

CHAPTER 380.

EXEMPTION FROM SUIT AND TAXATION OF SOLDIERS, ETC.

S. F. 596.

AN ACT to exempt soldiers and sailors and other persons in the military and naval service of the United States from payment of bills of exchange and payments in pursuance of other obligations and granting to such soldiers and sailors exemption from certain taxes.

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

1 SECTION 1. **Moratorium declared.** All soldiers and sailors and
2 other persons in the military or naval service of the government of
3 the United States or who may hereafter enter such service during the
4 present war are hereby exempted while in such service and for a
5 period of six months after the termination of the war or of said
6 service or death from payment of any bill of exchange or of any
7 negotiable instrument or of any other payment in pursuance of any
8 contract or from any writ of attachment or execution.

1 SEC. 2. **Continuances of causes.** That any such person in the
2 military or naval service of the United States who is now or may
3 hereafter be party to any litigation; the trial of said cause shall, upon
4 his request, be continued until the termination of such service or
5 death of said party.

1 SEC. 3. **Homesteads — exemption from taxation.** The home-
2 stead of all soldiers, sailors or other persons in the military or naval
3 service of the United States shall be exempt from taxes during their
4 term of service in the present war; or other property to the actual
5 value of ten thousand (10000) dollars in the event of no such home-
6 stead.

1 SEC. 4. **Statute of limitations tolled.** That the statute of limi-
2 tations shall not run against any action held against anyone affected
3 by this act during the time the same is stayed by the terms of this act.

1 SEC. 5. **Publication clause.** This act being deemed of immediate
2 importance shall take effect upon and after its publication in the
3 Daily Capital and the Des Moines Register, newspapers published in
4 the city of Des Moines, Iowa.

Approved April 24, A. D. 1917.

I hereby certify that the foregoing act was published in Des Moines Capital and the Des Moines Register April 30, 1917.

W. S. ALLEN, *Secretary of State.*