

## CHAPTER 204.

## TAX COMMISSION.

S. F. 137.

AN ACT providing for the appointment of a tax commission, defining its duties and appropriating money for its expenses.

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

SECTION 1. **Tax commission—appointment.** The governor is hereby authorized and required, on or before June 1, 1911, to appoint a tax commission of five members, citizens of the state, not more than three (3) of whom shall belong to the same political party to constitute a tax commission. Any vacancy occurring in said commission shall be filled by the governor by the appointment of some other citizen of the state.

SEC. 2. **Duties—report.** It shall be the duty of said commission to examine into tax assessment, tax levy and tax collection laws of the state of Iowa, and of other states, and use such means and make such investigations as it shall deem best to secure information, for the purpose of ascertaining whether the present laws of the state of Iowa regulating the assessment, levying and collection of taxes may not be improved, and to report its findings together with such recommendation as it may deem desirable, to the governor not later than October 1, 1912, together with bills intended to carry its recommendations, and a detailed statement of the expenses of the commission as provided herein. The report and recommendations of the commission shall be transmitted by the governor to both branches of the general assembly of 1913, and copies of said report and recommendations shall be printed by the state printer and bound by the state binder in such quantity as the executive council may determine and a copy sent by the governor to each member of the general assembly by December 1, 1912.

SEC. 3. **Organization—secretary—clerical assistance.** The commission shall meet at the capitol in Des Moines on or before August 1, 1911, and organize by the election of one of its members as president, one for vice-president, and may select a secretary from outside its membership and prescribe the duties of that officer and fix his compensation. The commission may secure such clerical assistance as it may need to carry on the work provided for herein and fix the compensation for such services. Other meetings of the commission may be held at the capitol from time to time or at such other place or places as the commission may determine.

SEC. 4. **Headquarters in capitol—supplies.** The executive council shall assign a room in the capitol for the use of the commission, not otherwise occupied, and shall also provide stationery and books for the use of the commission as may be needed, on requisition signed by the president or secretary of the commission.

SEC. 5. **Compensation—expenses.** The members of the commission shall each receive as compensation for their services ten dollars per day for time actually employed in the labor of said commission together with their actual traveling and personal expenses while engaged in the work of the commission; provided, however, that the expense of the commission shall not exceed the amount herein appropriated. The expense bills of the commission shall be paid on properly attested vouchers, the same as expenses of other commissions or departments of state.

SEC. 6. **Appropriation.** To carry the provisions of this act into effect, there is hereby appropriated out of any funds in the state treasury, not other-

wise appropriated, the sum of ten thousand dollars (\$10,000.00), or so much thereof as may be necessary.

SEC. 7. **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 Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved April 15, A. D. 1911.

I hereby certify that the foregoing act was published in the Des Moines Capital April 18, 1911, and in the Register and Leader April 19, 1911.

W. C. HAYWARD,  
*Secretary of State.*

## CHAPTER 205.

### EMPLOYER'S LIABILITY COMMISSION.

S. F. 125.

AN ACT to create an employer's liability commission and make an appropriation therefor.

Whereas, the industrial conditions of this state, in common with other states of the United States, have out-grown the common law and statutory remedies heretofore given to employes in this state for injuries incident to their employment, and which in most instances must be borne by the workmen who are the least able to sustain the same; and,

Whereas, many of the great important industries of the state are a necessity and the hazards of employment great and are annually increasing, and the employes are required to carry the burden of the increased hazards; and,

Whereas, in many instances the employers of labor are in constant menace of the prosecution of cases which cause great waste of energy, time and money which does not reach those to whom it properly belongs; and,

Whereas, many of the states of this union are now investigating the proper means and methods of providing just compensation to be paid employes when injured in the performance of their duties in the industries of necessity and which are hazardous; and, believing that it will redound to the uplift and development of the industries of the state of Iowa to place upon the cost of production, the maintenance and payment for injuries received by workmen while engaged in their employment in hazardous work and in industries of necessity; therefore,

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

SECTION 1. **Employer's liability commission.** A commission of five (5) persons is hereby created to be known as the employer's liability commission to be constituted and appointed as hereinafter provided.

SEC. 2. **Appointment—chairman—vacancies—quorum.** The governor shall appoint within sixty (60) days after this act takes effect, five (5) persons as members of said commission who shall be citizens of Iowa, two (2) employers of labor, two (2) employes known to represent the interests of workmen and one disinterested person. The commission shall elect its own chairman and shall have the power to fill any vacancy that may occur in its membership, provided, however, the vacancy shall be filled by a person of the same qualification as the person whose vacancy he fills. The majority of the members of the commission shall constitute a quorum.