

SEC. 9. Reports to be filed with treasurer of state. Administrators, executors, and trustees of the estates subject to the collateral inheritance tax shall, when demanded by the treasurer of state, send to such treasurer certified copies of such parts of their reports as may be deemed [demanded] by the treasurer of state, and upon the refusal of said parties to comply with the demand of the treasurer of state, it is the duty of the clerk of the court to comply with such demand, and the expenses of making such copies and transcripts shall be charged against the estate, as are other costs in probate.

SEC. 10. Payment of costs. In any action where the state has been a party in enforcing the collection of the collateral inheritance tax, and a decision adverse to the state has been rendered, with an order that the state pay the costs, it is the duty of the clerk of the court in which such action was pending to certify the amount of such costs to the treasurer of state, who shall, if said costs be correctly certified, and the case has been finally terminated, present the claim to the executive council to audit, and, said claim being allowed by said council, the auditor of state is directed to issue a warrant on the state treasurer in payment of such costs.

SEC. 11. Regulations as to fees of county attorneys. In the event of uncertainty or of conflicting claims as to fees due county attorneys, under section seven (7) of chapter thirty-seven (37) of the laws of the Twenty-seventh General Assembly, the treasurer of state is empowered to determine the amount of fees, under the limitations of said section, to whom payable, and when the same are due, and as far as possible such determination shall be in accord with fixed rules made by the state treasurer.

SEC. 12. Construction. In the construction of this statute, the words "collateral heirs" shall be held to mean all persons who are not excepted from the provisions of the collateral inheritance tax by section fourteen hundred and sixty-seven (1467) of the code, and this act, except section two (2) thereof, shall apply to all pending estates which are not closed, and the property subjected by this act to the said tax is liable to the provisions incorporated in chapter four (4) of title seven (7) of the code, as to the amount and lien thereof, and the manner of enforcement and collection thereof, except as herein specifically provided otherwise.

SEC. 13. 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 Iowa State Register and the Des Moines Leader April 10, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 52.

SERVICE OF NOTICE TO REMOVE OBSTRUCTIONS IN PUBLIC HIGHWAYS.

H. F. 187.

AN ACT to amend section fifteen hundred and sixty (1560) of the code, relating to the service of notice to remove obstructions in public highways.

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

SECTION 1. Agent included. That section fifteen hundred and sixty (1560) of the code be amended by inserting the words "or agent" after the word "owner," in the fourth line of said section.

Approved March 23, 1900.