

CHAPTER 175

CORPORATIONS—PAYMENT OF TAXES

S. F. 42

AN ACT to repeal sections 7013 (seven thousand thirteen) and 7014 (seven thousand fourteen) of the code and to enact a substitute therefor, relating to the payment of taxes by corporations.

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

1 SECTION 1. Sections 7013 (seven thousand thirteen) and 7014
2 (seven thousand fourteen) of the code are repealed and the following
3 is enacted in lieu thereof:
4 "7013. Corporations liable to pay tax. Chapter 159 (one hundred
5 fifty-nine) acts 41 (forty-first) general assembly, shall be applicable
6 to the corporations hereinbefore described in this chapter."

Approved February 24, A. D. 1927.

CHAPTER 176

ASSESSMENT OF ELECTRIC TRANSMISSION LINES

H. F. 160

AN ACT to repeal section 7103 (seventy-one hundred three) of the code and to enact a substitute therefor, relating to the assessment of electric transmission lines.

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

1 SECTION 1. Section 7103 (seventy-one hundred three) of the code
2 is repealed and the following is enacted in lieu thereof:
3 7103. Sections 7044 (seventy hundred forty-four), 7045 (seventy
4 hundred forty-five), 7104 (seventy-one hundred four), and 7105
5 (seventy-one hundred five) shall apply to the property of transmis-
6 sion lines which are referred to in section 7090 (seventy hundred
7 ninety).

1 SEC. 2. 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 Eldora Herald, a newspaper published at Eldora, Iowa,
4 and The Guthrian, a newspaper published at Guthrie Center, Iowa.

Approved April 6, A. D. 1927.

I hereby certify that the foregoing act was published in the Eldora Herald April 14, 1927, and the Guthrie Center Guthrian April 14, 1927.

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