

CHAPTER 24

DEPOSITIONS IN WORKMEN'S COMPENSATION CASES

AN ACT to amend the law as the same appears in section fourteen hundred forty-four (1444) of the code, 1927, relating to the taking of depositions in workmen's compensation cases.

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

1 SECTION 1. That the law as the same appears in section fourteen
2 hundred forty-four (1444) of the code, 1927, be and the same is
3 hereby amended by adding thereto the following paragraph after the
4 words "district court" as the same appears in the second paragraph
5 of said section:

6 Provided that in workmen's compensation cases either party upon
7 written notice, may elect to take the deposition of a witness, who may
8 live within one hundred miles of the place of hearing, if the testimony
9 of such witness is desired to show the physical condition of the in-
10 jured party or testimony relating to the cause of injury.

Senate File No. 404. Approved April 25, 1931.

CHAPTER 25

CIGARETTES—REFUND OF MULCT TAX

AN ACT to amend chapter seventy-eight (78), code, 1927, relating to permits to sell cigarettes or cigarette papers and to the tax relating thereto, and to provide for refunds of tax in certain cases.

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

1 SECTION 1. Chapter seventy-eight (78), code, 1927, is amended
2 by inserting in said chapter the following, to wit:
3 "1563-d1. Surrender of permits—refunds. An unrevoked permit
4 for which the holder has paid the full annual tax may be surrendered
5 during the first nine months of said year, to the officer issuing it,
6 and the municipality or county granting the permit shall make re-
7 funds to the said holder as follows:

8 1. Three-fourths of the annual tax if the surrender is made during
9 July, August, or September.

10 2. One-half of the annual tax if the surrender is made during
11 October, November, or December.

12 3. One-fourth of the annual tax if the surrender is made during
13 January, February, or March.

14 An unrevoked permit for which the holder has paid three-fourths
15 of a full annual tax may be so surrendered during the first six months
16 of the period covered by said payment and the said municipality or
17 county shall make refunds to the holder as follows:

18 1. A sum equal to one-half of an annual tax if the surrender is
19 made during October, November, or December.

20 2. A sum equal to one-fourth of an annual tax if the surrender
21 is made during January, February, or March.

22 An unrevoked permit for which the holder has paid one-half of a