

be fined in a sum not less than twenty-five dollars, nor more than two hundred dollars, and costs of prosecution, and shall stand committed to the county jail until such fine and costs are paid.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect from and after its publication in the Register and Leader and Des Moines Capital, newspapers published at Des Moines, Iowa.

Approved April 10, A. D. 1907.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, April 13, 1907.

W. C. HAYWARD,
Secretary of State.

CHAPTER 123.

TAXATION OF PERSONS MAINTAINING AN OFFICE OR PLACE OF BUSINESS WHERE INTOXICATING LIQUORS ARE HELD IN STORE AND PURCHASE PRICE COLLECTED FOR OWNER THEREOF.

S. F. 338.

AN ACT for the regulation and taxation of persons who shall maintain an office or place of business where intoxicating liquors are held in store and the purchase price thereof collected for the owner from those not authorized to sell same or from those to whom they have been conditionally sold. [Additional to chapter six (6) of title twelve (XII) of the code.]

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

SECTION 1. Annual mulct tax—quarterly installments. Every person, partnership or corporation that shall engage in the business of holding intoxicating liquors in store and collecting for the owner thereof the purchase price of said liquors from those to whom they have been conditionally sold or from those not authorized by law to sell the same, shall pay to the treasurer of the county where the business is carried on an annual mulct tax of six hundred dollars in quarterly installments on the first day of January, of April, of July, and of October; and such tax shall be paid for each separate office or place where such business is carried on, and all the provisions of the law relating to the levying, collecting and enforcing of what is known as the mulct tax shall apply and govern in the levying and collecting of the tax herein provided for so far as applicable.

SEC. 2. First quarter payable in advance. No person, partnership or corporation shall engage in the business described in section one of this act without first paying the tax herein required for the quarter during which such business is carried on; and when the tax is so paid it shall go into the general fund of the county collecting the same.

Approved April 13, A. D. 1907.

CHAPTER 124.

SALE OF INTOXICATING LIQUORS NEAR MILITARY RESERVATIONS.

S. F. 330.

AN ACT relating to the sale of intoxicants in the vicinity of military reservations, and providing a penalty for the violation thereof. [Additional to chapter six (6) of title twelve (XII) of the code.]

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

SECTION 1. Sale of intoxicants near military reservations—penalty. No person shall open, maintain or conduct any shop or other place for the sale of