

March 12, 1957.

House File 535

By McNEAL.

Passed House, Date..... Passed Senate, Date.....

Vote: Ayes..... Nays..... Vote: Ayes..... Nays.....

Approved.....

## A BILL FOR

An Act to amend sections four hundred fifty point twenty-five (450.25) and four hundred fifty point twenty-six (450.26), Code 1954, relating to compensation of inheritance tax appraisers.

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

1 Section 1. Amend section four hundred fifty point twenty-five  
 2 (450.25), Code 1954, by striking all of said section following  
 3 the word "compensation" in line three (3) and substituting in  
 4 lieu thereof the following: "a fee of one-twentieth (1 20)  
 5 of one per cent of the gross value of assets of each estate  
 6 appraised with a minimum fee of ten dollars (\$10.00)".

1 Sec. 2. Amend section four hundred fifty point twenty-six  
 2 (450.26), Code 1954, by striking the word "five" in line two (2)  
 3 and substituting thereof the word "seven".

### EXPLANATION OF HOUSE FILE 535

This bill would change the basis for computation of appraisers fees for inheritance tax purposes from a per diem basis to a percentage basis and would raise the mileage from 5 cents to 7 cents.

### HOUSE FILE 535

1 Amend House File 535 by striking all after the colon  
 2 in line four (4) of section one (1) and substituting in lieu  
 3 thereof the following: "in each estate appraised by them a  
 4 fee of one-twentieth of one percent of the gross value of the  
 5 assets appraised by them with a minimum fee of ten dollars  
 6 (\$10.00)."

Filed  
March 18, 1957.

CARLSEN of Clinton.

