

## CHAPTER 234

## INSURANCE. TAX REFUNDS

AN ACT to provide for refund of taxes, fees, licenses collected from insurance companies by or through error, mistake, or erroneous interpretation of statute.

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

1 SECTION 1. Whenever it appears to the satisfaction of the com-  
2 missioner of insurance that because of error, mistake, or erroneous  
3 interpretation of statute that a foreign or domestic insurance cor-  
4 poration has paid to the state of Iowa taxes, fines, penalties, or license  
5 fees in excess of the amount legally chargeable against it, the com-  
6 missioner of insurance shall have power to refund to such corporation  
7 any such excess by applying the amounts thereof toward the pay-  
8 ment of taxes, fines, penalties, or license fees already due or which  
9 may hereafter become due, until such excess payments have been  
10 fully refunded.

Senate File No. 413. Approved March 30, A. D. 1929.

## CHAPTER 235

## RECORDING FEES

AN ACT to amend the law as it appears in section eighty-four hundred sixty-two (8462), section eighty-four hundred ninety (8490) and section ninety-two hundred eighty-three-b four (9283-b4), code of 1927, relating to fees to be charged for recording.

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

1 SECTION 1. That the law as it appears in section eighty-four hun-  
2 dred sixty-two (8462), code of 1927, be amended by inserting after  
3 the word "dollar" in line ten (10) the following words:  
4 "In all cases there shall be paid a recording fee of ten cents (10c)  
5 per hundred (100) words, no fee to be less than fifty cents (50c)."

1 SEC. 2. That the law as it appears in section eighty-four hundred  
2 ninety (8490), code of 1927, be amended by adding at the end thereof  
3 the following words:  
4 "In all cases there shall be paid a recording fee of ten cents (10c)  
5 per hundred (100) words, no recording fee to be less than fifty cents  
6 (50c)."

1 SEC. 3. That the law as it appears in section ninety-two hundred  
2 eighty-three-b four (9283-b4), code of 1927, be amended by striking  
3 therefrom the period (.) after the word "dollars" found in line six  
4 (6) and by adding the following words thereto:  
5 "and a recording fee of ten cents (10c) per hundred (100) words."

Senate File No. 243. Approved April 6, A. D. 1929.