

1 SEC. 12. This act being deemed of immediate importance shall be
 2 in full force and effect after its passage and publication in the Ot-
 3 tumwa Daily Courier, a newspaper published at Ottumwa, Iowa, and
 4 in the Atlantic News-Telegraph, a newspaper published in the city
 5 of Atlantic, Iowa.

Substitute for Senate File No. 131. Approved April 13, 1933.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier,
 April 14, 1933, and the Atlantic News-Telegraph, April 15, 1933.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 124

TAXATION. FIRST INSTALLMENT OF 1933

S. F. 473

AN ACT extending the time in which to pay, without penalty, the first installment of
 all taxes payable in 1933, and to provide for interest on said installment in case
 payment is not made within the time specified.

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

1 SECTION 1. That the first half, or what is denominated in the
 2 statutes as the first installment, of all taxes payable in the year 1933
 3 shall not be deemed delinquent until July 1, 1933, and may be paid
 4 at any time prior to said day without interest as a penalty. Any
 5 penalty paid prior to the taking effect of this act shall be credited as a
 6 payment on the second installment. If said installment be not paid
 7 prior to said July 1, 1933, it shall draw, from April 1, 1933, interest
 8 as a penalty, three-fourths ($\frac{3}{4}$) of one percent (1%) per month
 9 until paid.

1 SEC. 2. This act is deemed of immediate importance and shall be
 2 in force and effect from and after its publication in two newspapers
 3 of this state, as provided by law.

Senate File No. 473. Approved April 10, 1933.

I hereby certify that the foregoing act was published in the Emmetsburg Democrat,
 April 13, 1933, and the Monroe Mirror, April 13, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Emmetsburg Democrat and Monroe Mirror selected in accordance with sec-
 tion fifty-five (55), code, 1931.