

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 3 Sec. 331) is repealed and the following enacted in lieu thereof: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

3 by the thirty-ninth (39th) general assembly and approved March 18,
 4 1921, as appears in the enrolled bill now on file in the office of the
 5 secretary of state, be and the same is hereby amended by striking out
 6 the period (.) in the eighth (8) line from the end of section two (2)
 7 and inserting in lieu thereof a semicolon (;) and by adding after said
 8 semicolon (;) the following:

9 "provided, further, such five year limitation shall not apply to
 10 estates or beneficiaries embraced in paragraph 'b' of section four (4)
 11 of this act, in cases where decedent died prior to the taking effect of
 12 this act."

1 SEC. 4. **Repeal.** That the law as it appears in said House File
 2 No. 280 be further amended by striking out section seventeen (17)
 3 thereof.

1 SEC. 5. **Publication clause.** This act being deemed of immedi-
 2 ate 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 April 8, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register
 April 12, 1921, and in the Des Moines Capital April 11, 1921.

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

CHAPTER 165

SUPREME COURT REPORTS

H. F. 853.

AN ACT to amend section two hundred twenty-four-d (224-d), supplemental supplement
 to the code, 1915 (C. C. Sec. 169), relating to the delivery of copies of reports of
 decisions of the supreme court to the secretary of state, and the payment therefor.

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

1 SECTION 1. **Publishing reports—state to buy copies.** That sec-
 2 tion two hundred twenty-four-d (224-d), supplemental supplement
 3 to the code, 1915 (C. C. Sec. 169), be and the same is hereby amended
 4 by striking out the first sentence of said section and inserting in lieu
 5 thereof the following:

6 "The supreme court reports shall be published under contract en-
 7 tered into in the name of the state of Iowa under such terms, stipu-
 8 lations and conditions as a majority of the judges of the supreme
 9 court, acting through the chief justice, shall prescribe. Said judges
 10 shall also consider and determine the number of copies of each volume
 11 of said reports to be delivered to the secretary of state, for the use of
 12 the state, and which number shall not exceed three hundred fifty
 13 (350). The secretary of state shall certify to the auditor of state the
 14 number of said volumes received by him, and the contract price at
 15 which said reports are to be furnished, as per said contract entered
 16 into by the supreme court and the publishers, and the state auditor
 17 shall thereupon issue warrants for the payment of all copies of said
 18 reports so certified. The secretary shall also certify to the auditor
 19 the number of said volumes received since July 1, 1920, and warrants
 20 shall issue and be paid in same manner, as above provided.