course be deemed advisable by the superintendent, and is approved by the board of control. In case of apparent necessity the patient may be taken into custody and restrained by the local auth rities until he is taken by the representative of the hospital. All actual and necessary expenses incurred in the capture, restraint and return to the hospital of the patient shall be paid on itemized vouchers sworn to by the claimants and approved by the superintendent and the board of control of state institutions from any money in the state treasury not otherwise appropriated.

SEC 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and Des Moines Daily Capital, newspapers published in Des Moines,

Iowa.

Approved April 9, A. D. 1906.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 14, 1986, and the Register and Leader, April 23, 1906.

W. B. MARTIN, Secretary of State.

CHAPTER 94.

EXPENSES OF THE CARE OF THE INSANE AND THE INEBRIATES

g. F. 820.

AN ACT to repeal section twenty-two hundred and ninety two (2292) of the code and to enact a substitute therefor relating to the expense of the insane and of inebriates and the time and manner of certifying the same to the county auditor and the auditor of state and the payment of same.

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

SECTION 1. Repealed—charged to the county—how certified and paid. Section twenty-two hundred and ninety two (2292) of the code relating to the expense of the insane, is hereby repealed and the following enacted in lieu thereof:

"Section 2292. The superintendents of the hospital for the insane and hospital for inebriates shall certify to the auditor of state on the first days of January, April, July and October, the amount not previously certified by him due the state from the several counties having patients chargeable thereto, and the auditor of state shall thereupon charge the same to the county so owing and the board of supervisors shall at the time of levying other taxes estimate the amount necessary to meet this expense the coming year including cost of commitment and transportation of patients and shall levy a tax therefor. Taxes thus levied and collected, cannot be used for any other purpose or transferred to any other fund. Should any county fail to levy a tax sufficient to meet this expense the deficiency shall be paid from the general county fund. Should any county fail to pay these bills within sixty days from the date of certificate from the superintendent, the auditor of state shall charge the delinquent county the penalty of one per cent per month on and after sixty days from date of certificate until paid. The superintendent shall at the time of mailing certificate to the auditor of state, send a duplicate copy to the auditor of each county having patient chargeable thereto, and the county auditor upon receipt of such certificate, shall thereupon pass the same to the credit of the state in his ledger of state accounts, and at once issue a notice to his county treasurer, authorizing him to transfer the amount from the insane or county fund, to the general state revenue, which notice shall be filed by the treasurer as his authority for making such transfer, and shall include the amount so transferred in his next remittance of state taxes to the treasurer of state, designating the fund to which it belongs."

Approved April 10, A. D. 1906.