

## CHAPTER 62.

## IN RELATION TO PEDDLERS' LICENSES.

S. F. 244. AN ACT to Amend Section 906 of the Code [Title VI., Chapter 2: "Of  
"the Collection of Taxes"].

*Be it enacted by the General Assembly of the State of Iowa :*  
SECTION 1. That section 906, of chapter 2 of title 6, of the  
Code: § 906. code be amended by adding to said section the following proviso,  
to-wit:

Peddlers' tax  
not to be  
exactod of  
wholesale  
dealers. "Provided, however, That nothing in this section shall apply  
to wholesale dealers in any of the above enumerated articles, who  
use wagons for the delivery of goods sold at wholesale prices and  
by the box or package."  
Approved March 21st, 1874.

## CHAPTER 63.

## TAXATION OF MONEYS AND CREDITS.

AN ACT to Amend Section 812, Chapter 1, Title 6, Code of Iowa [re-  
lating to the Assessment of Taxes].

Assessment  
of moneys  
and credits of  
banking asso-  
ciations and  
bankers. SECTION 1. *Be it enacted by the General Assembly of the  
State of Iowa,* That section 812, chapter 1, title 6, code of Iowa,  
be amended by inserting after the word "January," in the third  
line of said section, the following, to-wit:

Average  
value. "Except moneys and credits of associations, organized under  
the general incorporation laws of this state, for the purpose of  
transacting a banking business, and moneys and credits of private  
bankers, and others who have loaned money, bought notes,  
mortgages, or other securities within the year previous to the time  
of assessing; in every such instance the average value of the  
moneys and credits which have been in the possession or under the  
control of the person making the list during the year previous to  
the time of making said assessment, shall be listed for taxation."  
Approved March 21st, 1874.