

9 isting vacancies upon such committee from their association and in  
 10 any case where the Spanish-American War Veterans' Association fail  
 11 within one year after vacancy occurs to assume the duty of filling  
 12 vacancies upon such committee, the American Legion posts shall as-  
 13 sume the duty of filling any vacancy upon the committee from mem-  
 14 bers of their association.

Approved April 6, A. D. 1921.

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## CHAPTER 143

### ATTORNEYS

S. F. 587.

AN ACT to amend section three hundred thirteen (313), supplement to the code, 1913, (C. C. Sec. 7037), relating to practitioners from other states.

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

1 SECTION 1. Admission. That section three hundred thirteen  
 2 (313), supplement to the code, 1913, (C. C. Sec. 7037), be and the  
 3 same is hereby amended by adding after the word "state" in line  
 4 eleven and before the period the following words: ", or on satisfac-  
 5 tory proof that he has taught law regularly for one year in a recog-  
 6 nized law school in the state of Iowa, after admission to the bar of  
 7 any other of the United States".

Approved April 6, A. D. 1921.

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## CHAPTER 144

### TAXATION

S. F. 598.

AN ACT to repeal the law as it appears in subdivision seven (7) of chapter one hundred ninety-one (191) of the laws of the thirty-seventh general assembly, and chapters two hundred fourteen (214) and three hundred seventy-seven (377) of the acts of the thirty-eighth general assembly (C. C. 4482), and to enact a substitute therefor relating to exemptions from taxation of the property of soldiers, sailors, marines, nurses, and widows and child or children of soldiers, sailors and marines, and husbands of nurses.

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

1 SECTION 1. Repeal. That the law as it appears in subdivision  
 2 seven (7) of chapter one hundred ninety-one (191) of the laws of the  
 3 thirty-seventh general assembly, and chapters two hundred fourteen  
 4 (214) and three hundred seventy-seven (377) of the laws of the  
 5 thirty-eighth general assembly, (C. C. 4482) be and the same is hereby  
 6 repealed, and the following enacted as a substitute therefor:

**"SEC. 2. Exemptions to soldiers, sailors, marines and nurses.**

1 The property, not to exceed three thousand dollars (\$3000.00) in ac-  
2 tual value and poll tax of any honorably discharged union soldier,  
3 sailor, or marine of the Mexican war or the war of the rebellion.

4 "The property, not to exceed eighteen hundred dollars (\$1800.00)  
5 in actual value and poll tax of any honorably discharged soldier,  
6 sailor or marine of the war with Spain, Chinese relief, or the Philip-  
7 pine insurrection.

8 "The property, not to exceed five hundred dollars (\$500.00) in ac-  
9 tual value of any honorably discharged soldier, sailor, marine or  
10 nurse of the war with Germany.

11 "The property, to the same extent, of the wife of any such soldier,  
12 sailor, or marine, where they are living together, and he has not  
13 otherwise received the benefits above provided.

14 "The property, to the same extent, of the widow remaining un-  
15 married and of the minor child or children of any such deceased sol-  
16 dier, sailor or marine.

1 **"SEC. 3. Exemption—how made—duration.** All persons named  
2 in the preceding section shall receive a reduction equal to their ex-  
3 emption, to be made from the homestead, if any; otherwise from  
4 other property owned by said persons. Such exemption shall only  
5 extend to the period during which such persons remain the owner of  
6 such property.

1 **"SEC. 4. Statement of ownership.** The beneficiary of exemption  
2 allowed by the two preceding sections shall file with the assessor a  
3 statement under oath that he is the owner of the property on which  
4 the exemption is claimed.

1 **"SEC. 5. Failure to file statement.** If no such statement is filed,  
2 no exemption shall be allowed by the assessor, but may be allowed by  
3 the board of supervisors if such statement is filed before September  
4 first of the year for which the same is claimed.

1 **"SEC. 6. Duty of assessors.** It shall be the duty of every assess-  
2 or annually to make out a list of such soldiers, sailors, marines,  
3 nurses, widows and husbands, and to return such list to the county  
4 auditor upon forms to be furnished by such auditor for that pur-  
5 pose; but the failure on the part of any assessor so to do shall not  
6 affect the validity of any exemption.

1 **SEC. 7. Publication clause.** This act being deemed of immedi-  
2 ate importance shall be in full force and effect after its passage and  
3 publication in the Des Moines Register and in the Des Moines Cap-  
4 ital, newspapers published at Des Moines, Iowa.

Approved April 6, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register and  
the Des Moines Capital April 8, 1921.

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