

CHAPTER 31.

S. F. 450. AN ACT to amend section 801 of the code of 1873, relating to the taxing of money.

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

Government
currency in-
cluded in
moneys taxed.

SECTION 1. That section 801 of the code of 1873 be and the same is hereby amended by inserting after the word "money" in the fourth line thereof the words "including government currency."

Approved April 14, 1896.

CHAPTER 32.

S. F. 145. AN ACT to define express companies, to prescribe the mode of taxing the same, and to fix the rate of taxation thereon.

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

Associations
deemed ex-
press com-
panies.

SECTION 1. Any person or persons, joint stock association, company, or corporation conveying to, from, or through this state, or any part thereof, money, packages, gold, silver, plate, or other articles by express on contract with any railroad or steamboat company, or the managers, lessees, agent or receiver thereof, not including railroad or steamboat companies engaged in the ordinary transportation of merchandise and property in this state, shall be deemed to be an express company.

Railroad and
steamboat
companies ex-
cepted.

Annual state-
ment made
before May
first Monday.

SEC. 2. Every such express company shall, on or before the first Monday in May of each year, make and deliver to the auditor of state a statement, verified by the oath of the officer or agent making such report, showing the entire receipts for business done within this state of each agent of such company doing business in this state for the year then next preceding the first day of March for and on account of such company, including its proportion of gross receipts for business done by such company in connection with other companies; *provided* that nothing herein contained shall release such express companies from the assessment and taxation of their tangible property in the manner that other tangible property is assessed and taxed. Such company making statement of such receipts shall include as such all sums earned or charged for the business done within this state for such preceding year, whether actually received or not. Such statement shall contain an abstract of the amount received in each county and the total amount received for all the counties.

Contents of
report.

Express com-
panies not re-
leased from
taxation of
tangible prop-
erty.

Abstract of
receipts by
counties.

Failure or re-
fusal to make
report.

In case of the failure or refusal of such express company to make such statement before the first Monday of May,