

16 reated to carry out the provisions of this Act shall serve at the pleas-  
 17 ure of the state comptroller and shall be paid from funds appro-  
 18 priated to the office of the state comptroller. The Iowa reciprocity  
 19 board shall reimburse the office of the state comptroller for the pay-  
 20 ment of such funds from the funds appropriated by this Act.

21 3. Grand total of all appropriations for all purposes for each fiscal  
 22 year of the biennium for the Iowa reciprocity board.

23 -----\$207,630.00 \$164,340.00

1 SEC. 2. Notwithstanding the provisions of section eight point  
 2 thirty-three (8.33) of the Code, all unencumbered or unobligated  
 3 balances of appropriations made by this Act for the first fiscal year  
 4 of the biennium commencing July 1, 1971 shall, on September 30,  
 5 1972, revert to the state treasury and to the credit of the fund from  
 6 which appropriated. The Iowa reciprocity board may make applica-  
 7 tion to the committees on appropriations for the reappropriation of  
 8 any funds that do revert, or probably will revert upon the dates here-  
 9 in set and the respective committees on appropriations or a subcom-  
 10 mittee thereof shall hold a hearing upon the application while the  
 11 general assembly is in regular session. In all other respects the pro-  
 12 visions of section eight point thirty-three (8.33) of the Code shall  
 13 apply to appropriations made for the first fiscal year of such bien-  
 14 nium. Unencumbered or unobligated balances of appropriations made  
 15 for the second fiscal year of such biennium shall be subject to section  
 16 eight point thirty-three (8.33) of the Code.

1 SEC. 3. Where any laws of this state are in conflict with this Act,  
 2 the provisions of this Act shall govern for the biennium.

Approved June 30, 1971.

## CHAPTER 57

### MOTOR FUEL TAX FUND

H. F. 694

AN ACT relating to and to appropriate from the motor vehicle\* fuel tax fund to the department of revenue.

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

1 SECTION 1. There is appropriated from the motor vehicle\* fuel  
 2 tax fund for each fiscal year of the biennium beginning July 1, 1971  
 3 and ending June 30, 1973 to the department of revenue the following  
 4 amounts, or so much thereof as may be necessary, to be used for the  
 5 following purposes:

\*According to enrolled Act.

		1971-72	1972-73
6		<u>Fiscal Year</u>	<u>Fiscal Year</u>
7			
8	DEPARTMENT OF REVENUE		
9	For salaries, support, maintenance and miscellaneous purposes for		
10	the administration and enforcement of the provisions of chapter		
11	three hundred twenty-four (324) of the Code: .....		
12		\$879,825.00	\$902,939.00

1 SEC. 2. Notwithstanding the provisions of section eight point  
 2 thirty-three (8.33) of the Code, all unencumbered or unobligated  
 3 balances of appropriations made by this Act for the first fiscal year  
 4 of the biennium commencing July 1, 1971 shall, on September 30,  
 5 1972, revert to the state treasury and to the credit of the fund from  
 6 which appropriated. In all other respects the provisions of section  
 7 eight point thirty-three (8.33) of the Code shall apply to appropri-  
 8 ations made for the first fiscal year of such biennium. Unencumbered  
 9 or unobligated balances of appropriations made for the second fiscal  
 10 year of such biennium shall be subject to section eight point thirty-  
 11 three (8.33) of the Code.

1 SEC. 3. Where any of the laws of this state are in conflict with  
 2 this Act, the provisions of this Act shall govern for the biennium.

1 SEC. 4. Section three hundred twenty-four point seventy-seven  
 2 (324.77), Code 1971, is amended as follows:

3 **324.77 Moneys deposited in treasury—refunds.** All fees, taxes,  
 4 interest, and penalties imposed under this chapter must be paid to the  
 5 department of revenue in the form of remittances payable to the  
 6 treasurer of state, and the department of revenue shall transmit each  
 7 payment daily to the [state] treasurer of state. *Such payments shall*  
 8 *be deposited by the treasurer of state in a fund, hereby created, within*  
 9 *the state treasury which shall be known as the motor vehicle\* fuel tax*  
 10 *fund.* The department of revenue shall certify monthly to the state  
 11 comptroller amounts of refunds of tax approved or determined by the  
 12 department during each month, and the state comptroller shall draw  
 13 warrants in such amounts on the motor vehicle\* fuel tax fund and  
 14 transmit them. There is hereby appropriated out of the money re-  
 15 ceived under the provisions of this chapter *and deposited in the motor*  
 16 *vehicle\* fuel tax fund* sufficient funds to pay such refunds as may be  
 17 authorized in this chapter.

18 *The general assembly may appropriate from the motor fuel tax*  
 19 *fund such amounts as it determines are necessary for administrative*  
 20 *expenses. Allocations and transfers of fees, taxes, interest, and penal-*  
 21 *ties imposed under this chapter, pursuant to any provision of the*  
 22 *Code, shall be made from the motor fuel tax fund.*

Approved June 10, 1971.

\*According to enrolled Act.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.