

CHAPTER 109

TAXATION

H. F. 54

AN ACT to amend the law as it appears in section forty-seven hundred eighty-nine (4789) of the code, 1924, relating to poll tax lists.

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

- 1 SECTION 1. That the law as it appears in section forty-seven hun-
 2 dred eighty-nine (4789) of the code, 1924, be and the same is hereby
 3 amended by striking from line four (4) thereof the word "citizens",
 4 and by substituting in lieu thereof the word "residents".

Approved February 26, A. D. 1927.

CHAPTER 110

DESTRUCTION OF WEEDS

H. F. 113

AN ACT to amend sections forty-eight hundred nineteen (4819), forty-eight hundred twenty-two (4822), and forty-eight hundred twenty-three (4823) of the code, 1924, relating to the destruction of noxious weeds.

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

- 1 SECTION 1. Section forty-eight hundred nineteen (4819) of the
 2 code, 1924, is hereby amended by inserting immediately following the
 3 word "destroy" and preceding the comma in line four (4) the follow-
 4 ing: "in whatever manner may be prescribed by the board of super-
 5 visors, provided that on railway right-of-way the owner may select
 6 its own method of destroying weeds if such method is equally effective
 7 as that prescribed by said boards in the respective counties."

- 1 SEC. 2. Section forty-eight hundred twenty-three (4823) of the
 2 code, 1924, is hereby amended by inserting after the period in line
 3 five (5) thereof the following: "Said officers and all employees acting
 4 under their direction shall have full power and authority to enter
 5 upon any land upon which is growing any of the noxious weeds defined
 6 in section forty-eight hundred eighteen (4818) of the code for the
 7 purpose of such destruction".

- 1 SEC. 3. Section forty-eight hundred twenty-two (4822) of the
 2 code, 1924, is hereby amended by adding the following subdivision
 3 thereto:

- 4 4. The loss or damage to crops or property incurred by reason of
 5 such destruction shall be borne by the owners of said real estate,
 6 and the word "owners" shall refer to the title holder of said real

7 estate, unless said real estate shall be sold under contract whereby
 8 possession has been delivered to the purchaser, in which event it
 9 shall be construed that the purchaser is the owner of said real estate,
 10 except where a contract has been entered into providing for such
 11 loss or damage.

1 SEC. 4. **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 8, A. D. 1927.

I hereby certify that the foregoing act was published in the Boone News Republican
 April 13, 1927, and the Des Moines Plain Talk April 14, 1927.

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

CHAPTER 111

HIGHWAYS

H. F. 135

AN ACT providing for an amendment to section four thousand eight hundred thirty-one
 (4831), relating to destruction of trees along public highways by county supervisors.

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

1 SECTION 1. Section four thousand eight hundred thirty-one (4831)
 2 of the code is amended by adding thereto the following:
 3 The expense of such destruction including costs of serving said
 4 notice and the costs if any of any special meetings may be advanced
 5 from the county road fund, which fund shall be reimbursed when the
 6 tax aforesaid is collected.

Approved April 6, A. D. 1927.

CHAPTER 112

MOTOR VEHICLES

S. F. 53

AN ACT to amend section forty-nine hundred five (4905) of the code, 1924, relative to
 the amount of license fees to be paid on motor vehicles.

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

1 SECTION 1. That section forty-nine hundred five (4905) of the
 2 code, is hereby amended by striking therefrom the first paragraph
 3 of said section and inserting in lieu thereof the following.
 4 "Fractional part of a year. Where there is no delinquency and
 5 the registration is made in February or in succeeding months to and