extend, or in any county where such company shall have an office or agent for the transaction of business.

SEC. 9. "Company" defined. The word "company," as used in this act, shall be deemed and construed to mean and include any person, co-partnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, any express route as herein defined, whether formed or organized under the laws of this state, any other state or territory, or

of any foreign country.

SEC. 10. Acts in conflict repealed. The provisions of this act are in ended to take the place of sections thirteen hundred and forty-five, and thirteen hundred and forty-six of the code, and such sections and each of them, and all other lawsand parts of laws in conflict with this act are hereby repealed; provided, that all moneys now due the state on account of any assessment or charge made against any of such persons, co-partnerships, associations, corporations, or syndicates, and all penalties and charges thereon growing out of any of said repealed section[s], shall be paid and collected under the provisions of said repealed sections, the same as if said sections were not repealed, and it is hereby expressly provided that all rights of the state now accrued under said sections are hereby saved from the operation of the aforesaid repealing clauses.

SEC. 11. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines,

Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 13, 1900, and in the Iowa State Register April 14, 1900.

G. L. DOBSON, Secretary of State.

## CHAPTER 46.

## RELATING TO LICENSE OF PEDDLERS. H. F. 144.

AN ACT to amend section one thousand three hundred and forty-eight (1348) of the code, relative to license of peddlers.

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

SECTION 1. "License" instead of "certificate." That section one thousand three hundred and forty-eight (1348) of the code be and the same is hereby amended by striking out all of said section to and including the word "and" in the third line thereof, and by striking out the words "certificate" in the fourth and ninth lines respectively and inserting in lieu thereof the word "license."

Approved April 6, 1900.

## CHAPTER 47.

## CORRECTION OF ASSESSMENT AND TAX LIST. H. F. 145.

AN ACT to repeal section one thousand three hundred and eighty-five (1385) of the code and enact a substitute therefor, relative to the correction of assessment and tax list.

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

SECTION 1. Repealed. That section one thousand three hundred and eighty-five (1385) of the code be and the same is hereby repealed and the following enacted in lieu thereof: