

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.

Describe reality.	auditor of each county a list of places with name of occupant or tenant, and owner or agent, where intoxicating liquors are sold, or kept for sale as herein contemplated, with a description of the real property wherein or whereon such traffic is conducted.
Three citizens may file infor- mation.	SEC. 3. Should the assessor for any reason fail to perform his duty as specified in this act, then and in that case, any three citizens of the county can by verified statement on information and belief addressed to the county auditor, procure the listing of names and places as above provided with the same force and effect as if done by the assessor.
Board to rebate tax.	SEC. 4. At the meeting of the board of supervisors next following the listing as aforesaid, application may be made to rebate the tax by petition duly verified and regularly filed
Filed 5 days.	with the county auditor at least eight days before the time set for the consideration of the case, and notice for the same length of time must be served on the county attorney in writing. The averments of the petition will be deemed
Eight days notice to county attorney.	denied and witnesses may be examined, and the chairman of the board, or in his absence or inability to act, any member of the same may administer an oath in the same form and of the same effect as to penalties for testifying falsely as if administered in court.
Chairman of board of super- visors to swear and examine witnesses.	The board may also issue subpoenas requiring attendance of witnesses and shall have the same power to compel the attendance of the same by attachment as is conferred upon the district court, and shall report those failing to obey the summons or refusing to testify, to the next term of court in and for said county, for punishment for contempt. The fees for witnesses shall be the same as in the district court.
Board to issue subpoenas.	SEC. 5. On the application to rebate the tax, the owner of the property may file verified petitions therefor, and be heard in support of the same, and evidence of the general reputation of the place may be introduced, and if upon the hearing of the case, it shall be shown that the petitioner, his agent or tenant has paid a retail liquor dealer's internal revenue tax to the United States, covering the time and premises as set forth in the listing of said real estate, it shall be <i>prima facie</i> evidence that the tax was properly levied.
Amount of witness fees.	If upon said hearing it be found by a majority vote of the board of supervisors that the tax was properly levied, it shall stand and continue to be a lien against the property. Either the petitioner or the county attorney may appeal to the district court, and if the petitioner appeals he shall be required to give bond for the costs which have accrued, or may accrue, in the further progress of the case.
Petition for rebate of tax.	Notice of the appeal shall be served, upon the appellee or his attorney, within ten days after the decision by the board of supervisors; whereupon the auditor shall file a full and complete transcript of the record of the proceedings in said cause, together with the original papers, in the office of the clerk of the district
Internal revenue license.	
County attorney may appeal. Petitioners may appeal. Bond for costs.	
Notice on ap- pellee or attor- ney ten days.	

court in and for said county. In case the finding of the board of supervisors shall be against levying the tax, and the county attorney shall fail to take an appeal to the district court within ten days from such finding as above provided, any three citizens of the county may take such appeal within ten days thereafter by giving a good and sufficient bond for costs, in case the finding of the district court shall be in favor of the defendant; and the same proceeding shall be had as if the appeal had been taken by the county attorney. The auditor shall charge and tax as fees for the transcript and writing up of the record ten cents per hundred words.

Three citizens may appeal.

Bond for costs.

Auditor to transcript, 10c. per 100 words.

SEC. 6. On the appeal the trial shall be conducted as an equitable cause and the first term shall be the trial term. Should it appear either on the trial before the board of supervisors, or in the district court, that there have been sales of intoxicating liquors made in or upon the premises listed for taxation, the tax shall be confirmed against the person, corporation, or partnership conducting the business, and, if it appears that the wrong name or an alias has been used, then the record and assessment list may be amended and the true name inserted and if it shall appear at such trial, that the owner or his agent had, or by the use of reasonable care and diligence, might have known of the sales of intoxicating liquors as aforesaid, the tax shall be confirmed against the property, and the clerk of the district court shall certify such fact to the county auditor with the amount of costs made in the trial of the case.

First term trial term.

Wrong name.

County clerk to certify to auditor.

SEC. 7. Should it be found in the trial before the board of supervisors, or on appeal, that sales of intoxicating liquors in or upon the premises described, had not continued for more than six months in the year for which the taxes were assessed, then the total tax for the year, exclusive of costs, may be reduced pro rata.

Tax pro rated.

SEC. 8. There shall be furnished to the assessor, when he enters upon the duties of each year, a book to be known as the "Assessment book for liquor dealers." In this shall be returned the list of places where intoxicating liquors are sold, with names of occupants, tenants and owners, and also the name of the agent, if there is an agent, of the property.

Assessor's book.

These taxes shall not be submitted to any board of equalization for any purpose.

Not equalized.

SEC. 9. At the regular meeting of the board of supervisors in September, they shall levy an annual tax of six hundred dollars, payable semi-annually at the time and place as hereinafter provided, against each person carrying on or conducting a place for the sale of intoxicating liquors, and also against the real property, and the owner thereof, in which or upon which said place is located. *Provided*, that if application is made to cancel the tax as hereinbefore provided, and the trial of the cause should be delayed for any reason, then the levy, if any be made, shall be made at the next regular

Tax at September session.

Tax payable semi-annually. Seller and owner of realty liable.

Board to examine liquor tax book each regular meeting. meeting of the board. At all regular meetings, the board of supervisors shall examine the assessment book of liquor dealers, and levy taxes against such persons as shall have become liable thereto under the terms of this act, who have not already been taxed as herein provided for the same year, but only a pro rata amount of the tax for the remainder of the year, dependent upon the time of assessment.

Auditor certify tax to county treasurer. SEC. 10. The county auditor shall, upon the levy made as aforesaid, certify the same forthwith to the county treasurer with names of persons and property and amount of tax, and a statement of the costs that have accrued either before the board of supervisors or in the district court, and said certificate and list shall be full authority for the treasurer to enter the same upon the tax books of the county and proceed to collect the same.

Treasurer to collect. SEC. 11. It shall be the duty of every person against whom or against whose property taxes as provided in this act have been assessed, to attend at the treasurer's office and pay the same in semi-annual installments, on or before the first day of April and Oct. of each year. In case of failure so to pay such installments, a penalty of twenty per cent shall be added, together with one per cent per month thereafter until paid.

Tax in semi-annual installments. 20 per cent penalty, 1 per cent per month. Date of tax sales. SEC. 12. On the first Monday in June and the first Monday in December of each year, the county treasurer shall offer at public sale at his office, all lands, town lots or other real property on which taxes for the sale of intoxicating liquors have become a lien, as provided in this act.

General law of collection applies. SEC. 13. All the provisions of law now or hereafter in force for the assessment, levy, and collection of taxes shall apply to and govern the taxes provided for by this act, except as herein otherwise provided.

Tax half to county; half to city. SEC. 14. The revenue derived from the tax provided for in this act (six hundred dollars per annum) for each place where intoxicating liquors are sold, shall be paid into the county treasury, one-half to go into the general county fund, and the remainder to be paid over to the municipality in which the business taxed is conducted.

County attorney's duty. SEC. 15. It shall be the duty of the county attorney of each county to see that the provisions of this act are enforced, and it shall be the duty of the district court or any judge thereof, to suspend or remove from office any such county attorney who shall wilfully refuse or neglect to perform any of the duties enjoined upon him by this act, such suspension or removal may be made upon application of any citizen residing in the county, but no such suspension or removal shall take place except upon due notice to said officer and upon trial in court, and the provisions of this section shall apply to assessors, county treasurers and members of boards of supervisors whose duty it is to enforce any of the provisions of this act.

Judge to suspend county attorney. Other officers suspended. SEC. 16. Nothing in this act contained, shall be in any

way construed to mean that the business of the sale of intoxicating liquors is in any way legalized, nor is the same to be construed in any manner or form as a license, nor shall the assessment or payment or any tax for the sale of liquors as aforesaid, protect the wrong doer from any penalty now provided by law, except that on conditions hereinafter provided certain penalties may be suspended.

Sec. 17. In any city of five thousand or more inhabitants, the tax hereinbefore specified may be paid quarterly in advance on the first days of January, April, July and October of each year, and after a written statement of consent signed by a majority of the voters residing in said city who voted at the last general election, shall have been filed with the county auditor, such payment shall upon the following conditions, be a bar to proceedings under the statute prohibiting such business.

1st. The person appearing to pay the tax shall file with the county auditor, a certified copy of a resolution regularly adopted by the city council, consenting to such sales and a written statement of consent from all the resident freeholders owning property within fifty feet of the premises where said business is carried on. But in no case shall said business be conducted within three hundred feet of any church or school house.

2nd. He shall file with the county auditor to be approved by the clerk of the district court, a bond in the sum of three thousand dollars, conditioned upon the faithful observance of all the provisions of this act, and for the payment of any and all damages that may result from the sale of intoxicating liquors upon the premises occupied by the obligor. Said bond shall be signed by himself as principal and by two sureties who shall qualify each in double the amount of the bond, and neither of whom shall be surety on any other like bond.

3rd. Said selling or keeping for sale of intoxicating liquors shall be carried on in a single room having but one entrance or exit and that opening upon a public business street. The bar where liquors are furnished, shall be in plain view from the street, unobstructed by screens, blinds, painted windows, or any other device. There shall be no chairs, benches, nor any other furniture in front of the bar, and only such behind the bar as is necessary for the attendants. A list of names of all persons employed about the place shall be filed with the county auditor and no persons shall be permitted behind the bar except those whose names are listed with the county auditor.

4th. The place shall be conducted in a quiet orderly manner.

5th. There shall be no gambling or gaming with cards, dice, billiards or any other device, nor any music, dancing or other form of amusement or entertainment, either in the room where said business is carried on or in any adjoining room or

Not legalized.
Not license.

Cities of 5,000
and over.

Voted last
election and
verified by
poll books.
See section 18.
Filed with
county auditor.

File council's
resolution of
consent.

Freeholders'
consent 50 feet.

Church and
school 300 feet.

Bond \$3,000.

Two sureties
and on no
other bond.
Double the
amount of
the bond.

One room,
one door.
Open on street.

No screen, etc.
No chairs, etc.

List of em-
ployees filed
with auditor.

Orderly.

No amuse-
ments.

Nothing in adjoining room.	building controlled by the person, partnership, or corporation carrying on said business.
Nothing obscene.	6th. There shall be no obscene or impure decorations, inscriptions, placards, or any such thing in the place.
No females.	7th. There shall be no female person employed in the place.
Hours open.	8th. The place shall not be open nor shall any sales be made earlier than 5 A. M. nor later than 10 P. M. on any day. It shall not be open at all nor shall any sales be made on the first day of the week commonly called Sunday, nor on any election day or legal holiday, nor on the evening of such days.
Days closed.	9th. No minor, drunkard, or intoxicated person shall be allowed in the room, and no sales of intoxicating liquors shall be made to any minor, drunkard, or intoxicated person, or knowingly to any person who has taken any of the recognized "cures for drunkenness."
No sales to minors, etc.	10th. No sale of intoxicating liquors shall be made to any person whose wife, husband, parent, child, brother, sister, guardian, ward over fourteen years of age, or employer, shall by written notice, forbid such sales.
Keeley cure.	11th. If the property has not been listed for taxation as required in section 2 of this act, then the person appearing to pay the tax shall report the same to the county auditor to be listed for taxation.
Who may object to sales made.	SEC. 18. In order that any city or town of less than five thousand inhabitants may come within the provisions of section 17 of this act, the following additional condition must be complied with:
Payor may list.	A written statement of consent shall be filed with the county auditor signed by sixty-five per cent of all the legal voters who voted at the last preceding general election (as shown by the poll list of said election); residing within such county and outside of the corporate limits of cities having a population of five thousand or over; but no such statement of consent shall be construed as a bar to proceedings against persons selling intoxicating liquors in incorporated towns situated in townships of which less than a majority of the voters of the township, including the incorporated town, have signed the statement of consent; nor shall it be construed as a bar in any incorporated town in which a majority of the voters do not sign said statement of consent.
Cities less than 5,000.	SEC. 19. Whenever any of the conditions of this act shall be violated, or whenever the city council or trustees of the incorporated town shall by a majority vote direct it, or whenever there shall be filed with the county auditor, a verified petition signed by a majority of the voters of the said city, town, or county, as the case may be, as shown by the last general election, requesting it, then and in such case, the bar to proceedings as provided in section 17 hereof shall cease to operate as a bar, and persons engaged in the sale of intoxicating liquors as contemplated by this act, shall be liable to
65 per cent.	
Poll list last general election.	
Any violation of conditions. City councils; trustees.	
Verified petition. Majority petition filed with auditor. Cease to be a bar.	

all of the penalties provided for by chapter VI title XI of the Code and acts amendatory thereto.

SEC. 20. The signing the name of another to any state-
 ment of consent or petition provided for in this act, shall be
 deemed forgery and punishable under the statutes as such, and
 each such statement or petition shall be accompanied by the
 affidavit of some reputable person, showing that said person
 personally witnessed the signing of each name appearing thereon,
 and any false statement contained in such affidavit shall be
 deemed perjury and punishable as such, and all provisions of
 law relative to the bribery of voters are hereby made applica-
 ble to the bribery of signers to any such statement of consent
 or petition. All statements of consent or petitions shall show
 the voting precinct of the signers thereof, and date of signing,
 and no names shall be counted that were not signed within
 thirty days prior to the filing of said petition or statement of
 consent.

Forgery.

Reputable person. Signatures witnessed.

Voting precinct and ward.

Signed within 30 days.

SEC. 21. The county auditor shall keep for inspection by any citizen who may desire it, all papers required by this act to be filed with him, and any failure or refusal on his part to do so shall be deemed a misdemeanor and upon conviction thereof he shall be fined one hundred and fifty dollars for each offense.

List open to public.

SEC. 22. To give away or to furnish intoxicating liquors to any person upon any pretext shall in the intent of this act, be deemed a sale.

No liquors given away.

SEC. 23. The statement and payment of the tax herein specified shall not be used as evidence against such person, partnership or corporation in any suit either at law or equity in any of the courts of this State or the United States.

Tax not to be used in U. S. court.

SEC. 24. For the purpose of protecting the property of the corporation and its inhabitants, and of preserving peace and good order therein, cities and incorporated towns shall have power to levy and collect additional taxes and to adopt from time to time, rules and ordinances for further regulating and controlling such traffic not in conflict with the provisions of this act.

City ordinances.

City make additional levy.

SEC. 25. This act being deemed of immediate importance shall take effect and be in force on and after its publication in the *Des Moines Leader* and *Iowa State Register* newspapers published in Des Moines, Iowa.

Publication.

Approved March 29, 1894.

I hereby certify that the foregoing act was published in the *Iowa State Register* April 3, 1894, and in the *Des Moines Leader* April 4, 1894.

W. M. McFARLAND, *Secretary of State.*