

CHAPTER 1217

INHERITANCE TAX EXEMPTIONS

S. F. 1023

AN ACT relating to estates exempt from inheritance tax.

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

- 1 SECTION 1. Section four hundred fifty point forty-two (450.42),
 2 Code 1966, as amended by chapter four hundred (400), section eighty-
 3 nine (89), Acts of the Sixty-second General Assembly, is hereby fur-
 4 ther amended as follows:
 5 1. By inserting in line one (1) after the word "court" the words
 6 "or clerk".
 7 2. By inserting in line six (6) after the word "court" the words
 8 "or clerk".

Approved March 4, 1970.

CHAPTER 1218

PUBLIC FUNDS IN BANKS

H. F. 1275

AN ACT relating to deposits of public funds in banks.

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

- 1 SECTION 1. As used in this Act:
 2 1. "Political subdivision" means every political subdivision or gov-
 3 ernmental unit or entity mentioned in section four hundred fifty-
 4 three point one (453.1) of the Code except the treasurer of state.
 5 2. "Executive officer" means every chairman of a county board of
 6 supervisors, mayor of a city or town, president of the board of direc-
 7 tors of a school corporation, or other officer elected or appointed to
 8 act as chief executive officer of any political subdivision.
 9 3. "Administrative officer" means every county auditor, city or
 10 town clerk, school corporation superintendent, or any officer or em-
 11 ployee of any other political subdivision, other than the treasurer or
 12 person acting as treasurer, designated by the executive officer.
- 1 SEC. 2. The treasurer or person acting as treasurer of each politi-
 2 cal subdivision shall within fifteen days after the close of the first
 3 month of the first and third quarters of the political subdivision's
 4 fiscal year, deliver to the executive officer of the political subdivision
 5 all of the political subdivision's bank ledger statements covering the
 6 first month of each such quarter together with all of the paid checks
 7 or warrants posted thereon. Within five days after delivery of the
 8 bank statements and paid checks or warrants the executive officer and
 9 the administrative officer shall, jointly with an officer of all banks
 10 in which the political subdivision has funds on deposit, certify on
 11 forms prescribed by the auditor of state that the treasurer's record
 12 of the amount of money on deposit with the bank to the credit of the

13 political subdivision as of the end of the previous month is to the
 14 best of their knowledge correct. The certification shall be completed
 15 in triplicate, and one copy filed by the executive officer in his office,
 16 one copy transmitted to the treasurer when the bank statements and
 17 redeemed or canceled checks are returned to him, and one copy for-
 18 warded to the state auditor to be filed by him. The copies shall be
 19 retained on file in the respective offices for a period of five years.

Approved May 10, 1970.

CHAPTER 1219

HIGHWAYS CROSSING DRAINAGE DISTRICTS

H. F. 1122

AN ACT relating to construction of public highways and certain other installations across the right-of-way of a drainage or levee district.

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

1 SECTION 1. Chapter two hundred sixty (260), section twenty-one
 2 (21), Acts of the Sixty-third General Assembly, First Session, is
 3 hereby amended as follows:

4 1. By inserting in line eleven (11) after the word "district" the
 5 words "shall require such person to agree to comply with subsection
 6 three (3) of this section and".

7 2. By inserting in line twelve (12) before the word "conditions"
 8 the word "additional".

9 3. By adding thereto the following new subsection:

10 "3. When the construction of a public highway, or any installation
 11 for which an easement has been obtained under subsection one (1) of
 12 this section, on, over, across, or beneath the right-of-way of any drain-
 13 age or levee district disturbs or requires replacement of any portion
 14 of a tile drain less than twenty inches in diameter, and a portion of
 15 such drain will remain wholly or partially exposed after the construc-
 16 tion project has been completed, the portion which is to remain ex-
 17 posed and not less than three feet of such drain immediately on either
 18 side of the portion which is to remain exposed, shall be replaced either
 19 with steel pipe of not less than sixteen gauge or polyvinyl chloride
 20 pipe conforming to current industry standards regarding diameter
 21 and wall thickness."

Approved March 26, 1970.