

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.

*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-four thousandths (6943.094), code, 1939, is hereby amended  
3 by striking the semicolon (;) after the word "memoranda" in line  
4 seven (7) thereof and inserting therein the following:  
5 " , such an examination not to include any transaction completed  
6 five (5) years or more prior to such an examination, provided, how-  
7 ever, that the commission may, by rules, provide for a limitation of time  
8 of any number of years less than five (5) ;".

Approved March 31, 1941.

---

CHAPTER 236

STATE TAX COMMISSION

H. F. 224

AN ACT to amend section six thousand nine hundred forty-three and ninety-seven thousandths (6943.097) providing for a limitation of time during which claims for refund may be allowed by the State Tax 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-seven thousandths (6943.097), code, 1939, is hereby amended  
3 by adding thereto the following sentence:  
4 "No claim for refund that has not been filed with the commission  
5 within five (5) years after the tax payment upon which a refund is  
6 claimed became due, or one year after such tax payment was made,  
7 whichever time is the later, shall be allowed by the commission."

Approved March 31, 1941.

---

CHAPTER 237

OLD AGE ASSISTANCE

S. F. 202

AN ACT to amend section sixty-nine hundred forty-three and one hundred thousandths (6943.100), Code, 1939, relative to allocation of revenue for old age assistance.

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

1 SECTION 1. Amend section sixty-nine hundred forty-three and one  
2 hundred thousandths (6943.100), Code, 1939, by striking from line  
3 seven the words, "the first seven million" and inserting in lieu thereof  
4 the following: "eight million five hundred thousand".

Approved March 1, 1941.