

of Iowa that such a day should be observed generally; that its benefits may be widespread instead of confined to local communities; therefore,

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

1 SECTION 1. State flower day. That the governor of the state  
2 of Iowa be and he is hereby requested by proclamation to set apart  
3 July 24th, 1921, and succeeding years, for the observance of a "State  
4 Flower Day" and recommend to the citizens of the state to prepare  
5 for the observance of that day by the planting of flowers and shrub-  
6 bery and the beautifying of local conditions about the home and in  
7 the community to the end that the natural beauty of various localities  
8 of the state may be cared for and preserved.

Approved April 7, A. D. 1921.

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## CHAPTER 410

### BONUS LAW

### BLUE SKY LAW

S. J. R. 10.

JOINT RESOLUTION providing for printing the bonus law and the Blue Sky law.

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

1 There is hereby ordered printed, at state expense, two thousand  
2 (2000) copies of the Bonus law, to be distributed through the office  
3 of the governor, and one thousand (1000) copies of the Blue Sky law  
4 for distribution by the secretary of state.

Approved April 8, A. D. 1921.

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## CHAPTER 411

### JOINT COMMITTEE ON TAX REVISION

S. J. R. 9.

JOINT RESOLUTION providing for the appointment of a Joint Committee of the house and senate for the purpose of considering the revision of assessment and tax laws and report thereon to the general assembly, and making appropriation to defray the expense thereof.

WHEREAS, the taxation laws of the state should be most carefully considered by the legislature at the time of revising the code, and,

WHEREAS, owing to the great importance and magnitude of the subject, it would appear impractical for a standing committee to attempt to compile a comprehensive report upon our present system of taxation, or to recommend changes in our present laws for consideration, and,

WHEREAS, the biennial assessment of real estate now is being made under the present system and therefore fundamental administrative changes would not be necessary or desirable before the anticipated time for general revision of the code by the proposed special session, and,

WHEREAS, the subject of taxation is of such fundamental importance to all the people that any proposal should be carefully considered by a legislative committee having ample time for investigation and research, and,

WHEREAS, the taxation laws should be carefully considered, not only with respect to the raising of necessary revenue, equitably and fairly assessed against all property, but the whole proposition should be carefully studied and considered in connection with the taxation laws of other states, and with special reference to reciprocal relations, discriminations, and the ultimate effect of these relations upon our industries and the general welfare of our people, now therefore:

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

1 That a special joint committee of eight (8) members be appointed,  
 2 four (4) being appointed by the president of the senate and four  
 3 (4) by the speaker of the house of representatives, to investi-  
 4 gate and report upon the revision of the taxation laws of the state.  
 5 The committee shall examine and consider such bills for general  
 6 revision of tax laws as have been prepared by the code commission  
 7 or introduced in the thirty-ninth general assembly, and shall  
 8 prepare such bills for acts to amend and revise the assessment and  
 9 taxation laws, as will provide adequate and fair means and methods  
 10 of assessment and equalization, and place and distribute the burdens  
 11 of direct taxation fairly and equitably, and submit such bills and  
 12 a report of their actions, conclusions, and recommendations, to the  
 13 legislature at the next special or regular session thereof.

1 The committee is hereby authorized and empowered to have  
 2 available information, aid and assistance in this work, from any  
 3 state institution, department of state or officials thereof, and may  
 4 employ and pay for such expert advice, assistants, and clerical help,  
 5 as may be necessary to carry out the provisions and purposes hereof.  
 6 The members of said committee shall receive no compensation for their  
 7 services, but shall be allowed pay for actual expenses incurred in the  
 8 performance of the duties herein prescribed. And for such pur-  
 9 poses there is hereby appropriated such sum as may be necessary for  
 10 carrying out the provisions of this act from monies not otherwise  
 11 appropriated, payable upon warrant of the auditor, to be issued upon  
 12 verified bills approved by the chairmen of the committee.

1 This act, being deemed of immediate importance, shall take effect  
 2 and be in force from and after publication in the Des Moines Capi-  
 3 tal and the Des Moines Register, newspapers published in the city  
 4 of Des Moines.

Approved April 11, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Capital April 16, 1921, and in the Des Moines Register April 15, 1921.

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