

476B.6, being deemed of immediate importance, take effect upon enactment and apply retroactively to January 1, 2008, for tax years beginning on or after that date.

Approved April 23, 2009

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**CHAPTER 81**  
HISTORIC SITE PRESERVATION GRANTS —  
FUNDING RESTRICTIONS  
*S.F. 114*

**AN ACT** relating to the number of historic preservation grants that may be awarded in a county and providing an effective date.

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

Section 1. 2008 Iowa Acts, chapter 1179, section 1, subsection 4, paragraph b, unnumbered paragraph 2, is amended to read as follows:

In making grants pursuant to this lettered paragraph, the department shall consider the existence and amount of other funds available to an applicant for the designated project. A grant awarded from moneys appropriated in this lettered paragraph shall not exceed \$100,000 per project. Not more than two grants may be awarded in the same county \$200,000 may be awarded in the same county in the same round of grant reviews.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 24, 2009