

4 striking out the word "thousand" from the twenty-third (23rd) line  
5 thereof and inserting in lieu thereof the word "hundred".

1 **SEC. 2. Publication clause.** This act being deemed of immedi-  
2 ate importance shall take effect from and after its publication in the  
3 Des Moines Register and the Des Moines Capital, newspapers pub-  
4 lished in the city of Des Moines, Iowa.

Approved April 8, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register and  
the Des Moines Capital April 9, 1921.

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

## CHAPTER 163

### MILITARY CODE

H. F. 827.

AN ACT to amend section fifty-one hundred forty-three (5143) of the code, (C. C. Sec. 8982), section twenty-two hundred fifteen-f eighteen (2215-f-18), supplement to the code, 1913, (C. C. Sec. 316), and section twenty-two hundred fifteen-f forty-one (2215-f41), supplement to the code, 1913, as amended by section fourteen (14), chapter three hundred fourteen (314), acts of the thirty-seventh general assembly (C. C. Sec. 335); and to repeal and enact substitutes for section twenty-two hundred fifteen-f twenty-three (2215-f23), supplement to the code, 1913, (C. C. Sec. 320), section twenty-two hundred fifteen-f thirty-four (2215-f34), supplement to the code, 1913, (C. C. Sec. 331), section twenty-two hundred fifteen-f twenty-four (2215-f24), supplemental supplement to the code, 1915, (C. C. Sec. 321), section twenty-two hundred fifteen-f twenty-five (2215-f25), supplemental supplement to the code, 1915, as amended by section nine (9), of chapter three hundred fourteen (314), acts of the thirty-seventh general assembly and chapter three hundred sixty-two (362), acts of the thirty-eighth general assembly (C. C. Sec. 322), section twenty-two hundred fifteen-f twenty-six (2215-f26), supplement to the code, 1913, (C. C. Sec. 323) and section twenty-two hundred fifteen-f twenty-seven (2215-f27), supplemental supplement to the code, 1915, (C. C. Sec. 324); all relating to the military force of the state.

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

1 **SECTION 1. Drafted officers and men.** That section twenty-two  
2 hundred fifteen-f eighteen (2215-f18), supplement to the code, 1913,  
3 (C. C. Sec. 316) is amended by adding the following thereto:

4 Officers and enlisted men drafted into federal service through the  
5 guard shall upon discharge from such service continue to serve the  
6 balance of their enlistment period the same as though it had not been  
7 interrupted by such draft.

1 **SEC. 2. Calling out power of county.** That section fifty-one hun-  
2 dred forty-three (5143) of the code (C. C. Sec. 8982) is amended  
3 by striking the words "any military companies in the county, armed  
4 and equipped" from the fifth line thereof and inserting in lieu thereof  
5 the words "may call upon the governor for the assistance of the mili-  
6 tary force".

1 **SEC. 3. Compensation—loss of property.** That section twenty-  
2 two hundred fifteen-f twenty-three (2215-f23), supplement to the  
3 code, 1913, (C. C. Sec. 320) is repealed and the following enacted in  
4 lieu thereof:

5 The guard, when in active service of the state upon the call of the  
6 governor, and when paraded for drill, encampment, target practice,  
7 school of instruction, or other duty under orders of the governor, shall  
8 be paid the following compensation for time actually on duty; each  
9 commissioned officer shall receive for such service the pay of his grade  
10 in the United States army, without allowances, increase or additions  
11 on account of length of service, and without subsistence or other  
12 allowances other than transportation and quarters, except as herein  
13 otherwise provided; each enlisted man shall be furnished transporta-  
14 tion, subsistence and quarters, and in addition thereto the pay of his  
15 grade in the United States army. Officers and enlisted men of the  
16 guard incapacitated by injury or illness caused by participation in  
17 encampments, maneuvers or other out door exercises which extend  
18 beyond the period of time covered by the order directing the duty to  
19 be performed, shall receive from the state, upon approval of the claim  
20 by the governor, the pay of their respective grade and medical service  
21 during the period of time that the disability prevents their resum-  
22 ing their civil occupation; enlisted men shall also receive hospital  
23 service, if needed, and subsistence. When in actual service of the  
24 state, pursuant to the order of the governor, the compensation and  
25 expenses of the guard and claims of the members thereof for injury  
26 or illness incurred in line of duty, shall be paid out of any funds in  
27 the state treasury, not otherwise appropriated, upon warrants drawn  
28 by the auditor of state; the claims for such service shall be audited  
29 and allowed by the governor. Should any part of the compensation  
30 above provided, be paid by the United States, there shall be paid from  
31 the state treasury only that part thereof not paid by the United  
32 States. When on active duty on rifle practice, range competition, or  
33 schools of instruction, officers shall receive such compensation or  
34 allowances as the governor shall designate in orders with reference  
35 thereto. Compensation, subject to payment by the state of Iowa, to  
36 the officers and enlisted men of the guard for military service, shall  
37 be subject to stoppage of payment for loss or damage to public prop-  
38 erty issued them for military uses.

**SEC. 4. Armory board—meetings—tenure—duties—payments.**

1 That section twenty-two hundred fifteen-f twenty-four (2215-f24),  
2 supplemental supplement to the code, 1915, (C. C. Sec. 321) and sec-  
3 tion twenty-two hundred fifteen-f twenty-five (2215-f25), supple-  
4 mental supplement to the code, 1915, as amended by section nine (9)  
5 of chapter three hundred fourteen (314) of the acts of the thirty-  
6 seventh general assembly and chapter three hundred sixty-two (362)  
7 of the acts of the thirty-eighth general assembly (C. C. Sec. 322),  
8 are hereby repealed and the following enacted in lieu thereof:  
9 The governor shall appoint an armory board which shall consist of  
10 the adjutant general and four other officers from the active, reserve,  
11 or retired commissioned personnel of the guard. The board shall  
12 meet at such times and places as are ordered by the governor. The  
13 four officers so appointed shall serve at the pleasure of the governor.  
14 The board shall for each unit of the guard fix the rent allowances to  
15 be paid by the state for other than state owned armories and shall  
16 acquire, contract, erect, purchase, sell, maintain, repair, and alter  
17 state owned armories subject to the laws made and provided therefor.  
18 The board shall fix the amount to be paid to commanding officers of

19 each division, brigade, regiment, battalion, squadron, battery, troop,  
20 company or other units of the guard for headquarters expenses and  
21 shall provide by regulations how the same shall be disbursed by  
22 such commanding officers. The actions of the armory board shall be  
23 subject to the approval of the governor. The allowances made by the  
24 armory board shall, when approved by the governor, be paid from  
25 the funds appropriated for the support and maintenance of the guard.

1 **SEC. 5. Salvage—improvement fund.** That section twenty-two  
2 hundred fifteen-f forty-one (2215-f41), supplement to the code, 1913,  
3 as amended by section fourteen (14) of chapter three hundred four-  
4 teen (314) of the acts of the thirty-seventh general assembly (C. C.  
5 Sec. 335), is amended by adding thereto the following:

6 Funds derived from the sale of salvage from the permanent camp  
7 grounds and rifle ranges of the guard shall be deposited with the  
8 treasurer of state to the credit of a fund to be known as the permanent  
9 improvement fund and such fund shall only be expended for the im-  
10 provement of the permanent camp grounds and rifle ranges of the  
11 guard upon order of the executive council of the state of Iowa.

1 **SEC. 6. Rifle ranges.** That section twenty-two hundred fifteen-f  
2 twenty-six (2215-f26), supplement to the code, 1913, (C. C. Sec. 323)  
3 is repealed and the following enacted in lieu thereof:

4 The governor may designate the location of four regimental rifle  
5 ranges, and the expenditure of the sum of five thousand dollars  
6 (\$5000.00) or so much thereof as may be necessary, is hereby allowed  
7 for the acquisition and construction of each of such ranges; and the  
8 sum of six hundred dollars or so much thereof as is necessary, is here-  
9 by allowed annually for the rental and maintenance of each of said  
10 ranges, and the sum of three hundred dollars or so much thereof as  
11 is necessary is hereby allowed to each battery, troop, company or  
12 other unit of the guard for the procurement, construction and main-  
13 tenance of a rifle range. The payments herein provided to be made  
14 when sufficient funds are available beyond other requirements of this  
15 act and when approved by the governor.

1 **SEC. 7. Per capita allowance.** That section twenty-two hundred  
2 fifteen-f twenty-seven (2215-f27), supplemental supplement to the  
3 code, 1915, (C. C. Sec. 324) is repealed and the following enacted in  
4 lieu thereof:

5 Each battery, troop, company or other unit of the guard showing  
6 attendance and actual drill of those present for one and one-half  
7 hours each week shall be allowed semiannually for miscellaneous mili-  
8 tary purposes, the sum of four dollars per capita, based on the aver-  
9 age enlisted strength during such semiannual period, but when the  
10 average attendance during any semiannual period falls below fifty  
11 per cent of the average enlisted strength in that period, then and  
12 in that event, such organization shall forfeit all right or claim to  
13 any such allowance. The semiannual period herein referred to shall  
14 begin January first and July first. The governor shall prescribe regula-  
15 tions governing the payment by the state and the expenditure by the  
16 unit of this allowance and when the allowances by the state have  
17 been approved by him they shall be paid from the funds appro-  
18 priated for the support and maintenance of the guard.

1     **SEC. 8. Service badges.** That section twenty-two hundred fif-  
 2 teen-f thirty-four (2215-f34), supplement to the code, 1913, (C. C.  
 3 Sec. 331) is repealed and the following enacted in lieu thereof:  
 4     The adjutant general from the available funds at his disposal shall  
 5 procure and issue to the officers and men of the guard entitled there-  
 6 to, service badges according to the design and pattern thereof as may  
 7 be determined upon by the adjutant general and kept on file at the  
 8 office of the adjutant general. Members of the guard who by order  
 9 of the president serve in federal forces during a national emergency  
 10 shall be entitled to count the period of such federal service toward the  
 11 procurement of a service badge.

1     **SEC. 9. Publication clause.** This act being deemed of immedi-  
 2 ate importance shall take effect and be in force from and after its  
 3 publication in the Des Moines Register and the Des Moines Capital,  
 4 two newspapers published in the city of Des Moines, Polk county,  
 5 Iowa.

Approved April 8, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register and  
 the Des Moines Capital April 15, 1921.

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

## CHAPTER 164

### INHERITANCE TAXES

H. F. 845.

AN ACT to amend the law as it appears in House File two hundred eighty (280), as  
 enacted by the thirty-ninth (39th) general assembly and approved March 18, 1921,  
 and now on file in the office of the secretary of state, 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. Lineal descendants.** That the law as it appears in  
 2 House File number two hundred eighty (280), as enacted by the  
 3 thirty-ninth (39th) general assembly and approved March 18, 1921,  
 4 and as appears in the enrolled bill now on file in the office of secre-  
 5 tary of state, be and the same is hereby amended by inserting after  
 6 the word "child" in line five (5) of section four (4) the words "or  
 7 lineal descendant".

1     **SEC. 2. Interpreting clause.** That section sixteen (16) of said  
 2 House File number two hundred eighty (280), as enacted by the  
 3 thirty-ninth (39th) general assembly and approved March 18, 1921,  
 4 and as same appears in the enrolled bill on file in the office of secre-  
 5 tary of state, shall apply the same as if the amendment contained in  
 6 section one (1) of this act had been embodied in said House File  
 7 number two hundred eighty (280) as originally enacted.

1     **SEC. 3. Applicability of limitation clause.** That the law as it  
 2 appears in House File number two hundred eighty (280), as enacted