

3 By striking all of subsection two (2) after the word, "by" in line  
 4 fourteen (14) and substituting in lieu thereof the following:  
 5 "persons related or formerly related to each other by blood, mar-  
 6 riage or adoption, or the person occupying the homestead under a deed  
 7 which conveys a divided interest where the divided interest is shared  
 8 only by persons related or formerly related to each other by blood,  
 9 marriage or adoption."

Approved April 27, 1959.

## CHAPTER 302

### TAXATION OF STORED GOODS

#### S. F. 212

AN ACT to amend chapter four hundred twenty-seven (427), Code 1958, to provide for tax exemption of goods held for sale or resale stored in a public warehouse.

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

1 SECTION 1. Section four hundred twenty-seven point one (427.1),  
 2 Code 1958, is hereby amended by adding a new subsection thereto as  
 3 follows:  
 4 "All personal property intended for ultimate sale or resale, with or  
 5 without additional processing, manufacturing, fabricating, compound-  
 6 ing or servicing, stored in a warehouse of any person, co-partnership  
 7 or corporation engaged in the business of storing goods for profit as  
 8 defined in section five hundred forty-two point fifty-eight (542.58),  
 9 Code 1958, provided such personal property is not offered for sale or  
 10 sold by the owner at retail directly from the public warehouse."

This bill (Senate File 212), having remained with the Governor three days (Sunday excepted), the General Assembly being in session, has become a law this 13th day of April, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 303

### COURT EXPENSE FUND

#### S. F. 104

AN ACT relating to court expense fund.

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

1 SECTION 1. Section four hundred forty-four point ten (444.10),  
 2 Code 1958, is hereby amended by striking from line fifteen (15) the  
 3 words "Provided, further, that", and all of lines sixteen (16), seven-  
 4 teen (17), and eighteen (18).

Approved April 10, 1959.