

Publication. SEC. 2. This act being deemed of immediate importance, shall take effect and be in force immediately after its publication in the Iowa State Register, and State Leader, papers published at Des Moines, Iowa, anything in the statutes to the contrary notwithstanding.

Approved February 24, 1876.

I hereby certify that the foregoing act was published in the *Iowa State Leader*, February 24, 1876, and in the *Iowa State Register*, February 25, 1876.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER 14.

ASSIGNMENTS FOR BENEFIT OF CREDITORS.

S. F. 55. AN ACT to amend Chapter 7, of Title 14, of the Code in relation to Assignments for the Benefit of Creditors.

Be it enacted by the General Assembly of the State of Iowa:

Taxes entitled to priority. SECTION 1. That hereafter in all assignments of property for the benefit of creditors, whether under chapter 7, of title 14, of the Code, or at common law, assessments or taxes levied under the laws of the State, including municipal corporations, shall be entitled to priority or preference and be first paid in full.

Publication. SEC. 2. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Des Moines State Leader and Des Moines State Register, newspapers published in Des Moines.

Approved February 24, 1876.

I hereby certify that the foregoing act was published in the *Iowa State Leader*, February 25, 1876, and in the *Iowa State Register*, February 26, 1876.

JOSIAH T. YOUNG, *Secretary of State.*