

4 "3. For the marginal assignment or release of any instrument (ex-  
5 cept those made by the clerk of the district court), twenty-five cents."

1 SEC. 6. Section ten thousand thirty-one (10031), Code, 1939, is  
2 amended by adding thereto the following new subsection:

3 "3. For the marginal assignment or release of any instrument,  
4 twenty-five cents."

1 SEC. 7. Chapter four hundred twenty-nine and one-tenth (429.1),  
2 Code, 1939, is amended by adding thereto the following section:

3 "The county recorder shall be entitled to charge and receive a fee of  
4 twenty-five cents for each verified statement filed under the provisions  
5 of this chapter."

Approved March 29, 1945.

## CHAPTER 202

### INHERITANCE TAX

S. F. 274

AN ACT to amend section seven thousand three hundred twenty-eight (7328), code, 1939, relating to inheritance tax and avoidance of administration.

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

1 SECTION 1. Section seven thousand three hundred twenty-eight  
2 (7328), Code, 1939, is hereby amended by striking from lines six  
3 (6) and seven (7) thereof the words "four months" and by inserting  
4 in lieu thereof the words "eighteen months".

Approved April 10, 1945.

## CHAPTER 203

### SINKING FUND CLAIMS

S. F. 85

AN ACT to amend section seven thousand four hundred twenty and twenty-two hundredths (7420.22), code, 1939, relating to the payment of claims against the state sinking fund for public deposits.

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

1 SECTION 1. Amend section seven thousand four hundred twenty and  
2 twenty-two hundredths (7420.22), Code, 1939, by inserting after the  
3 period (.) in line forty-three (43) of said section, the following:

4 "But where deposits of state funds in National Banks only for which  
5 claims are on file, the payment of interest or assessments on said  
6 deposits, as provided in this chapter, from the time of the closing of  
7 said bank to the date of its reorganization, shall not be required, and  
8 the claim may be paid without interest or assessment for that period;  
9 and all claims heretofore filed, payment of which has been denied be-

10 cause of failure to pay the interest or assessments for the time between  
 11 the date of the closing of said bank and its reopening, as in this chapter  
 12 provided, shall be reconsidered and, if approved, shall be paid without  
 13 the payment of such interest or assessments."

1 SEC. 2. This act being deemed of immediate importance shall be in  
 2 full force and effect from and after its publication in the Daily Free-  
 3 man Journal, a newspaper published at Webster City, Iowa, and in the  
 4 Eagle Grove Eagle, a newspaper published at Eagle Grove, Iowa.

Approved March 13, 1945.

I hereby certify that the foregoing act was published in the Daily Freeman Journal, Webster City, Iowa, March 16, 1945, and the Eagle Grove Eagle, Eagle Grove, Iowa, March 22, 1945.

WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 204

### ELECTRIC TRANSMISSION LINES

S. F. 146

AN ACT to repeal section eight thousand three hundred twenty-eight (8328), code, 1939, and to amend section eight thousand three hundred twenty-six (8326), code, 1939, relating to the manner of construction of electric transmission lines.

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

1 SECTION 1. Section eight thousand three hundred twenty-six  
 2 (8326), Code, 1939, is hereby amended by adding thereto the follow-  
 3 ing: "The Iowa state commerce commission shall have power to make  
 4 and enforce such further and additional rules relating to location,  
 5 construction, operation and maintenance of said transmission line as  
 6 may be reasonable."

1 SEC. 2. Section eight thousand three hundred twenty-eight (8328),  
 2 Code, 1939, is hereby repealed.

Approved April 9, 1945.

## CHAPTER 205

### FOREIGN CORPORATIONS CAPITAL STOCK

H. F. 43

AN ACT to amend, revise and codify section eight thousand four hundred twenty-four (8424), code, 1939, relating to fees to be paid on increase of capital by foreign corporations having permits to transact business in the state of Iowa.

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

1 SECTION 1. That Section eight thousand four hundred twenty-four  
 2 (8424), Code, 1939, is hereby amended, revised and codified to read as  
 3 follows:  
 4 "If from time to time the amount of money or other property in use