

January 18, 1951.  
Passed on File.

**Senate File 136**  
By WATSON of Pottawattamie.

Passed Senate, Date .....  
Vote: Ayes..... Nays.....  
Passed House, Date .....  
Vote: Ayes..... Nays.....  
Approved .....

## A BILL FOR

An Act to authorize and legalize the Iowa state tax commission refund to the Independent School District of Council Bluffs, Pottawattamie County, Iowa, funds in the amount of five hundred twenty-four dollars and fifty-two cents (\$524.52) paid by said district for sales tax during a period from October 1, 1949 to December 31, 1949.

WHEREAS, the Independent School District of Council Bluffs, Iowa, through its officials paid to the state tax commission five hundred twenty-four dollars and fifty-two cents, in payments of sales tax and

WHEREAS, said district is exempt from payment of said taxes conditioned only on timely application for refund thereof and

WHEREAS, the district official erroneously and negligently failed to timely apply for said refund of said sales tax payment and

WHEREAS, the time now provided in which the state tax commission is authorized to make such refund has elapsed and

WHEREAS, it would be to the best interests of said school district and in conformance with sound state administration to refund such sum to the school district as was negligently and erroneously not timely applied for by said official,

NOW THEREFORE,

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

- 1 Section 1. That the Iowa state tax commission is hereby
- 2 authorized and directed to transfer funds to the Independent
- 3 School District of Council Bluffs, Pottawattamie County, Iowa

4 in the amount of five hundred twenty-four dollars and fifty-  
5 two cents.

1 Sec. 2. This act being deemed of immediate importance shall  
2 be in force and effect from and after its passage and publication  
3 in the New Nonpareil, a newspaper published in the city  
4 of Council Bluffs, Iowa, such publication to be without cost  
5 to the state; and in the Neola Gazette-Reporter, a newspaper pub-  
6 the city of Neola, Iowa, such publication to be without  
7 cost to the state.