

1 SEC. 8. All Acts or parts of Acts in conflict herewith are hereby
2 repealed in so far as they are inconsistent with any of the provisions
3 of this Act.

1 SEC. 9. This Act being deemed of immediate importance, shall be
2 in force and effect from and after its passage and publication in the
3 Ottumwa Daily Courier, a newspaper published at Ottumwa, Iowa, and
4 in The Daily Hawkeye-Gazette, a newspaper published at Burlington,
5 Iowa.

Approved April 24, 1939.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier, Ottumwa, Iowa, May 2, 1939, and The Daily Hawkeye Gazette, Burlington, Iowa, May 1, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 70

UNEMPLOYMENT COMPENSATION

S. F. 510

AN ACT to amend Sec. 19(q) of Chapter One hundred two (102) of the Acts of the Forty-seventh General Assembly of Iowa, relating to unemployment compensation.

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

1 SECTION 1. That the law as it appears in Sec. 19(q) of Chapter
2 One hundred two (102) of the Acts of the Forty-seventh General
3 Assembly of Iowa be amended by striking from line 5 of said section
4 the following words: "any week with respect to which benefits are
5 payable", and inserting in lieu thereof the following: "the date on
6 which he filed a valid claim".

1 SEC. 2. This Act being deemed of immediate importance shall be in
2 force and effect from and after its publication in the Ottumwa Daily
3 Courier, a newspaper published at Ottumwa, Iowa, and in the Fair-
4 field Daily Ledger, a newspaper published at Fairfield, Iowa.

Approved May 1, 1939.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier, May 6, 1939, that the Fairfield Daily Ledger refused to make publication and at my request, pursuant to Code Section 55, The Sloan Star made publication May 18, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 71

EMPLOYMENT AGENCIES

H. F. 130

AN ACT to amend sections fifteen hundred forty-six-a one (1546-a1) and fifteen hundred forty-six (1546), code, 1935, relating to the limitation of fee to be charged or exacted by any person, firm, or corporation engaged in the furnishing or procurement of any situation or employment, including registration and other incidentals, and the conditions under which a fee may be charged for registration.

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

1 SECTION 1. Section fifteen hundred forty-six-a one (1546-a1), Code,
2 1935, is hereby amended by striking out all of the first paragraph
3 thereof and by inserting in lieu thereof the following:

4 "No such person, firm, or corporation shall charge a fee for the
5 furnishing or procurement of any situation or employment which shall
6 exceed ten per cent (10%) of the wages offered for the first month of
7 any such employment or situation furnished or procured."

1 SEC. 2. Section fifteen hundred forty-six (1546), Code, 1935, is
2 hereby amended by inserting at the end of said section the following:

3 "The provisions of this section, however, shall not apply to registra-
4 tion fees of one dollar (\$1.00) or less."

Approved May 10, 1939.

CHAPTER 72

CIGARETTES

S. F. 128

AN ACT to repeal all of chapter seventy-eight (78), code, 1935, except sections one thousand five hundred fifty-three (1553), to one thousand five hundred fifty-six (1556), inclusive, sections one thousand five hundred eighty-five (1585) and one thousand five hundred eighty-six (1586), code, 1935, all relating to the tax and restrictions upon the sale of cigarettes, cigarette papers and tubes, and to enact a substitute therefor relating to the same subject matter; to impose a stamp tax upon cigarettes, cigarette papers and tubes and provide for the collection of the tax by the affixation of stamps or impressing of indicia by means of a stamping machine upon individual packages of cigarettes, cigarette papers and tubes; to provide for the purchase of stamping machines; to require permits and bonds for dealers in cigarettes, cigarette papers and tubes; to provide for the enforcement and administration of said tax; to define certain unlawful acts relating to the manner of sale, distribution, and solicitation for the sale of cigarettes, cigarette papers and tubes; and to provide penalties for the violation of the provisions of this act.

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

1 SECTION 1. **Definition of words, terms and phrases.** The following
2 words, terms and phrases, when used in this chapter, shall, for the
3 purpose of this chapter, have the meanings respectively ascribed to
4 them.

5 (a) "Cigarette" shall mean and include any roll for smoking made
6 wholly or in part of tobacco, irrespective of size or shape and irre-
7 spective of tobacco being flavored, adulterated, or mixed with any
8 other ingredient, where such roll has a wrapper or cover made of
9 paper or any other material. Provided the definition herein shall not
10 be construed to include cigars. Excepting where the context clearly
11 shows that cigarettes alone are intended, the term "cigarettes" shall
12 mean and include cigarettes, cigarette papers or wrappers, and tubes
13 upon which a tax is imposed by section two hereof.

14 (b) "Individual packages of cigarettes" shall mean and include
15 every package of cigarettes ordinarily sold at retail, and shall include
16 any and every package of cigarettes upon which a federal stamp or