

## CHAPTER 60.

AN ACT to amend section two (2), chapter one hundred and sixty-one (161), acts of the Twenty-first General Assembly of Iowa. S. F. 97.  
 [Registration of votes.]

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

That section two (2) chapter one hundred and sixty-one (161) acts of the Twenty-first General Assembly, be amended by inserting after the word "State" in the third line the following: "Having a population of two thousand (2,000) or more as determined by the last preceding State or National census." (Not including the inmates of any State institution.) Territory outside, not attached for election purposes.

Approved April 24, 1894.

## CHAPTER 61.

AN ACT to prohibit the sale or giving of cigars, cigarettes or tobacco to minors under 16 years of age. H. F. 135.

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

SECTION 1. From and after the passage of this act, it shall be unlawful for any person, directly or indirectly, by himself or agent, to sell, barter or give to any minor under 16 years of age, within this State, any cigars, cigarettes or tobacco in any form whatever, except upon the written order of his parent or guardian. Furnishing tobacco to minors except on order of guardian, forbidden.

SEC. 2. Any person violating the foregoing section shall, upon conviction thereof be deemed guilty of a misdemeanor and fined not less than five dollars nor more than one hundred dollars and stand committed until fine and costs of prosecution are paid. Penalty for violation.

Approved March 2, 1894.

## CHAPTER 62.

AN ACT to tax the traffic in intoxicating liquors and to regulate and control the same. H. F. 537.

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

SECTION 1. There shall be assessed against every person, partnership or corporation, other than registered pharmacists holding permits, engaged in selling or keeping with intent to sell, any intoxicating liquors, and upon any real property and the owner thereof, within or whereon intoxicating liquors are sold, or kept with intent to sell in this State, a tax of six hundred dollars per annum. All such taxes shall be a perpetual lien upon all property both personal and real, used in or connected with the business. Pharmacists with permits exempt. Tax \$600.00. Tax a perpetual lien on real and personal.

SEC. 2. It shall be the duty of the assessor of each town, ship, incorporated town or city, in the months of December, March, June and September of each year, to return to the Duties of assessors.