- Sec. 49. Amend section seventy-three hundred ninety-six (7396), Code, 1935, by changing the words "treasurer of state" to the words "state tax commission" in lines eight (8) and twenty-one (21) thereof. Further amend said section by changing the words "executive 5 council" to the words "tax commission" in lines fourteen (14) and 6 fifteen (15) thereof.
- SEC. 50. Wherever the words "treasurer of state" or the word "treasurer" appear in chapter three hundred fifty-one (351), Code, 1935, and have not been specifically referred to in this act, the words "treasurer of state" are hereby changed to the words "state tax commission", and the word "treasurer" is hereby changed to "commission"; also, wherever the words "him" or "he" appear in said 3 chapter and have not been specifically referred to in this act, and which words refer to the treasurer of state, said words are hereby changed to the word "it", and the code editor is hereby authorized 8 to make said changes. 10

Approved April 12, 1939.

CHAPTER 215

IOWA ESTATE TAX

H. F. 528

AN ACT to amend sections seventy-three hundred ninety-seven-c five (7397-c5), seventy-three hundred ninety-seven-c six (7397-c6), seventy-three hundred ninety-seven-c nine (7397-c9), seventy-three hundred ninety-seven-c eleven (7397-c11), and seventythree hundred ninety-seven-c twelve (7397-c12), chapter three hundred fifty-one-C one (351-C1), code, 1935, relating to Iowa estate tax and the collection thereof.

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

- SECTION 1. Amend section seventy-three hundred ninety-seven-c five (7397-c5), Code, 1935, by changing the word "treasurer" to the words "tax commission" in line four (4) thereof. 3
- 1 Amend section seventy-three hundred ninety-seven-c six 2 (7397-c6), Code, 1935, by changing the word "treasurer" to the words "tax commission" in line three (3) thereof. 3
- SEC. 3. Amend section seventy-three hundred ninety-seven-c nine (7397-c9), Code, 1935, by changing the word "treasurer" to the words 3 "tax commission" in lines four (4) and thirteen (13) thereof.
- Amend section seventy-three hundred ninety-seven-c eleven 1 (7397-c11), Code, 1935, by changing the word "treasurer" to the words "tax commission" in lines eight (8), ten (10) and eleven (11) thereof.
- SEC. 5. Amend section seventy-three hundred ninety-seven-c twelve (7397-c12), Code, 1935, by changing the word "treasurer" to "tax commission" in line nine (9) thereof.

Approved April 3, 1939.