

b. Payment of all costs incurred by the industries board, including but not limited to per diem and expenses of its members, and of salaries, allowances, support, and maintenance of Iowa state industries. Payments from the revolving fund authorized by this subsection shall be made in the same manner as payments from appropriations for salaries, allowances, support and maintenance of the institutions under the jurisdiction of the state director.

c. Direct purchases from vendors of raw materials and capital items used for the manufacturing processes of Iowa state industries, in accordance with rules which meet state bidding requirements. The rules shall be adopted by the state director in consultation with the industries board.

Payments from the revolving fund, other than salary payments, shall be made directly to the vendors.

Approved April 11, 1988

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## CHAPTER 1049

### CORRECTIONAL INSTITUTIONS

*H.F. 2265*

**AN ACT** relating to reports to be submitted by superintendents of correctional institutions to the director of the department of corrections.

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

Section 1. Section 246.307, Code 1987, is amended to read as follows:

#### 246.307 ANNUAL REPORTS.

The superintendent of each institution shall make an annual report to the director. ~~The report shall include a detailed and accurate inventory of the stock and supplies on hand, and their amount and value.~~

Sec. 2. Section 246.311, Code 1987, is amended to read as follows:

#### 246.311 CONTINGENT FUND.

The director may permit the superintendent of each institution to retain a stated amount of funds in possession as a contingent fund for the payment of freight, postage, commodities purchased on authority of the director on a cash basis, salaries, inmate allowances, and bills granting discount for cash. If necessary, the director shall make proper requisition upon the director of revenue and finance for a warrant on the treasurer of state to secure the contingent fund for each institution. ~~A monthly report of the status of the contingent fund shall be submitted by the superintendent of the institution to the director, according to rules prescribed by the director.~~

Approved April 11, 1988

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## CHAPTER 1050

### PROPERTY TAX CREDIT FOR ELDERLY OR DISABLED

*H.F. 2287*

**AN ACT** relating to the filing date of the elderly or disabled property tax credit, providing for the recovery of erroneous payments, and providing an effective date.

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

Section 1. Section 425.20, unnumbered paragraph 2, Code 1987, is amended to read as follows: