

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2 is repealed and the following is enacted in lieu thereof: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).

13 If the permit is granted during the months of October, November,
14 or December, the said tax shall be three-fourths ($\frac{3}{4}$) of the above
15 maximum schedule; if granted during January, February, or March,
16 one-half ($\frac{1}{2}$) of said maximum schedule; if granted during April,
17 May, or June, one-fourth ($\frac{1}{4}$) of said maximum schedule.

18 All permits shall become null and void if the holder thereof shall
19 fail to pay a maximum mulct tax on or before July first (1) each
20 year thereafter for the year then beginning."

1 SEC. 2. Section 1570 (fifteen hundred seventy) of the code is
2 amended as follows:

3 First, by inserting immediately after the word "sale" in line four
4 (4) the following, ", or gift,".

5 Second, by striking out the sub-division which reads as follows,
6 "a. More than twenty-five (25) but not more than fifty (50) papers,
7 one-half ($\frac{1}{2}$) cent", and by inserting in lieu of said stricken part the
8 following: "a. Fifty (50) papers or less, one-half ($\frac{1}{2}$) cent".

1 SEC. 3. There is hereby inserted immediately after section 1570
2 (fifteen hundred seventy) of the code the following sections, to wit:

3 "1570-b1. **Monthly reports.** Every permit holder, except whole-
4 sale dealers who also sell at retail, who is subject to the provisions
5 of the preceding section, shall make and file with the treasurer of
6 state, on or before the tenth (10) day of each calendar month, and
7 on blanks furnished by said officer, true, correct, and sworn reports
8 in such detail as said treasurer may demand, covering the following
9 enumerated matters and such other matters pertaining thereto as
10 said treasurer may require, for the last preceding calendar month,
11 to wit: the number of cigarettes, cigarette papers, wrappers and
12 tubes purchased during said preceding month, from whom purchased,
13 and the specific kinds and brands thereof.

14 "1570-b2. **Inspection of books.** The books, records, papers, re-
15 cepts, and invoices of any person subject to the provisions of the
16 second preceding section which pertain to the purchase or sale of
17 cigarettes, cigarette papers, wrappers or tubes shall be subject to
18 inspection at any time during ordinary business hours by the treas-
19 urer or his representatives."

1 SEC. 4. Section 1571 (fifteen hundred seventy-one) of the code is
2 amended:

3 First, by inserting immediately after the word "sold" in the first
4 (1st) line, the words "or given away".

5 Second, by inserting immediately after said section the following:
6 "1571-b1. **Stamping broken packages.** When a package or carton
7 which contains inner individual, taxable packages of cigarettes,
8 cigarette papers, wrappers or tubes, is opened, the stamps provided
9 by this chapter shall be immediately affixed to all of said inner in-
10 dividual, taxable packages."

1 SEC. 5. Section 1572 (fifteen hundred seventy-two) of the code is
2 repealed and the following is enacted in lieu thereof:

3 "1572. **Violation.** Any person violating any of the provisions of
4 sections 1557 (fifteen hundred fifty-seven), 1570 (fifteen hundred

5 seventy), 1570-b1 (fifteen hundred seventy-b one), 1571 (fifteen hun-
 6 dred seventy-one), or 1571-b1 (fifteen hundred seventy-one-b one)
 7 shall be punished by fine of not less than one hundred dollars (\$100),
 8 nor more than three hundred dollars (\$300), and be confined in the
 9 county jail until such fine is paid, but not exceeding six (6) months.
 10 In addition all cigarettes, cigarette papers, and papers made or pre-
 11 pared for the purpose of making cigarettes, in his possession or in
 12 his place shall be confiscated and forfeited to the county in which
 13 seized, and be disposed of as like property is disposed of when seized
 14 on search warrant."

1 SEC. 6. Section 1573 (fifteen hundred seventy-three) of the code
 2 is repealed and the following is enacted in lieu thereof:

3 "1573. Forgery—counterfeiting—used stamp. Any person who,
 4 with intent to defraud the state, shall make, alter, forge, or counter-
 5 feit any license, permit, or stamp, provided for in this chapter, or
 6 who shall have in his possession any forged, counterfeited, spurious,
 7 or altered license, permit, or stamp with intent to use the same,
 8 knowing or having reasonable grounds to believe they are such, or
 9 have in his possession any cigarette stamp or stamps which he knows
 10 have been removed from the packages of cigarettes or cigarette
 11 papers to which they were affixed, or who affixes to any package of
 12 cigarettes or cigarette papers a stamp which he knows has been
 13 removed from any other package of cigarettes or cigarette papers,
 14 shall be fined not more than one thousand dollars (\$1000), or be im-
 15 prisoned in the penitentiary or men's or women's reformatory not
 16 more than three (3) years."

1 SEC. 7. Section 1578 (fifteen hundred seventy-eight) of the code
 2 is amended by striking from line two (2) the word "county" and by
 3 inserting in lieu thereof the word "state".

1 SEC. 8. Section 1 (one) of chapter 146 (one hundred forty-six),
 2 acts 41 (forty-first) general assembly, is amended by inserting im-
 3 mediately after the word "permits" in line ten (10) the following:
 4 "All orders for stamps, to be delivered by mail, amounting to less
 5 than ten dollars (\$10) shall be accompanied by such additional re-
 6 mittance as will defray the postage and registration charges."

1 SEC. 9. Publication clause. This act is deemed of immediate im-
 2 portance and shall take effect from and after its publication in two
 3 (2) newspapers of this state as provided by law.

Approved April 18, A. D. 1927.

I hereby certify that the foregoing act was published in the Carroll Herald April
 27, 1927, and in the Belmont Press April 27, 1927.

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