CHAPTER 375.

MUNICIPAL TAXATION.

S. F. 550.

AN ACT to amend subdivision eight (8) of section eight hundred ninety-four (894) of the 1915 supplemental supplement to the code, providing for the payment of the expense of the city gas light, electric light or power inspection department, including the salaries of light inspectors therein.

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

1   SECTION 1. **Tax for gas or electric light or power, etc.** That
2   subdivision eight (8) of section eight hundred ninety-four (894) of
3   the 1915 supplemental supplement to the code of Iowa be, and the
4   same is hereby, amended by inserting between the words "contract"
5   and "the" in the fifth line of said subdivision eight (8) the following:
6   "and the expense of the gas light, electric light or power inspection
7   department of the city, including the salaries of inspectors therein",
8   so that said section, when amended, will read as follows:
9   "A tax not exceeding, in any one year, five mills on the dollar, for
10   the purpose of paying the amount due or to become due to any
11   municipality, individual or company, operating gas works or electric
12   light or power plants for all gas, electric light or power supplied under
13   any contract and the expense of the gas light, electric light
14   or power inspection department of the city, including the salaries of
15   inspectors therein, the levy to be limited to the property as in sub-
16   division six hereof; providing that in cities of five thousand or less
17   and towns, there may be in any one year a tax not exceeding seven
18   mills on the dollar."

1   SEC. 2. **Publication clause.** This act being deemed of immediate
2   importance shall take effect from and after its publication in the Des
3   Moines Register and the Des Moines News, newspapers published at
4   Des Moines, Iowa.

Approved April 24, A. D. 1917.

I hereby certify that the foregoing act was published in the Des Moines News April 30, 1917, and in the Des Moines Register April 30, 1917.

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