

CHAPTER 421

GASOLINE TAX DIVISION AUDIT

S. J. R. 8

A JOINT RESOLUTION creating a joint legislative bipartisan committee to engage a competent certified public accounting firm to make an audit of the motor vehicle fuel tax division of the state treasurer's office of the state of Iowa and to make an appropriation therefor.

WHEREAS, a preliminary audit is being made under provisions of Chapter sixty-seven (67), Code 1958, at this time of the Motor Vehicle Fuel Tax Division of the State Treasurer's Office of the State of Iowa, and

WHEREAS, it appears that a complete audit of such office cannot be reasonably made under the provisions of Chapter sixty-seven (67), Code 1958, and that it is advisable to engage a competent certified public accounting firm, either from within or from outside of the State of Iowa, to supplement the audit now being made and to make a complete audit of such department, and

WHEREAS, it is the desire of this General Assembly, now in session, that a complete audit be made of that department for the purpose of determining whether proper bookkeeping methods and accounting procedures have been used in such department and whether remedial legislation should be enacted to enable the persons in said office to properly administer the Motor Vehicle Fuel Tax law in the State of Iowa, and

WHEREAS, it appears that a substantial sum of money will be required to have a complete and adequate audit, and

WHEREAS, it will be to the best interests of the State of Iowa and of all persons and parties concerned that a joint legislative bipartisan committee of ten (10) members be appointed, consisting of three (3) members from the republican party and two (2) members from the democratic party, from both the House and Senate, the Senate members to be appointed by the Lieutenant Governor, as the presiding officer thereof, and the House members to be appointed by the Speaker of the House, to employ an auditing firm for the purposes as herein set forth, to determine the extent of the audit to be made and to report the result of said audit and the findings of said committee in respect thereto to the 58th General Assembly before it adjourns.

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

1 SECTION 1. That a joint legislative committee consisting of five (5)
2 members from the Senate and five (5) members from the House of
3 Representatives be appointed by the Lieutenant Governor and by the
4 Speaker of the House respectively, said committee consisting of three
5 (3) members from the republican party and two (2) members from
6 the democratic party from each house of the General Assembly.

1 SEC. 2. Said committee is hereby authorized to empower and allow
2 the committee of three (3) heretofor* appointed by the governor
3 under chapter sixty-seven (67), Code 1958, with the approval of the

*According to enrolled Act.

4 majority of the joint legislative committee designated in section one
5 (1) of this resolution, to select and employ a certified public account-
6 ing firm, either from within or from outside the State of Iowa, to have
7 made an audit of the books and records of the Motor Vehicle Fuel Tax
8 Division of the Treasurer's Office of the State of Iowa, covering such
9 period of time as said committee believes necessary to adequately
10 determine the manner and way in which said office has been con-
11 ducted, the amount of tax losses to the State of Iowa, if any, and to
12 further determine what remedial legislation, if any, should be recom-
13 mended for enactment by the General Assembly. By July 1, 1959 the
14 joint legislative committee shall conclude its duties and be discharged.
15 On and after July 1, 1959 any further duties required under this act
16 shall be discharged by the budget and finance control committee. If
17 additional funds are required under the provisions of this act the re-
18 lease of said funds shall be subject to the approval of the budget and
19 financial control committee.

1 SEC. 3. The sum of fifty thousand (50,000) dollars is hereby appro-
2 priated out of the Motor Vehicle Fuel Tax fund as part of the cost of
3 administration thereof for the aforesaid purpose and said committee
4 is hereby authorized to use and expend such part thereof as they find
5 necessary to carry out the purpose and intent of this Act. All ex-
6 penses incurred by the committee shall be paid out of the Motor Ve-
7 hicle Fuel Tax fund of the state on vouchers to be approved by the
8 chairman and secretary of the committee and audited according to
9 law.

1 SEC. 4. 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 North English Record, a newspaper published at North English,
4 Iowa, and the Morning Democrat, a newspaper published at Daven-
5 port, Iowa.

Approved February 18, 1959.

I hereby certify that the foregoing Act, Senate Joint Resolution 8, was published in the North English Record, North English, Iowa, February 26, 1959, and in the Morning Democrat, Davenport, Iowa, February 24, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 422

BOUNDARY STUDY COMMITTEE

S. J. R. 17

A JOINT RESOLUTION to amend House Joint Resolution No. 8, of the 57th General Assembly of Iowa, appearing as chapter 307, Acts of the regular session thereof, to provide that the boundary study committee therein created be authorized and empowered to study the present boundary line between the state of South Dakota and state of Iowa and to report to the general assembly of Iowa as therein provided.

WHEREAS, a committee was established by the 57th General Assembly to study the present boundary line between the states of Iowa and Nebraska, and