

SEC. 3. For the payment of the per diem of the members and officers of the House of Representatives, the sum of Twelve Thousand Dollars, or so much thereof as their certificates may entitle them to. Pay of members and officers H. R.

SEC. 4. The money thus appropriated shall be paid by the Treasurer of State, upon warrants issued by the Auditor of State, which warrants shall be issued by the Auditor to any member or officer of the Senate or House of Representatives presenting a certificate signed by the presiding officer, and attested by the Secretary or Chief Clerk of the body to which he may belong, certifying that such person is a member or officer of the Senate or House as the case may be, and the amount to which he is entitled.

SEC. 5. This Act being deemed by the General Assembly of immediate importance shall take effect from and after its publication in the Daily State Register and the Des Moines Daily Times, newspapers published in Des Moines.

Approved February 17th, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register February 19th, 1862, and in the Daily Times February 21, 1862.

ELIJAH SELLS, Secretary of State.

## CHAPTER 17.

### REVENUE.

AN ACT to provide for the payment of taxes and the interest and principal of the School Fund in Treasury Demand Notes issued by the authority of the Government of the United States, and the notes issued by the several branches of the State Bank of Iowa.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the County Treasurers of several Counties in this State, be and they are hereby authorized and required to receive in payment of taxes by them collected, together with the principal of the School Fund, Treasury Demand Notes, now issued or that may be hereafter issued by authority of the Government of the United States. County Treasurers shall receive United States Demand Treasury Notes.

SEC. 2. The County Treasurers as above mentioned, shall also receive in payment of such taxes, and interest and principal of the School Fund, the notes issued by Receive State Bank paper.

Not receive  
State Bank  
paper after  
suspension.

the several Branches of the State Bank of Iowa, *provided*, that the Treasurers as aforesaid, shall not be allowed to receive the notes of the said Branches of the State Bank, or any one of them at any time, after any one of said Branches has suspended specie payment.

Treasurer to  
keep an ac-  
count of the  
amount recei-  
ved in specie.

SEC. 3. The Treasurers of the several Counties shall each keep an account showing the amount of taxes received by him in specie, the amount received in Treasury Notes, and the amount received in notes of the State Bank of Iowa, which shall be examined the same as other accounts of said Treasurers.

Treasurer  
prohibited  
from dispos-  
ing of specie.

SEC. 4. Nothing in this Act shall be so construed as in any way to allow the several County Treasurers in this State or State Treasurer to dispose of the specie now on hand or that may be hereafter collected by such Treasurers for any of the notes above mentioned; but the said Treasurers are hereby required to pay to the Treasurer of State such specie on hand or hereafter collected, except what is necessary in making change and any failure so to do shall make the County Treasurer violating the provisions of this Act liable for all damages sustained by the State in consequence of such exchange and such Treasurers shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be liable to a fine of not less than \$500 and imprisonment in the County jail not less than six months.

State Treas-  
urer shall re-  
ceive demand  
Treasury  
Notes and  
State Bank  
paper.

SEC. 5. The Treasurer of this State is hereby required to receive of the several County Treasurers in this State the above described notes in payment of any taxes due the State; and also in payment of any claims the State may now or hereafter have against any County in this State for any part of the permanent School Fund. And the said State Treasurer shall pay out the said notes in the redemption of outstanding Auditor's Warrants, *Provided*, That the Treasurer of State shall collect in specie so far as the several County Treasurers may be able to pay, *Provided further*, That the provisions of this Act shall not apply to Ex-Treasurers who have not settled with the proper authorities according to law.

Secretary of  
State to no-  
tify County  
Treasurers.

SEC. 6. It shall be the duty of the Secretary of State, upon the suspension of specie payment of any of the Branches of the State Bank, to notify by circular or otherwise all the County Treasurers of the State, and all the notes of said Branches said County Treasurers may have on hand on the receipt of said notice, shall be received by the State Treasurer in payment of all dues as provided in Section 5 of this Act.

SEC. 7. The provisions of this Act shall cease to operate on the last day of January, 1864. Limitation of act.

SEC. 8. This Act being deemed of immediate importance by the General Assembly, shall take effect from and after its publication in the Daily State Register, the Iowa Homestead and North-Western Farmer, and Des Moines Times, papers published in Des Moines City, or any two of them. Take effect.

Approved February 17, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register February 18, 1862, and in the Des Moines Times February 20th, 1862.

ELIJAH SELLS, Secretary of State.

## CHAPTER 18.

### SCHOOL HOUSE TAX IN DES MOINES COUNTY.

AN ACT to legalize the levy of certain taxes for School House purposes, in District No. 2, in the District Township of Huron, in Des Moines County.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the taxes hitherto levied in sub-district No. 2, in the District Township of Huron, Des Moines county, Iowa, for school house purposes, be and the same are hereby legalized and made as valid as though the same had been made in strict conformity to law. Tax levied in sub district No. 2 legalized.

This bill having remained with the Governor three days (Sundays excepted) the General Assembly being in session, has become a law this 21st day of February, 1862.

ELIJAH SELLS, Secretary of State.

## CHAPTER 19.

### FEDERAL TAX.

AN ACT for the assessment, levy and collection of the quota of this State, of the tax laid on the United States, by the act of Congress, approved August 5th, 1861, or any subsequent acts, and the payment of Auditors' warrants on the war and defense fund.

SECTION 1. *Be it enacted by the General Assembly of*