

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4 and the same is hereby repealed and the following enacted in lieu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

17 pass in any manner herein described shall be subject to tax as here-
18 in provided.

19 The tax hereby imposed shall be collected upon the net market
20 value and shall go into the general fund of the state to be determined
21 as herein provided, of any property passing:

22 (a) By will or under the statutes of inheritance of this or any
23 other state or country.

24 (b) By deed, grant, sale, gift, or transfer made in contempla-
25 tion of the death of the grantor or donor, or any such deed, grant,
26 sale, gift, or transfer made or intended to take effect in possession
27 or enjoyment after the death of the grantor or donor.

28 (c) Under power of appointment hereafter exercised whether
29 the power was created before or after the taking effect of this act.

30 (d) Property which is held jointly or as tenants in the entirety
31 by the decedent and any other person or persons or any deposit in
32 banks, or other institution in their joint names and payable to either
33 or to the survivor, except such part as may be proven to have be-
34 longed to the survivor; or any interest of a decedent in property
35 owned by a joint stock or other corporate body whereby the sur-
36 vivor or survivors become beneficially entitled to the decedent's in-
37 terest upon the death of a shareholder. The tax imposed upon the
38 passing of property under the provisions of this paragraph shall apply
39 to property held under all such contracts or agreements whether
40 made before or after the taking effect of this act.

41 (e) When the decedent shall have disposed of his estate in any
42 manner to take effect at his death with a request secret or otherwise
43 that the beneficiary give, pay to, or share the property or any in-
44 terest therein received from the decedent, with other person or per-
45 sons, or to so dispose of beneficial interests conferred by the de-
46 cedent upon the beneficiaries as that the property so passing would
47 be taxable under the provisions of this act if passing directly by will
48 or deed from the decedent owner to those to receive the gift from the
49 beneficiary, compliance with such request shall constitute a transfer
50 taxable under the provisions of this act, at the highest rate possible
51 in like cases of transfers by will or deed.

52 Any person becoming beneficially entitled to any property or inter-
53 est therein by any method of transfer as herein specified, and all
54 administrators, executors, referees, and trustees of estates or trans-
55 fers taxable under the provisions of this act, shall be respectively
56 liable for all such taxes to be paid by them respectively.

57 The tax hereby imposed shall be for the use of the state, shall ac-
58 crue at the death of the decedent owner, and said tax shall be paid
59 to the treasurer of state within eighteen (18) months after the death
60 of the decedent owner except when otherwise provided in this act.
61 Provided, however, that when in the opinion of the treasurer of state
62 additional time should be granted for payment to avoid hardship,
63 said treasurer may extend the period to a date not exceeding three
64 years from date of death of decedent, but in case of any such exten-
65 sion the tax shall bear six per cent (6%) interest from the expiration
66 of eighteen (18) months from decedent's death.

67 The tax shall be and remain a legal charge against and a lien upon
68 such estate, and any and all the property thereof from the death of
69 the decedent owner until paid, provided, however, that said lien shall

70 not continue longer than five years from the date such tax becomes
71 due and payable.

72 If the decedent makes a transfer of, or creates a trust with respect
73 to, any property in contemplation of his death, or intended to take
74 effect after his death (except in the case of a bona fide sale for a
75 fair consideration in money or money's worth), and if the tax in
76 respect thereto is not paid when due, the transferee or trustee shall
77 be personally liable for such tax, and such property, to the extent
78 of the decedent's interest therein at the time of his death, shall be
79 subject to a lien for the payment of such tax.

1 SEC. 3. When tax not imposed. That the law as it appears in
2 section fourteen hundred eighty-one-a one (1481-a1), supplement to
3 the code, 1913, (C. C. Sec. 4705), be and the same is hereby repealed
4 and the following enacted in lieu thereof:

5 The tax imposed by this act shall not be collected:

6 (a) When the net value of the estate of decedent passing to the
7 beneficiaries named in class "b" of section four (4) of this act, after
8 deducting the debts as defined herein, does not exceed the sum of one
9 thousand dollars (\$1,000), provided, however, that where such net
10 value of such estate exceeds one thousand dollars (\$1,000) then the
11 whole of said net estate shall be subject to said tax.

12 (b) When the property passes to societies or institutions within
13 this state incorporated for educational or religious purposes, or to
14 cemetery associations or societies within this state organized for
15 purposes of public charity, including humane societies.

16 (c) When the property passes to public libraries or public art
17 galleries within this state, open to the use of the public and not
18 operated for gain, or to hospitals within this state, or to municipal
19 corporations for purely public purposes.

20 (d) Bequests for the care and maintenance of the cemetery or
21 burial lot of the decedent or his family, and bequests not to exceed
22 five hundred dollars (\$500.00) in any estate of a decedent for the
23 performance of a religious service or services by some person regu-
24 larly ordained, authorized or licensed by some religious society to
25 perform such service, which service or services are to be performed
26 for or in behalf of the testator or some person named in his last will.

1 SEC. 4. Rate of tax. The property, or any interest therein or in-
2 come therefrom subject to the provisions of this act shall be taxed
3 as herein provided.

4 (a) When such property, interest or income passes to the wife
5 or the husband of the deceased, in excess of the distributive share of
6 such surviving spouse, grantor, donor or vendor, or to the father
7 or mother or to any child of such decedent, grantor, donor or vendor,
8 including a legally adopted child or illegitimate child entitled to in-
9 herit under the laws of this state the tax imposed shall be on the in-
10 dividual share so passing, and shall be as follows:

11 One per centum on any amount in excess of fifteen thousand dol-
12 lars (\$15,000) and up to thirty thousand dollars (\$30,000).

13 One and one-half per centum on any amount in excess of thirty
14 thousand dollars (\$30,000) and up to forty-five thousand dollars
15 (\$45,000).

16 Two per centum on any amount in excess of forty-five thousand
17 dollars (\$45,000) and up to sixty thousand dollars (\$60,000).

18 Two and one-half per centum on any amount in excess of sixty thou-
19 sand dollars (\$60,000) and up to ninety thousand dollars (\$90,000).

20 Three per centum on any amount in excess of ninety thousand dol-
21 lars (\$90,000) and up to one hundred twenty thousand dollars
22 (\$120,000).

23 Four per centum on any amount in excess of one hundred twenty
24 thousand dollars (\$120,000) and up to one hundred eighty thousand
25 dollars (\$180,000).

26 Five per centum on any amount in excess of one hundred eighty
27 thousand dollars (\$180,000) and up to two hundred forty thousand
28 dollars (\$240,000).

29 Six per centum on any amount in excess of two hundred forty
30 thousand dollars (\$240,000) and up to three hundred thousand dol-
31 lars (\$300,000).

32 Seven per centum on all sums in excess of three hundred thousand
33 dollars (\$300,000).

34 Provided, that, in case any such child does not survive the decedent,
35 grantor, donor or vendor, or, for any reason, sufficient property, in-
36 terest or income of such decedent does not pass to such child to equal
37 the amount of the exemption to which such child would be entitled
38 under the provisions of this section, but property, interest or in-
39 come passes to the spouse or any lineal descendant of such child, the
40 amount so passing to such child, if any, and the amount passing to
41 such spouse or lineal descendant shall be treated collectively as one
42 inheritance and the persons receiving such collective inheritance
43 shall collectively be entitled to the same exemption, prorated accord-
44 ing to the amount passing to each of such persons as if such inherit-
45 ance had passed entirely to such child.

46 When the property or any interest therein or income therefrom
47 taxable under the provisions of this act passes to:

48 (b) Any person, firm, corporation or society other than those des-
49 ignated in paragraph "a" of this section the rate of tax imposed shall
50 be as follows:

51 Five per centum (5%) on any amount up to one hundred thousand
52 dollars (\$100,000).

53 Six per centum (6%) on any amount in excess of one hundred
54 thousand dollars (\$100,000) up to two hundred thousand dollars
55 (\$200,000).

56 Seven per centum (7%) on all amounts in excess of two hundred
57 thousand dollars (\$200,000).

58 Provided, however, that when property or any interest therein shall
59 pass to heirs, devisees or other beneficiaries subject to the tax im-
60 posed by this chapter, who are aliens, nonresidents of the United
61 States, the same shall be subject to a tax of twenty per centum of its
62 true value except when such foreign beneficiaries are brothers or
63 sisters of the decedent owner or are within the class described in
64 paragraph "a" of this section, when the rate of tax to be assessed and
65 collected therefrom shall be ten per centum of the value of the prop-
66 erty or interest so passing.

67 In determining the inheritance tax due from the estate of any de-
68 cedent under this act, the rates provided in this section shall be ap-
69 plied upon the aggregate value of the property making up said estate
70 after deducting the exemptions herein provided. Where part of said
71 property passes to the class described in paragraph "a" hereof, and

72 part to the class described in paragraph "b", the tax applying to each
 73 of said classes shall be computed as if the same were a separate es-
 74 tate.

[For amendment see 39 G. A. Ch. 164.]

1 **SEC. 5. Debts deductible.** That the law as it appears in sec-
 2 tion fourteen hundred eighty-one-a two (1481-a2), supplement to the
 3 code, 1913, (C. C. Sec. 4703), be and the same is hereby repealed and
 4 the following enacted in lieu thereof:

5 There shall be deducted from the gross value of the estate as fixed
 6 by the inheritance tax appraisers appointed under the provisions of
 7 this act, or as fixed by the court, the debts defined as follows:

8 (a) From the estate of such decedent who at the time of his death
 9 was domiciled within this state, there shall be deducted the debts
 10 owing by the decedent at the time of his death, the local and state
 11 taxes due from the estate in January of the year of his death, and
 12 federal taxes, a reasonable sum for funeral expenses, temporary al-
 13 lowance for the widow and children under fifteen (15) years of age
 14 as granted by the probate court or judge thereof, court costs, the
 15 costs of appraisal made for the purpose of assessing the inheri-
 16 tance tax, the statutory fee of executors, administrators, or trustees
 17 estimated upon the appraised value of the property, the amount paid
 18 by the executor or administrator for a bond, the attorney fee in a
 19 reasonable amount to be approved by the court for the ordinary pro-
 20 bate proceedings in said estate, and no other sum; provided, however,
 21 that the debt of such decedent owing for or secured by property out-
 22 side of this state, shall not be deducted from estimating the tax, ex-
 23 cept when the property for which the debt is owing or by which it is
 24 secured, is subject to the tax imposed by this act, or when the foreign
 25 debt exceeds the value of the property securing it or for which it was
 26 contracted, when the excess may be deducted provided that satisfac-
 27 tory proof of the value of the foreign property and the amount of
 28 such debt is furnished to the treasurer of state.

29 Said debts shall not be deducted unless the same are approved and
 30 allowed by the court within eighteen (18) months from the death of
 31 the decedent, unless otherwise ordered by the judge or court of the
 32 proper county.

33 (b) From the estate of such decedent who at the time of his death
 34 is domiciled outside of this state, the state treasurer shall deduct such
 35 debts and expenses as are chargeable to the property under the laws
 36 of this state, provided that in the event that the executor, administra-
 37 tor, or trustee of such foreign estate files with the clerk of the court
 38 having ancillary jurisdiction and with the treasurer of state, or with
 39 the treasurer of state in case there is no administration of the estate
 40 within this state, a duly certified statement exhibiting the true mar-
 41 ket value of the entire estate of the decedent owner, and the indebted-
 42 ness for which the said estate has been adjudged liable, which state-
 43 ment shall be duly attested by the judge of the court having original
 44 jurisdiction, the beneficiaries of the said estate shall then be entitled
 45 to have deducted such proportion of the said indebtedness of the de-
 46 cedent from the value of the property as the value of the property
 47 within this state bears to the value of the entire estate.

48 (c) An amount equal to the value at the time of the decedent's
 49 death of any property, real, personal or mixed, which can be identified
 50 as having been received by the decedent as a share in the estate of any

51 person who died within two years prior to the death of the decedent,
 52 or which can be identified as having been acquired by the decedent in
 53 exchange for property so received, if an estate tax under this act was
 54 collected from such estate, and if such property is included in dece-
 55 dent's gross estate.

1 SEC. 6. Coordinating amendment. That the law as it appears
 2 in section fourteen hundred eighty-one-a four (1481-a4), supplement
 3 to the code, 1913, (C. C. Sec. 4714), be and the same is hereby amended
 4 by striking from line four (4) of said section the words "the collat-
 5 eral" and by inserting in lieu thereof the word "an".

1 SEC. 7. Coordinating amendment. That the law as it appears
 2 in section fourteen hundred eighty-one-a nine (1481-a9), supplement
 3 to the code, 1913, (C. C. Sec. 4719), be and the same is hereby amended
 4 by striking from said section in each instance where the same ap-
 5 pears therein, the word "collateral".

1 SEC. 8. Coordinating amendment. That the law as it appears
 2 in section fourteen hundred eighty-one-a ten (1481-a10), supplement
 3 to the code, 1913, (C. C. Sec. 4720), be and the same is hereby amended
 4 by inserting after the word "devise" in line three (3) thereof the fol-
 5 lowing: "or otherwise transfer", and also by striking from line five
 6 (5) thereof the words "collateral heir", and by inserting in lieu
 7 thereof the words "person or persons not thus exempt".

1 SEC. 9. Coordinating amendment. That the law as it appears
 2 in section fourteen hundred eighty-one-a eleven (1481-a11), supple-
 3 ment to the code, 1913, (C. C. Sec. 4722), be and the same is hereby
 4 amended by striking therefrom the word "collateral".

1 SEC. 10. Coordinating amendment. That the law as it appears
 2 in each of sections fourteen hundred eighty-one-a sixteen (1481-a16),
 3 fourteen hundred eighty-one-a nineteen (1481-a19), fourteen hun-
 4 dred eighty-one-a twenty-five (1481-a25), fourteen hundred eighty-
 5 one-a twenty-seven (1481-a27), fourteen hundred eighty-one-a twenty-
 6 nine (1481-a29), fourteen hundred eighty-one-a thirty-two (1481-
 7 a32), fourteen hundred eighty-one-a thirty-four (1481-a34) and
 8 fourteen hundred eighty-one-a forty-one (1481-a41), supplement to
 9 the code, 1913, (C. C. Secs. 4728, 4735, 4706, 4745, 4747, 4750, 4752,
 10 4759), be and the same is hereby amended by striking from each of
 11 said sections, wherever the same may appear therein, the word "col-
 12 lateral".

1 SEC. 11. Recorder to furnish treasurer with copies. That the
 2 law as it appears in section fourteen hundred eighty-one-a thirty-one
 3 (1481-a31), supplement to the code, 1913, (C. C. Sec. 4749), be and the
 4 same is hereby amended by adding thereto at the end thereof the fol-
 5 lowing: "Each county recorder shall, upon the filing in his office of
 6 any deed, bill of sale, or other transfer of any description whatsoever
 7 which shows upon its face that it was made or intended to take effect
 8 in possession or enjoyment at or after the death of the maker of such
 9 instrument, forward to the state treasurer a certified copy thereof.

1 SEC. 12. Coordinating amendment. That the law as it appears
 2 in section fourteen hundred eighty-one-a forty (1481-a40), supple-
 3 ment to the code, 1913, (C. C. Sec. 4758), be and the same is hereby
 4 amended by striking from the fifth (5) line the words "direct heirs"

5 and from lines seven (7) and eight (8) thereof the words "direct
6 heirs or devisees" and by inserting in lieu thereof in each case the
7 words "exempt persons".

1 **SEC. 13. Coordinating amendment.** That the law as it appears
2 in section fourteen hundred eighty-one-a forty-three (1481-a43), sup-
3 plement to the code, 1913, (C. C. Sec. 4761), be and the same is here-
4 by amended by striking from line three (3) thereof the words "a col-
5 lateral" and by inserting in lieu thereof the word "an".

1 **SEC. 14. Construction.** In the construction of this act the word
2 "person" shall include a plural as well as singular, and artificial as
3 well as natural persons. This act shall not be construed to confer upon
4 a county attorney authority to represent the state in any case, and he
5 shall represent the treasurer of state only when especially authorized
6 by him to do so.

1 **SEC. 15. Citations—hearings—inspection of books.** The treas-
2 urer of state is hereby authorized and empowered to issue a citation
3 to any person whom he may believe or have reason to believe has any
4 knowledge or information concerning any property which he believes
5 or has reason to believe has been transferred by any person and as to
6 which there is or may be a tax due to the state under the provisions
7 of the inheritance tax laws of this state, and by such citation require
8 such person to appear before him or anyone designated by him at the
9 county seat of the county where said person resides and at a time to
10 be designated in such citation, and testify under oath as to any fact
11 or information within his knowledge touching the quantity, value and
12 description of any such property and the disposition thereof which
13 may have been made by any person, and to produce and submit to the
14 inspection of the treasurer of state, any books, records, accounts or
15 documents in the possession of or under the control of any person so
16 cited. The treasurer of state shall also have the power to inspect and
17 examine the books, records and accounts of any person, firm or cor-
18 poration, including the stock transfer books of any corporation, for
19 the purpose of acquiring any information deemed necessary or desir-
20 able by him for the proper enforcement of the inheritance tax laws of
21 this state, and the collection of the full amount of the tax which may
22 be due to the state thereunder. Any and all information acquired by
23 the treasurer of state under and by virtue of the means and methods
24 provided for by this section shall be deemed and held by him as con-
25 fidential and shall not be disclosed by him except so far as the same
26 may be necessary for the enforcement and collection of the inherit-
27 ance tax provided for by the laws of this state.

28 Refusal of any person to attend before the treasurer of state in
29 obedience to any such citation, or to testify, or produce any books,
30 accounts, records or documents in his possession or under his control
31 and submit the same to inspection of the treasurer of state when so
32 required, may, upon application of the treasurer of state, be punished
33 by any district court in the same manner as if the proceedings were
34 pending in such court.

35 Witnesses so cited before the treasurer of state, and any sheriff or
36 other officer serving such citation shall receive the same fees as are
37 allowed in civil actions; to be paid upon the certificate of the treas-

38 urer of state and audited by the board of audit, out of funds not other-
39 wise appropriated.

1 **SEC. 16. Retroactive effect.** As to estates of decedents passing
2 to beneficiaries named in paragraph "a" of section four (4) hereof,
3 this act shall apply only where decedent dies after the taking effect
4 of this act, and as to estate of decedents passing to beneficiaries named
5 in paragraph "b" of section four (4) of this act, the rate of tax shall
6 be five per cent (5%) as to all persons dying before this act takes ef-
7 fect.

1 **SEC. 17 Proceeds of life insurance.** In computing the value
2 of the estate of decedent under this act, there shall be included the
3 amount of insurance taken out by the decedent upon his own life,
4 whether payable to his estate or to other beneficiaries; provided, how-
5 ever, that in computing the value of the estate of decedent passing to
6 beneficiaries named in paragraph "a" of section three (3) of this act,
7 the amount of such insurance so included shall be only the excess, if
8 any, over forty thousand dollars (\$40,000).

[Repealed. See 39 G. A. Ch. 164.]

1 **SEC. 18. Repeal.** That section fourteen hundred eighty-one-a
2 thirty-two (1481-a32), supplement to the code, 1913, be and the same
3 is hereby repealed.

1 **SEC. 19. Inspections by court—hearings.** That section four-
2 teen hundred eighty-one-a thirty-four (1481-a34), supplement to the
3 code, 1913, be and the same is hereby repealed and the following en-
4 acted in lieu thereof:

5 "On the first day of each regular term, the court shall require the
6 clerk to present for its inspection the inheritance tax and lien book
7 hereinbefore provided for, together with all reports of administrators,
8 executors and trustees which have been filed pursuant to this act,
9 since the last preceding term. If, from information obtained from
10 the records or reports, or from any other source, the court has reason
11 to believe that there is property within its jurisdiction liable to the
12 payment of an inheritance tax, against which proceedings for collec-
13 tion are not already pending, it shall enter an order of record direct-
14 ing the clerk to notify the state treasurer of such fact, and the clerk
15 shall enter said estate on the inheritance tax book. Should any es-
16 tate, or the name of any grantee or grantees be placed upon the book
17 at the suggestion of the clerk or by order of court, in which the pa-
18 pers already on file in the clerk's office do not disclose that an inheri-
19 tance tax is due or payable, the clerk shall forthwith give to all par-
20 ties in interest such notice as the court or judge may prescribe, re-
21 quiring them to appear on a day to be fixed by the said court or judge,
22 and show cause why the property should not be appraised and sub-
23 jected to said tax. At any such hearing any person may be required
24 to appear and answer as to his knowledge of any such estate or prop-
25 erty, and it shall be the duty of the clerk to notify the treasurer of
26 state of the time and place of such hearing. If upon any such hear-
27 ing the court is satisfied that any property of the decedent, or any
28 property devised, granted, or donated by him is subject to the tax, the
29 same proceeding shall be had as in other cases, so far as applicable."

1 **SEC. 20. Repeal.** All acts and part of acts in conflict with this
2 act are hereby repealed.

1 SEC. 21. **Publication clause.** This act, being deemed of imme-
 2 diate importance, shall be in force and take effect from and after its
 3 passage and publication in the Des Moines Register and Des Moines
 4 Capital, newspapers published in the city of Des Moines, Iowa.

Approved March 18, A. D. 1921.

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

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

CHAPTER 39

DRAINAGE BONDS

S. F. 295.

AN ACT to amend section nineteen hundred eighty-nine-a-twenty-seven (1989-a-27),
 supplement to the code, 1913, (compiled code section 4875), relating to the issu-
 ance of bonds for first reclamation and improvement, or for any subsequent repair
 or improvement of a drainage district.

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

1 SECTION 1. **Drainage bonds.** That section nineteen hundred
 2 eighty-nine-a-twenty-seven (1989-a-27) supplement to the code, 1913
 3 (C. C. Sec. 4875) is amended by inserting after the word "super-
 4 visors" in the first line of said section a "comma" and the words
 5 "when the drainage district has been established, or on making any
 6 subsequent repair or improvement of the same".

Approved March 18, A. D. 1921.

CHAPTER 40

MEDICAL TREATMENT IN RE BLINDNESS

S. F. 307.

AN ACT for the prevention of blindness from inflammation of the eyes of the new-
 born, designating certain powers and duties, and otherwise providing for the en-
 forcement of this act.

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

1 SECTION 1. **Duty of physician—exception.** Any physician or
 2 any person authorized by law to act as an obstetrician shall immedi-
 3 ately upon the birth of an infant instill into the eyes of such newly
 4 born infant a prophylactic solution approved by the state board of
 5 health; provided, however, that nothing in this act shall be construed
 6 to require medical treatment for the minor child of any person who is
 7 a member of a well recognized church or religious denomination and
 8 whose religious convictions in accordance with the tenets or princi-
 9 ples of his church or religious denomination are against medical treat-
 10 ment for disease.