

- 3 Register, a newspaper published in Rockford, Iowa, and the Center  
4 Point Independent, a newspaper published in Center Point, Iowa.

Senate File No. 113. Approved February 19, A. D. 1929.

I hereby certify that the foregoing act was published in the Rockford Register  
February 20, 1929, and the Center Point Independent February 21, 1929.

ED. M. SMITH, *Secretary of State.*

## CHAPTER 197

### LOCAL BUDGET

AN ACT to amend the law as it appears in chapter twenty-four (24) of the code, 1927, so as to authorize the levy by municipalities as defined in the local budget law, of a tax for an emergency fund, and providing the uses which may be made of said funds and the means by which funds may be transferred out of said fund, and to repeal section three hundred seventy-three (373) of the code, 1927.

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

1 SECTION 1. That the law as it appears in chapter twenty-four (24)  
2 of the code, 1927, be and the same is hereby amended by inserting  
3 immediately following section three hundred seventy-two (372) there-  
4 of, the following:

5 "373. Each municipality as defined herein, may include in the  
6 estimate herein required, an estimate for an emergency fund. Each  
7 such municipality shall have power to assess and levy a tax for such  
8 emergency fund at a rate not to exceed four (4) mills upon the tax-  
9 able property of the municipality, provided that no such emergency  
10 tax levy shall be made until such municipality shall have first peti-  
11 tioned the director of the budget to make such levy and received his  
12 approval thereof. Transfers of monies may be made from the emer-  
13 gency fund to any other fund of the municipality for the purpose of  
14 meeting deficiencies in any such fund arising from any cause, pro-  
15 vided, however, that no such transfer shall be made except upon the  
16 written approval of the director of the budget, and then only when  
17 such approval is unanimously requested by the governing body of  
18 said municipality."

1 SEC. 2. The provisions of section three hundred seventy-three  
2 (373) of the code, 1927, having been declared unconstitutional by the  
3 supreme court of Iowa, are hereby repealed.

Senate File No. 408. Approved April 12, A. D. 1929.