

6 to join and cooperate with the United States Government, and/or  
7 cities and towns within their boundaries, or both the United States  
8 Government and cities and towns within their boundaries, in spon-  
9 soring work projects, provided that the money used from the poor  
10 fund for such purposes does not exceed the cost per month of supply-  
12 ing relief to the certified persons working on projects who would be  
13 receiving direct relief if they were not employed on said work proj-  
14 ects."

Approved February 24th, 1943.

## CHAPTER 139

### TAX FOR SUPPORT OF THE POOR

S. F. 9

AN ACT to amend section three thousand eight hundred twenty-eight and one hundred fourteen thousandths (3828.114), code, 1939, relating to the levying of a poor tax for the support of the poor.

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

1 SECTION 1. Section three thousand eight hundred twenty-eight and  
2 one hundred fourteen thousandths (3828.114), Code, 1939, is hereby  
3 amended by adding thereto the following:  
4 "Should the one and one-half mill levy fail to provide adequate funds  
5 to take care of the poor, then the board of supervisors, with the ap-  
6 proval of the state comptroller, shall levy an additional tax of not to  
7 exceed one and one-half mills in all counties except counties having a  
8 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 1943 and 1944. 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 additional  
15 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 April 3rd, 1943.