

1 SEC. 5. The committee shall enter into its duties as soon as the
2 membership has been appointed and shall submit its proposed legisla-
3 tion to any regular or special session of the general assembly of Iowa.

1 SEC. 6. There is hereby appropriated from the general fund of
2 the state not otherwise appropriated, the sum of five thousand dollars
3 (\$5,000.00), or so much thereof as may be necessary to carry out the
4 purposes of this Act. The compensation of employees and expenses
5 of said committee shall be paid out of the general fund of the state
6 on vouchers to be approved by the chairman or secretary of the com-
7 mittee and audited according to law.

1 SEC. 7. This Act being deemed of immediate importance shall be
2 in full force and effect from and after its passage and publication in
3 the What Cheer Patriot-Chronicle, a newspaper published at What
4 Cheer, Iowa, and The Pella Chronicle, a newspaper published at
5 Pella, Iowa.

Approved May 24, 1955.

I hereby certify that the foregoing Act, House Joint Resolution 9, was published in the What Cheer Patriot-Chronicle, What Cheer, Iowa, June 2, 1955, and in The Pella Chronicle, Pella, Iowa, June 2, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 329

JUVENILE HOME SEWAGE DISPOSAL

H. J. R. 16

A JOINT RESOLUTION to authorize the board of control of state institutions to cooperate with the city of Toledo, Iowa, in financing the construction of and participating in the maintenance of a sewage disposal plant for the joint use of the city of Toledo and the state juvenile home located in said city and to make appropriation therefor.

WHEREAS, the board of control of state institutions has contemplated the construction of a sewage disposal plant to serve the state juvenile home at Toledo, Iowa; and

WHEREAS, the board of control of state institutions and the city council of said city of Toledo propose to institute proceedings for the construction of a sewage disposal plant, and it appears that the interests of the state juvenile home and the people of the city of Toledo would best be served by providing for the joint use by said state juvenile home and the city of Toledo of said sewage disposal plant; and

WHEREAS, an agreement has been entered into between the board of control and the city council of the city of Toledo that a fair pro rata share of the expense of the construction of said sewage disposal plant to be assumed by the board of control would be fifteen thousand dollars (\$15,000) and that a fair share of the annual maintenance cost of said sewage disposal plant to be assumed by the board of control would be equal to one dollar (\$1.00) per capita of the total number of residents of said state juvenile home with a minimum share of said annual maintenance cost to be not less than two hundred dollars (\$200); now therefore,

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

1 SECTION 1. There is hereby appropriated from the general fund
2 of the state the sum of fifteen thousand dollars (\$15,000) to be applied
3 to the expense of the construction of the sewage disposal plant at
4 Toledo, Iowa, said plant to thereafter be operated for the joint use of
5 the city of Toledo and the said state juvenile home. Payment of afore-
6 said construction cost in said amount shall be made by the board of
7 control to the city of Toledo when said state juvenile home has been
8 connected to said plant.

1 SEC. 2. The agreement between the board of control of state in-
2 stitutions and the city of Toledo, Iowa, referred to in the preamble
3 hereof is hereby authorized and approved.

Approved April 28, 1955.

CHAPTER 330

TAX STUDY COMMITTEE

S. J. R. 7

A JOINT RESOLUTION proposing to create a special committee to make a study of taxation embracing the adequacy and equity of the entire structure of state, county, municipal, and school methods of raising revenues, to make special inquiries into the present system of taxation, to make a study of the equalization of real and personal property assessments and exemptions throughout the state as between the various counties of the state and the various taxing districts of the state, to study the question of revision or improvement in the present laws relating to the public revenues of the state and its various political subdivisions and to make such recommendations to the governor and the next session or special session of the legislature as may be decided upon by the committee, and to make an appropriation therefor.

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

1 SECTION 1. A special committee is hereby created to be known
2 as the Iowa taxation study committee which shall be a bipartisan com-
3 mittee of twelve (12) members consisting of four (4) members to be
4 appointed by the governor, four (4) members from the senate to be
5 appointed by the president of the senate, and four (4) members of the
6 house to be appointed by the speaker of the house. Appointments by
7 the governor from the legislature, if any, shall be in equal numbers
8 from each house.

1 SEC. 2. The committee shall have full power and authority to in-
2 vestigate, inquire into and examine all matters relating to the ade-
3 quacy and equity of the provisions for revenue for the state govern-
4 ment and cities and towns, counties, and school districts of Iowa, and
5 shall make recommendations for changes deemed advisable for the
6 equalization of taxes for the support of the state or other political
7 subdivisions, and in general to inquire into and examine every matter
8 and thing whatsoever affecting the providing of revenue for govern-
9 mental purposes in Iowa, and the administration of laws relating to
10 taxation.

11 Activities of the committee shall cover, among other things, the fol-
12 lowing: