

tion may be brought thereon either by the treasurer or the county as the board of supervisors may elect. And the state treasurer shall be liable to a fine of not more than ten thousand dollars (\$10,000.00) for a like misdemeanor. But nothing done under the provisions of this section shall alter or affect the liability of the treasurer or the sureties of his official bonds."

Approved March 29, A. D. 1909.

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## CHAPTER 92.

### COLLATERAL INHERITANCE TAX AND EXEMPTIONS.

S. F. 137.

AN ACT to amend the law as it appears in section one thousand four hundred and sixty-seven (1467) of the supplement to the code, 1907, relating to collateral inheritance tax and exemptions.

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

**SECTION 1. Certain bequests exempted.** That the law as it appears in section number one thousand four hundred and sixty-seven (1467) of the supplement to the code, 1907, be and the same is hereby amended by striking out the semi-colon as appears therein following the word "week" in the twelfth line thereof and inserting in lieu thereof, after the word "week" the following: "Or any bequest, not to exceed \$500.00, to and in favor of any person, having for its purpose the performance of any religious service to be performed for and in behalf of decedent or any person named in his or her last will and testament, or any cemetery associations;".

Approved April 7, A. D. 1909.

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## CHAPTER 93.

### ROADS OVER STATE GROUNDS.

H. F. 300.

AN ACT to amend section fifteen hundred nine (1509) of the code relating to the power and duties of the trustees, board of regents and board of control in regard to roads and highways and to amend section fifteen hundred thirty-two-a (1532-a) of the supplement to the code, 1907, relating to road districts.

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

**SECTION 1. Board of regents or board of control.** That section fifteen hundred nine (1509) of the code be and the same is hereby amended by striking out the word "commissioners" in the first line and inserting in lieu thereof the words "board of regents or board of control", also by striking out the word "commissioners" in the fourth line and inserting in lieu thereof the words, "board of regents or board of control".

**SEC. 2. Separate road districts—how maintained.** That section fifteen hundred thirty-two-a (1532-a) of the supplement to the code, 1907, be amended by striking out the letter "a" in the number thereof and by inserting in line five after the word "district" the words "except as provided herein" and by adding to said section the following:

"That all roads and highways within and adjacent to lands belonging to the state shall constitute a separate road district under the control and supervision of a supervisor appointed by said board of control, with all the powers,