

One-half mill tax levied for Soldiers and Sailors Home, keeping up State Institutions and paying State warrants. outstanding warrants, the Board of Supervisors of each county shall, at their September sessions in the years A. D. 1886 and 1887, levy one-half mill state tax in addition to the tax directed to be levied by the Executive Council, and said tax shall be collected and remitted to the State Treasury, in the same manner as other taxes.

Approved March 18th, 1886.

CHAPTER 29.

TO AMEND SUBDIVISION 2 OF SECTION 2956 OF THE CODE OF 1873.

S. F. 62.

AN ACT to amend sub-division 2 of section 2956 of the Code of 1873, relating to attachments.

Be it enacted by the General Assembly of the State of Iowa:

Amends section 2956 of 1873.

SECTION 1. That sub-division 2 of Section 2956 of the Code of 1873 be and the same is hereby amended by inserting after the word "remove" in the first line the words "or has removed", also by inserting after the word "which" in the third line "removal or."

Approved March 18th, 1886.

CHAPTER 30.

TO REPEAL SECTION 3909 OF THE CODE AND ENACT SUBSTITUTE, DEFINING AND PUNISHING EMBEZZLEMENT.

S. F. 7.

AN ACT to repeal Section of the Code, and to enact a substitute therefor, defining and punishing embezzlement.

Be it enacted by the General Assembly of the State of Iowa:

Repeals section 3909 of 1873.

[SECTION 1.] That section 3909 of the Code is hereby repealed, and that in lieu thereof it is enacted as follows: If any officer, agent, clerk or servant of any incorporated company, or voluntary association, or if any clerk, agent or servant of any private person, or of any co-partnership except persons under the age of sixteen years, or if any attorney-at-law, collector or other person, who in any manner receives or collects money or any other property for the use of and belonging to another, embezzles or fraudulently converts to his own use, or takes and secretes with intent to embezzle and convert to his own use without the consent of his employer, master, or the owner of the money or goods collected, or received any money or property of

All persons over 16 years of age embezzles money or goods guilty of larceny.