

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 166

January 31, 1947.
Cities and Towns.

By BURKMAN and SLOANE.

A BILL FOR

An Act to amend the law as it appears in section three hundred sixty-three point thirty-six (363.36), Code 1946, providing for and fixing the time when cities shall make separate appropriations for all different expenditures thereof for each fiscal year, and repealing all laws in conflict herewith.

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

1 Section 1. That section three hundred sixty-three
2 point thirty-six (363.36), Code 1946, be and the same is
3 hereby amended by striking out the words "the beginning
4 thereof" in the fourth line of subsection sixteen (16)
5 thereof and inserting in lieu thereof the words "April
6 thirtieth".

7 That said section three hundred sixty-three point
8 thirty-six (363.36) is hereby further amended by striking
9 out the words "at the beginning of the fiscal year" in the
10 third line of subsection seventeen (17) thereof and inserting
11 in lieu thereof the words "on or before April thirtieth in
12 each year".

1 Section 2. This act shall prevail over all laws or
2 parts of laws in conflict herewith.

EXPLANATION OF H. F. 166

The present law provides for the beginning of fiscal years as of April 1st. In years past the auditing department has been compelled to close their books the middle of March, otherwise they would be unable to close them on a later date before the expiration of the fiscal year. This amendment will permit carrying on of all city business until the close of the fiscal year provided by statute and will give the auditing department 30 days to adjust their accounts.