

10 Further amend said section sixty-nine hundred fifty-one (6951),
 11 by striking from line 7 the word "section" and inserting in lieu thereof
 12 the word "sections."

1 SEC. 3. Amend chapter three hundred thirty (330), code, 1931,
 2 section sixty-nine hundred fifty-two (6952), line 12, by adding the
 3 following phrase: "except that no interest on taxes shall be charged
 4 against the property or estate of a person receiving or having re-
 5 ceived monthly or quarterly payments of old age assistance."

Senate File 121. Approved April 12, 1935.

CHAPTER 78

COLLECTION OF TAXES. REMISSION OF TAXES ON BANK STOCK IN RECEIVERSHIP

H. F. 471

AN ACT to provide for remission of unpaid taxes on the capital stock of any bank placed in the hands of a receiver.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Whenever a bank operated within the state of Iowa
 2 has been heretofore or shall hereafter be closed and placed in the
 3 hands of a receiver, the board of supervisors shall remit all unpaid
 4 taxes on the capital stock of said bank.

1 SEC. 2. This act being deemed of immediate importance shall be
 2 in full force and take effect from and after its publication in Cedar
 3 Valley Daily Times, a newspaper published at Vinton, Iowa, and in
 4 Radcliffe Signal, a newspaper published at Radcliffe, Iowa.

House File 471. Approved May 4, 1935.

I hereby certify that the foregoing act was published in the Cedar Valley Daily Times, May 11, 1935, and the Radcliffe Signal, May 16, 1935.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 79

COLLECTION OF TAXES. FIRST INSTALLMENT OF 1935

S. F. 199

AN ACT extending the time in which to pay, without penalty, the first installment of all taxes payable in 1935, 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 1935
 3 shall not be deemed delinquent until July 1, 1935, 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