- "3. For the marginal assignment or release of any instrument (except those made by the clerk of the district court), twenty-five cents." 5
- SEC. 6. Section ten thousand thirty-one (10031), Code, 1939, is 2 amended by adding thereto the following new subsection:
- "3. For the marginal assignment or release of any instrument, 3 4 twenty-five cents."
- SEC. 7. Chapter four hundred twenty-nine and one-tenth (429.1), Code, 1939, is amended by adding thereto the following section:
- 3 'The county recorder shall be entitled to charge and receive a fee of twenty-five cents for each verified statement filed under the provisions of this chapter."

Approved March 29, 1945.

#### CHAPTER 202

#### INHERITANCE TAX

S. F. 274

AN ACT to amend section seven thousand three hundred twenty-eight (7328), code, 1939, relating to inheritance tax and avoidance of administration.

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

- SECTION 1. Section seven thousand three hundred twenty-eight
- (7328), Code, 1939, is hereby amended by striking from lines six (6) and seven (7) thereof the words "four months" and by inserting
  - in lieu thereof the words "eighteen months".

Approved April 10, 1945.

#### CHAPTER 203

# SINKING FUND CLAIMS

S. F. 85

AN ACT to amend section seven thousand four hundred twenty and twenty-two hundredths (7420.22), code, 1939, relating to the payment of claims against the state sinking fund for public deposits.

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

- SECTION 1. Amend section seven thousand four hundred twenty and twenty-two hundredths (7420.22), Code, 1939, by inserting after the period (.) in line forty-three (43) of said section, the following:
- "But where deposits of state funds in National Banks only for which claims are on file, the payment of interest or assessments on said
- deposits, as provided in this chapter, from the time of the closing of said bank to the date of its reorganization, shall not be required, and
- the claim may be paid without interest or assessment for that period; 8
- and all claims heretofore filed, payment of which has been denied be-