

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.

**SEC. 2. Verified statement.** Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday of June, in each year, commencing with the year 1903, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January, next preceding showing:

First. The name of the company.

Second. The nature of the company, whether a person or persons, an association, copartnership, corporation or syndicate, and under the laws of what state or county organized.

Third. The location of its principal office or place of business.

Fourth. The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth. The name and postoffice address, of the chief officer or managing agent of the company in Iowa.

Sixth. The aggregate number of miles travelled by its cars during the preceding calendar year while said cars were used in transporting freight either between two points in this state, or between a point within this state and a point without this state; but not including the mileage in this state or elsewhere, of its cars, while the said cars are used in transporting freight not consigned either to or from some point within this state.

Seventh. The number of cars necessary for the mileage so to be reported under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by one such company as to the matters embraced in this and the preceding paragraph it shall furnish the required information as to each class of such cars.

Eighth. The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage, to be reported as required by paragraph six of this section.

Ninth. The real estate, personal property, structure, machinery, fixtures and appliances, owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

**SEC. 3. Additional statements—refusal to furnish—penalty.** Upon the filing of such statements the executive council shall examine each of them, and if he [it] shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he [it] may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa, one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any proper form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

**SEC. 4. Assessment by executive council.** Upon the meeting of the executive council on the second Monday of July in each year, it shall value and assess as the property of said company within this state, the cars of the said company necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraph sixth of the preceding section of this act, after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual

value of such property. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

**\*SEC. 6. Tax—when due.** The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

**SEC. 7. "Company" defined.** The word "company" as used in this act, shall be deemed and construed to mean any person, copartnership, association, corporation or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

**SEC. 8. Stockholders.** The individual stockholders or owners of interests of said companies shall not be required to list their shares or interests in such companies so long as the companies pay the taxes on their property as herein provided.

**SEC. 9. In effect.** This act, being deemed of immediate importance, shall take effect on and after its publication in the Iowa State Register and Des Moines Leader, published in Des Moines, Iowa.

Approved April 12, 1902.

I hereby certify that the foregoing Act was published in the Des Moines Leader, April 15, 1902, and in the Iowa State Register, April 18, 1902.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 63.

### THE REFUNDING OF SURPLUS COLLATERAL INHERITANCE TAX.

H. F. 245.

**AN ACT** to refund to administrators and executors any surplus they have paid to the treasurer of state as collateral inheritance tax in excess of that legally due. [Amendatory of chapter four (4), of title seven (VII) of the code, chapter thirty-seven (37) of the Acts of the Twenty-seventh General Assembly and chapter fifty-seven (57) of the Acts of the Twenty-eighth General Assembly, relating to assessment and collection of collateral inheritance tax.]

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

**SECTION 1. Surplus tax—how and when refunded.** That when a court of competent jurisdiction has or may hereafter determine that property, upon which a collateral inheritance tax has been paid, is not subject to or liable for the payment of such tax, so much of such tax which has been overpaid to the treasurer of state, shall be returned or refunded to the executor or administrator of such estate, or to those entitled thereto, when a certified copy of the record of such court showing the fact of non liability of such property to the payment of such tax has been filed with the executive council of the state, the executive council shall issue an order to the auditor of the state directing him to issue a warrant upon the treasurer of the state to refund such tax.

\*There is no section 5 in the enrolled bill of this act.