

CHAPTER 182

FIREMEN

H. F. 107

AN ACT to authorize cities and towns, including those acting under special charter, to pay the expenses of firemen attending the Iowa fire school and regional fire schools conducted or sponsored by the Iowa State college and certain other gatherings of firemen.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Any city or town, including those acting under special
2 charter, maintaining a paid or volunteer fire department may pay the
3 expenses of such number of firemen as it may desire to send to any
4 gatherings of firemen for the purpose of instruction or study of fire
5 prevention, fire extinguishment, or other allied subjects, including
6 attendance of such firemen at the annual and regional fire schools
7 conducted or sponsored by the Iowa state college.

1 SEC. 2. This act, being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Plain Talk,
3 a newspaper published in Des Moines, Iowa, and the Iowa Unionist,
4 a newspaper published in Des Moines, Iowa.

House File 107. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Des Moines Plain Talk, May 20, 1937, and the Des Moines Iowa Unionist, May 21, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 183

CITIES UNDER MANAGER PLAN

S. F. 192

AN ACT to authorize cities operating under the manager plan and having a population of over thirty thousand (30,000) to incur indebtedness, make expenditures and issue warrants, and to exceed the amounts set forth in their budget appropriations for the fiscal year beginning April 1, 1936, and ending March 31, 1937, and permitting such cities to make a levy for the general fund not exceeding thirty thousand dollars (\$30,000.00), said levy being in addition to other levies for said general fund, as provided by law, on all taxable property within said cities, said levy being payable in year, 1938, and authorizing said cities to issue warrants in anticipation of the collection of said levy.

WHEREAS, the federal government and the state of Iowa have recognized that there existed an emergency in cities of this state operating under the manager plan having a population of more than thirty thousand (30,000) due to unemployment during the fiscal year beginning April 1, 1936, and ending March 31, 1937, and, to relieve the same, demand has been made upon such cities by the inhabitants thereof that WPA projects be initiated and carried on, the same to be financed partly by federal funds and partly by current revenues of such cities; and

WHEREAS, such cities have complied with the demand of their people and, in cooperation with the federal government, have set up and carried on WPA projects which are of great and lasting benefit to such cities, and have incurred indebtedness and made expenditures for such purposes and

issued warrants therefor in excess of their budget appropriations and anticipated revenues during the fiscal year 1936-1937, and, as a result thereof, an overdraft will occur in the general funds of such cities to the extent of thirty thousand dollars (\$30,000.00); and

WHEREAS, in order to place such cities on a cash basis and permit them to operate within their budgets and anticipated revenues, it is necessary that they be authorized to incur such indebtedness, make the expenditures and issue warrants therefor in the fiscal year 1936-1937 and be further permitted to make a levy for the general fund not exceeding thirty thousand dollars (\$30,000.00), said levy to be in addition to other levies for said general fund, as provided by law, on all taxable property within such cities, said levy being payable in the year 1938; now, therefore,

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Cities in this state operating under the manager plan
2 and having a population of more than thirty thousand (30,000) are
3 hereby authorized to increase their budgets for the year beginning
4 April 1, 1936, and ending March 31, 1937, by increasing their general
5 fund, and making a levy in the sum of thirty thousand dollars (\$30,-
6 000.00) in addition to the amounts otherwise provided by law, said
7 levy being payable in 1938, and said cities are hereby empowered to is-
8 sue warrants in anticipation of the collection of said levy.

1 SEC. 2. This act, being deemed of immediate importance, shall be
2 in full force and effect from and after its publication in the Telegraph-
3 Herald, a newspaper published at Dubuque, Iowa, and in the Dyers-
4 ville Commercial, a newspaper published at Dyersville, Iowa.

Senate File 192. Approved March 25, 1937.

I hereby certify that the foregoing act was published in the Dubuque Telegraph Herald, March 29, 1937, and the Dyersville Commercial, April 1, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 184

INCOME TAX—NONRESIDENTS

H. F. 389

AN ACT to amend chapter three hundred twenty-nine-F one (329-F1), code, 1935, and sections sixty-nine hundred forty-three-f four (6943-f4), sixty-nine hundred forty-three-f five (6943-f5), sixty-nine hundred forty-three-f eight (6943-f8), sixty-nine hundred forty-three-f nine (6943-f9), sixty-nine hundred forty-three-f fifteen (6943-f15) and sixty-nine hundred forty-three-f twenty-five (6943-f25), sixty-nine hundred forty-three-f sixty-three (6943-f63) and sixty-nine hundred forty-three-f sixty-five (6943-f65), code, 1935, all relating to the taxation of the income of individuals, fiduciaries, trusts and estates, and to the administration and collection of such tax; and to impose a tax upon certain income of any non-resident derived from sources within this state, and providing for the collection and administration of such tax, and for withholding agents, as defined herein, to withhold and pay to the board certain amounts due by them to certain nonresidents as an aid to the collection of said tax, and to appropriate certain funds.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-nine hundred forty-three-f four (6943-
2 f4), code, 1935, is hereby amended by inserting at the end thereof
3 two new subsections which shall read as follows: