

3 tax, sales tax, and/or use tax, the property of the taxpayer in the
4 possession of another, or debts due him, may be reached by garnish-
5 ment.

1 SEC. 2. Proceedings by garnishment under a distress warrant is-
2 sued by the Iowa state board of assessment and review shall not be
3 affected by its expiration or its return.

1 SEC. 3. Where parties have been garnished under a distress war-
2 rant issued by the Iowa state board of assessment and review, the officer
3 shall make return thereof to the next term of court in the county where
4 the garnishee lives, if he lives in Iowa, otherwise in the county where
5 the taxpayer resides, if he lives in Iowa; and if neither the garnishee
6 nor the taxpayer lives in Iowa, then to the next term of the district
7 court in Polk county, Iowa; the officer shall make return in the same
8 manner as a return is made on a garnishment made under a writ of
9 execution so far as they relate to garnishments, and the clerk of the
10 district court shall docket an action thereon without fee the same as
11 if a judgment had been recovered against the tax payer in the county
12 where the return is made, an execution issued thereon, and garnish-
13 ment made thereunder, and thereafter the proceedings shall conform to
14 proceedings in garnishment under attachments as nearly as may be.

Approved May 3, 1939.

CHAPTER 186

EXEMPTIONS FROM TAXATION

S. F. 15

AN ACT to amend section sixty-nine hundred forty-four (6944) of the code of Iowa, 1935, relating to exemptions from taxation.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-nine hundred forty-four (6944) of the
2 Code of Iowa, 1935, is hereby amended by striking subsection two (2)
3 and by inserting in lieu thereof the following:

4 2. (a) The property of a county, township, city, town, school dis-
5 trict or military company of the State of Iowa, when devoted to public
6 use and not held for pecuniary profit.

Approved April 24, 1939.