

3 been closed prior to January 1, 1940, it shall be presumed that no in-
 4 come tax is owing to the state of Iowa from said estate and said pre-
 5 sumption shall be conclusive after the first day of January, 1942.

1 SEC. 4. This act being deemed of immediate importance, shall be in
 2 full force and effect from and after its publication in the Red Oak Sun
 3 of Red Oak, Iowa, and the Malvern Leader, of Malvern, Iowa.

Approved April 16, 1941.

I hereby certify that the foregoing act was published in the Red Oak Sun, Red Oak,
 Iowa, April 24, 1941, and the Malvern Leader, Malvern, Iowa, April 24, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 234

STATE TAX COMMISSION

H. F. 238

AN ACT to amend section six thousand nine hundred forty-three and ninety-two
 thousandths (6943.092), Code, 1939, to authorize the State Tax Commission to
 destroy all useless records and reports and other papers filed by taxpayers after
 certain periods of time after the filing of such records with the commission.

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

1 SECTION 1. Section six thousand nine hundred forty-three and
 2 ninety-two thousandths (6943.092), Code, 1939, is hereby amended
 3 by adding thereto the following paragraph:

4 "3. The Commission shall have the power to destroy any and all
 5 useless records and all returns, reports and communications of any
 6 taxpayer filed with or kept by the commission after such returns,
 7 records, reports or communications shall have been in the custody of
 8 the commission for a period of not less than five (5) years, provided,
 9 however, after the accounts of any person shall have been examined by
 10 the commission and the amount of tax and penalty due shall have been
 11 finally determined, then the commission may, in its discretion, order
 12 the destruction of any records previously filed by such taxpayer,
 13 notwithstanding the fact that such records shall have been in the
 14 custody of the commission for a period less than five (5) years. Such
 15 records and documents shall be destroyed in such manner as shall be
 16 prescribed by the commission."

Approved March 24, 1941.

CHAPTER 235

EXAMINATION OF BOOKS BY STATE TAX COMMISSION

H. F. 223

AN ACT to amend section six thousand nine hundred forty-three and ninety-four
 thousandths (6943.094), Code, 1939, to provide a limitation of the time in which the
 State Tax Commission shall have power to examine the books, papers, records or
 memoranda of any taxpayer.