treasurer the county and the county treasurer the county the county the county treasurer the county treasurer the county the county treasurer the county treasur 5 8 9 auditor, the county treasurer, the county attorney, the county recorder, the clerk of the district court, the members of the board of supervisors, and the sheriff. 10 11 12

Approved June 30, 1973.

CHAPTER 225

FEDERAL TAX LIENS ON VEHICLES

H. F. 135

AN ACT relating to federal tax lien registration.

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

- SECTION 1. Section three hundred thirty-five point eighteen 2 (335.18), subsection three (3), Code 1973, is amended to read as 3 follows:
- 3. In the event a lien encumbers a vehicle for which a certificate of 4 5 title is required under the provisions of chapter 321, a security interest
- in such vehicle is perfected by the delivery of federal notice of attach-
- ment to the county treasurer recorder of the county where the certificate of title was issued and it shall take priority according to the order 8
- of time in which the same is placed on the certificate of title for the 9
- vehicle to which said lien applies by the county treasurer and as provided in sections 321.45 and 321.50. The county recorder shall report the filing to the county treasurer within the next working day so that the lien may be noted on the certificate of title. The county treasurer 10
- 11 12
- 13
- shall note such lien without fee. Tax liens filed with the treasurer shall 14
- not be valid against a good-faith purchaser without knowledge of the 15 16
- lien unless the lien was shown on the certificate of title at the time of purchase. Such good-faith purchaser shall be entitled to receive a new 17
- title without notation of lien. 18

Approved April 6, 1973.