

- 1     **SEC. 4. Publication clause.** This act being of immediate importance  
 2 shall be in full force and effect from and after its publication without  
 3 expense to the state in two newspapers as provided by law.

Approved March 14, A. D. 1925.

I hereby certify that the foregoing act was published in Des Moines Plain Talk March 19, 1925, and the Fairfield Ledger March 19, 1925.

W. C. RAMSAY, *Secretary of State.*

[The above newspapers selected by the Secretary of State under the provisions of Section 55 of the Code of 1924]

## CHAPTER 151

### INHERITANCE TAX

S. F. 246

AN ACT to amend section seven thousand three hundred eighty-four (7384), seven thousand three hundred eighty-eight (7388) and seven thousand three hundred ninety-six (7396) of chapter three hundred fifty-one (351), title XVI (sixteen), code, 1924, relating to costs, fees and refunds of inheritance tax.

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

- 1     **SECTION 1. Appropriation.** That section seven thousand three hun-  
 2 dred eighty-four (7384) of chapter three hundred fifty-one (351) of  
 3 title XVI (sixteen), code, 1924, be amended by adding to the section  
 4 the following: "There is hereby appropriated out of any funds in the  
 5 state treasury not otherwise appropriated a sum sufficient to carry  
 6 out the provisions of the preceding section."

- 1     **SEC. 2. Appropriation.** Amend section seven thousand three hun-  
 2 dred eighty-eight (7388) of chapter three hundred fifty-one (351),  
 3 title XVI (sixteen), code, 1924, by adding to said section the follow-  
 4 ing: "There is hereby appropriated out of any funds in the state  
 5 treasury not otherwise appropriated a sum sufficient to carry out the  
 6 provisions of this section."

- 1     **SEC. 3. Appropriation.** Amend section seven thousand three hun-  
 2 dred ninety-six (7396), of chapter three hundred fifty-one (351) of  
 3 title XVI (sixteen), code, 1924, by adding to said section the following:  
 4 "There is hereby appropriated out of any funds in the state treasury  
 5 not otherwise appropriated a sum sufficient to carry out the pro-  
 6 visions of this section."

- 1     **SEC. 4. Publication clause.** This act being deemed of immediate  
 2 importance shall be in full force and effect from and after its publica-

3 tion in the Des Moines Register, a newspaper published in the city  
4 of Des Moines, Iowa, and the Sioux City Journal, a newspaper pub-  
5 lished in the city of Sioux City, Iowa.

Approved April 3, A. D. 1925.

I hereby certify that the foregoing act was published in the Carroll Herald April 15, 1925, and in the Sioux City Journal April 10, 1925.

W. C. RAMSAY, *Secretary of State.*

[The above newspapers selected by the Secretary of State under the provisions of Section 55 of the Code of 1924.]

## CHAPTER 152

### DRAINAGE

H. F. 305

AN ACT to amend and revise sections sixty hundred eighty (6080) and sixty hundred eighty-one (6081) of the code, 1924, relating to improving water courses in cities and towns.

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

1 SECTION 1. That section sixty hundred eighty (6080) of the code,  
2 1924, be and the same is hereby amended and revised so as to read  
3 as follows:

4 "Cities and towns may, in accordance with the provisions of this  
5 chapter, deepen, widen, straighten, alter, change, divert or otherwise  
6 improve water courses within their limits, by constructing levees,  
7 embankments or conduits therefor, and improve, widen and establish  
8 streets, alleys and boulevards across and adjacent to the abandoned  
9 or new channel or conduit and may levy special assessments against  
10 all property in said city or town, which is in any way benefited by  
11 said improvement and levy other taxes to defray the expense of such  
12 improvement and issue bonds and certificates in anticipation of such  
13 special assessments and taxes."

1 SEC. 2. That section sixty hundred eighty-one (6081) of the code,  
2 1924, be and the same is hereby amended by inserting after the  
3 comma (,) following the word "improvement" in line fourteen (14)  
4 of said section, the following:

5 "and all property which will, in any way, be specially benefited by  
6 such improvement may be included within the boundaries of the dis-  
7 trict."

Approved April 3, A. D. 1925.