

3 Iowa, and the Ottumwa Daily Courier, a newspaper published at
4 Ottumwa, Iowa.

Approved April 15, 1939.

I hereby certify that the foregoing act was published in the Anthon Herald, April 26, 1939, and the Ottumwa Daily Courier, April 21, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 53

EMERGENCY FUND TAX FOR FEDERAL WORK RELIEF PROJECTS

S. F. 442

AN ACT authorizing cities of the first class to levy, with the consent of the comptroller, the emergency fund tax, or any part thereof, authorized by section three hundred seventy-three (373), code, 1935, for the years 1939 to 1942, both years inclusive, and anticipate the same by issuing bonds; said bonds to be issued only in the years 1939 and 1940; the proceeds of said bonds to be used only to pay the city's share of the cost of federal work relief projects of a construction nature, excluding buildings and building repairs.

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

1 SECTION 1. With the consent of the Comptroller, cities of the first
2 class having a population in excess of one hundred twenty-five thou-
3 sand (125,000) may levy at one time the Emergency Fund Tax, or
4 any part thereof, authorized by section three hundred seventy-three
5 (373), Code, 1935, for the years 1939 to 1942, both years inclusive,
6 and may anticipate said tax by the issuance of bonds in accordance,
7 so far as applicable, with the provisions of chapter three hundred
8 twenty (320), Code, 1935. Said bonds may be issued only in the years
9 1939 and 1940. The proceeds of said bonds may be used only to pay
10 the city's share of the cost of federal work relief projects of a con-
11 struction nature, excluding buildings and building repairs. Before
12 any such levy is made, a completely itemized statement of expenditures
13 contemplated by such city shall be submitted to the state comptroller
14 for his approval, and no such levy shall be made unless so approved
15 by him.

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 Knoxville
3 Journal, a newspaper published in Knoxville, Iowa, and The Plain
4 Talk, a newspaper published in Des Moines, Iowa.

Approved April 20, 1939.

I hereby certify that the foregoing act was published in the Knoxville Journal, Knox-ville, Iowa, April 27, 1939, and the Plain Talk, Des Moines, Iowa, April 27, 1939.

EARL G. MILLER, *Secretary of State.*