

CHAPTER 280

NOXIOUS WEEDS

H. F. 313.

AN ACT amending section one thousand five hundred sixty-five-c (1565-c), supplement to the code, 1913, (C. C. Sec. 3003), relating to the destruction of noxious weeds, by providing the notice to be given property owners in cities and towns.

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

1 SECTION 1. Notice requiring destruction. That section one thou-
2 sand five hundred sixty-five-c (1565-c) of the supplement to the
3 code, 1913, be amended by inserting after the period in line 44 of
4 said section, the following: "In any city or town, the notice to
5 property owners requiring the destruction of such weeds, may be
6 given by a publication of a general notice directed to all property
7 owners, once in a newspaper of general circulation in such city
8 or town, or where no newspaper is published in the city or town,
9 by written notice posted in three public places in such city or town".

1 SEC. 2. Notice of assessment. By striking out the period in line
2 49, inserting a comma in lieu thereof and inserting the following:
3 "but in cities and towns where notice requiring the destruction of
4 said weeds is given by publication or posting, the notice of assess-
5 ment may be given by mailing said notice in a letter or on a post
6 card, to the owner of said premises at his last known address."

Approved April 15, A. D. 1921.

CHAPTER 281

TAXATION

H. F. 336.

AN ACT to repeal paragraph four (4) of section thirteen hundred four (1304), supplemental supplement to the code, 1915, (C. C. Sec. 4482) relating to the exemption of taxes in cases of persons unable to contribute to the public revenue.

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

SECTION 1. Suspension or cancellation by reason of age or in-
1 firmity—ipso facto reinstatement. That paragraph four (4) of
2 section thirteen hundred four (1304), supplemental supplement to
3 the code, 1915, (C. C. Sec. 4482) be and the same is hereby repealed,
4 and the following enacted in lieu thereof:
5 Whenever a person by reason of age or infirmity, is unable to
6 contribute to the public revenue, such person may file a petition,
7 duly sworn to, with the board of supervisors, stating such fact and
8 giving a statement of property, real and personal, owned or pos-
9 sessed by such applicant and such other information as the board
10 may require. The board of supervisors may thereupon order the
11 county treasurer to suspend the collection of the taxes assessed

12 against such petitioner, his polls or estate, or both, for the current
 13 year, or such board may cancel and remit said taxes, provided, how-
 14 ever, that such petition shall first have been approved by the coun-
 15 cil of the city or town in which the property of the petitioner is lo-
 16 cated, or by the township trustees of the township in which said
 17 property is located.

18 In the event that the petitioner shall sell any real estate upon
 19 which the tax has been suspended in the manner provided herein,
 20 or by reason of death shall leave the real estate to heirs, the taxes
 21 without any accrued penalty, that have thus been suspended shall
 22 all become due and payable, with six (6) per cent interest per annum,
 23 from the date of such suspension.

1 SEC. 2. **Cancellation after suspension.** The board of super-
 2 visors may, if in their judgment it is for the interests of the public
 3 and the petitioner, cancel and remit the taxes assessed against the
 4 petitioner, his polls or estate or both, even though said taxes have
 5 previously been suspended as in this act provided.

Approved April 15, A. D. 1921.

CHAPTER 282

HABIT-FORMING DRUGS

H. F. 844.

AN ACT to amend section twenty-five hundred ninety-six-a (2596-a), supplement to the code, 1913, (C. C. Sec. 1430), relating to the sale of cocaine and certain other drugs.

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

1 SECTION 1. **Drugs enumerated—exceptions.** That section twenty-
 2 five hundred ninety-six-a (2596-a), supplement to the code, 1913,
 3 (C. C. Sec. 1430), be and is hereby amended by inserting after the
 4 words "beta eucaine" in the seventh line thereof the words "canabis
 5 indica, canabis americana, or indian hemp" and also by inserting in
 6 the ninth line in said section after the words "beta eucaine", the
 7 words "canabis indica, canabis americana, or indian hemp" and also
 8 by striking out the period at the end of said section and inserting
 9 in lieu thereof a semi-colon and then adding the following: "and
 10 provided, further, that the provisions of this act shall not be con-
 11 strued to apply to the sale, distribution, giving away, dispensing or
 12 possession of preparations and remedies which do not contain more
 13 than one-half grain solid extract of said canabis indica, canabis
 14 americana, or indian hemp or its equivalent of canabis indica, cana-
 15 bis americana or indian hemp in one ounce, or to liniments, oint-
 16 ments or other preparations which are prepared for external use
 17 only; provided, that such remedies and preparations are sold, dis-
 18 tributed, given away, dispensed or possessed as medicines and not for
 19 the purpose of evading the intentions and provisions of this act."

Approved April 15, A. D. 1921.