

SEC. 1. *Be it enacted by the General Assembly of the State of Iowa,* That there is hereby appropriated out of any moneys in the treasury not otherwise appropriated the sum of fifteen thousand dollars, or so much thereof as may be necessary, to be paid on orders of the Governor, approved by the Census Board, for subsistence, stores, supplies, and other provisions for the comfort and convenience of our citizen soldiers at said reunion. \$15,000 appropriated for subsistence, stores, etc., at re-union.

SEC. 2. This act being deemed of immediate importance shall be in force from and after its publication in the Iowa State Register, and the Des Moines Bulletin, newspapers published at Des Moines. Taking effect.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register*, April 19, and the *Des Moines Daily Bulletin* April 21st, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 100.

TAXATION OF EXPRESS AND TELEGRAPH COMPANIES.

AN ACT to Provide for the Taxation of the Real and Personal Property of Express and Telegraph Companies. APRIL 13.

SEC. 1. *Be it enacted by the General Assembly of the State of Iowa,* That all property, real and personal, in the State, owned by telegraph and express companies, shall be listed and assessed for taxation, and shall be subject to the same levies, as property belonging to individuals. Property of telegraph and express companies to be taxed as individual property is.

SEC. 2. That chapter one hundred and eighty of the acts of the Twelfth General Assembly is hereby repealed, and that taxes heretofore levied upon forty per cent. of gross receipts of such companies and remaining unpaid are hereby remitted. Ch. 180, acts of 1868, repealed, & taxes uncollected remitted.

SEC. 3. This act being deemed of immediate importance shall take effect from and after its publication in the Iowa State Register and the Iowa Statesman, newspapers published at Des Moines, Iowa. Taking effect.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register*, and in *The Daily Des Moines Statesman*, April 19, 1870.

ED WRIGHT, *Secretary of State.*