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

- SECTION 1. Section five thousand one hundred and twenty-six hundredths (5100.26), Code, 1939, is amended by striking in line four (4) the words "or surety bond," and inserting in lieu thereof the following: ", surety bond or certificate of insurance,".
- SEC. 2. Section five thousand one hundred five and fifteen hundred the (5105.15), Code, 1939, is amended by striking in line four (4) the words "or surety bond," and inserting in lieu thereof the following: ", surety bond or certificate of insurance,".

Approved April 3, 1941.

CHAPTER 184

MOTOR VEHICLE CARRIER COMPENSATION TAX

H. F. 29

AN ACT to amend section five thousand one hundred three and one hundredth (5103.01) of chapter two hundred fifty-two and two-tenths (252.2), Code, 1939, to further define "motor vehicle" and to provide exemption of busses used exclusively in conveying school children to and from schools and school activities.

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

- SECTION 1. Section five thousand one hundred three and one hundred three and two-tenths dredth (5103.01), chapter two hundred fifty-two and two-tenths (252.2), code, 1939, is hereby amended by adding after the comma (,) following the word "motorbus" in line two (2) of subsection one (1) of said section, the following: "combination of tractor and semi-trailer, trailer when propelled by other motor vehicle,".
- SEC. 2. Section five thousand one hundred three and one hundredth (5103.01), chapter two hundred fifty-two and two-tenths (252.2), code, 1939, is hereby amended by striking the word "and" in line (10) of subsection one (1) and inserting in lieu thereof the word "or".
- SEC. 3. Section five thousand one hundred three and one hundredth (5103.01), chapter two hundred fifty-two and two-tenths (252.2), code, 1939, is hereby amended by striking the period (.) at the end of subsection one (1) and adding thereto the following words, "or school activities, but such use shall be only in connection with the school business or activities of that particular school district."

Approved February 18, 1941.