

5 lished at Lake Mills, Iowa, such publication to be without expense  
6 to the state.

Approved April 6, A. D. 1915.

I hereby certify that the foregoing act was published in the Des Moines News April 10, 1915, and in the Lake Mills Graphic April 14, 1915.

W. S. ALLEN, *Secretary of State.*

## CHAPTER 79.

### PENALTY OR INTEREST ON DELINQUENT TAXES.

H. F. 142.

AN ACT to amend section thirteen hundred ninety-one (1391) of the supplement to the code, 1913, relating to the collection of penalty or interest upon delinquent taxes.

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

1 SECTION 1. Penalty or interest on taxes. That section thirteen  
2 hundred ninety-one (1391) of the supplement to the code, 1913, be  
3 and the same is hereby amended by inserting between the words  
4 "interest" and "shall" in the fourth (4) line thereof, a comma (,) and  
5 the words "except for the first four years".

Approved April 6, A. D. 1915.

## CHAPTER 80.

### MUNICIPAL TAXATION.

H. F. 361.

AN ACT to amend the law relating to the powers of cities and towns to levy special taxes for gas, electric light, or power purposes, as the same appears in section eight hundred ninety-four (894), supplement to the code, 1913.

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

1 SECTION 1. Tax for gas, electric light or power. That the law as  
2 it appears in sub-division eight (8) of section eight hundred ninety-  
3 four (894), supplement to the code, 1913, be and the same is here-  
4 by amended by inserting after the word "less" and before the comma  
5 at the end of the sixth (6) line thereof, the words "and towns".

Approved April 6, A. D. 1915.