

CHAPTER 226**EPWORTH, IOWA, LEGALIZING ACT***S.F. 381*

AN ACT an Act to legalize the payment of a sales tax refund claim to the city of Epworth, Iowa, by the department of revenue and finance.

WHEREAS, the city of Epworth, Iowa, undertook its 1985 street improvement projects; and
WHEREAS, the city of Epworth, Iowa, paid sales tax on the construction contracts to six different contractors; and

WHEREAS, the city clerk subsequently filed a claim for refund with the department of revenue and finance; and

WHEREAS, the claim filed by the city clerk of the city of Epworth, Iowa, was denied because it was not timely filed as required under section 422.45, subsection 7, paragraph "a"; and

WHEREAS, the claim for refund should be allowed by the department of revenue and finance and the department's actions to allow the refund should be legalized and the matter once and for all be put to rest; NOW THEREFORE,

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

Section 1. That all proceedings taken by the city of Epworth, Iowa, relating to the filing of the claim for refund for sales tax paid on the construction contracts for 1985 street improvement projects, including a declaration that the claim was timely filed, and the action of the department of revenue and finance to pay the claim are validated, legalized and confirmed and the claims are valid, legal, and timely filed.

Approved April 24, 1987