

CHAPTER 58

FISH AND GAME. FUR-BEARING ANIMALS.

AN ACT to repeal the law as it appears in section seventeen hundred sixty-six (1766), section seventeen hundred sixty-six-a one (1766-a1), and section seventeen hundred sixty-six-a two (1766-a2), of the code, 1927, and to enact substitutes therefor; and to amend the law as it appears in chapter eighty-six (86) of the code, 1927, relating to the killing, trapping, or ensnaring of certain fur-bearing animals and the destruction of their houses, nests, or dens, and relating to the buying and selling of carcasses and skins or furs of such animals, so as to provide a closed season therefor.

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

1 SECTION 1. That the law as it appears in section seventeen hundred
2 sixty-six (1766) of the code, 1927, be and the same is hereby repealed
3 and the following enacted in lieu thereof:

4 "Except as hereinafter provided, no person shall kill, trap or en-
5 snare any beaver, mink, otter, muskrat, raccoon, skunk, opossum, red
6 fox, or civit, except where such killing, trapping, or ensnaring may be
7 for the protection of public or private property, nor shall any person
8 injure any muskrat house or destroy any skunk or fox den, except
9 for the protection of public or private property, nor shall any person
10 have in his possession any of the animals described in this section,
11 nor the carcasses or skins thereof, whether lawfully or unlawfully
12 taken within or without this state. The provisions of this section
13 shall not apply to green hides which are in the process of manufac-
14 ture."

1 SEC. 2. That the law as it appears in section seventeen hundred
2 sixty-six-a one (1766-a1) of the code, 1927, be and the same is hereby
3 repealed and the following enacted in lieu thereof:

4 "For the purposes of this act, the state is divided into two (2) dis-
5 tricts, to be known as the northern district and the southern district.

6 "For the purposes of the next succeeding section the state shall be
7 divided into two (2) zones as follows:

8 1. The northern zone shall embrace all counties of the state north
9 of the township line which divides the townships of 81 N. from those
10 of 82 N. except such portions of Cedar and Clinton counties as are
11 north of such township line.

12 2. The southern zone shall embrace all counties south of the town-
13 ship line which divides the townships of 81 N. from those of 82 N.
14 and those portions of Cedar and Clinton counties lying north of said
15 township line.

16 It shall be lawful for any person to kill, trap or ensnare opossum
17 or raccoon in the northern district, from October twentieth to Decem-
18 ber first; in the southern district from November first to December
19 twentieth, and any of the other animals named and described in this
20 act in the northern district, from November tenth to January fifteenth
21 of any year, and in the southern district, from November twentieth
22 of any year, to the succeeding January fifteenth of the next year.
23 It shall be lawful for any person to have in his possession during the
24 open season provided herein, and for ten (10) days thereafter, the
25 carcass of, or the hide or skin from any animal named and described
26 in this act."

1 SEC. 3. That the law as it appears in section seventeen hundred
2 sixty-six-a two (1766-a2) of the code, 1927, be and the same is hereby
3 repealed and the following enacted in lieu thereof:

4 "Every person who traps, kills or ensnares any of the animals
5 named and described in this act, shall within ten (10) days following
6 the close of the open season on said animals as herein provided, file
7 with the state fish and game department of the state, an inventory,
8 under oath, naming or describing each of said animals trapped, killed
9 or ensnared by him during said open season.

10 "Any person who has trapped, killed or ensnared any of the animals
11 named and described in this act, and who desires to sell or ship the
12 skins or hides thereof to dealers or buyers outside of this state, shall
13 first obtain a special permit tag authorizing the same, from the state
14 fish and game department. This department shall immediately furn-
15 nish all such tags on request."

1 SEC. 4. That the law as it appears in chapter eighty-six (86) of
2 the code, 1927, be and the same is hereby amended by inserting imme-
3 diately following section seventeen hundred sixty-six-a two (1766-a2),
4 the following:

5 "1766-a3. Dealers in or buyers of any skins or hides of any of the
6 animals named and described in this act shall, upon the last day of
7 each month during the open season on said animals, prepare and file
8 with the state fish and game department, an inventory, under oath,
9 stating therein the license number and name of the seller and a record
10 of the shipments by the dealer, of all skins or hides purchased, re-
11 ceived or shipped by him during said month.

12 "1766-a4. It shall be the duty of each dealer or buyer of any of
13 the skins or hides of the animals named and described in this act, to
14 report to the state fish and game department, the name of any person
15 who sells or attempts to sell any skins or hides which appear to have
16 been illegally possessed or taken by said person.

17 "1766-a5. Every dealer in or buyer of skins or hides of fur-bearing
18 animals, shall first obtain a license from the state fish and game
19 department, and file with the department, a corporate surety bond
20 in the penal sum of two thousand dollars (\$2,000.00), conditioned upon
21 the faithful obedience to and observance of the provisions of law
22 relative to the possession, dealing in, and buying and selling of such
23 skins or hides.

24 The state fish and game department shall prescribe and furnish a
25 proper certificate to licensed dealers in or buyers, as defined herein,
26 to be carried by the traveling representative or agent of such dealer
27 or buyer, which shall show therein, the name and address of the dealer
28 or buyer licensed by the department and for whom the possessor
29 thereof is agent. It shall also show the name and address of the
30 agent. The fee for any such license shall be twenty-five dollars
31 (\$25.00), which shall be collected by the state fish and game warden,
32 and shall be credited to the state fish and game protection fund. The
33 term "dealer" or "buyer" as used in this section shall mean any per-
34 son, partnership or corporation who maintains an established place of
35 business for buying or dealing in skins or hides of any animals named
36 in this act or makes a practice of buying or soliciting the sale of any
37 such skins or hides.

38 "1766-a6. Every licensed and bonded dealer of skins or hides of
 39 the animals named and described in this act, may have in his posses-
 40 sion at all times, skins or hides of said animals which have been
 41 legally taken. Any trapper desiring to hold any skins or hides of any
 42 of the animals named and described in this act, beyond the period
 43 authorized by this act, shall file with the state fish and game depart-
 44 ment, an application for a permit so to do, which shall be accompanied
 45 by an affidavit describing said skins or hides, and stating that they
 46 have been taken legally by him."

1 SEC. 5. This act being deemed of immediate importance shall take
 2 effect from and after its publication in the Waterloo Evening Courier,
 3 published at Waterloo, Iowa, and the Fort Dodge Messenger, pub-
 4 lished at Fort Dodge, Iowa.

Senate File No. 298. Approved April 6, A. D. 1929.

I hereby certify that the foregoing act was published in the Waterloo Evening
 Courier April 10, 1929, and the Ft. Dodge Messenger, April 11, 1929.

ED. M. SMITH, *Secretary of State.*

CHAPTER 59

ACCOUNTANCY

AN ACT to repeal the law as it appears in chapter ninety-one (91) title V of the code, 1927, and to enact a substitute therefor relating to the practice of accountancy; to establish a board of accountancy and to provide for the examination, registration and licensing of practitioners of accountancy; to provide rules and regulations concerning the practice thereof and to provide penalties for violation thereof.

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

1 SECTION 1. **Repeal.** Chapter ninety-one (91), title V of the code,
 2 1927, is repealed and the following is enacted in lieu thereof:

1 SEC. 2. **Board of accountancy—appointment—tenure.** The board
 2 of accountancy shall consist of three (3) members, all of whom shall
 3 be practicing certified public accountants, having practiced account-
 4 ancy in this state for at least five (5) years. Within sixty (60) days
 5 after this act takes effect, the governor shall appoint the members of
 6 said board for terms as follows: one (1) for a term ending June
 7 30th, 1930, one (1) for a term ending June 30th, 1931; and one (1)
 8 for a term ending June 30th, 1932, and upon the expiration of each
 9 of said terms and of each succeeding term, a member shall be ap-
 10 pointed for a term of three (3) years but no person shall be eligible
 11 for more than two (2) consecutive terms of office. Vacancies occur-
 12 ring in the membership of the board for any cause shall be filled by
 13 the governor for the unexpired term.

1 SEC. 3. **Powers and duties.** The board shall have power and it shall
 2 be its duty to: (1) adopt, print, publish, and distribute reasonable
 3 rules not inconsistent with the provisions of this act for the guidance
 4 of the public, registered practitioners, and applicants for examination;
 5 (2) compel the attendance of witnesses; (3) administer oaths; (4)
 6 take testimony; (5) require proof in all matters pertaining to the
 7 administration of this act; (6) keep a record of all their proceedings