

# LAWS OF IOWA.

## CHAPTER 1.

### FEDERAL TAX.

AN ACT assuming the collection and payment of the quota apportioned to this State, of the direct tax annually laid upon the United States, by act of Congress approved August 5th, 1861, and authorizing notices thereof to the Secretary of the Treasury of the United States.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa:* This State hereby assumes the assessment, collection and payment into the Treasury of the United States, of the quota apportioned to this State, of the direct tax annually laid upon the United States by the Act of Congress approved August 5th, 1861, entitled an "Act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes."

SEC. 2. The Governor of this State shall, in the present year, on or before the second Tuesday of February next, and in each succeeding year thereafter, give notice to the Secretary of the Treasury of the United States of the assumption expressed in section No. one of this Act.

SEC. 3. This Act being deemed by the General Assembly of immediate importance, shall take effect upon its publication in the daily State Register and the Des Moines Daily Times, newspapers published in the City of Des Moines.

Approved January 31st, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register February 2nd, 1862, and in the Des Moines Daily Times February 4th, 1862.

ELIJAH BELLS, Secretary of State.