

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.