

SEC. 2. **Abatement.** Every such city is hereby empowered to provide by ordinance for the abatement of such nuisance either by fine or imprisonment or by action in the district court of the county in which such city is located, or by both; such action to be prosecuted in the name of the city. They may also by ordinance provide all necessary rules and regulations for smoke inspection and the abatement and prevention of the smoke nuisance.

SEC. 3. **Repeal.** That chapter thirty seven (37) of the laws of the thirty fourth general assembly be and the same is hereby repealed.

Approved March 20 A. D. 1913.

CHAPTER 50.

LEVY OF CEMETERY TAX.

H. F. 675.

AN ACT to amend the law relating to the levy of taxes for the support of cemeteries as the same appears in chapter thirty-eight (38) of the acts of the thirty-third general assembly, amendatory of sections five hundred eighty-six (586) and eight hundred ninety-four (894) supplement to the code, 1907.

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

SECTION 1. **Cemetery tax—may be used for abandoned cemeteries.** That the law as it appears in section one (1) chapter thirty-eight (38) of the acts of the thirty-third general assembly, amendatory of section five hundred eighty-six (586), supplement to the code, 1907, be and the same is hereby amended by adding to said section at the end thereof the following: "And the said tax may be so expended for the support and maintenance of any such cemetery after the same has been abandoned and is no longer used for the purpose of interring the dead."

SEC. 2. **Private or incorporated cemetery associations.** That the law as it appears in section two (2) of chapter thirty-eight (38) of the acts of the thirty-third general assembly, amendatory of paragraph eleven (11) of section eight hundred ninety-four (894) of the supplement to the code, 1907, be and the same is hereby amended by adding thereto at the end thereof the following: "And the said tax may be so expended for the support and maintenance of any such cemetery after the same has been abandoned and is no longer used for the purpose of interring the dead."

Approved April 19 A. D. 1913.