

Sec. 4. Section 1 of this Act is retroactive to January 1, 1983 for mobile home taxes levied, due and payable in the calendar year beginning January 1, 1983.

Sec. 5. This Act, being deemed of immediate importance, takes effect from and after its publication in the Cherokee Daily Times, a newspaper published in Cherokee, Iowa, and in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa.

Approved March 7, 1983

I hereby certify that the foregoing Act, House File 68, was published in the Cherokee Daily Times, Cherokee, Iowa on March 15, 1983 and in The Cedar Rapids Gazette, Cedar Rapids, Iowa on March 16, 1983.

MARY JANE ODELL, *Secretary of State*

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**CHAPTER 6**  
**EXAMINATION OF COUNTY ACCOUNTS**  
*S.F. 132*

**AN ACT** relating to the examination and settlement of accounts of county officers or employees.

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

Section 1. Section 331.902, Code 1983, is amended by adding the following new subsection:  
NEW SUBSECTION. When examining, settling, or verifying reports or accounts of fees or other monetary receipts of the county under section 331.401, subsection 1, paragraph r, this section, or chapter 452, the cash on hand in the office of the county officer or employee subject to the settlement or examination need not be counted in the presence of, or by, the board of supervisors or other examining county officer. This section does not prohibit the actual counting of cash on hand in a county at the time of the examination or settlement if the examining authority requests the actual count.

Approved March 18, 1983