

4 rant payable to the treasurer of state and drawn against the same  
5 fund and in the same amount as the original warrant, noting thereon  
6 the number of the original warrant and name of payee. The auditor  
7 of state will retain the original warrant as a voucher covering the  
8 issuance of the new warrant.

1 **SEC. 3. Publication clause.** This act being deemed of immediate  
2 importance shall be in force and effect from and after its publication  
3 in the Des Moines Register and Des Moines Capital, newspapers pub-  
4 lished in Des Moines, Iowa.

Approved April 19, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register  
April 24, 1923, and the Des Moines Capital April 24, 1923.

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

## CHAPTER 334.

### SALARY ACT

S. F. 754

AN ACT fixing the number and compensation of employees in the state departments at  
the seat of government, and the compensation of certain officers, and providing for  
the payment of expenses of such officers and employees. Also providing for the mak-  
ing of reports by certain associations, corporations and requiring local peace officers  
to make reports to the department of agriculture.

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

1 **SECTION 1.** On and after July first, 1923, and until July first, 1925,  
2 the employees and their compensation in the various offices and depart-  
3 ments of the state at the seat of government, except where otherwise  
4 provided by law, shall not exceed the number herein named, and the  
5 compensation to each per annum for such employment shall be not  
6 exceeding the amounts as hereinafter fixed.

7 All salaries herein named are in lieu of all statutory salaries, for  
8 the positions named herein, including such salaries as are contained  
9 in any bills passed by the fortieth general assembly.

10 In all cases where salaries are based upon a sliding scale, the head  
11 of the department shall use discretion as to the amount of the salary  
12 he shall pay and shall not pay the high salary to new clerks and  
13 stenographers but shall place them on a graduated scale commensurate  
14 with ability and length of service, except those authorized by the  
15 committee on retrenchment and reform by and with the approval of  
16 the executive council.

1 **SEC. 2. For office of governor.**

2	Governor .....	\$6200.00
3	Governor for house rent.....	600.00
4	One secretary .....	2400.00
5	One pardon clerk.....	1800.00
6	One stenographer and file clerk.....	1300.00

7	One notarial clerk.....	1300.00
8	One messenger and usher.....	1200.00
1	<b>SEC. 3. For the office of executive council.</b>	
2	One secretary .....	\$3000.00
3	One assistant secretary.....	2400.00
4	One second assistant secretary.....	1500.00
5	One purchasing agent.....	1680.00
6	One supply room clerk.....	1200.00
7	One tax clerk.....	1200.00
8	One postmaster .....	1400.00
9	One clerk .....	1500.00
10	One store-room janitor.....	1200.00
11	One clerk .....	\$960.00 to 1200.00
12	One accountant .....	2400.00
13	One assistant accountant.....	1800.00
14	One second assistant accountant.....	1500.00
15	One third assistant accountant.....	1400.00
16	One board of conservation clerk.....	1800.00
1	<b>SEC. 4. For the office of secretary of state.</b>	
2	Secretary of State.....	\$4000.00
3	One deputy .....	2700.00
4	One chief clerk.....	2000.00
5	One superintendent of bond and investment de-	
6	partment .....	3000.00
7	One law clerk.....	1500.00
8	One code clerk .....	1500.00
9	Two clerks, each.....	1200.00
10	One corporation clerk.....	1500.00
11	Two stenographers, each.....	\$960.00 to 1200.00
12	The head of the department under which the motor vehicle depart-	
13	ment is placed, with the consent of the executive council shall appoint	
14	such help as may be necessary to carry out the provisions of the motor	
15	vehicle law and all salaries of the motor vehicle department shall be	
16	paid from that portion of motor vehicle fees which revert to the	
17	state of Iowa for the expense of the motor vehicle department.	
1	<b>SEC. 5. Office of treasurer of state.</b>	
2	Treasurer of state.....	\$4000.00
3	One deputy treasurer.....	2700.00
4	Cashier (whose bond shall be paid by the state)	2100.00
5	One bonus clerk.....	1400.00
6	One collateral clerk.....	1500.00
7	One bookkeeper .....	2400.00
8	One general clerk.....	1200.00
9	One special clerk.....	1200.00
10	One stenographer .....	\$960.00 to 1200.00
11	One watchman and messenger.....	1200.00
12	(ten dollars per month additional when he fur-	
13	nishes use of automobile while on messenger	
14	service.)	
15	For additional clerical assistance and contingent	1,200.00
16	For collection of inheritance tax:	
17	One chief examiner .....	2100.00

18	Four traveling examiners, each, and traveling	
19	expenses .....	1800.00
20	One chief clerk.....	1500.00
21	One file clerk.....	1500.00
22	Three stenographers, each.....	\$960.00 to 1200.00
23	For cigarette revenue department:	
24	Superintendent .....	2400.00
25	Chief clerk .....	1500.00
26	Order clerk .....	1500.00
27	Shipping clerk .....	1500.00
28	General clerk .....	1200.00
29	Two stenographers, each.....	\$960.00 to 1200.00

1 **SEC. 6. For the office of auditor of state.**

2	Auditor of state.....	\$4000.00
3	One deputy auditor.....	2700.00
4	One chief clerk of revenue department.....	2400.00
5	One chief clerk of county accounting department.....	2400.00
6	One chief clerk municipal accounting and build-	
7	ing and loan dept.....	2400.00
8	One assistant accountant.....	2000.00
9	One general clerk .....	1700.00
10	One warrant clerk.....	1400.00
11	One assistant warrant clerk.....	\$960.00 to 1200.00
12	One stenographer and clerk.....	960.00 to 1200.00
13	One clerk and janitor.....	1080.00 to 1500.00
14	For the board of audit:	
15	One voucher clerk.....	1400.00
16	Two clerks, each.....	\$960.00 to 1200.00

17 The accountants in the municipal accounting department and the  
18 county accounting department, and the examiners of the building and  
19 loan associations, shall receive per diem \$7.00 to be paid by the county  
20 or municipality, or building and loan association examined, together  
21 with actual expense while making examinations.

1 **SEC. 7. For office of attorney general.**

2	Attorney general .....	\$5,000.00
3	One assistant attorney general.....	4,000.00
4	Three assistant attorneys general, each.....	3,600.00
5	One assistant attorney general.....	3,000.00
6	One secretary .....	2,000.00
7	Four stenographers, each.....	\$960.00 to 1,200.00

8 All special agents or inspectors now employed under the super-  
9 vision of the secretary of state in the enforcement of the motor vehicle  
10 law and all special agents or inspectors employed under the super-  
11 vision of the treasurer of state in the enforcement of the provisions  
12 of the cigarette law and all special agents or inspectors to be appointed  
13 in connection with the supervision and enforcement of the gasoline  
14 tax law enacted by the 40th general assembly are hereby transferred  
15 to the department of justice and placed under the supervision and  
16 control of the attorney general.

17 All the power and authority now provided by law in connection  
18 with the appointment of such special agents and inspectors and all  
19 power and authority now vested in the secretary of state and the  
20 treasurer of state with respect to the enforcement of the provisions

21 of the cigarette law, motor vehicle law and gasoline tax law through  
 22 such inspectors is hereby transferred to and imposed upon the attor-  
 23 ney general. The term of employment of each employe now employed  
 24 under the provisions of said laws shall cease and terminate on July 1,  
 25 1923. The attorney general shall designate and provide a list of the  
 26 employes with salaries and including necessary clerical help and shall  
 27 submit such list to the retrenchment and reform committee for ap-  
 28 proval. The total salaries, exclusive of expenses of such employes  
 29 shall not exceed the sum of seventy-five thousand (\$75,000.00) dol-  
 30 lars. Twenty thousand (\$20,000.00) dollars of such budget shall be  
 31 paid from the proceeds derived by the state under the provisions of  
 32 the cigarette law of the state and fifty-five thousand (\$55,000.00)  
 33 dollars or such part thereof as necessary shall be paid from that por-  
 34 tion of the motor vehicle fees set aside for the maintenance of the  
 35 motor vehicle department in the office of the secretary of state. Pro-  
 36 vided, further, that the attorney general may call upon any peace  
 37 officer of this state to make reports, inspections and investigations in  
 38 connection with the enforcement of the motor vehicle and cigarette  
 39 laws of this state, and failure to make such reports, inspections and  
 40 investigations shall constitute removable misconduct in office.

1     **SEC. 8. For the office of board of control.**

2	Three members, each.....	\$4000.00
3	One secretary .....	3000.00
4	One architect .....	3600.00
5	One accountant .....	2200.00
6	One assistant accountant.....	1800.00
7	One assistant accountant.....	1600.00
8	One purchasing agent.....	2500.00
9	One estimate clerk.....	1500.00
10	One statistician .....	1500.00
11	One parole clerk.....	1500.00
12	One file clerk.....	1500.00
13	Six stenographers, each.....	\$960.00 to 1200.00
14	One storekeeper and clerk.....	1500.00
15	One draftsman .....	1800.00
16	Seven state agents, each.....	\$1000.00 to 1320.00
17	and necessary expenses of said state agents,	
18	forty dollars per month additional when a	
19	state agent does not reside at the institution.	

1     **SEC. 9. Supreme court.**

2	Seven judges of the supreme court, each.....	\$6000.00
3	One bailiff .....	1320.00
4	Seven stenographers, each.....	\$960.00 to 1500.00

1     **SEC. 10. For the office of clerk of the supreme court.**

2	Clerk of supreme court.....	\$3000.00
3	One deputy clerk .....	2000.00
4	One brief and file clerk.....	1600.00
5	One general clerk.....	\$960.00 to 1200.00
6	One messenger and janitor.....	1200.00

1     **SEC. 11. Supreme court reporter.**

2	Reporter for supreme court.....	\$4000.00
3	Deputy reporter .....	2400.00

4	Law clerk .....	1500.00
5	Proof reader .....	1500.00

1     **SEC. 12. For the office of adjutant general.**

2	Adjutant general .....	\$3000.00
3	Assistant adjutant general.....	2200.00
4	Record clerk .....	1200.00
5	United States property and disbursing officer...	1500.00
6	One voucher clerk and bookkeeper.....	1080.00
7	One national guard record clerk.....	\$960.00 to 1200.00
8	One filing clerk.....	960.00 to 1200.00
9	Two stenographers, each.....	960.00 to 1200.00
10	One chief clerk.....	1800.00

11     All salaries connected with the office of adjutant general and quar-  
12     termaster's department are payable out of the appropriations for the  
13     guard, the adjutant general by and with the approval of the governor  
14     is authorized to employ in his office and quartermaster department  
15     such additional help as be necessary for such time and such compen-  
16     sation as the governor may prescribe.

1     **SEC. 13. For the office of custodian.**

2	One assistant custodian and engineer.....	\$2400.00
3	One first assistant engineer.....	1725.00
4	One second assistant engineer.....	1610.00
5	One machinist and electrician.....	2325.00
6	One assistant machinist.....	1610.00
7	One carpenter .....	1725.00
8	Four capitol police.....	1500.00
9	One extra engineer.....	1610.00
10	One chief fireman.....	1610.00
11	One florist .....	1610.00
12	Five firemen, each.....	1500.00
13	One painter .....	1900.00
14	Two yardmen, each .....	1200.00
15	Four guards, each.....	600.00
16	One janitor foreman.....	1200.00
17	One matron .....	1200.00
18	One fireman, Bryant school building.....	1500.00
19	For removal of snow and extra help.....	500.00
20	For allowance for washing towels.....	300.00
21	For caretaker service.....	20,000.00
22	Not over \$100.00 per month per man.	

1     **SEC. 14. For state board of education.**

2	Three members of the finance committee, each.....	\$3600.00
3	Additional for secretary.....	400.00
4	One auditor .....	2000.00
5	One chief clerk.....	1500.00
6	One statistical clerk.....	1300.00
7	Two stenographers, each.....	\$960.00 to 1200.00

1     **SEC. 15.** The members of the board of education shall receive  
2     \$10.00 per day and their actual expenses, not exceeding sixty (60)  
3     days in any one year.

1     **SEC. 16. Office of superintendent of public instruction.**

2	Superintendent of public instruction.....	\$4000.00
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3	One deputy superintendent.....	2700.00
4	One chief clerk .....	1800.00
5	Two inspectors, each (and their actual expenses) .....	2700.00
6	Four stenographers, each.....\$960.00 to	1200.00
7	Janitor and shipping clerk.....	960.00 to 1200.00
8	<i>For board of educational examiners</i>	
9	The salaries and expenses of all persons under the head "For board	
10	of educational examiners" shall be paid from the fees of the treasury	
11	derived from conducting examinations and the issuance of certificates	
12	and diplomas.	
13	One secretary .....	2000.00
14	All members of the board, other than those drawing a salary from	
15	the state shall receive a per diem of \$4.00 and their necessary ex-	
16	penses.	
17	Examiners shall receive an hourly wage not to	
18	exceed .....	.75
19	One clerk .....	1200.00
20	Two stenographers, each.....\$960.00 to	1200.00
21	and other necessary clerical help at not to ex-	
22	ceed fifty cents (50c) per hour.	
1	<b>SEC. 17. State general library.</b>	
2	Librarian .....	\$3000.00
3	One assistant .....	2000.00
4	One assistant .....	1700.00
5	One assistant .....	1400.00
6	One cataloguer .....	1900.00
7	One accountant and bookkeeper.....	1600.00
8	One clerk .....	1500.00
9	One janitor .....	1200.00
10	Two apprentices, each.....	600.00
11	<i>State library, medical department.</i>	
12	Under the provisions of chapter 367, acts of the thirty-eighth gen-	
13	eral assembly:	
14	One librarian .....	2000.00
15	One assistant librarian .....	1400.00
16	<i>State law library.</i>	
17	One law librarian.....	3000.00
18	One assistant law librarian.....	2400.00
19	One assistant in law department.....	1200.00
20	One research assistant.....	2000.00
21	One law library custodian.....	1200.00
22	<i>State library, legislative reference department.</i>	
23	One reference librarian .....	1650.00
24	One assistant .....	600.00
1	<b>SEC. 18. Library commission.</b>	
2	One secretary .....	\$2400.00
3	One librarian of the traveling library.....	1500.00
4	One reference librarian .....	1500.00
5	One organizer .....	\$960.00 to 1500.00
6	One cataloguer .....	960.00 to 1500.00
7	Two clerks and stenographers, each	960.00 to 1200.00
8	One record clerk.....	1200.00

9	Two shipping clerks, each.....	240.00
10	One apprentice .....	750.00

1     **SEC. 19. For historical department.**

2	One curator .....	\$3600.00
3	One assistant curator and librarian.....	1700.00
4	One assistant curator and superintendent of public archives .....	2400.00
5	One assistant curator .....	2400.00
6	Four assistant curators, each.....	1400.00
7	Three clerks, each.....	\$960.00 to 1400.00
8	Two stenographers, each .....	960.00 to 1200.00
9	Six guards, each .....	600.00
10		

1     **SEC. 20. Office of railroad commissioners.**

2	Three railroad commissioners, each.....	\$3600.00
3	One secretary .....	2820.00
4	One chief rate clerk.....	2520.00
5	One ass't rate clerk.....	1920.00
6	One ass't rate clerk.....	1800.00
7	One reporter .....	2400.00
8	One chief clerk .....	1920.00
9	One tariff clerk and stenographer.....	1300.00
10	One statistician .....	2000.00
11	One signal engineer .....	2400.00
12	One electrical engineer .....	2700.00
13	One file clerk .....	1320.00
14	Two stenographers, each.....	\$960.00 to 1200.00

15     The foregoing provisions as to the office of railroad commissioners  
16 shall be so construed as not to repeal or affect the law as it appears  
17 in section 2111 of the code and acts amendatory thereto.

1     **SEC. 21. Office of commerce counsel.**

2	Commerce counsel .....	\$5000.00
3	One assistant commerce counsel.....	2700.00
4	One law clerk .....	2100.00
5	One clerk .....	\$960.00 to 1500.00
6	One stenographer .....	960.00 to 1200.00

1     **SEC. 22. For the office of superintendent of banking.**

2	One superintendent of banking.....	\$4000.00
3	One deputy superintendent .....	3000.00
4	One legal clerk .....	1950.00
5	Chief clerk and special examiner.....	2700.00
6	Two stenographers and assistants, each .....	\$960.00 to 1500.00
7	One clerk .....	1320.00
8	Twelve examiners .....	1800.00 to 3000.00
9	and expenses as provided by chapter 335, acts of the thirty-eighth general assembly.	
10		

11     The provisions as to the employees in the office of the superinten-  
12 dent of banking shall be so construed as not to repeal or affect the  
13 law as it appears in chapter 335, acts of the 38th general assembly.  
14

1     **SEC. 23. Office of insurance commissioner.**

2	Insurance commissioner .....	\$4000.00
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3	One deputy commissioner .....	2700.00
4	One actuary not to exceed.....	5000.00
5	One security clerk (whose bond shall be paid	
6	by the state).....	2700.00
7	One assistant clerk .....	1600.00
8	One fee clerk .....	1800.00
9	One general clerk .....	1600.00
10	One chief examiner .....	3000.00
11	Five stenographers, each.....\$960.00 to	1200.00
12	One clerk and janitor.....	1200.00
18	Fifteen examiners, each at a per diem not ex-	
14	ceeding \$10.00 and their necessary expense.	
15	One certificate clerk .....	1500.00
16	One file clerk .....	1080.00
17	One policy examiner .....	2100.00
18	One complaint clerk .....	2100.00

19 The foregoing provisions as to the employees in the office of the  
20 insurance commissioner shall be so construed as not to repeal or affect  
21 the law as it appears in section 1683-r2 supplement to the code, 1913.

1 **SEC. 24. For the office of labor commissioner.**

2	Labor commissioner .....	\$3000.00
3	Deputy commissioner .....	2000.00
4	Three factory inspectors, each.....	1800.00
5	One chief clerk employment service.....	1800.00
6	One clerk at Sioux City office.....	1800.00
7	One statistician .....	1800.00
8	One department clerk .....	\$960.00 to 1200.00
9	One stenographer .....	960.00 to 1200.00

1 **SEC. 25. Office of industrial commissioner.**

2	Industrial commissioner .....	\$3600.00
3	One deputy .....	2700.00
4	One secretary .....	2000.00
5	One chief clerk .....	1400.00
6	Four stenographers and clerks, each \$960.00 to	1200.00
7	For medical counsel.....	1200.00

1 **SEC. 26. State board of health.**

2	Four members each shall receive the actual cost	
3	of their transportation and.....	\$ 600.00
4	One secretary .....	3000.00
5	One assistant secretary .....	1500.00
6	One chief clerk .....	1500.00
7	One sanitary engineer .....	2500.00
8	One anti-toxin clerk .....	1200.00
9	Two clerks, each .....	1200.00
10	One bookkeeper .....	1200.00
11	4 vital statistics clerks under the provisions of	
12	and payable out of the fund provided in chap-	
13	ter 222, acts of the thirty-ninth general	
14	assembly, each .....	\$960.00 to 1200.00
15	1 janitor clerk .....	1200.00

1 **SEC. 27. For pharmacy commission.**

2 Three members, each shall receive their actual hotel bills, costs of



3	transportation and a per diem of \$10.00 not exceeding 25 days in any	
4	one quarter or ninety days in the year.	
5	One secretary-treasurer .....	\$2100.00
1	<b>SEC. 28. For the office of mine inspector.</b>	
2	Three inspectors, each.....	\$2700.00
3	and actual traveling expenses, not exceeding	
4	\$750.00 per year.	
5	One secretary .....	2000.00
6	<i>State board of mine examiners.</i>	
7	Five examiners, per day actually employed.....	5.00
8	with necessary traveling expenses, but in no	
9	case shall the per diem exceed \$350.00 in any	
10	one year.	
1	<b>SEC. 29. For the office of fire marshal.</b>	
2	One fire marshal .....	\$2700.00
3	One deputy .....	2000.00
4	Two assistant deputies, each.....	1800.00
5	One stenographer and clerk.....	1500.00
1	<b>SEC. 30. Fish and game department.</b>	
2	Warden .....	\$2700.00
3	Two deputy wardens, each.....	1600.00
4	One game farm keeper.....	1650.00
5	Special deputy wardens shall receive a per diem	
6	of .....	\$3.00 to 5.00
7	One secretary .....	1800.00
8	One stenographer .....	960.00 to 1200.00
9	All employees of the fish and game department shall receive their	
10	actual expenses while away from their homes on duty.	
11	All the above salaries shall be paid from the fish and game protec-	
12	tion fund.	
1	<b>SEC. 31. For the office of the board of parole.</b>	
2	Three members, each.....	\$3000.00
3	and expenses when visiting state institutions.	
4	One secretary .....	2400.00
5	Two parole agents, each.....	2000.00
6	One file clerk.....	1500.00
7	Two stenographers, each.....	\$960.00 to 1200.00
1	<b>SEC. 32. For the department of agriculture.</b>	
2	Secretary of agriculture.....	\$ 4000.00
3	Salary budget per year.....	150,000.00
4	The list of employees with salaries shall be prepared by the secre-	
5	tary of agriculture and approved by the retrenchment and reform	
6	committee. The total salaries, exclusive of that of the secretary of	
7	agriculture, not to be in excess of the budget of \$150,000.00 provided.	
8	In addition the employees of the department shall receive their actual	
9	and necessary traveling expenses. All employees to be paid out of	
10	the appropriation provided in this act, and all fees collected as pro-	
11	vided by law shall be paid into the general fund of the state treasury;	
12	provided, that the salary and expenses of all veterinarians working	
13	under the provisions of chapter 287 acts of the 38th general assembly	
14	shall be paid out of the appropriation therein provided; provided, fur-	

15 ther, that each inspector may be required to perform the duties of  
 16 hotel, oil, food, dairy, cream, butter or other inspections as may be  
 17 provided under any of the laws of this state relating to the duties  
 18 of the secretary of agriculture. Provided, further, that any associa-  
 19 tion or corporation now receiving aid from the state or from any  
 20 county of the state shall be required to furnish the secretary of agri-  
 21 culture with such information and reports as he shall from time to  
 22 time require. Failure to furnish such information and reports shall  
 23 forfeit the state or county aid provided for such association or cor-  
 24 porations.

25 Local peace officers may be required to make inspections by the  
 26 secretary of agriculture and to report the result thereof to him. All  
 27 expense connected with such inspections to be borne by the county  
 28 or city, as the case may be.

1 SEC. 33. Geological survey.

2 Secretary .....\$1800.00

1 SEC. 34. All employees provided for in this act shall devote their  
 2 entire time to the service of the state, except that this requirement  
 3 shall not be interpreted to prevent the allowance of a reasonable vaca-  
 4 tion, such vacation to be had at the discretion of the head of the de-  
 5 partment or commission interested, and in no case to exceed two  
 6 weeks in any one year.

1 SEC. 35. All janitors employed under the provisions of this act  
 2 shall at all times be subject to the orders of the custodian or assistant  
 3 custodian to perform any additional service, by way of rendering  
 4 assistance to the state house engineers, carpenters, supply depart-  
 5 ment or any other labor that may be necessary about the capitol  
 6 grounds, at such hours as they are not necessarily employed in their  
 7 regular janitor work and it shall be the duty of the custodian or  
 8 assistant custodian to assign such janitors to any such extra service  
 9 and he shall discharge any janitor for incompetence, inability to per-  
 10 form a reasonable amount of service of the character required, neglect  
 11 of duty or insubordination.

12 All clerks, janitors, and other employees named in this act shall be  
 13 under the control of the head of the department, or deputy acting  
 14 as such, and may by him be transferred to such work as he shall  
 15 direct in assisting other clerks or elsewhere in the different branches  
 16 of the service of the department, and any head of a department may  
 17 at any time discharge any clerk or other employee in such a depart-  
 18 ment for neglect of duty, insubordination or incapacity.

1 SEC. 36. No additional help shall be employed by the head of any  
 2 department without first having received the approval of the commit-  
 3 tee on retrenchment and reform. The employees and extra help  
 4 provided for in the various offices and the additional compensation for  
 5 services provided in this act shall at all times be subject to reduc-  
 6 tion, limitation or other disposition by the committee on retrenchment  
 7 and reform, whenever such committee shall find that the number of  
 8 employees and the amount of additional help and compensation for  
 9 the purposes named in this act should be reduced, eliminated or  
 10 changed from one office to another and an order made by said com-  
 11 mittee, and a copy thereof filed with the department whose employees

12 or help or compensation for help shall be reduced or changed and  
 13 filed with the auditor of state shall be sufficient to prevent further  
 14 expenditures for such employees, help or service. The retrenchment  
 15 and reform committee in making an order furnishing any clerical  
 16 assistance or expending any money for any other state purpose herein  
 17 provided for shall enter the same in its records filed in the office of the  
 18 secretary of state and file a copy of said order with the department  
 19 affected, and with the auditor of state.

1 SEC. 37. There is hereby appropriated out of any funds in the  
 2 treasury not otherwise appropriated, sufficient funds to pay the sal-  
 3 aries per diem and expenses as herein provided: Provided, however,  
 4 that nothing in this section shall be construed as an appropriation  
 5 of money herein mentioned that is provided for by existing appro-  
 6 priations for any department.

1 SEC. 38. This act being deemed of immediate importance shall take  
 2 effect and be in full force on and after July 1, 1923, and shall be pub-  
 3 lished in the Des Moines Register, a newspaper published in Des  
 4 Moines, Iowa, and the Des Moines Capital, a newspaper published in  
 5 Des Moines, Iowa.

Approved April 19, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register  
 April 25, 1923, and the Des Moines Capital April 25, 1923.

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

## CHAPTER 335

### INSURANCE TAX REFUND

S. F. 509

AN ACT to amend the law as it appears in chapter three hundred ten (310), acts of the  
 thirty-ninth (39) general assembly, relating to the appropriation for refund of taxes  
 paid by certain insurance companies; providing for the refund of taxes paid by cer-  
 tain insurance companies upon reinsurance premiums, and making appropriations  
 therefor.

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

1 SECTION 1. That section one (1) of chapter three hundred ten  
 2 (310), acts of the thirty-ninth (39) general assembly, be and the  
 3 same is hereby amended by adding, after the first paragraph of such  
 4 said section one (1), the following: "Any unexpended portion of such  
 5 appropriation may be used to pay claims for taxes erroneously col-  
 6 lected subsequent to the year 1913, upon reinsurance premiums, the  
 7 tax upon which premiums had already been collected by the state of  
 8 Iowa, and there is appropriated out of the state treasury so much of  
 9 the unexpended balance of said sum of one hundred twenty-five thou-  
 10 sand dollars (\$125,000) as may be necessary to pay these claims; pro-  
 11 vided, however, that this section shall not apply to premiums taxed  
 12 under and by virtue of the retaliatory provisions of the laws of the