

1 **SEC. 4. Interpreting clause.** Nothing in this act shall be con-
 2 strued as giving to such cities and towns authority to adopt ordi-
 3 nances in conflict with the state law, or to abrogate the authority now
 4 or hereafter vested in the state dairy and food commission.

1 **SEC. 5. Publication clause.** This act, being deemed of immedi-
 2 ate importance, shall be in force and effect from and after its publi-
 3 cation in the Des Moines Capital, a newspaper published at Des
 4 Moines, Iowa, and the Cedar Rapids Republican, a newspaper pub-
 5 lished at Cedar Rapids, Iowa.

Approved April 9, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Capital April 14, 1921, and in the Cedar Rapids Republican April 15, 1921.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 170

PUBLIC BONDS

S. F. 374.

AN ACT to provide for competitive bids in the sale of all municipal bonds where the amount involved exceeds the sum of twenty-five thousand dollars (\$25,000.00).

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Sale—advertisement.** When any state, county, town-
 2 ship, municipal, drainage, school, road, park, or other public bonds
 3 are issued and offered for sale in the sum of twenty-five thousand
 4 dollars (\$25,000.00) or more, the official or officials in charge of such
 5 bond issue shall by advertisement, published for two or more suc-
 6 cessive weeks in at least one official newspaper of the county, and in
 7 at least one newspaper of general circulation in the state, give notice
 8 of the time and place of sale of said bonds, the amount thereof to be
 9 offered for sale, and any further information which may be deemed
 10 pertinent.

1 **SEC. 2. Sealed bids—record—open bids—record.** Sealed bids
 2 may be received at any time prior to calling for open bids. At said
 3 time and place, the said official or officials shall open and publicly
 4 announce all sealed bids received and make a record of same in their
 5 minutes. After the sealed bids are announced, the official or officials
 6 shall call for open bids and shall make record in the minutes of the
 7 best open bid received.

1 **SEC. 3. Rejection of bids—private sale.** Any or all bids may
 2 be rejected, and the sale may be advertised anew, in the same manner,
 3 or the bonds may thereafter be sold at private sale, provided that no
 4 bonds shall be disposed of for less than par value and accrued interest.

1 **SEC. 4. Publication clause.** This act being deemed of immedi-
 2 ate importance shall be in full force and effect after its passage and

3 publication in the Des Moines Register and the Des Moines Capital,
4 newspapers published at Des Moines, Iowa.

Approved April 9, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register April 14, 1921, and in the Des Moines Capital April 16, 1921.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 171

COMMISSION TO EXAMINE ACCOUNTS AUDIT OF "GUARD" EXPENDITURES

H. F. 434.

AN ACT to amend section twelve hundred fifty-nine (1259) of the code (C. C. Sec. 657) and section twenty-two hundred fifteen-f42 (2215-f42), supplemental supplement to the code, 1915, (C. C. Sec. 336) relating to the auditing of accounts and expenditures made for the state.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Examination of accounts. That section twelve hun-
2 dred fifty-nine (1259), of the code (C. C. Sec. 657), be amended by
3 striking out the period after the word "officer" in line five (5) and
4 inserting a comma (,) and the words "board or commission", and
5 of all other persons expending any funds from the state treasury of
6 any funds belonging to the state or directing the expenditure of such
7 funds.

1 SEC. 2. Expenditures of "guard." To amend section twenty-
2 two hundred fifteen-f forty-two (2215-f42), supplemental supple-
3 ment to the code, 1915, (C. C. Sec. 336) by inserting after the word
4 "governor" in line seven (7) thereof the following: "and checked
5 by the state board of audit".

1 SEC. 3. Publication clause. This act being deemed of immedi-
2 ate importance shall take effect and be in force from and after the
3 publication in the Des Moines Register and the Des Moines Capital,
4 newspapers published in the city of Des Moines, Iowa.

Approved April 9, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register and the Des Moines Capital April 13, 1921.

W. C. RAMSAY, *Secretary of State.*