

8 the provisions of chapter four hundred twenty-two (422), Code 1954,  
 9 relating to the imposition, collection and administration of the sales  
 10 tax law and all of the provisions of chapter four hundred twenty-three  
 11 (423), Code 1954, relating to the imposition, collection and adminis-  
 12 tration of the use tax law shall be considered an integral part of this  
 13 Act. The state tax commission shall provide proper forms for the  
 14 reporting and collection of the taxes imposed by this Act; shall have  
 15 the power to make rules and regulations in connection with the admin-  
 16 istration thereof, as is now provided in the case of sales and use tax  
 17 administration, and shall be authorized to employ such additional  
 18 assistance as may be required for its administration.

1 SEC. 12. The provisions of this Act shall constitute a temporary  
 2 emergency tax to make possible meeting budgetary needs for the  
 3 biennium beginning July 1, 1955 and ending June 30, 1957.

1 SEC. 13. This Act being deemed of immediate importance shall be  
 2 in full force and effect from and after publication in the West Des  
 3 Moines Express, a newspaper published at West Des Moines, Iowa,  
 4 and the Ogden Reporter, a newspaper published at Ogden, Iowa.

Approved April 29, 1955.

I hereby certify that the foregoing Act, House File 522, was published in the West Des Moines Express, West Des Moines, Iowa, May 12, 1955, and in the Ogden Reporter, Ogden, Iowa, May 12, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 46

### AUDITORS COMPENSATION

#### S. F. 422

AN ACT relating to the per diem compensation of county, municipal and school examiners and their assistants.

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

1 SECTION 1. Section eleven point nine (11.9), Code 1954, is  
 2 amended by striking from line three (3) the word, "fifteen" and insert-  
 3 ing in lieu thereof the word, "seventeen".

1 SEC. 2. This Act shall cease to be of any force and effect after  
 2 June 30, 1957.

1 SEC. 3. This Act being deemed of immediate importance shall be  
 2 in full force and effect from and after its publication in the Rockwell  
 3 City Advocate, a newspaper published at Rockwell City, Iowa, and the  
 4 Fort Dodge Advocate, a newspaper published at Fort Dodge, Iowa.

Approved April 28, 1955.

Pursuant to the authority vested in the undersigned, Secretary of State of Iowa, under the provisions of section 3.9, Code of Iowa, 1954, the Fort Dodge Advocate, Fort Dodge, Iowa, being nonexistent, The Fort Dodge Messenger and Chronicle, a newspaper published in Fort Dodge, Iowa, is designated to publish the foregoing Act, Senate File 422.

MELVIN D. SYNHORST, *Secretary of State.*

I hereby certify that the foregoing Act, Senate File 422, was published in the Rockwell City Advocate, Rockwell City, Iowa, May 12, 1955, and in The Fort Dodge Messenger and Chronicle, Fort Dodge, Iowa, May 12, 1955.

MELVIN D. SYNHORST, *Secretary of State.*