

1 SEC. 6. **Publication clause.** This act being deemed of immedi-
 2 ate importance shall be effective and in force from and after its
 3 publication in the Des Moines Register and the Des Moines Capital,
 4 two daily newspapers in Des Moines, Iowa.

Approved March 17, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register March 18, 1921, and in the Des Moines Capital March 19, 1921.

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

CHAPTER 37

MUNICIPAL BAND FUND

H. F. 479.

AN ACT to authorize a tax levy in cities and towns for the purpose of providing a fund for the maintenance or employment of a band for musical purposes, and providing for submission of the question of the levying of a tax for such purpose to the voters of such cities and towns.

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

1 SECTION 1. **Levy for municipal purposes.** Cities having a pop-
 2 ulation of not over forty thousand (40,000) and towns, howsoever
 3 organized and irrespective of their form of government, may, when
 4 authorized as hereinafter provided, levy each year a tax of not to
 5 exceed two (2) mills for the purpose of providing a fund for the
 6 maintenance or employment of a band for musical purposes.

1 SEC. 2. **Petition.** Said authority shall be initiated by a petition
 2 signed by ten per cent (10%) of the legal voters of the city or town,
 3 as shown by the last regular municipal election. Said petition shall
 4 be filed with the council or commission and shall request that the
 5 following question be submitted to the voters, to wit: "Shall a tax
 6 of not exceeding (here insert number) mills be levied each year for
 7 the purpose of furnishing a Band Fund?"

1 SEC. 3. **Submission to election.** When such petition is filed, the
 2 council or commission shall cause said question to be submitted to
 3 the voters at the first following general municipal election.

1 SEC. 4. **Duty to levy tax.** Said levy shall be deemed authorized
 2 if a majority of the votes cast at said election be in favor of said
 3 proposition, and the council or commission shall then levy a tax suf-
 4 ficient to support or employ such band not to exceed two (2) mills
 5 on the assessed valuation of such municipality.

1 SEC. 5. **Revocation of authority.** A like petition may at any
 2 time be presented to the council or commission asking that the fol-
 3 lowing proposition be submitted, to wit: "Shall the power to levy a
 4 tax for the maintenance or employment of a band be cancelled?"
 5 Said submission shall be made at any general municipal election as
 6 heretofore provided, and if a majority of the votes cast be in favor
 7 of said question, no further levy for said purpose shall be made.

1 **SEC. 6. Disposition of funds.** All funds derived from said levy
2 shall be expended as set out in section one hereof by the council or
3 commission.

1 **SEC. 7. Publication clause.** This act being deemed of immedi-
2 ate importance shall take effect and be in force from and after its pub-
3 lication in the Des Moines Register and the Des Moines Capital, both
4 newspapers published in Des Moines, Iowa.

Approved March 17, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register and the Des Moines Capital March 18, 1921.

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

CHAPTER 38

TAXATION OF INHERITANCES

H. F. 280.

AN ACT to repeal the law as it appears in the following sections of the code: fourteen hundred seventy (1470), fourteen hundred seventy-one (1471), fourteen hundred seventy-two (1472), fourteen hundred seventy-three (1473), fourteen hundred seventy-four (1474), fourteen hundred seventy-five (1475) and fourteen hundred eighty (1480), (C. C. sections 4721, 4723, 4731, 4732, 4734, 4739 and 4741), and to amend the law as it appears in chapter four (4), title seven (VII), supplement to the code, 1913, (C. C. chapter twenty-one (21), title fourteen (XIV)), relating to the assessment and collection of taxes upon devises, bequests, legacies, gifts and other transfers of property made to direct heirs, as well as to others, and to make further provision for the collection of both direct and collateral inheritance taxes and to have such funds so collected go into the general funds of the state.

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

1 **SECTION 1. Repeal.** That the law as it appears in chapter four
2 (4), title seven (VII), of the code, be and the same is hereby re-
3 pealed.

1 **SEC. 2. Property subject to tax—who liable—accrual of tax—**
2 **lien.** That the law as it appears in section fourteen hundred eighty-
3 one-a (1481-a), supplement to the code, 1913, (C. C. Sec. 4704), be
4 and the same is hereby repealed and the following enacted in lieu
4 thereof:

5 The estates of all deceased persons in any property whether the
6 decedents be inhabitants of this state or not, and whether such estates
7 consist of real, personal or mixed property, tangible or intangible,
8 and any interest in, or income from any such estate or property which
9 estate or property is, at the death of the decedent owner within this
10 state, or is subject to the jurisdiction of the courts of this state, or
11 thereafter is brought within this state and becomes subject to the
12 jurisdiction of the courts of this state; or the property of any de-
13 cedent, domiciled within this state at the time of the death of such
14 decedent, even though the property of such decedent so domiciled
15 was situated outside of the state, except real estate located outside
16 of the state, passing in fee from the decedent owner, which shall