

14 personal property whether levied prior or subsequent to the time
15 this act takes effect.”

House File No. 17. Approved February 17, 1934.

CHAPTER 91

REMISSION OF TAXES FOR LOSS OF BANK STOCK

H. F. 6

AN ACT to amend section seven thousand two hundred thirty-seven (7237), Code, 1931, relating to remission of taxes in case of loss.

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

1 SECTION 1. That section seven thousand two hundred thirty-seven
2 (7237), Code, 1931, is hereby amended by adding thereto the fol-
3 lowing: “The loss of capital stock in a bank operated within the
4 state of Iowa and the making and paying of a stock assessment for
5 the year such stock was assessed for taxation shall be a destruction
6 within the meaning of this section.”

1 SEC. 2. This act, being deemed of immediate importance, shall
2 be in full force and take effect from and after its publication in the
3 Iowa Falls Citizen, a newspaper published at Iowa Falls, Iowa, and
4 in the Cedar Rapids Gazette, a newspaper published at Cedar Rapids,
5 Iowa.

House File No. 6. Approved January 3, 1934.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette, January 5, 1934, and the Iowa Falls Citizen, January 16, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 92

SALES OF REAL ESTATE FOR DELINQUENT TAXES

S. F. 70

AN ACT to amend chapter one hundred thirty-three (133) of the acts of the Forty-fifth General Assembly, relating to sales of real estate for delinquent taxes.

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

1 SECTION 1. Section one (1) of chapter one hundred thirty-three
2 (133) of the acts of the Forty-fifth General Assembly, is amended
3 by striking the words and figures, “December 4, 1933”, wherever
4 they appear in lines 4, 5 and 6 and by inserting in both instances
5 the words and figures, “April 2, 1934.”

1 SEC. 2. This act, being deemed of immediate importance, shall
2 be in full force and effect from and after its publication in the
3 Estherville News, a newspaper published at Estherville, Iowa, and