

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.

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.*

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.