

tion buildings, yards, section and tool houses, round houses, machine and repair shops, water tanks, turn-tables, gravel beds and stone quarries, and for all other purposes, with the estimated actual value thereof, in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the first day of April of each subsequent year such corporation shall in like manner report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

SEC. 2. Record of railway lands. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding section so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands.

SEC. 3. Repealed. Sub-section three (3) of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code and all other statutes or parts of statutes in conflict herewith are hereby repealed.

Approved March 30, A. D. 1904.

CHAPTER 47.

TAXATION OF FREIGHT LINE AND EQUIPMENT COMPANIES.

S. F. 285.

AN ACT to amend the law as it appears in sections thirteen hundred forty-two-b (1342-b) and thirteen hundred forty-two-d (1342-d) of the supplement to the code, relating to the taxation of freight line and equipment companies.

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

SECTION 1. Verified statement—what to include. That the law as it appears in section thirteen hundred forty-two-b (1342-b) of the supplement to the code be and the same is hereby amended by striking out sub-section six (6) of said section and inserting in lieu thereof the following:

“Sixth—The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.”

SEC. 2. Same. That the law as it appears in section thirteen hundred forty-two-b (1342-b) of the supplement to the code be further amended by striking out sub-section seven (7) of said section and inserting in lieu thereof the following:

“Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars, in the form prescribed by blanks to be furnished by the executive council.”

SEC. 3. Assessment by executive council. That the law as it appears in section thirteen hundred forty-two-d (1342-d) of the supplement to the code be and the same is hereby amended by striking out the words “para-

graph six of the preceding section" in lines five and six of said section and inserting in lieu thereof the following: "paragraphs six and seven of section two".

SEC. 4. In effect. This act, being deemed of immediate importance, shall take effect and be in force on and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved April 13, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 15, 1904, and the Register and Leader, April 16, 1904.

W. B. MARTIN,
Secretary of State.

CHAPTER 48.

VOCATION OF PEDDLERS.

H. F. 165.

AN ACT to repeal the law as it appears in section thirteen hundred and forty-seven-a (1347-a) of the supplement to the code relating to the vocation of peddlers and to enact a substitute therefor.

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

SECTION 1. Repealed—peddlers—amount of tax. That the law as it appears in section thirteen hundred forty-seven-a (1347-a) of the supplement to the code be, and the same is hereby repealed, and the following is enacted in lieu thereof:

"Peddlers plying their vocation in any county in this state outside of a city or incorporated town, shall pay an annual county tax of not less than five dollars (\$5.) or more than one hundred dollars (\$100), as the board of supervisors of any county may provide for that county. Such tax shall be paid to the county treasurer, who shall issue to the person making such payment duplicate receipts therefor and upon presentation of one of same to the county auditor he shall issue to the person presenting such receipt a license which shall not be transferable authorizing such person to ply the vocation of a peddler in such county for the term of one year from the date thereof. The word "peddlers" under the provisions of this act, and wherever found in the code, shall be held to include and apply to all transient merchants and itinerant vendors selling by sample or by taking orders, whether for immediate or future delivery. The provisions of this act shall not be construed to apply to persons selling at wholesale to merchants, nor to transient vendors of drugs, nor to persons running a huckster wagon, or selling and distributing fresh meats, fish, or vegetables, nor to persons selling their own work or production."

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published in the city of Des Moines, Iowa.

Approved April 9, A. D. 1904.

I hereby certify that the foregoing act was published in the Register and Leader, April 12, 1904, and the Des Moines Daily Capital, April 13, 1904.

W. B. MARTIN,
Secretary of State.