

it shall then be the duty of each local agent of such express company within this state annually, between the first day of May and the first day of June, to make out and forward to the auditor of state a similar verified statement of the gross receipts of his agency for the year then next preceding the first day of March. When such statement is made, such express company shall, at the time of making the same, pay into the treasury of the state the sum of one dollar on each one hundred dollars of such receipts. And any such express company failing or refusing for more than thirty days after the first day of June in each year to render an accurate account of its receipts in the manner above provided, and to pay the required taxes thereon, shall forfeit one hundred dollars for each additional day such statement and payment shall be delayed, to be recovered by an action in the name of the state of Iowa on the relation of the auditor of state in any court of competent jurisdiction, and the attorney-general shall conduct such prosecution; and such express company so failing or refusing shall be prohibited from carrying on said business in this state until such payment is made.

Local agent to report to auditor of state.

Basis for payment of tax.

Penalty for failure to report and pay tax.

Recovery by action.

Attorney-General to conduct prosecution.

Approved April 14, 1896.

CHAPTER 33.

AN ACT declaring express companies, operating and doing business in this state, common carriers, and providing for their regulation and control by the railroad commissioners. H. F. 298.

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

SECTION 1. That all express companies operating and doing business in this state are hereby declared to be common carriers, and all laws so far as applicable, now in force or hereinafter enacted, regulating the transportation of property by railroad companies, shall apply with equal force and effect to express companies.

Express companies declared common carriers.

SEC. 2. The railroad commissioners of this state shall have general supervision of all express companies operating and doing business in this state, and shall inquire into any unjust discrimination, neglect, or violation of the laws of this state governing common carriers by any express company doing business therein, or by the officers, agents, or employes thereof, and said railroad commissioners are empowered and directed so far as it may seem to them expedient and practicable under existing statutes to make for each express company doing business in this state, as soon as practicable, a schedule of reasonable maximum charges or rates for transporting any kind of property carried by such express companies.

Railway commissioners to have supervision of express companies.

Schedule of reasonable maximum rates.

Approved April 14, 1896.