

## CHAPTER 120.

COLLECTION OF A TAX UPON COLLATERAL ESTATES, ANNUITIES, LEGACIES,  
BEQUESTS, GIFTS, TRANSFERS AND INHERITANCES.

Sub. for S. F. 176.

AN ACT to amend section one (1) of chapter sixty-eight (68) of the acts of the thirty-fourth general assembly relating to the assessment and collection of a tax upon collateral estates, annuities, legacies, bequests, gifts, transfers and inheritances.

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

**SECTION 1. Property subject to tax—rate.** That section one (1), chapter sixty-eight (68), of the acts of the thirty-fourth general assembly be amended by adding thereto the following: "Real estate sold under order of court shall be released from the lien imposed by this act and the lien shall attach to the proceeds of such sale, provided, that prior to the approval of such sale there shall have been given by the person making such sale a good and sufficient bond conditioned to secure the payment of all tax secured by the lien so released. This provision shall not be construed to relieve from personal liability any person owing such tax or whose duty it is to collect and pay such tax to the treasurer of state."

Approved April 2 A. D. 1913.

## CHAPTER 121.

## COLLATERAL INHERITANCE TAX.

H. F. 633.

AN ACT to amend section twenty-four (24) chapter sixty-eight (68) of the acts of the thirty-fourth general assembly, relating to the payment of collateral inheritance tax.

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

**SECTION 1. Delinquent taxes to draw interest—duplicate receipt.** That section twenty-four (24), chapter sixty-eight (68) of the acts of the thirty-fourth general assembly be, and the same is hereby amended by striking out the period after the word "paid" in the last line thereof and inserting a comma, and adding the following: "and upon payment of such tax the treasurer of state shall forthwith transmit a duplicate receipt, to the clerk of the court of the county in which the estate is being settled, showing the payment of such tax.

Approved April 16 A. D. 1913.