

2. The committee shall report to each session of the general assembly, which report shall include any recommended changes in laws relating to school districts, and shall specify the number of hearings held annually, the reasons for the committee's recommendations, information about the amounts of property tax levied by school districts for a cash reserve, and other information as the committee deems advisable.

Sec. 4. Chapter 442, Code 1981, is amended by adding the following new section:

**NEW SECTION.** If a school district receives less state school foundation aid under section 442.26 than is due under that section, for a base year and the school district uses funds from its cash reserve during the base year to make up for the amount of state aid not paid, the board of directors of the school district shall include in its general fund budget document information about the amount of the cash reserve used to replace state school foundation aid not paid.

Sec. 5. Notwithstanding sections 24.3 through 24.17, for the school year beginning July 1, 1982, the board may approve the levy of the property tax authorized in section 1 of this Act and certify a budget to the county auditor not later than twenty days after the effective date of this Act or not later than May 1, 1982, whichever is earlier. Time limitations on procedures necessary for budget certification are adjusted according to the budget certification deadline established in this section.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the South Hardin Signal-Review, a newspaper published in Hubbard, Iowa, and in the Charles City Press, a newspaper published in Charles City, Iowa.

Approved April 16, 1982

I hereby certify that the foregoing Act, Senate File 2088 was published in the South Hardin Signal-Review, Hubbard, Iowa on April 22, 1982 and in the Charles City Press, Charles City, Iowa on April 23, 1982.

MARY JANE ODELL, *Secretary of State*

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## CHAPTER 1129

### HISTORICAL SOCIETY USE OF COUNTY FUNDS

*S.F. 460*

**AN ACT** relating to the purposes for which funds from a tax levied by a county can be used by a nonprofit historical society.

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

Section 1. Section 331.422, subsection 18, Code 1981 Supplement, is amended to read as follows:

18. For a local, nonprofit historical society organized under chapter 504 or 504A, not to exceed three cents per thousand dollars to be used for to preserve and disseminate a knowledge of the history of the area to the general public, including but not limited to collecting and

preserving historical materials, artifacts, places, and structures of the area, including repairing and maintaining buildings; maintaining a historical library and collections, including the construction, repair and maintenance of facilities necessary for exhibits and displays; conducting historical studies and researches; issuing publications; and providing public lectures of historical interest, and otherwise disseminating a knowledge of the history of the area to the general public. The tax collected under this subsection shall not 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. 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 board shall require the historical society to submit to it a proposed budget including the amount of available funds and estimated expenditures, as a prerequisite to receiving funds under this subsection. A local historical society receiving funds under this subsection shall present to the board an annual report describing in detail its use of the funds received.

Approved April 22, 1982

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## CHAPTER 1130

### RULES OF CIVIL PROCEDURE CHANGES

*S.F. 2270*

**AN ACT** relating to changes in the rules of civil procedure proposed by the supreme court.

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

Section 1. The proposed changes to the rules of civil procedure filed by the supreme court with the Iowa general assembly January 27, 1982, are amended by striking from pages four and five the provision which would create a rule of civil procedure 371.\*

Approved April 23, 1982

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\* See Ch. 1268 herein.