

## A BILL

FOR AN ACT TO AMEND SECTION 3908 OF THE CODE OF 1873, RELATING TO  
EMBEZZLEMENT BY PUBLIC OFFICERS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SECTION 1. That section 3908 of the code of 1873 is hereby amended by adding thereto  
2 the following: “That any state, county, township, school, or municipal officer, or officer of  
3 any state institution, or other public officer, who shall receive any money belonging to the  
4 state, county, township, school, or municipality, or state institution of which he is an officer,  
5 shall be deemed to have received the same by virtue of his office, and if any such officer fails  
6 or neglects to account for any such money coming into his hands, at the expiration of his  
7 term of office, no demand shall be necessary to constitute embezzlement.”