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# LAWS OF THE FORTY-EIGHTH GENERAL ASSEMBLY [CH. 193

1 SEC. 7. Section sixty-nine hundred eighty-two-d four (6982-d4), 2 Code, 1935, is hereby amended by changing the word "board" to 3 "commission" in lines two (2) and five (5) thereof.

1 SEC. 8. Section sixty-nine hundred eighty-two-d five (6982-d5), 2 Code, 1935, is hereby amended by changing the word "board" to 3 "commission" in lines three (3), six (6), and nine (9) thereof.

1 SEC. 9. Section sixty-nine hundred eighty-two-d six (6982-d6), 2 Code, 1935, is hereby amended by changing the word "board" to 3 "commission" in line two (2) thereof.

1 SEC. 10. Wherever the words "board of assessment and review" 2 or "board" or "state board of review" appear in chapter three hundred 3 thirty-one (331), Code, 1935, and have not been specifically referred 4 to in this act, the words "board of assessment and review" and "state 5 board of review" are hereby changed to read "tax commission" and 6 the code editor is hereby authorized to make said changes.

Approved April 12, 1939.

### CHAPTER 193

## MONEYS AND CREDITS

H. F. 513

AN ACT to amend section sixty-nine hundred eighty-seven (6987), chapter three hundred thirty-two (332), code, 1935, relating to assessment of moneys and credits.

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

1 SECTION 1. Section sixty-nine hundred eighty-seven (6987), Code, 2 1935, is hereby amended by changing the words "board of assessment 3 and review" to "tax commission" in line twelve (12) thereof.

1 SEC. 2. Wherever the words "board of assessment and review" or 2 "board" or "state board of review" appear in chapter three hundred 3 thirty-two (332), Code, 1935, and have not been specifically referred 4 to in this act, the words "board of assessment and review" and "state 5 board of review" are hereby changed to read "tax commission", and 6 the word "board" is hereby changed to read "commission" and the 7 code editor is hereby authorized to make said changes.

Approved April 12, 1939.

# CHAPTER 194

#### COLLECTION OF TAXES FROM INSURANCE COMPANIES

#### H. F. 514

AN ACT to amend sections seven thousand twenty-one (7021), seven thousand twentytwo (7022), seven thousand twenty-five (7025), chapter three hundred thirty-five (335), code, 1935, relating to the collection of taxes from insurance companies.

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

- 1 SECTION 1. Amend section seven thousand twenty-one (7021),
- 2 Code, 1935, by inserting after the comma in line eleven (11) the fol-