

February 18, 1963.  
Tax Revision.

**House File 290**  
By DARRINGTON.

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

## A BILL FOR

An Act relating to the state institution fund in counties and to authorize levy of a tax for payment of due and unpaid expenses for county patients in state institutions.

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

1 Section 1. Section four hundred forty-four point twelve  
2 (444.12), Code 1962, is amended by inserting immediately  
3 following the words, "Iowa City," in line twenty-one (21)  
4 "and add thereto any sums remaining due and unpaid for  
5 maintaining such patients in said institutions in prior  
6 years,".

1 Sec. 2. Section three hundred forty-three point eleven  
2 (343.11), Code 1962, is amended by adding thereto the  
3 following new subsection:  
4 "Expenditures for the maintenance of county patients  
5 at state institutions."

### EXPLANATION OF HOUSE FILE 290

Present law requires the county to pay for the maintenance of certain patients at state institutions. However, another section of the present law limits the amount which can be expended for such purpose. As a result unpaid balances accrue from year to year by reason of the limitation on expenditure, but since maintenance payments are provided on a current basis there is no authority to pay balances for past years unless judgment is taken against the county. Section one of the bill authorizes levy of a tax for payment of past due maintenance bills. Section two of the bill adds expenditures for such debts to the list of statutory exceptions to the limitation on expenditures. The purpose of the bill is to enable counties to pay their debts to state institutions.