CHAPTER 104

COUNTIES

S. F. 343

AN ACT to require the officers of counties to limit annual expenditures in the several funds to the actual collectible revenues of such funds, and fixing the liability for violation of the provisions hereof.

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

1   SECTION 1. **Limitation on expenditures.** It shall be unlawful for
2 any county, or for any officer thereof to allow any claim, or to issue
3 any warrant, or to enter into any contract, which will result, during
4 said year, in an expenditure from any county fund in excess of an
5 amount equal to the legally collectible revenues in said fund for said
6 year, plus any unexpended balance in said fund for any previous years.
7 Any officer allowing a claim, issuing a warrant, or making a contract
8 contrary to the provisions of this section, shall be held personally
9 liable for the payment of the claim or warrant, or the performance
10 of the contract.

1   SEC. 2. **Nonapplicability of law.** The preceding section shall not
2 apply:
3   1. To expenditures for bridges or buildings destroyed by fire or
4 flood or other extraordinary casualty, or expenses incurred in con-
5 nection with the operation of the courts.
6   2. To expenditures for bridges which are made necessary in any
7 year by the construction of a public drainage improvement.
8   3. To expenditures for the benefit of any person entitled to receive
9 help from public funds.
10   4. To expenditures authorized by vote of the electors.

Approved March 19, A. D. 1923.

See chapter 105.

CHAPTER 105

COUNTIES

S. F. 604

AN ACT to amend senate file No. 343 of the acts of the fortieth general assembly, relating to the expenditure of county funds.

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

1   SECTION 1. **Collectible revenues.** That section one (1) of senate
2 file No. three hundred forty-three (343), laws of the fortieth general
3 assembly, be and it is hereby amended by striking from line four (4)
4 of said section the word "legally".