

## CHAPTER 243

## REPORTS OF UTILITIES LISTING PROPERTY

## S. F. 240

AN ACT to amend sections sixty-nine hundred eighty-two and one-tenth (6982.1) and sixty-nine hundred eighty-two and two-tenths (6982.2), Code, 1939, relating to annual reports to be filed with the State Tax Commission of property owned by individuals, co-partnerships, corporations or associations operating water works, gas works, pipe lines, electric light or power plants, electric railways and elevated street railways, and relating to the valuation and assessment of such property.

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

1 SECTION 1. Section sixty-nine hundred eighty-two and one-tenth  
2 (6982.1), Code, 1939, is hereby amended by striking from line seven  
3 (7) thereof, the following: "15th day of January" and by inserting in  
4 lieu thereof the following: "1st day of May".

1 SEC. 2. Section sixty-nine hundred eighty-two and two-tenths  
2 (6982.2), Code, 1939, is hereby amended by inserting after the word  
3 "shall" in line two (2) thereof the following: "at its meeting on the  
4 second Monday of July of each year proceed to", and said section  
5 6982.2 is further amended by striking the following: "15th day of  
6 February" where it appears in said section and by inserting in lieu  
7 thereof the following: "third Monday in August".

1 SEC. 3. This act being deemed of immediate importance shall be in  
2 full force and effect from and after its publication in the Union-  
3 Republican, a newspaper published in Albia, Iowa, and the Knoxville  
4 Journal, a newspaper published in Knoxville, Iowa.

Approved March 28, 1941.

I hereby certify that the foregoing act was published in the Union Republican, Albia, Iowa, April 3, 1941, and the Knoxville Journal, Knoxville, Iowa, April 3, 1941.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 244

## INSURANCE COMPANIES

## S. F. 388

AN ACT to amend sections seven thousand twenty-one (7021), seven thousand twenty-two (7022), and seven thousand twenty-five (7025), Code, 1939, relating to the furnishing to state tax commission by insurance companies duplicate statements and the computation and collection of taxes by the state tax commission.

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

1 SECTION 1. Amend section seven thousand twenty-one (7021),  
2 Code, 1939, by striking from lines eleven (11), twelve (12), thirteen  
3 (13), fourteen (14) and fifteen (15) the words "make such statements  
4 in duplicate and furnish one copy thereof to the state tax commission  
5 and upon computation and tax statement from the state tax commis-  
6 sion,".

1 SEC. 2. Amend section seven thousand twenty-two (7022), Code,

2 1939, by striking from lines eight (8), nine (9), ten (10), and eleven  
3 (11) the words "make such tax statements in duplicate and furnish  
4 one copy thereof to the state tax commission and upon computation and  
5 tax statement from the state tax commission,".

1 SEC. 3. Amend section seven thousand twenty-five (7025), Code,  
2 1939, by striking from lines eight (8), nine (9), ten (10), eleven (11)  
3 and twelve (12) the words "make a statement to the state tax com-  
4 mission of its gross receipts with deductions as hereinafter in this  
5 section provided, and upon computation and tax statement from the  
6 state tax commission,".

Approved April 23, 1941.

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## CHAPTER 245

### FOREIGN INSURANCE COMPANIES

#### S. F. 100

AN ACT to amend section seven thousand twenty-two (7022), Code, 1939, relating to the tax on gross premiums of foreign insurance companies.

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

1 SECTION 1. Section seven thousand twenty-two (7022), Code, 1939,  
2 is amended by striking from lines three (3), four (4), and five (5) the  
3 words "associations operating under the provisions of chapter 400,  
4 or".

1 SEC. 2. This act being deemed of immediate importance, shall be in  
2 full force and effect upon publication in the Plain Talk, a newspaper  
3 published in the city of Des Moines, Iowa, and in the Cascade Pioneer,  
4 a newspaper published at Cascade, Iowa.

Approved April 23, 1941.

I hereby certify that the foregoing act was published in the Plain Talk, Des Moines, Iowa, May 1, 1941, and the Cascade Pioneer, Cascade, Iowa, May 1, 1941.

EARL G. MILLER, *Secretary of State.*

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## CHAPTER 246

### TAXATION OF INSURANCE COMPANIES

#### S. F. 137

AN ACT to amend section seven thousand twenty-six (7026), Code, 1939, relating to taxation of insurance companies.

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

1 SECTION 1. Section seven thousand twenty-six (7026), Code, 1939,  
2 is hereby amended by striking from the last line of said section the  
3 words "auditor of state" and inserting in lieu thereof the following:  
4 "commissioner of insurance".

Approved April 16, 1941.