

CHAPTER 214.

TAXATION EXEMPTIONS OF SOLDIERS, SAILORS, ETC.

S. F. 381.

AN ACT to amend section one (1) chapter one hundred ninety-one (191) acts of the thirty-seventh general assembly relating to soldiers, sailors and marines and widows exemption.

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

SECTION 1. **Soldiers, sailors and marines—taxation exemptions—**
 1 **sale.** That section one (1), chapter one hundred ninety-one (191), acts
 2 of the thirty-seventh general assembly, be and the same is hereby
 3 amended by substituting a colon (:) for the final period (.) and adding
 4 to said chapter the following: provided, however, that such exemption
 5 shall only extend to the period during which such soldier, sailor or
 6 marine or widow thereof or the wife or minor child of any such soldier,
 7 sailor or marine remains the owner of said property, and upon the sale
 8 thereof to any person other than those of the class included in this
 9 act, said exemption shall cease, and the property shall be subject to
 10 taxation as other property.

Approved April 11, A. D. 1919.

CHAPTER 215.

UNITED STATES SENATORS.

S. F. 420.

AN ACT to amend chapter four hundred and one (401) of the laws of the thirty-seventh general assembly and relating to filling vacancies in the office of senator in the congress of the United States.

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

SECTION 1. **United States senators—vacancies—amendatory substi-**
 1 **tute.** That section two (2) of chapter four hundred and one (401), of
 2 the laws of the thirty-seventh general assembly be amended by strik-
 3 ing out the word "Congress" in the third line thereof and substituting
 4 therefor the words "the Senate"

Approved April 11, A. D. 1919.