

## CHAPTER 114.

## TAXATION OF MONEYS AND CREDITS, BANK STOCKS AND BANKING CAPITAL.

S. F. 446.

AN ACT to amend section four (4) of chapter sixty-three (63), acts of the thirty-fourth general assembly, relating to assessment of stocks of national, state and savings banks.

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

**SECTION 1. Refusal by banks to furnish assessor information required, punished.** That chapter sixty-three (63), acts of the thirty-fourth general assembly, be amended by adding to section four (4) thereof the following: "A refusal to furnish the assessor with the list of stockholders and the information required under this section shall be deemed a misdemeanor and any bank or officer thereof so refusing shall be punished by a fine not exceeding five hundred (500) dollars.

Approved April 19 A. D. 1913.

## CHAPTER 115.

## EXEMPTION FROM TAXATION OF PROPERTY OF HONORABLY DISCHARGED SOLDIERS AND SAILORS.

S. F. 357.

AN ACT to amend chapter sixty-two (62) of the acts of the 34th general assembly by striking out the last four (4) lines of section one (1) of said chapter and enacting a substitute therefor relating to the exemption from taxation of property of an honorably discharged union soldier or sailor of the Mexican war or of the war of the rebellion or of the widow of such soldier or sailor.

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

**SECTION 1. What property exempt.** That chapter sixty-two (62) of the acts of the 34th general assembly be and the same is hereby amended as follows: Strike out the last four (4) lines of section one of said chapter and substitute therefor the following:

All soldiers, sailors or widows thereof referred to herein shall receive a reduction of twelve hundred dollars (\$1200.00), the same to be made from the homestead of such soldier or widow, if he or she shall so own a homestead of the value of such exemption, otherwise out of such property as shall be designated and owned by the soldier, sailor or widow. Such designation to be made either to the assessor or by writing filed with the county auditor on or before July 1st, each year.

Approved April 17 A. D. 1913.