

January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding.

SEC. 2. Refusal to file. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund.

Approved April 5, 1902.

CHAPTER 61.

REPORTS OF RAILROAD COMPANIES FOR ASSESSMENT PURPOSES.

H. F. 17a.

AN ACT relating to reports to be made by railway companies to the executive council to aid in the assessment of railway property for taxation, and providing for a uniform system in making the said reports. [Additional to chapter one (1), of title seven (VII) of the code, relating to assessment of taxes.]

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

SECTION 1. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere, upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territory, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage.

SEC. 2. Rules and regulations. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council.

SEC. 3. Net earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with rules and regulations for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner.

SEC. 4. Reports—when made. The reports herein provided for are not in

lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as a part of the reports already required.

SEC. 5. Additional rules and regulations. The rules, regulations, method, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the said several railway companies within thirty days from and after the passage and taking effect of this act, and shall be and become binding upon said railway companies from the time they are so communicated; provided, however, that the said executive council shall have the power to prescribe supplemental or additional rules, regulations, and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated.

SEC. 6. Refusal to conform to rules—penalty. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act, or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway company twenty-five per centum thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year.

SEC. 7. In effect. This act, being deemed of immediate importance, shall take effect from and after its passage and publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Polk county, Iowa.

Approved April 12, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 15, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 62.

TAXATION OF FREIGHT LINE AND EQUIPMENT COMPANIES.

S. F. 189.

AN ACT defining and providing for the taxation of freight line and equipment companies. [Additional to chapter one (1), of title seven (VII) of the code, relating to assessment of taxes.]

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

SECTION 1. Freight line and equipment companies. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company, or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.