

3 the duty of the commission to enforce the collection of all taxes and  
 4 penalties, and notice of sale, and procedure thereunder shall, so far  
 5 as may be, accord with the provisions of the law for the collection of  
 6 taxes upon general property.

1 **SEC. 18. Travel orders.** Nonresident owners and resident owners  
 2 of motor vehicles registered outside of this state, subject to tax under  
 3 section ten (10) of this act, and operated within this state only occa-  
 4 sionally or on specified trips into or across the state for the interstate  
 5 transportation of persons or property for compensation shall be  
 6 exempt from the annual compensation tax imposed by this division  
 7 upon obtaining from the commission an order for each such trip any  
 8 such vehicle is so operated into or across the state. The commission  
 9 shall issue such orders upon application therefor, giving a description  
 10 of such vehicle, and upon the payment to the commission of the sum  
 11 of five dollars (\$5.00) for each order for motor vehicles with a gross  
 12 weight in excess of 34,000 pounds and three dollars (\$3.00) for each  
 13 order for motor vehicles with a gross weight of 34,000 pounds or less.  
 14 Such order shall be conspicuously displayed on such vehicle at all times  
 15 while such vehicle is being operated upon the highways of this state  
 16 in the manner prescribed by the commission.

1 **SEC. 19. Accounting by commission.** The commission shall remit  
 2 to the Treasurer of State all moneys collected under this division.

1 **SEC. 20. Distribution of proceeds.** All of the moneys received  
 2 under the provisions of this division shall be distributed as follows:  
 3 (1) One-half shall be allocated by the commission to the various  
 4 counties in the proportion that the area of the respective county bears  
 5 to the total area of the state, to be used by the county board of super-  
 6 visors for the maintenance of secondary roads.

7 (2) One-half shall be placed in the primary road fund of the state.

1 **SEC. 21. Payment to counties.** The commission shall certify the  
 2 amount due to each county to the state comptroller, who shall draw  
 3 warrants upon the treasurer of state to be transmitted to the respec-  
 4 tive county treasurers.

1 **SEC. 22.** The provisions of this act shall become effective on De-  
 2 cember 31, 1939.

Approved May 25, 1939.

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## CHAPTER 136

### MOTOR TRUCKS

S. F. 48

AN ACT to amend section fifty-one hundred five-c nine (5105-c9), code, 1935, relating to motor trucks operated upon the highways of Iowa in interstate commerce and providing an exemption therefor.

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

1 **SECTION 1.** Section fifty-one hundred five-c nine (5105-c9), Code,  
 2 1935, is amended by adding thereto the following: "The Iowa State

3 Commerce Commission shall be empowered to waive the fee provided  
 4 for in this section, provided said motor truck is owned by a nonresi-  
 5 dent of this State and is operated upon the highways thereof only in  
 6 the conduct of business in interstate commerce and provided further  
 7 that the owner of said motor truck has complied with the registration  
 8 requirements of the State of his or its residence, and said Commission  
 9 shall do all things necessary or required to negotiate and perfect re-  
 10 ciprocal agreements between the various States and the State of Iowa,  
 11 waiving the fee provided for in this section for the purpose of securing  
 12 exemptions and privileges for citizens of this State operating motor  
 13 vehicles in other States."

1 SEC. 2. This act being deemed of immediate importance shall be  
 2 in full force and effect from and after its publication in the Traer  
 3 Star-Clipper, a newspaper published at Traer, Iowa, and the Dayton  
 4 Review, a newspaper published at Dayton, Iowa.

Approved March 9, 1939.

I hereby certify that the foregoing act was published in the Traer Star-Clipper,  
 March 17, 1939, and the Dayton Review, March 16, 1939.

EARL G. MILLER, *Secretary of State.*

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CHAPTER 137  
 COUNTY TREASURER  
 H. F. 506

AN ACT to amend section fifty-one hundred sixty-nine-a seven (5169-a7), code, 1935,  
 relating to the duties of county treasurer.

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

1 SECTION 1. Section fifty-one hundred sixty-nine-a seven (5169-a7),  
 2 Code, 1935, is hereby amended by changing the words "board of assess-  
 3 ment and review" to "tax commission" in lines four (4) and five (5)  
 4 and by changing the word "board" to "commission" in line five (5)  
 5 thereof.

Approved April 3, 1939.

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CHAPTER 138  
 COUNTY BONDS  
 H. F. 507

AN ACT to amend sections fifty-two hundred ninety (5290) and fifty-two hundred  
 ninety-one (5291), code, 1935, relating to county bonds.

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

1 SECTION 1. Section fifty-two hundred ninety (5290), Code, 1935,  
 2 is hereby amended by changing the words "board of assessment and  
 3 review" to "tax commission" in lines nine (9) and ten (10), and by