

1 SEC. 3. This act being deemed of immediate importance shall be in
 2 full force and effect from and after its publication in the New Hamp-
 3 ton Tribune, a newspaper published at New Hampton, Iowa, and the
 4 Nashua Reporter, a newspaper published at Nashua, Iowa.

Approved May 3, 1939.

I hereby certify that the foregoing act was published in the Nashua Reporter May 10, 1939. I further certify that the New Hampton Tribune refused to make publication and that publication was made in the Indianola Record* June 9, 1939 at my request.

EARL G. MILLER, *Secretary of State.*

CHAPTER 40

STATE COMPTROLLER

H. F. 530

AN ACT to amend chapter eighty-seven (87), Acts of the Forty-seventh General Assembly, relating to the duties of the state comptroller.

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

1 SECTION 1. Amend section one (1), chapter eighty-seven (87),
 2 Acts of the Forty-seventh General Assembly, by changing the words
 3 "board of assessment and review" to "tax commission" in lines two
 4 (2) and three (3) thereof.

Approved April 3, 1939.

CHAPTER 41

THE BUDGET

S. F. 161

AN ACT to amend chapter seven-e one (7-E1), code, 1935, relating to the budget; fixing dates for the preparation thereof, and prescribing additional requirements for the budget report.

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

1 SECTION 1. Section eighty-four-e fourteen (84-e14), Code, 1935,
 2 is amended by substituting the word "first" for the word "fifteenth"
 3 in line two (2) thereof.

1 SEC. 2. Section eighty-four-e sixteen (84-e16), Code, 1935, is
 2 amended by substituting the word "September" for the word "Octo-
 3 ber" in line two (2) thereof.

1 SEC. 3. Section eighty-four-e eighteen (84-e18), Code, 1935, is
 2 amended by substituting the word "December" for the word "Novem-
 3 ber" in line five (5) thereof.

1 SEC. 4. Section eighty-four-e nineteen (84-e19), Code, 1935, is
 2 amended by striking the first word of said section and inserting in

*Note: Designated under Sec. 55 of the Code.

3 lieu thereof the following: "Immediately upon"; also by striking from
4 lines four (4) and five (5) thereof the following: "not later than the
5 ensuing month of December".

1 SEC. 5. Section eighty-four-e six (84-e6), Code, 1935, is amended
2 by striking therefrom subsection seventeen (17) and by inserting in
3 lieu thereof the following:

4 "17. The comptroller shall prepare and file in his office, on or before
5 the first day of December of each even-numbered year, a state budget
6 report, which shall show in detail the following:

7 a. Classified estimates in detail of the expenditures necessary, in
8 his judgment, for the support of each department and each institution
9 and department thereof for the ensuing biennium.

10 b. A schedule showing a comparison of such estimates with the
11 askings of the several departments for the current biennium and with
12 the expenditures of like character for the last two preceding bien-
13 niums.

14 c. A statement setting forth in detail his reasons for any recom-
15 mended increases or decreases in the estimated requirements of the
16 various departments, institutions and departments thereof.

17 d. Estimates of all receipts of the state other than from direct taxa-
18 tion and the sources thereof for the ensuing biennium.

19 e. A comparison of such estimates and askings with receipts of a
20 like character for the last two preceding bienniums.

21 f. The expenditures and receipts of the state for the last completed
22 fiscal year, and estimates of the expenditures and receipts of the state
23 for the current fiscal year.

24 g. A detailed statement of all appropriations made during the two
25 preceding bienniums, also of unexpended balances of appropriations at
26 the end of the last fiscal year and estimated balances at the end of
27 the current fiscal year.

28 h. Estimates in detail of the appropriations necessary to meet the
29 requirements of the several departments and institutions for the next
30 biennium.

31 i. Statements showing:

32 1. The condition of the treasury at the end of the last fiscal year.

33 2. The estimated condition of the treasury at the end of the cur-
34 rent fiscal year.

35 3. The estimated condition of the treasury at the end of the next
36 biennium, if his recommendations are adopted.

37 4. An estimate of the taxable value of all the property within the
38 state.

39 5. The estimated aggregate amount necessary to be raised by a state
40 levy.

41 6. The millage necessary to produce such amount.

42 7. Such other data or information as the comptroller may deem
43 advisable."

Approved February 25, 1939.