

*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.

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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.

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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.