

publication in The Hamburg Reporter, a newspaper published in Hamburg, Iowa, and in the Bellevue Herald-Leader, a newspaper published in Bellevue, Iowa.

Approved June 5, 1978

I hereby certify that the foregoing Act, House File 2190, was published in The Hamburg Reporter, Hamburg, Iowa on June 15, 1978, and in the Bellevue Herald-Leader, Bellevue, Iowa on June 15, 1978.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1152

SCHOOL DISTRICT SURTAX MONEYS

S. F. 2054

AN ACT relating to the deposit of school district income surtax moneys.

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

Section 1. Section four hundred forty-two point eighteen (442.18), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Effective July 1, 1980, the director of revenue shall deposit all school district income surtax moneys received on or before November first of the year following the close of the school budget year for which the surtax is imposed to the credit of each district from which the moneys are received in the school district income surtax fund. All school district surtax moneys received or refunded after November first of the year following the close of the school budget year for which the surtax is imposed shall be deposited in or withdrawn from the general fund of the state and shall be considered part of the cost of administering the school district surtax.

Sec. 2. The department of revenue shall, not later than January 15, 1980, submit a report to the general assembly specifying the amount of school district income surtax moneys

credited to the school district income surtax fund after November 1, 1978 and November 1, 1979 which were attributed to individual income tax returns filed and received in 1978 and 1979 respectively after the date on which such returns shall have been filed. The report shall also specify the amount of school district income surtax moneys received or refunded as a result of an audit or from the filing of amended returns. The report shall specify the names of each school district which has imposed a school district income surtax and the amount of additional income surtax moneys received from late filed returns and received or refunded from audited and amended returns and the administrative costs incurred by the department in processing these returns and the issuance of warrants to the respective school districts which have received additional surtax moneys from late filed returns and audited and amended returns.

Sec. 3. The provisions of section one (1) of this Act shall be effective July 1, 1980 for all state individual income tax returns filed on or after July 1, 1980.

Approved June 13, 1978

CHAPTER 1153

INHERITANCE TAX HARDSHIP CASES

H. F. 68

AN ACT relating to the time period in which the director of revenue may extend the payment of inheritance taxes for hardship cases.

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

Section 1. Section four hundred fifty point six (450.6), Code 1977, is amended to read as follows:

450.6 ACCRUAL OF TAX--MATURITY--EXTENSION OF TIME. The tax hereby imposed shall be for the use of the state, shall accrue at the death of the decedent owner, and shall be paid to the department of revenue within twelve months after the death of the decedent owner except when otherwise provided in this chapter. When in the opinion of the director of revenue additional time should be granted for payment to avoid hardship, the director may extend the period to a date not exceeding three ten years from the date of death of the decedent. ~~7.~~ but-in In the case of any such extension the tax