

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.