

## CHAPTER 50.

## ROAD TAX.

H. F. 255.

AN ACT relating to road tax, and amending sections thirteen hundred eighty-three (1383), and fifteen hundred thirty-three (1533), of the code.

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

**SECTION 1. Not included in consolidated tax.** Section thirteen hundred eighty-three (1383), of the code, is hereby amended, by inserting the words, "except road-tax", after the word, "taxes", in the first line of said section.

**SEC. 2. Collection of tax.** Section fifteen hundred thirty-three (1533), of the code, is hereby amended by striking from the eleventh line of said section, the words, "as other taxes".

**SEC. 3. In effect.** This act shall take effect and be in force, from and after its publication in the Register and Leader, and the Des Moines Daily Capital, two newspapers published in 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 51.

## COLLECTION OF TAX ON COLLATERAL INHERITANCES.

S. F. 225.

AN ACT to amend section fourteen hundred and sixty-seven (1467) of the code, relating to the collection of a tax on collateral inheritances.

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

**SECTION 1. Rate.** That section fourteen hundred and sixty-seven (1467) of the code be and the same is hereby amended by the addition thereto of the following, to wit:

"Whenever property, or any interest therein, shall pass to heirs, devisees, or other beneficiaries, as contemplated in the foregoing provisions, who are aliens, non-residents of the United States, the same shall be subject to a tax of twenty per centum (20%) of its true value, except where such foreign beneficiaries are brothers or sisters of the decedent owner, when the rate of tax to be assessed and collected therefrom shall be ten per centum (10%) of the value of the property or interest so passing."

**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 Des Moines, Iowa.

Approved April 6, A. D. 1904.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Daily Capital, April 8, 1904.

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