

CHAPTER 300.

DELINQUENT COLLATERAL INHERITANCE TAX.

S. F. 537.

AN ACT to provide for the collection of the collateral inheritance tax and making appropriation therefor.

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

SECTION 1. Enforcement of collection — assistants — salaries and expenses — appropriation. It shall be the duty of the treasurer of state to enforce the collection of the delinquent collateral inheritance tax, and the provisions of law with reference thereto, and to that end he is authorized and empowered, with the consent of the executive council, to employ such assistance and at such salaries as may be necessary; and there is hereby appropriated from the funds thus collected, an amount sufficient to pay the salaries and actual expenses of such assistants, but not to exceed fifteen thousand dollars annually.

SEC. 2. Publication clause. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Des Moines Capital and in the Des Moines Register, newspapers published at Des Moines, Iowa.

Approved April 22, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Register April 26, 1919 and in the Des Moines Capital April 26, 1919.

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

CHAPTER 301.

MUNICIPAL ACCOUNTING.

S. F. 271.

AN ACT to amend the law as it appears in section ten hundred fifty-six-a eleven (1056-a11) and section ten hundred fifty-six-a twelve (1056-a12) supplement to the code, 1913, relating to municipal accounting.

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

SECTION 1. Examiners — powers and duties — compensation. That section ten hundred fifty-six-a eleven (1056-a11) of the supplement to the code, 1913, be, and the same is hereby amended by striking from line four (4) thereof the word "five" and inserting in lieu thereof the word "three". Also by striking from line twelve (12) of said section the word "five" and inserting in lieu thereof the word "six".

SEC. 2. City or town — population. That section ten hundred fifty-six-a twelve (1056-a12) supplement to the code, 1913, be and