

CHAPTER 32

WORKMEN'S COMPENSATION

S. F. 151

AN ACT to amend the law as it appears in section 1403 of the code, 1924, relating to compensation payments.

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

1 SECTION 1. That the law as it appears in section 1403 of the code,
2 1924, be and it is hereby amended by striking out the period fol-
3 lowing the word "section" at the end of line four; insert a semi-colon
4 in lieu thereof, and the following:

5 "Provided that where a deceased employee leave a surviving spouse
6 and a child or children under sixteen years of age, or over said age
7 if physically or mentally incapacitated from earning, the industrial
8 commissioner may make an order of record for an equitable ap-
9 portionment of the compensation payments."

Approved March 31, A. D. 1927.

CHAPTER 33

CIGARETTES

S. F. 215

AN ACT to repeal sections 1563 (fifteen hundred sixty-three), 1572 (fifteen hundred seventy-two), and 1573 (fifteen hundred seventy-three), and to enact substitutes therefor; and to amend sections 1570 (fifteen hundred seventy), 1571 (fifteen hundred seventy-one), and 1578 (fifteen hundred seventy-eight) of the code and chapter 146 (one hundred forty-six), acts 41 (forty-first) general assembly, relating to cigarettes, cigarette papers, wrappers and tubes, to the mulct tax thereon, and to the administration of the law relating to such tax.

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

1 SECTION 1. Section 1563 (fifteen hundred sixty-three) of the code
2 is repealed and the following is enacted in lieu thereof:
3 "1563. Mulct tax. No permit shall be granted or issued until the
4 applicant shall have paid, for the period ending July first (1) next
5 following the issuance of such permit, to the treasurer of the city,
6 town, or county granting such a permit, a mulct tax as follows
7 when the permit is granted during the months of July, August, or
8 September:

- 9 1. In towns and other places outside any city or town, fifty dol-
10 lars (\$50).
- 11 2. In cities of the second class, seventy-five dollars (\$75).
- 12 3. In cities of the first class, one hundred dollars (\$100).