

CHAPTER 105.

CERTIFIED LIST OF FEDERAL LIQUOR LICENSE HOLDERS.

H. F. 436.

AN ACT authorizing and directing county attorneys to secure from the federal internal revenue collectors for Iowa certified copies of the names of all persons holding receipts or stamps showing payment to the federal government of the special tax imposed upon the business of selling intoxicating liquors within their respective counties, other than registered pharmacists holding valid permits to keep and sell intoxicating liquors for medicinal and pharmaceutical purposes and persons engaged in selling intoxicating liquors under the mulct law, and making such certified copies competent evidence, and the payment therefor. [Additional to chapter six (6) of title twelve (XII) of the code, relating to intoxicating liquors.]

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

SECTION 1. County attorney to secure certified copy of names. That the several county attorneys of this state are hereby authorized and directed to secure from the federal internal revenue collectors for Iowa, on or before the fifteenth day of January, April, July and October of each year, a certified copy of the names of all persons who have paid to the federal government special taxes imposed upon the business of selling intoxicating liquors within their respective counties, except such persons within their counties as are engaged in the sale of intoxicating liquors under the mulct law and registered pharmacists who hold valid permits to keep and sell intoxicating liquors for medicinal purposes, and to pay to the internal revenue collector the fee prescribed by the statutes of the United States. Said county attorney shall file with the county auditor of his county a certified statement of the amount paid to such internal revenue collector, and the board of supervisors shall audit and allow the same at their next regular or special meeting.

SEC. 2. Certified copy filed and recorded. Upon receipt by the county attorney of certified copies of the names of all persons in his county who have paid the federal government the special tax imposed on the business of selling intoxicating liquors as aforesaid, the county attorney shall, after examination of said list, file the same with the auditor of his county, who shall record the same in a book kept therefor, which shall be open to public inspection.

SEC. 3. Prima facie evidence. The certified copy furnished by the internal revenue collector of the name of any person who has paid to the federal government the special tax imposed upon the business of selling intoxicating liquors shall be prima facie evidence that said person is engaged in the sale of, or keeping with intent to sell, intoxicating liquors in violation of law, unless said person by way of defense shows that he has complied with all the terms and conditions of the mulct law, or that he is a registered pharmacist, actually engaged in business as such and said certified copy shall be competent evidence in any court within this state.

Approved April 15, A. D. 1911.