

3 of thirty thousand dollars (\$30,000.00) for each year of the bien-
 4 nium beginning July 1, 1945, and ending June 30, 1947, which sum is
 5 in addition to any appropriation in the departmental appropriations
 6 bill. These sums shall be used for the expenses and maintenance of the
 7 division of special education and to make the state's reimbursement
 8 to the school districts as provided in this act. If said sums are in-
 9 sufficient to reimburse the districts in full, then in that event a pro-
 10 rata reimbursement shall be made.

1 SEC. 12. There is hereby transferred to the general fund of the
 2 state of Iowa, for each year of the biennium beginning July 1, 1945
 3 and ending June 30, 1947, the sum of thirty thousand dollars (\$30,-
 4 000.00) from the income, corporation and sales tax fund collected
 5 under the provisions of Chapter three hundred ninety-three and three
 6 tenths (393.3), Code, 1939.

Approved April 12, 1945.

CHAPTER 132

REIMBURSEMENT FOR LOSS OF TAXES

H. F. 22

AN ACT to amend sections four thousand two hundred eighty-three and eleven hun-
 dredths (4283.11) and four thousand two hundred eighty-three and thirteen hun-
 dredths (4283.13), code, 1939, relating to the computation and certificate thereof
 for the reimbursement of school districts for loss of taxes on publicly owned land.

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

1 SECTION 1. Section four thousand two hundred eighty-three and
 2 eleven hundredths (4283.11), Code, 1939, is amended by striking the
 3 period (.) following the word "located" in line eleven (11) of said
 4 section, and substituting a comma (,) and adding thereafter the follow-
 5 ing: "which computation shall be made on or before the first day of
 6 September in the year in which said deductions are to be made."

1 SEC. 2. Section four thousand two hundred eighty-three and thir-
 2 teen hundredths (4283.13), Code, 1939, is amended by striking the
 3 period (.) following the word "corporation" in line eleven (11) of said
 4 section, and substituting a comma (,) and adding thereafter the follow-
 5 ing: "which certificate shall be filed with the secretary of the Executive
 6 Council not later than April first of each succeeding year."

1 SEC. 3. This act being deemed of immediate importance shall be in
 2 full force and effect from and after its passage and publication in The
 3 Colfax Tribune, a newspaper published at Colfax, Iowa, and The
 4 Times-Republican, a newspaper published at Corydon, Iowa.

Approved February 20, 1945.

I hereby certify that the foregoing act was published in The Colfax Tribune, Colfax,
 Iowa, March 1, 1945, and The Times-Republican, Corydon, Iowa, March 1, 1945.

WAYNE M. ROPES, *Secretary of State.*