

# A BILL

FOR AN ACT TO REPEAL SECTION FORTY-SIX HUNDRED TWENTY-THREE (4623), SUPPLEMENT TO THE CODE, 1913, AND TO ENACT A SUBSTITUTE THEREFOR, RELATIVE TO THE INTRODUCTION OF BOOKS OF ACCOUNT, ACCOUNT TICKETS, CARDS OF ACCOUNT, ACCOUNT SLIPS, LOOSE LEAF ACCOUNTS AND ANY OTHER METHOD OF KEEPING ACCOUNTS IN EVIDENCE.

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

Section 1. That section forty-six hundred twenty-three (4623), supplement to the code, 1913, be, and the same is, hereby repealed and the following enacted as a substitute therefor:

“Books of account, account tickets, cards of account, account slips, loose leaf accounts and any other method of keeping accounts, containing charges by one party against the other, made in the ordinary course of business, are receivable in evidence only under the following circumstances, subject to all just exceptions as to their credibility:

1. They must show a continuous dealing with persons generally or several items of charge at different times against the other party in the same book or sets of books, ticket or tickets, card or cards, slip or slips, loose leaf or loose leaves, and in case any other methods are used, then they must show a continuous dealing with persons in general or several items of charge at different times against the other party.

2. It must be shown by the party's oath or otherwise that they are his books, tickets, cards, slips or loose leaves of original entries.

3. It must be shown in like manner that the charges were made at or near the time of the transactions therein entered, unless satisfactory reasons for not making such proofs.

4. The charges must also be verified by the party or clerk who made the entries, to the effect that they believe them just and true, or sufficient reasons must be given why such verification is not made.

5. If the testimony of the party or clerk who made the entries cannot be obtained, then testimony as to the hand writing of the party or clerk who made the entries shall be admissible as to said entries, subject to all just exceptions as to the credibility of such testimony.

6. Where the books of original entries do not contain the separate items but contain general charges for sales of shipments of merchandise under one entry, the said original book of entries shall be admissible in evidence together with the original sale slips, account slips, account cards, ship-

25 ping tickets or tickets of account, shipping sheets, or any other statement, containing the items in said  
26 account, from which said entries were made in said original books of account, which are admissible  
27 under the provisions of this act.

28 7. In all cases where depositions are taken by either method provided by law, outside of the  
29 county in which the case is for trial where books of account or any other method of keeping ac-  
30 counts are competent evidence in the case, the party desiring to offer the entries in said books as  
31 evidence or any other entries admissible under this act may cause the same to be photographed by or  
32 under the direction of the officer or commissioner taking the depositions, or a copy thereof may be  
33 made under the direction of said officer or commissioner, and said photographic copy, or written  
34 copy, when certified by such officer or commissioner with his seal attached shall be attached to the  
35 deposition, and if the record shows affirmatively the preliminary proof required by this act such  
36 copy shall be admitted in evidence with the same force and effect as the original.