

## CHAPTER 300.

## DELINQUENT COLLATERAL INHERITANCE TAX.

S. F. 537.

AN ACT to provide for the collection of the collateral inheritance tax and making appropriation therefor.

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

SECTION 1. Enforcement of collection — assistants — salaries and expenses — appropriation. It shall be the duty of the treasurer of state to enforce the collection of the delinquent collateral inheritance tax, and the provisions of law with reference thereto, and to that end he is authorized and empowered, with the consent of the executive council, to employ such assistance and at such salaries as may be necessary; and there is hereby appropriated from the funds thus collected, an amount sufficient to pay the salaries and actual expenses of such assistants, but not to exceed fifteen thousand dollars annually.

SEC. 2. Publication clause. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Des Moines Capital and in the Des Moines Register, newspapers published at Des Moines, Iowa.

Approved April 22, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Register April 26, 1919 and in the Des Moines Capital April 26, 1919.

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

## CHAPTER 301.

## MUNICIPAL ACCOUNTING.

S. F. 271.

AN ACT to amend the law as it appears in section ten hundred fifty-six-a eleven (1056-a11) and section ten hundred fifty-six-a twelve (1056-a12) supplement to the code, 1913, relating to municipal accounting.

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

SECTION 1. Examiners — powers and duties — compensation. That section ten hundred fifty-six-a eleven (1056-a11) of the supplement to the code, 1913, be, and the same is hereby amended by striking from line four (4) thereof the word "five" and inserting in lieu thereof the word "three". Also by striking from line twelve (12) of said section the word "five" and inserting in lieu thereof the word "six".

SEC. 2. City or town — population. That section ten hundred fifty-six-a twelve (1056-a12) supplement to the code, 1913, be and

3 the same is hereby amended by striking from line two (2) of said  
4 section the word "five" and inserting in lieu thereof the word "three".

1 SEC. 3. **Publication clause.** This act being deemed of immediate  
2 importance shall be in full force and effect from and after its publi-  
3 cation in the Des Moines Daily News and Des Moines Capital, news-  
4 papers published in the city of Des Moines, Iowa.

Approved April 22, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Capital  
April 26, 1919 and in the Des Moines Daily News May 11, 1919.

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

## CHAPTER 302.

### REINCORPORATION OF FRATERNAL BENEFICIARY SOCIETIES.

S. F. 497.

AN ACT relating to fraternal beneficiary societies, and providing a method whereby  
such fraternal beneficiary societies may be reincorporated as a legal reserve level  
premium life insurance company.

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

1 SECTION 1. **Fraternal beneficiary societies — reincorporation —**  
2 **procedure.** Any existing fraternal beneficiary society may amend  
3 its articles of incorporation and by-laws in such a manner as to trans-  
4 form itself into a legal reserve level premium company doing busi-  
5 ness either as a mutual or stock company, but only after complying  
6 with the following provisions:

7 Whenever any such society shall propose to transform itself into a  
8 legal reserve level premium company as herein provided, it shall file  
9 with the commissioner of insurance, its proposed articles and by-laws,  
10 its plan of transformation, setting forth in detail the terms and con-  
11 ditions of such transformation and also the method by which it pro-  
12 poses to protect the interests of its membership. The commissioner  
13 may proceed to hear and determine such petition without notice, or, if  
14 he deems it necessary that such notice should be given in order to  
15 conserve the interests of the membership, he shall require the society  
16 to first notify, by mail, all of the members of such society of the  
17 pendency of such petition, the contents of such notice to be determined  
18 by the commissioner. When notice shall have been given, as above  
19 provided, any member of said society shall have the right to appear  
20 before said commissioner and be heard with reference to said petition.  
21 The commissioner may also make such examination into the affairs  
22 and conditions of the society as he deems proper, and shall have power  
23 to summon and compel the attendance and testimony of witnesses,  
24 and the production of books and papers, and may administer oaths.  
25 If satisfied that the interests of the membership of said society are  
26 properly protected and that no reasonable objection to said petition  
27 exists, the commissioner may authorize in writing, such transforma-  
tion, or may first require such modification thereof as may seem to