

1 SEC. 5. Section three thousand six hundred three (3603), Code  
 2 1939, is hereby repealed and the following is enacted in lieu thereof:  
 3 "All expense required to be paid by counties for the care, commit-  
 4 ment and transportation of insane patients in state hospitals, shall be  
 5 paid by the board of supervisors from the state institution fund."

1 SEC. 6. Section three thousand seven hundred three (3703), Code,  
 2 1939, is hereby amended by inserting after the word "county" in line  
 3 thirteen (13) thereof, the following:  
 4 "from the state institution fund".

1 SEC. 7. Section three thousand seven hundred twenty (3720), Code,  
 2 1939, is hereby amended by inserting after the word "county" in line  
 3 nine (9) the following:  
 4 "from the state institution fund".

1 SEC. 8. Section four thousand seventy-four (4074), Code, 1939,  
 2 is hereby amended by striking the words "general county" in line  
 3 six (6), and inserting in lieu thereof the words "state institution".

1 SEC. 9. Section three thousand eight hundred twenty-eight and  
 2 one hundred twenty-eight thousandths (3828.128), Code, 1939, is  
 3 hereby amended by striking the word, "poor" in line two (2) and  
 4 inserting in lieu thereof the words, "state institution".

Approved March 17th, 1943.

#### CHAPTER 221

#### NO INTEREST AS PENALTY ON DELINQUENT TAXES OF PERSONS IN ARMED FORCES

H. F. 401

AN ACT to amend section seven thousand two hundred fourteen (7214), code, 1939, relating to interest as penalty on delinquent taxes.

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

1 SECTION 1. Section seven thousand two hundred fourteen (7214),  
 2 Code, 1939, is hereby amended by adding at the end thereof the follow-  
 3 ing: "No interest and penalties shall be charged on any such taxes due  
 4 and payable in the years 1943 and 1944 when the same are levied on  
 5 the property of a person serving in the armed forces of the United  
 6 States."

Approved April 8, 1943.