

4 "Should the one and one-half mill levy fail to provide adequate
 5 funds to take care of the poor, then the board of supervisors, with the
 6 approval of the state comptroller, shall levy an additional tax of not
 7 to exceed one and one-half mills in all counties except counties having
 8 a population of over 100,000 and in such counties having more than
 9 100,000 population the board shall be authorized to levy not to exceed
 10 an additional three and one-half mills for poor relief to be entered on
 11 the tax list and collected as the ordinary county tax. Such additional
 12 tax shall be levied only during the years 1941 and 1942. Before any
 13 such additional levy is made, a showing of the necessity for such addi-
 14 tional levy shall be made to the state comptroller and no such addi-
 15 tional levy shall be made unless it shall be approved in writing by the
 16 comptroller.

17 Before any county can receive aid from the Iowa emergency relief
 18 fund for the aid of the poor, such county must have levied the maxi-
 19 mum amount authorized by law for poor relief."

Approved February 4, 1941.

CHAPTER 150

SUPPORT OF THE POOR

S. F. 385

AN ACT to amend chapter one hundred eighty-nine and four tenths (189.4), Code, 1939, relating to use of poor fund by the county board of supervisors.

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

1 SECTION 1. That chapter one hundred eighty-nine and four tenths
 2 (189.4), Code, 1939, be amended by adding thereto the following
 3 section:

4 "Notwithstanding the provisions of any laws to the contrary, the
 5 County Board of Supervisors shall have the power to use until July 1,
 6 1943, the poor fund to join and cooperate with the United States Gov-
 7 ernment, and/or cities and towns within their boundaries, or both the
 8 United States Government and cities and towns within their boundaries,
 9 in sponsoring work projects, provided that the money used from the
 10 poor fund for such purposes does not exceed the cost per month of
 11 supplying relief to the certified persons working on projects who would
 12 be receiving direct relief if they were not employed on said work
 13 project."

Approved April 5, 1941.