

CHAPTER 39
NONPROFIT HISTORICAL SOCIETIES

S. F. 1

AN ACT allowing county boards of supervisors to levy a tax and distribute moneys to nonprofit historical societies and prohibiting county conservation boards from appropriating funds for nonprofit historical societies.

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

Section 1. Section one hundred eleven A point four (111A.4), subsection eleven (11), Code 1979, is amended by striking the subsection.

Sec. 2. Section three hundred thirty-two point three (332.3), subsection twenty-four (24), Code 1979, is amended by striking the subsection and inserting in lieu thereof the following:

24. To levy a tax, subject to the provisions of this subsection and not to exceed three cents per thousand dollars of assessed value, with the amount of tax collected not to exceed five thousand dollars in a county with a population of less than thirty-five thousand, fifteen thousand dollars in a county with a population of thirty-five thousand or more but less than one hundred thousand, or twenty-five thousand dollars in a county with a population of one hundred thousand or more, for the use of local, nonprofit historical societies, organized pursuant to chapter five hundred four (504) or chapter five hundred four A (504A) of the Code, for the purpose of collecting and preserving historical materials, artifacts, places, and structures of the area, maintaining a historical library and collections, conducting historical studies and researches, issuing publications, providing public lectures of historical interest, and otherwise disseminating a knowledge of the history of the area to the general public. If there are two or more nonprofit historical societies in the county, the board shall apportion the funds available under this subsection as it determines. The county board of supervisors shall require the historical society to submit to the board as a prerequisite to receiving funds under this subsection a proposed budget including the amount of available funds and estimated expenditures. A local historical society receiving funds under this subsection shall present to the county board of supervisors an annual report describing in detail its use of the funds received.

Sec. 3. This Act is effective January first following its enactment.

Approved June 1, 1979