

8 ing both chapters shall be equitably apportioned and charged against
9 said funds.

1 SEC. 20. This Act, being deemed of immediate importance, shall be
2 in full force and effect from and after its publication in The Tipton
3 Advertiser, a newspaper published at Tipton, Iowa, and in the Charles
4 City Daily Press, a newspaper published at Charles City, Iowa.

Approved April 22, 1953.

I hereby certify that the foregoing Act, House File 138, was published in The Tipton Advertiser, Tipton, Iowa, April 30, 1953, and in the Charles City Press, being the official name of the Charles City Daily Press, Charles City, Iowa, May 2, 1953.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 74

CIGARETTE TAX INCREASE

H. F. 411

AN ACT repealing subsection one (1) of section ninety-eight point six (98.6), Code 1950, and enacting a substitute therefor, relating to the taxation of cigarettes used in the state of Iowa and providing for the rate of such tax.

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

1 SECTION 1. Subsection one (1) of section ninety-eight point six
2 (98.6), Code 1950, is hereby repealed and the following enacted in lieu
3 thereof:

4 "1. There is hereby levied, assessed, and imposed, and shall be col-
5 lected and paid to the commission, the following taxes on all cigarettes
6 used or otherwise disposed of in this state for any purpose whatsoever:

7 Class A. On cigarettes weighing not more than three pounds per
8 thousand, one and one-half mills on each such cigarette.

9 Class B. On cigarettes weighing more than three pounds per thou-
10 sand, two and one-half mills on each such cigarette.

11 Class C. On cigarette papers or wrappers or any papers made or
12 prepared for the purpose of making cigarettes, made up in packages,
13 books, or sets, on each such package, book or set containing:

14 a. Fifty papers or less, three-fourths of one cent.

15 b. More than fifty papers but not more than one hundred papers,
16 one and one-half cents.

17 c. More than one hundred papers, three-fourths of one cent for
18 each fifty or fractional part thereof.

19 Class D. On tubes, one and one-half cents for each fifty tubes or
20 fractional part thereof.

21 The provisions of this Act shall be effective as of all sales made
22 after June 30, 1953."

1 SEC. 2. Any licensed distributor or permit holder having in his
2 possession on July 1, 1953, or thereafter, any cigarettes, cigarette
3 papers or tubes, for the purpose of distribution or sale, upon which
4 the full amount of the tax imposed by this Act has not been paid, shall
5 make a return to the state tax commission listing the entire amount
6 of such articles on hand, the amount of tax which has been paid upon

7 such articles under the provisions of chapter ninety-eight (98), Code
 8 1950, and the amount of additional tax due upon such articles as pro-
 9 vided by the provisions of this Act. The state tax commission shall
 10 have the power to prescribe rules and regulations providing for the
 11 collection of such tax, either through the affixing of additional stamps
 12 or additional meter impressions, or by the collection of the amount due
 13 in cash.

14 On and after July 15, 1953, the provisions of subsection one (1), sec-
 15 tion ninety-eight point thirty-six, (98.36), Code 1950, shall apply upon
 16 the possession of any cigarettes, cigarette papers or tubes, upon
 17 which the full amount of tax as provided by this Act has not been paid.

1 SEC. 3. This Act, being deemed of immediate importance, shall be
 2 in full force and effect from and after its publication in the Davis
 3 County Republican, a newspaper published at Bloomfield, Iowa, and
 4 the Centerville Daily Iowegian and Citizen, a newspaper published at
 5 Centerville, Iowa.

Approved May 28, 1953.

I hereby certify that the foregoing Act, House File 411, was published in the Davis
 County Republican, Bloomfield, Iowa, June 2, 1953, and in the Centerville Daily Iowegian
 and Citizen, Centerville, Iowa, June 2, 1953.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 75

SPEED OF BOATS

S. F. 306

AN ACT to amend section one hundred six point thirteen (106.13), Code 1950, relating
 to the speed of boats.

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

1 SECTION 1. Amend section one hundred six point thirteen (106.13),
 2 Code 1950, subsection four (4), by striking the period (.) in line
 3 thirty-five (35) and inserting in lieu thereof the following: "and
 4 20 miles per hour when operating three hundred (300) feet or more
 5 from the shoreline or from any other craft."

1 SEC. 2. This Act being deemed of immediate importance shall be
 2 in full force and effect from and after its passage and publication in
 3 The Milford Mail, a newspaper published at Milford, Iowa, and in
 4 the Carroll Daily Times Herald, a newspaper published at Carroll,
 5 Iowa.

Approved April 16, 1953.

I hereby certify that the foregoing Act, Senate File 306, was published in The Milford
 Mail, Milford, Iowa, April 23, 1953, and in the Carroll Daily Times Herald, Carroll, Iowa,
 April 18, 1953.

MELVIN D. SYNHORST, *Secretary of State.*