

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

13 state. Claims for such refunds shall be made upon blanks furnished
14 by the commissioner of insurance."

1 SEC. 2. This act, being deemed of immediate importance shall take
2 effect and be in force from and after its publication in the Des Moines
3 Register and Des Moines Capital, newspapers published in the city of
4 Des Moines.

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 336

STATE LANDS

H. F. 815

AN ACT to repeal the law as it appears in chapter two-B (2-B), title XIV, supplement
to the code, 1913 and chapters one hundred sixty-five (165) and two hundred sixteen
(216), acts of the thirty-seventh general assembly and all acts amendatory thereof,
relating to the drainage of meandered lakes and to the sale of lake beds and to enact
a substitute therefor and making an appropriation to pay any expenses incurred under
the act.

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

1 SECTION 1. Certain sales authorized. The executive council may sell
2 upon such terms and conditions as it may deem best any land that is
3 the property of the state of Iowa lying within Keokuk lake, Odessa
4 lake and Muscatine slough, East Swan lake, Ryan lake, Goose lake
5 and Mud lake and any lands belonging to the state adjacent to any
6 of said lakes not used by the state for park purposes. Before the
7 sale of any of such lands, they shall be appraised by a commission of
8 three disinterested freeholders of the state, appointed by the chief
9 justice of the supreme court, who shall examine and appraise the
10 land and return a report of such appraisement to the executive coun-
11 cil. Such appraisals shall be advisory only and the council may sell
12 any of the lands for such price as in their judgment may seem fair
13 and reasonable.

1 SEC. 2. Preference in sales—patents. After the report of the ap-
2 praisers has been filed, the executive council shall offer any of the
3 lands in question for sale to abutting property owners and shall de-
4 termine the length of time that such abutting property owners shall
5 have in which to submit offers upon the land or parts of same. The
6 executive council shall have the authority to reject any offers that
7 may be made by abutting property owners and may then offer any or
8 all of the lands for sale either at public auction or at private sale. If
9 offered at public auction, the council may reject any or all bids made.
10 Deeds or patents shall be executed by the governor in behalf of the
11 state for any lands sold and shall have the seal of the state attached
12 thereto.