SEC. 3. Section twenty-three point thirteen (23.13), Code 1962, is amended by striking in lines three (3) and four (4) the words "five or more taxpayers" and inserting in lieu thereof the following:

more taxpayers" and inserting in lieu thereof the following:

"interested objectors in any municipality equal in number to one
(1) percent of those voting for the office of governor at the last general election in said municipality, but in no event less than twenty-five (25),".

Approved June 4, 1963.

## CHAPTER 69

## CLAIMS AGAINST STATE

H. F. 588

AN ACT allowing the state appeal board and special assistant attorney general power to approve or reject claims against the state.

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

SECTION 1. Section twenty-five point two (25.2), Code 1962, is hereby amended by striking all after the word "board" in line two (2) and inserting in lieu thereof the following:

3 "with the recommendation of the special assistant attorney general 4 for claims may approve or reject claims against the state of less than ten (10) years covering the following: outdated warrants; outdated sales and use tax refunds; license refunds; additional agricultural land tax credits; outdated invoices; fuel and gas tax refunds; outdated homestead and veterans' exemptions; outdated funeral service 10 claims; tractor fees; registration permits; outdated bills for merchandise; services furnished to the state; and refunds of fees collected by the state. Payments authorized by the state appeal board shall be paid from the appropriation or fund of original certification of the 11 12 13 claim, except, that if such appropriation or fund has since reverted 14 under section eight point thirty-three (8.33) of the Code, then such payment authorized by the state appeal board shall be out of any 15 17 money in the state treasury not otherwise appropriated.'

SEC. 2. Section twenty-five point three (25.3), Code 1962, is hereby amended by inserting in line five (5) after the word "senate" the words "a list of all claims rejected by the state appeal board together with".

Approved May 20, 1963.