

# ACTS AND JOINT RESOLUTIONS

PASSED AT THE

EXTRAORDINARY SESSION

OF THE

**Forty-fifth General Assembly**

OF THE

**STATE OF IOWA**

STATE OF IOWA LIBRARY

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**CHARLES D. O'DONNELL**  
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# AUTHENTICITY

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STATE OF IOWA

Office of Superintendent of Printing

The former statute which required the compiler of the session laws to certify to the authenticity thereof has been repealed in the belief, evidently, that such authenticity is fully covered by the following section of the code, to wit:

“11312. Printed copies of the statute laws of this or any other of the United States, or of congress, or of any foreign government, purporting or proved to have been published under the authority thereof, or proved to be commonly admitted as evidence of the existing laws in the courts of such state or government, shall be admitted in the courts of this state as presumptive evidence of such laws.”

*Charles D. O'Donnell*

Superintendent of Printing.

L 9541

JUL 5 1984

# STATE ROSTER

List of state officers, boards and commissions, judges of the supreme, district and municipal courts, officers and members of the general assembly, as prepared and furnished by the Honorable Mrs. Alex Miller, Secretary of State, under section 163 of the code.

## STATE OFFICERS, BOARDS AND COMMISSIONS

Name	Position	County from which originally chosen
Clyde L. Herring.....	Governor .....	Polk
Edith M. Johnson....	Secretary to the Governor.....	Polk
N. G. Kraschel.....	Lieutenant Governor .....	Shelby
Mrs. Alex Miller.....	Secretary of State.....	Washington
James C. Green.....	Deputy Secretary of State.....	Polk
C. W. Storms.....	Auditor of State.....	Lee
C. Fred Porter.....	Deputy Auditor of State.....	Warren
Leo J. Wegman.....	Treasurer of State.....	Carroll
Roy M. Williams.....	Deputy Treasurer of State.....	Adair
Edw. L. O'Connor.....	Attorney General .....	Johnson
C. E. Walters.....	Special Assistant Attorney General.....	Tama
Walter F. Maley.....	Assistant Attorney General.....	Polk
Clair E. Hamilton....	Assistant Attorney General.....	Madison
Harry F. Garrett....	Assistant Attorney General.....	Wayne
Lehan T. Ryan.....	Assistant Attorney General.....	Polk
LeRoy A. Rader.....	Assistant Attorney General.....	Clay
L. W. Powers.....	Special Counsel, Gas-tax, refund cases.....	Crawford
Ray Murray.....	Secretary of Agriculture.....	Winnebago
H. C. Aaberg.....	Assistant Secretary of Agriculture.....	Sioux
Agnes Samuelson.....	Superintendent of Public Instruction.....	Page
Fred L. Mahannah...	Deputy Superintendent of Public Instruction...	Jones
Charles H. Grahl.....	Adjutant General .....	Polk
Ralph A. Lancaster...	Assistant Adjutant General.....	Scott
Charles Webster.....	Railroad Commissioner .....	Fayette
Fred P. Woodruff.....	Railroad Commissioner .....	Marion
M. P. Conway.....	Railroad Commissioner .....	Cass
George L. McCaughan.	Secretary, Board of Railroad Commissioners...	Polk
J. H. Henderson.....	Commerce Counsel .....	Warren
Walter Condran.....	Assistant Commerce Counsel.....	Polk
Stephen Robinson.....	Assistant Commerce Counsel.....	Polk
Clyde L. Herring.....	} Executive Council .....	Polk
Mrs. Alex Miller.....		Washington
Leo J. Wegman.....		Carroll
C. W. Storms.....		Lee
Ray Murray.....	Secretary, Executive Council.....	Winnebago
Ross Ewing.....		Polk
George T. Baker, Pres..		Scott
Anna B. Lawther.....		Dubuque
Eskil C. Carlson.....		Polk
Harry M. Neas.....		Keokuk
J. H. Anderson.....	} State Board of Education.....	Winnebago
Thos. W. Keenan.....		Page
Henry C. Shull.....		Woodbury
S. J. Galvin.....		Franklin
Cora Simpson.....		Winneshiek
W. R. Boyd, Chairman..		Linn
W. H. Gemmill, Secy...	} Finance Committee, Board of Education.....	Polk
W. G. Noth.....		Scott
W. H. Gemmill.....	Secretary, State Board of Education and of Finance Committee .....	Polk
O. H. Michael, Chairman	} State Board of Control.....	Wapello
E. H. Felton.....		Warren
Harry C. White.....		Benton
Frank B. Scholes.....	Secretary, State Board of Control.....	Pottawattamie
F. E. Palmer.....		Benton
C. E. Lastrup.....	} Commission for the Blind.....	Pottawattamie
Mrs. Gertrude Sebern..		Webster
Ethel Towne Holmes..	Secretary, Commission for the Blind.....	Polk

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen	
Thomas A. Way.....	State Highway Commission.....	Polk	
W. D. Archie.....		Page	
Carl C. Riepe.....		Des Moines	
H. A. Maine.....		Black Hawk	
O. J. Ditto.....		Osceola	
Fred R. White.....	State Highway Engineer.....	Story	
Ex Officio:			
Mrs. Alex Miller.....	State Printing Board.....	Washington	
C. W. Storms.....		Lee	
Edw. L. O'Connor.....		Johnson	
Appointive:			
John I. Long.....		Harrison	
W. J. Casey.....		Marion	
Charles D. O'Donnell...	Superintendent of Printing.....	Polk	
U. G. Whitney.....	Code Editor .....	Woodbury	
Nancy M. Conlee.....	Assistant Code Editor.....	Polk	
A. B. Funk.....	Industrial Commissioner .....	Polk	
Ralph Young .....	Deputy Industrial Commissioner.....	Polk	
E. W. Clark.....	Insurance Commissioner .....	Cerro Gordo	
P. H. Cless.....	Deputy Insurance Commissioner.....	Polk	
D. W. Bates.....	Superintendent of Banking.....	Monroe	
J. W. Strohm.....	State Fire Marshal.....	Clinton	
Frank E. Wenig.....	Labor Commissioner .....	Clay	
J. D. Seaman.....	Deputy Labor Commissioner.....	Polk	
W. C. Boone.....		Wapello	
Dennis H. Goeders.....		Kossuth	
Walter M. Bosene.....	State Fish and Game Commission.....	Boone	
James K. Stepp.....		Buchanan	
Arthur E. Rapp.....		Pottawattamie	
H. M. Sanderson.....	Administrative Assistant .....	Woodbury	
I. T. Bode.....	State Fish and Game Warden.....	Story	
Ex Officio:			
Clyde L. Herring....		Polk	
Ray Murray .....		Winnebago	
E. M. Hughes.....		Story	
President Emeritus:			
C. E. Cameron.....		Buena Vista	
J. P. Mullen, Pres.....		Pocahontas	
F. E. Sheldon, V. Pres..		Ringgold	
A. R. Corey, Secy.....		Polk	
N. W. McBeath, Treas..		Monona	
E. T. Davis.....	State Fair Board.....	Johnson	
Earl Ferris .....		Franklin	
Paul P. Stewart.....		Fayette	
C. J. Knickerbocker....		Linn	
C. Ed Beman.....		Mahaska	
Charles F. Curtiss.....		Story	
J. C. Beckner.....		Page	
Scars McHenry .....		Crawford	
H. L. Pike.....		Monona	
Robert S. Herrick.....		Secretary, Horticultural Society.....	Polk
Charles D. Reed.....		Director of Weather and Crop Service.....	Polk
Walter L. Bierring, M.D.		Commissioner of Health.....	Polk
Walter L. Bierring, M.D.		Polk	
Clyde L. Herring.....		Polk	
Mrs. Alex Miller.....		Washington	
Leo J. Wegman.....		Carroll	
C. W. Storms.....	State Board of Health.....	Lee	
Ray Murray .....		Winnebago	
C. A. Boice, M. D.....		Washington	
T. D. Kas, M. D.....		O'Brien	
J. M. Smittle, M. D....		Fayette	
C. W. Ellyson, M. D....		Black Hawk	
J. F. Aldrich, M. D....		Page	

STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
Frank T. Launder, Chm.	Board of Medical Examiners.....	Tama
Frank M. Fuller, M. D.		Lee
Alvis A. Johnson, M. D.	Board of Nurses Examiners.....	Pottawattamie
Marianne Zichy, R. N...		Marshall
Lutie B. Larsen, R. N...	Board of Dental Examiners.....	Black Hawk
Mattie Lynes, R. N.....		Bremer
Hardy F. Pool, D. D. S.	Board of Optometry Examiners.....	Cerro Gordo
H. D. Coy, D. D. S.....		Fremont
J. J. Booth, D. D. S.....	Board of Chiropractic Examiners.....	Linn
L. C. Hemsworth, D.D.S.		Black Hawk
F. B. Whinery, D. D. S..	Board of Osteopathic Examiners.....	Johnson
J. J. Brady.....		O'Brien
V. V. Kirby.....	Board of Embalmers Examiners.....	Polk
A. J. Meyer.....		Scott
Georgia B. Brown, D. C.	Board of Podiatry Examiners.....	Woodbury
J. E. Slocum, D. C.....		Hamilton
N. A. Golinvaux, D. C...	Board of Cosmetology Examiners.....	Black Hawk
W. C. Gordon, D. O.....		Woodbury
Sherman Opp, D. O.....	Board of Barbers Examiners.....	Union
H. B. Willard, D. O.....		Delaware
Ralph K. Crane, L. E...	Secretary, Mine Inspectors.....	Henry
J. A. West, L. E.....		Woodbury
W. F. Hopley, L. E.....	Secretary, Mine Inspectors.....	Humboldt
Wm. H. Thomas.....		Polk
Walter A. Gouldin.....	Board of Parole.....	Linn
Paul M. Hawk.....		Black Hawk
Hazelle Reddish.....	Board of Conservation.....	Polk
Alice C. Graf.....		Guthrie
Mayme Madden.....	Secretary, Board of Conservation.....	Scott
John W. Bales.....		Linn
Lee W. Skinner.....	Geological Board.....	Pottawattamie
Frank Kendall.....		Monona
W. E. Holland.....	State Geologist.....	Appanoose
R. T. Rhys.....		Wapello
J. E. Jeffreys.....	Assistant State Geologist.....	Polk
Phil R. Clarkson.....		Polk
John S. Crooks.....	Board of Vocational Education.....	Boone
Geo. M. Simpson.....		Fayette
Matt. D. Cooney, legal member.....	Director, Vocational Education.....	Dubuque
Sam D. Woods.....		Adair
Mrs. Henry Frankel.....	Board of Vocational Rehabilitation; also, Employment Agency Commission.....	Polk
J. G. Wyth.....		Black Hawk
Mrs. Grace Gilbert King	State Geologist.....	Fayette
Wm. T. Woodcock.....		Clay
T. D. Long.....	Assistant State Geologist.....	Calhoun
Ross Ewing.....		Polk
Clyde L. Herring.....	State Geologist.....	Polk
C. W. Storms.....		Lee
E. A. Gilmore, Acting.....	Assistant State Geologist.....	Johnson
Raymond M. Hughes.....		Story
E. J. Cable, Pres.....	Assistant State Geologist.....	Black Hawk
George F. Kay.....		Johnson
James H. Lees.....	Assistant State Geologist.....	Polk
Agnes Samuelson.....		Page
George T. Baker.....	Assistant State Geologist.....	Scott
Frank E. Wenig.....		Clay
Frank E. Moore.....	Assistant State Geologist.....	Story
A. B. Funk.....		Polk
Mrs. Alex Miller.....	Assistant State Geologist.....	Washington
Frank E. Wenig.....		Clay

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
Clyde L. Herring	Board of Trustees of the State Library and State Historical Department	Polk
Mrs. Alex Miller		Washington
Agnes Samuelson		Page
George C. Claussen		Clinton
E. G. Albert		Greene
William D. Evans		Franklin
Truman S. Stevens		Fremont
James W. Kindig		Woodbury
John W. Anderson		Woodbury
Richard F. Mitchell		Webster
John W. Kintzinger		Dubuque
Maurice F. Donegan		Scott
Johnson Brigham		Polk
A. J. Small	Law Librarian	Polk
E. R. Harlan	Curator Historical Department	Van Buren
Ex Officio:		
Johnson Brigham	State Library Commission	Polk
Agnes Samuelson		Page
E. A. Gilmore, Acting		Johnson
Mrs. D. S. Humeston		Monroe
Mrs. H. H. Tedford	Ringgold	
A. M. Deyoe	Polk	
Julia A. Robinson	Secretary, Library Commission	Polk
George Judisch	State Board of Pharmacy Examiners	Story
John H. Weber		Dubuque
George W. Gillman		Webster
Walter F. Meads	Secretary, Board of Pharmacy Examiners	Page
C. H. Currie	State Board of Engineering Examiners	Hamilton
J. S. Dodds		Story
W. O. Price		Story
W. P. Nemmers		Polk
G. J. Keller		Johnson
Ross Ewing	Secretary, State Board of Engineering Examiners	Polk
Arthur Eberling	Scott	
Wm. L. Perkins	Union	
J. Chris Jensen	Board of Architectural Examiners	Pottawattamic
Geo. A. Kratsch		Polk
Chas. T. Altfillisch	Winneshiek	
Jacob Ritter	Appanoose	
Fred Norwood	Polk	
William Anderson	Board of Examiners for Mine Inspectors	Monroe
James Mitchell, Sr.		Marion
C. E. Harvey	Polk	
J. L. Parrish	Polk	
F. C. Walrath	Board of Examiners of Court Reporters	Polk
Robert C. Turner		Woodbury
L. F. Ream	Polk	
I. B. McGladrey	Board of Examiners for Certified Accountants	Linn
F. L. Finnegan		Cerro Gordo
J. C. Pryor	Des Moines	
Jesse Marshall	Commission on Uniform Laws	Woodbury
E. A. Gilmore	Johnson	
Agnes Samuelson, Pres.	Page	
O. R. Latham	Black Hawk	
J. S. Nollen	Board of Educational Examiners	Poweshiek
F. M. Olry		Crawford
Arthur Deamer	Linn	
Viola H. Schell	Secretary, Board Educational Examiners	Poweshiek
D. W. Bates, Chairman	Monroe	
M. E. Tate	Lee	
L. J. Schuster	State Banking Board	Clinton
H. P. Dowling		Shelby
B. F. Kauffman		Polk

## STATE OFFICERS—CONTINUED

Name	Position	County from which originally chosen
Ex Officio:		
Edw. L. O'Connor....	Board of Law Examiners.....	Johnson
A. Hollingsworth.....		Lee
George W. Dawson.....		Black Hawk
E. D. Perry.....		Polk
J. A. Devitt.....		Mahaska
E. B. Wilson.....		Greene
John W. Foster.....	State Board of Assessment and Review.....	Guthrie
Ray Murphy, Chm.....		Ida
Louis E. Roddewig.....	Secretary, State Board of Assessment and Review Comptroller.....	Scott
Elsie L. Dachroth.....		Cerro Gordo
Chas. B. Murtagh.....	Members, Appeal Board.....	Kossuth
Chas. B. Murtagh.....		Kossuth
Dan J. Schnittjer.....		Delaware
W. P. Wortman.....	Liquor Control Commission.....	Mills
Harold M. Cooper, Chm..		Marshall
Bernard E. Manley.....		Cerro Gordo
Dick R. Lane.....		Scott
Wm. H. Millhaem.....	Assistant to Chairman, Liquor Control Commission	Polk
Mrs. E. R. Meredith, Chm	Old Age Assistance Commission.....	Story
John T. Porterfield.....		Fremont
A. L. Urick.....		Polk
Byron G. Allen.....	Superintendent, Old Age Assistance Commission	Pocahontas

## JUDICIAL DEPARTMENT

## SUPREME COURT

Name	Position	County from which chosen	Address
George Claussen.....	Chief Justice.....	Clinton.....	Clinton
William D. Evans.....	Justice.....	Franklin.....	Hampton
Truman S. Stevens.....	Justice.....	Fremont.....	Hamburg
J. W. Kindig.....	Justice.....	Woodbury.....	Sioux City
Maurice F. Donegan.....	Justice.....	Scott.....	Davenport
John W. Kintzinger.....	Justice.....	Dubuque.....	Dubuque
John W. Anderson.....	Justice.....	Woodbury.....	Sioux City
Richard F. Mitchell.....	Justice.....	Webster.....	Fort Dodge
E. G. Albert.....	Justice.....	Greene.....	Jefferson
B. W. Garrett.....	Clerk.....	Decatur.....	Leon
J. L. Hendrickson.....	Deputy Clerk.....	Lucas.....	Chariton
U. G. Whitney.....	Reporter.....	Woodbury.....	Sioux City
Nancy M. Conlee.....	Deputy Reporter.....	Polk.....	Des Moines

## DISTRICT COURTS

Name	Address	Dist.	Counties in District
John E. Craig.....	Keokuk.....	1	Lee
John M. Rankin.....	Keokuk.....		
Geo. W. Dashiell.....	Albia.....	2	Appanoose, Davis, Jefferson, Lucas, Monroe, Van Buren and Wapello
Elmer K. Daugherty.....	Ottumwa.....		
R. W. Smith.....	Centerville.....		
Charles F. Wennerstrum..	Chariton.....		
H. H. Carter.....	Corydon.....	3	Adams, Clarke, Decatur, Ringgold, Taylor, Union and Wayne
Homer A. Fuller.....	Mount Ayr.....		
George A. Johnston.....	Creston.....		
Miles W. Newby.....	Onawa.....	4	Woodbury and Monona
Albert O. Wakefield.....	Sioux City.....		
Robert H. Munger.....	Sioux City.....		
Frierson H. Rice.....	Sioux City.....		

## DISTRICT COURTS—CONTINUED

Name	Address	Dist.	Counties in District
Norman R. Hays.....	Knoxville .....	5	Adair, Dallas, Guthrie, Madison, Marion and Warren
W. S. Cooper.....	Winterset .....		
E. W. Dingwell.....	Adel .....		
Frank Bechly.....	Montezuma .....	6	Washington, Keokuk, Poweshiek, Mahaska and Jasper
D. W. Hamilton.....	Grinnell .....		
J. G. Patterson.....	Oskaloosa .....		
F. D. Kelsey.....	Maquoketa .....	7	Clinton, Jackson, Muscatine and Scott
Arthur P. Barker.....	Clinton .....		
D. V. Jackson.....	Muscatine .....		
William W. Scott.....	Davenport .....		
William B. Maines.....	Davenport .....		
James P. Gaffney.....	Williamsburg .....	8	Iowa and Johnson
Harold D. Evans.....	Iowa City .....		
Joseph E. Meyer.....	Des Moines .....	9	Polk
O. S. Franklin.....	Des Moines .....		
Allan A. Herrick.....	Des Moines .....		
Frank S. Shankland.....	Des Moines .....		
Loy Ladd .....	Des Moines .....		
John J. Halloran.....	Des Moines .....		
R. W. Hasner.....	Independence .....	10	Black Hawk, Buchanan, Delaware and Grundy
A. B. Lovejoy.....	Waterloo .....		
George W. Wood.....	Waterloo .....		
H. E. Fry.....	Boone .....	11	Boone, Franklin, Hamilton, Hardin, Story, Webster and Wright
Sherwood A. Clock.....	Hampton .....		
T. G. Garfield.....	Ames .....		
O. J. Henderson.....	Webster City .....		
T. A. Beardmore.....	Charles City .....	12	Bremer, Butler, Floyd, Cerro Gordo, Hancock, Winnebago, Mitchell and Worth
Joseph J. Clark.....	Mason City .....		
M. H. Kepler.....	Northwood .....		
Millard F. Edwards.....	Parkersburg .....		
H. E. Taylor.....	Waukon .....	13	Allamakee, Chickasaw, Clayton, Fay- ette, Howard and Winneshiek
T. H. Goheen.....	Calmar .....		
W. L. Eichendorf.....	McGregor .....		
James DeLand .....	Storm Lake .....	14	Buena Vista, Clay, Dickinson, Emmet, Humboldt, Kossuth, Palo Alto and Pocahontas
F. C. Davidson.....	Emmetsburg .....		
George A. Heald.....	Spencer .....		
O. D. Wheeler.....	Council Bluffs .....	15	Audubon, Cass, Fremont, Harrison, Mills, Montgomery, Page, Pottawat- tamie and Shelby
Earl Peters .....	Clarinda .....		
H. J. Mantz.....	Audubon .....		
*John P. Tinley.....	Council Bluffs .....		
Ernest M. Miller.....	Harlan .....		
M. E. Hutchison.....	Lake City .....	16	Calhoun, Carroll, Crawford, Greene, Ida and Sac
R. L. McCord.....	Sac City .....		
P. J. Klinker.....	Denison .....		
B. O. Tankersley.....	Marshalltown .....	17	Marshall, Tama and Benton
Carl B. Stiger.....	Toledo .....		
Frederick O. Ellison.....	Anamosa .....	18	Cedar, Jones and Linn
John T. Moffitt.....	Tipton .....		
Atherton B. Clark.....	Cedar Rapids .....		
Herbert C. Ring.....	Cedar Rapids .....		
D. E. Maguire.....	Dubuque .....	19	Dubuque
P. J. Nelson.....	Dubuque .....		
James D. Smyth.....	Burlington .....	20	Des Moines, Henry and Louisa
Oscar Hale .....	Wapello .....		
Charles C. Bradley.....	Le Mars .....	21	Lyon, Sioux, O'Brien, Plymouth, Cher- okee and Osceola
C. W. Pitts.....	Alton .....		
O. S. Thomas.....	Rock Rapids .....		

\*Incumbency contest pending.

## MUNICIPAL COURTS

Name	Address	Name	Address
John Y. Luke.....	Ames	R. L. Powers.....	Des Moines
Emmett P. Delaney.....	Clinton	L. R. Sheets.....	Marshalltown
John L. Blanchard.....	Council Bluffs	H. R. Kenaston.....	Sioux City
Daniel H. Sheehan.....	Council Bluffs	Ralph C. Prichard.....	Sioux City
Don G. Allen.....	Des Moines	Berry J. Sisk.....	Sioux City
W. R. Jordan.....	Des Moines	Ben G. Howrey.....	Waterloo
J. E. Mershon.....	Des Moines	Geo. J. Sager.....	Waterloo

## FORTY-FIFTH GENERAL ASSEMBLY

## OFFICERS OF THE SENATE

*President*—Nelson G. Kraschel of Harlan, Shelby county.  
*President Pro Tempore*—Harold L. Irwin of DeWitt, Clinton county.  
*Secretary*—Byron G. Allen of Pocahontas, Pocahontas county.  
*Assistant Secretary*—Walter H. Beam of Martensdale, Warren county.  
*Reading Clerk*—Robert C. Phillips of Des Moines, Polk county.  
*Engrossing Clerk*—Sara J. Conlin of Cascade, Dubuque county.  
*Enrolling Clerk*—Eleanor Taylor of Des Moines, Polk county.  
*Assistant Enrolling Clerk*—Doyle Grandey of Burlington, Des Moines county.  
*General Clerk*—Ray R. Sheehan of Cascade, Dubuque county.  
*Assistant General Clerk*—Gladys Lewis of Des Moines, Polk county.  
*Clerk of Enrolled Bills*—Helen Uhl of Des Moines, Polk county.  
*Journal Clerk*—Catherine Hicklin of Wapello, Louisa county.  
*Assistant Journal Clerk*—Eleanor Maben of Mason City, Cerro Gordo county.  
*Assistant Journal Clerk*—Myrtle Whitehill of Shenandoah, Page county.  
*Bill Clerk*—Marjorie Wilkinson of Mount Ayr, Ringgold county.  
*File Clerk*—Howard O'Brien of Independence, Buchanan county.  
*Postmistress*—Ella Millisack of Ottumwa, Wapello county.  
*Sergeant-at-Arms*—W. C. Boyle of Daugherty, Cerro Gordo county.  
*Assistant Sergeant-at-Arms*—Harry Wilson of Des Moines, Polk county.  
*Chief Doorkeeper*—Redfield C. Mills of Redfield, Dallas county.  
*Secretary's Clerk*—A. H. Malcolm of Pocahontas, Pocahontas county.

## SENATORS

Name	Address	Dist.	Counties Composing District
Anderson, Paul H.....	Harcourt .....	27	Webster, Calhoun
Aschenbrenner, Carl .....	Pella .....	15	Marion, Monroe
Baldwin, Howard C.....	Cascade .....	35	Dubuque
Beardsley, Wm. S.....	New Virginia .....	11	Clarke, Warren
Beatty, Frank M.....	Sigourney .....	12	Poweshiek, Keokuk
Bennett, Oliver P.....	Mapleton .....	34	Crawford, Harrison, Monona
Booth, Chas. D.....	Harlan .....	18	Cass, Shelby
Byers, Frank C.....	Cedar Rapids .....	26	Linn
Calhoun, John N.....	Keosauqua .....	2	Jefferson, Van Buren
Carden, William .....	Winfield .....	10	Washington, Henry
Chrystal, I. G.....	Coon Rapids .....	48	Carroll, Greene, Sac
Coykendall, Frank I.....	Shenandoah .....	7	Fremont, Page
Doze, J. E. ....	Humeston .....	4	Lucas, Wayne
Elthon, Leo .....	Fertile .....	41	Mitchell, Winnebago, Worth
Fisch, Mike G.....	LeMars .....	46	Cherokee, Ida, Plymouth
Frailey, Joseph R.....	Fort Madison .....	1	Lee
Geake, M. X.....	McGregor .....	36	Clayton
Harrington, Vincent F.....	Sioux City .....	32	Woodbury
Hicklin, E. R.....	Wapello .....	20	Louisa, Muscatine
Hill, Lafe .....	Nora Springs .....	44	Chickasaw, Floyd
Hopkins, Geo. M.....	Guthrie Center... ..	17	Audubon, Dallas, Guthrie
Hush, Homer .....	Essex .....	8	Mills, Montgomery
Husted, Ora E.....	Truro .....	16	Adair, Madison
Irwin, Harold L.....	DeWitt .....	22	Clinton
Kimberly, D. W.....	Davenport .....	21	Scott

SENATORS—CONTINUED

Name	Address	Dist.	Counties Composing District
Klemme, Wm. H.....	Ridgeway .....	42	Howard, Winneshiek
Knudson, Irving H.....	Ellsworth .....	37	Hamilton, Hardin, Wright
Leo, Richard V.....	Dysart .....	45	Benton, Tama
Meyer, L. H.....	Readlyn .....	39	Bremer, Butler
Miller, Henry D.....	Morley .....	24	Cedar, Jones
Miller, Warren F.....	Independence .....	33	Buchanan, Delaware
Moore, Morris .....	Walnut .....	19	Pottawattamie
Mullaney, T. W.....	Waukon .....	40	Allamakee, Fayette
McArthur, Wm.....	Mason City .....	43	Cerro Gordo, Franklin, Hancock
Nelson, Fred W.....	Nevada .....	31	Story, Boone
Patterson, G. W.....	Burt .....	47	Kossuth, Emmet, Palo Alto, Dickinson, Clay
Pendray, Carolyn C.....	Maquoketa .....	23	Jackson
Reese, Chris .....	Marshalltown .....	28	Marshall
Ritchie, W. B.....	Marathon .....	50	Buena Vista, Pocahontas, Humboldt
Roelofs, Garritt E.....	Sioux Center .....	49	Lyon, O'Brien, Osceola, Sioux
Schmidt, Paul W.....	Iowa City .....	25	Iowa, Johnson
Shangle, L. T.....	Oskaloosa .....	14	Mahaska
Stanley, Claude .....	Corning .....	6	Adams, Taylor
Stevens, Frank M.....	Garden Grove .....	5	Decatur, Ringgold, Union
Stevens, Roy E.....	Ottumwa .....	13	Wapello
Topping, Clyde H.....	Burlington .....	9	Des Moines
Tripp, D. Myron.....	Newton .....	29	Jasper
Valentine, John K.....	Centerville .....	3	Appanoose, Davis
Wenner, Edw. J.....	Waterloo .....	38	Black Hawk, Grundy
Wilson, Geo. A.....	Des Moines .....	30	Polk

OFFICERS OF THE HOUSE

- Speaker*—George E. Miller of Harlan, Shelby county.  
*Speaker Pro Tempore*—P. H. Donlon of Ruthven, Palo Alto county.  
*Chief Clerk*—Virgil Lekin of Martinsburg, Keokuk county.  
*Assistant Clerk*—William F. Reinecke of Manchester, Delaware county.  
*Reading Clerk*—Philip Shutt of Independence, Buchanan county.  
*Engrossing Clerk*—Hazel Showalter of Corydon, Wayne county.  
*Enrolling Clerk*—Margaret Garver of Des Moines, Polk county.  
*Journal Clerk*—H. A. Mitchell of Des Moines, Polk county.  
*Assistant Journal Clerk*—Louise O'Connor of Imogene, Fremont county.  
*Special Clerk*—Jennie Gregg of Des Moines, Polk county.  
*Clerk of Enrolled Bills*—Nona Adkins of Newton, Jasper county.  
*File Clerk*—J. G. Cook of Des Moines, Polk county.  
*Bill Clerk*—Herb Heyer of Sumner, Bremer county.  
*Assistant Bill and File Clerk*—Harry Winters of Buffalo Center, Winnebago county.  
*Postmistress*—Mary Donovan of Washington, Washington county.  
*Sergeant-at-Arms*—Oley Nelson of Slater, Story county.  
*Assistant Sergeant-at-Arms*—Jesse Gardner of Atlantic, Cass county.  
*Speaker's Clerk*—Edna J. Kilgore of Des Moines, Polk county.  
*Chief Clerk's Clerk*—Goldie Peterson of Harlan, Shelby county.

REPRESENTATIVES

Name	Address	County Composing District
Aldrich, B. E. Lee.....	Belmond .....	Wright
Aleech, Gustave .....	Marcus .....	Plymouth
Angustine, F. D.....	Benton .....	Ringgold
Avery, A. H.....	Spencer .....	Clay
Beath, F. H.....	Corning .....	Adams

## REPRESENTATIVES—CONTINUED

Name	Address	County Composing District
Beswick, C. L.	Stockport	Van Buren
Bonnstetter, A. H.	West Bend	Kossuth
Bouska, Joseph D.	Protivin	Howard
Bowers, L. C.	Kent	Union
Brady, John F.	Council Bluffs	Pottawattamie
Bruce, Marion	Rolfe	Pocahontas
Burgess, James	Sioux City	Woodbury
Casey, Jas. G.	Osage	Mitchell
Craven, J. E.	Kellogg	Jasper
Crouch, S. B.	Jefferson	Greene
Cunningham, Paul H.	Des Moines	Polk
Davis, Forest	Moulton	Appanoose
Dean, Earl M.	Mason City	Cerro Gordo
Dole, J. Wilbur	Fairfield	Jefferson
Donlon, P. H.	Ruthven	Palo Alto
Doran, Ben B.	Grand Junction	Boone
Dreessen, Wm. J.	Breda	Crawford
Durant, S. B.	Forest City	Hancock
Elliott, E. A.	Des Moines	Polk
Ellsworth, E. O.	Iowa Falls	Hardin
Fabritz, Ernest H.	Ottumwa	Wapello
Falvey, M. C.	Albia	Monroe
Felter, Victor	Indianola	Warren
Fletcher, C. L.	Ocheyedan	Osceola
Foster, La Mar P.	West Branch	Cedar
Frizzell, J. W.	Brooklyn	Poweshiek
Fuelling, Otto	Farmersburg	Clayton
Fuester, C. E. R.	Ida Grove	Ida
Gallagher, J. P.	Williamsburg	Iowa
Garner, Ada	Shell Rock	Butler
Gittinger, G. J.	Chariton	Lucas
Gissell, W. H.	Independence	Buchanan
Goode, Dewey E.	Bloomfield	Davis
Grau, O. J.	Newell	Buena Vista
Grell, Christian	Donahue	Scott
Hanson, Arthur C.	Inwood	Lyon
Hanson, H. N.	Leland	Winnebago
Hartman, Henry M.	Burlington	Des Moines
Hook, Chas. S.	New Market	Taylor
Hough, H. B.	Oelwein	Fayette
Hopp, R. C.	Glenwood	Mills
Hultman, O. N.	Stanton	Montgomery
Humeston, Alva	Humeston	Wayne
Jenkins, John J.	Columbus Junction	Louisa
Jensen, T. G.	Kimballton	Audubon
Johnson, Elmer A.	Cedar Rapids	Linn
Koch, Wm.	Waverly	Bremer
Laughlin, E. P.	Imogene	Fremont
Lichty, E. M.	Waterloo	Black Hawk
Lookingbill, C. E.	Nevada	Story
Malone, C. E.	Atlantic	Cass
Maniece, E. J.	Estherville	Emmet
McCarthy, Frank J.	Sioux City	Woodbury
McCreery, D. R.	Alburnett	Linn
McDermott, John	Bridgewater	Adair
McFarlane, Arch W.	Waterloo	Black Hawk
McKinnon, Curtis L.	New London	Henry
McLean, Don V.	Marshalltown	Marshall
Mercer, Leroy S.	Iowa City	Johnson
Metcalf, B. L.	Nichols	Muscatine
Miller, George E.	Harlan	Shelby
Mitchell, John H.	Fort Dodge	Webster
Millhone, Paul L.	Clarinda	Page
Moore, Charles D.	Urbana	Benton

## REPRESENTATIVES—CONTINUED

Name	Address	County Composing District
Moore, R. G.....	Dunlap .....	Harrison
Mooty, W. A.....	Grundy Center .....	Grundy
Osborn, Walter.....	Leon .....	Decatur
Ostby, Paul I. D.....	Kensett .....	Worth
Paisley, Wm.....	Donnellson .....	Lee
Peaco, Milton .....	Clinton .....	Clinton
Peet, R. Arno.....	Bagley .....	Guthrie
Porter, E. B.....	Delhi .....	Delaware
Rawlings, Ed. ....	Onawa .....	Monona
Reed, I. M.....	Oskaloosa .....	Mahaska
Rice, C. L.....	Delta .....	Keokuk
Roe, Ove T.....	Waukon .....	Allamakee
Ryder, John .....	Dubuque .....	Dubuque
Schlatter, George M.....	Bellevue .....	Jackson
Schmitz, T. F.....	Ossian .....	Winneshiek
Schroeder, John H.....	Arcadia .....	Carroll
Sheridan, Wm. R.....	Keokuk .....	Lee
Smith, William H.....	Quimby .....	Cherokee
Snyder, Frank G.....	Webster City .....	Hamilton
Sours, Roy J.....	Charles City .....	Floyd
Speidel, John .....	Washington .....	Washington
Stansell, M. R.....	Osceola .....	Clarke
Stanzel, George C.....	Sac City .....	Sac
Stewart, Andrew .....	Rockwell City .....	Calhoun
Stimpson, Thomas .....	Anamosa .....	Jones
Strachan, W. H.....	Humboldt .....	Humboldt
Swift, Sam .....	Dubuque .....	Dubuque
Teter, L. D.....	Knoxville .....	Marion
Thies, William .....	Avoca .....	Pottawattamie
Thiessen, J. H.....	Camanche .....	Clinton
Treimer, Wm. ....	Hartley .....	O'Brien
Weed, A. R.....	Winterset .....	Madison
Wieben, Edward E.....	Dysart .....	Tama
Wiese, Louis H.....	Davenport .....	Scott
Willis, Blake .....	Perry .....	Dallas
Wolf, A. W.....	Hampton .....	Franklin
Yager, W. A.....	Montgomery .....	Dickinson
Zipse, Lloyd W.....	Lawler .....	Chickasaw
Zylstra, Charles J.....	Hawarden .....	Sioux

**LAWS**  
OF THE  
**Forty-fifth General Assembly**  
OF THE  
**STATE OF IOWA**

PASSED AT THE EXTRAORDINARY SESSION THEREOF, AT DES MOINES, THE  
CAPITAL OF THE STATE, BEGUN THE SIXTH DAY OF NOVEMBER,  
A. D. 1933, AND ENDED THE TWELFTH DAY OF MARCH,  
A. D. 1934, IN THE EIGHTY-SEVENTH AND  
EIGHTY-EIGHTH YEARS OF  
THE STATE

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**GENERAL LAWS**

**CHAPTER 1**

**RULES OF PARLIAMENTARY PRACTICE**

**S. F. 27**

AN ACT to amend the law as it appears in section twelve (12) of chapter two (2), Code, 1931, relative to the rules of parliamentary practice in use by the general assembly of Iowa in the absence of other rules.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section twelve (12) of chapter two (2), Code,  
2 1931, by striking the words "Cushing's Manual" in line 3 and insert-  
3 ing in lieu thereof the words "Robert's Rules of Order Revised."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its publication in the Odebolt  
3 Chronicle, a newspaper published at Odebolt, Iowa, and in the  
4 Pocahontas Record-Democrat, a newspaper published at Pocahontas,  
5 Iowa.

Senate File No. 27. Approved November 20, 1933.

I hereby certify that the foregoing was published in the Odebolt Chronicle and Pocahontas Record-Democrat, November 30, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 2

## STATE COMPTROLLER. GENERAL POWERS

S. F. 182

AN ACT to amend section seven (7), chapter four (4), acts of the Forty-fifth General Assembly, relating to the office of state comptroller.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section seven (7), chapter four (4), acts of the
- 2 Forty-fifth General Assembly, is amended as follows:
- 3 Strike the word "sections" in line thirty-one (31) and insert in
- 4 lieu thereof, the word, "subsections."

Senate File No. 182. Approved February 5, 1934.

## CHAPTER 3

## STATE LANDS FOR NATIONAL FORESTS

S. F. 71

AN ACT to enable the United States to acquire state lands for national forests.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. The consent of the state of Iowa is hereby given to
- 2 the acquisition by the United States, by purchase, gift, or condemna-
- 3 tion with adequate compensation, of such lands in Iowa as in the
- 4 opinion of the federal government may be needed for the establish-
- 5 ment, consolidation and extension of national forests and/or for the
- 6 establishment and extension of wild life, fish and game refuges and
- 7 for other conservation uses in the state; provided, that the state of
- 8 Iowa shall retain a concurrent jurisdiction with the United States
- 9 in and over lands so acquired so far that civil process in all cases,
- 10 and such criminal process as may issue under the authority of the
- 11 state of Iowa against any persons charged with the commission of
- 12 any crime without or within said jurisdiction, may be executed
- 13 thereon in like manner as if this law had not been passed.

- 1 SEC. 2. Power is hereby conferred upon the congress of the
- 2 United States to pass such laws and to make or provide for the
- 3 making of such rules and regulations, of both a civil and criminal
- 4 nature, and provide punishment therefor, as in its judgment may
- 5 be necessary for the administration, control and protection of such
- 6 lands as may be from time to time acquired by the United States
- 7 under the provisions of this law.

Senate File No. 71. Approved December 30, 1933.

## CHAPTER 4

## AUDITOR OF STATE. APPORTIONMENT OF LOSSES IN PUBLIC REVENUE

H. F. 235

AN ACT to invest the auditor of state with power to authorize treasurers of any taxing district or political subdivision in certain instances to discontinue the carrying of certain items of account on the books of his office, and to apportion certain losses in public revenues among funds in hands of the treasurers.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. When, prior to the repeal of sections seventy-four  
2 hundred four (7404) and seventy-four hundred five (7405), Code,  
3 1924, and amendments thereto, the treasurer of any taxing district  
4 or political subdivision has deposited public funds in accordance to  
5 said sections and amendments, and when, by reason of the insolvency  
6 of such depository and of the sureties on the depository bond, said  
7 funds or a part thereof have been wholly lost, the auditor of state  
8 may authorize the said treasurer to discontinue the carrying of said  
9 amount on the books of his office, and in such case the loss shall be  
10 equitably apportioned by the auditor of state among the several  
11 funds in hands of the treasurers.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in two news-  
3 papers of this state, as provided by law.

House File No. 235. Approved February 6, 1934.

I hereby certify that the foregoing act was published in the Kossuth County Advance, February 15, 1934, and Cascade Pioneer, February 8, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 5

## AUDITING OF FINANCIAL RECORDS OF GOVERNMENTAL SUBDIVISIONS

S. F. 184

AN ACT to amend chapter seven (7), section six (6), acts of the Forty-fifth General Assembly, relating to reports on the auditing of financial records of counties, schools, cities and towns.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter seven (7), section six (6), acts of the  
2 Forty-fifth General Assembly, is amended by inserting in line 6, after  
3 the word "county", where it first appears in said line, the words:  
4 "auditor who shall transmit same to the board of supervisors."

Senate File No. 184. Approved February 5, 1934.

## CHAPTER 6

## PUBLIC WARRANTS NOT PAID FOR WANT OF FUNDS

## H. F. 111

AN ACT to amend, revise, and codify sections one hundred thirty-six (136), forty-three hundred eighteen (4318), fifty-one hundred sixty (5160), fifty-one hundred sixty-one (5161), fifty-six hundred forty-five (5645), fifty-six hundred forty-six (5646), fifty-six hundred forty-seven (5647), fifty-six hundred forty-eight (5648), seventy-four hundred ninety-six (7496), seventy-four hundred ninety-seven (7497), and seventy-four hundred ninety-eight (7498), Code, 1931, and all that part of section one hundred thirty-five (135) of said code which follows the word "presentation" in line 3, relating to warrants drawn on public treasurers and not paid for want of funds.

*Be it enacted by the General Assembly of the State of Iowa:*

Sections one hundred thirty-six (136), forty-three hundred eighteen (4318), fifty-one hundred sixty (5160), fifty-one hundred sixty-one (5161), fifty-six hundred forty-five (5645), fifty-six hundred forty-six (5646), fifty-six hundred forty-seven (5647), fifty-six hundred forty-eight (5648), seventy-four hundred ninety-six (7496), seventy-four hundred ninety-seven (7497), and seventy-four hundred ninety-eight (7498), Code, 1931, and all that part of section one hundred thirty-five (135) of said code which follows the word "presentation" in line 3, are hereby amended, revised, and codified to read as follows:

1 SECTION 1. **Applicability.** This chapter shall apply to all war-  
2 rants which are legally drawn on a public treasury, including the  
3 treasury of a city acting under special charter, and which, when  
4 presented for payment, are not paid for want of funds.

1 SEC. 2. **Indorsement and interest.** When any such warrant is  
2 presented for payment, and not paid for want of funds, or only  
3 partially paid, the treasurer shall indorse the fact thereon, with the  
4 date of presentation, and sign said indorsement, and thereafter said  
5 warrant or the balance due thereon, shall draw interest at five (5)  
6 per cent per annum on state and county warrants, and six (6) per  
7 cent per annum on city, drainage and school warrants, unless the  
8 treasurer arranges for the sale of said warrant at par at a lower  
9 rate of interest.

1 SEC. 3. **Record of warrants.** The treasurer shall keep a record  
2 of all warrants so indorsed, which record shall show the number  
3 and amount, the date of presentation, and the name and post-office  
4 address of the holder, of each warrant.

1 SEC. 4. **Assignment of warrant.** When any warrant shall be  
2 assigned or transferred after being so indorsed, the assignee or  
3 transferee shall be under duty, for his own protection, to notify the  
4 treasurer in writing of such assignment or transfer and of his post-  
5 office address. Upon receiving such notification, the treasurer shall  
6 correct the aforesaid record accordingly.

1 SEC. 5. **Call for payment.** When the treasurer has funds on  
2 hand in the fund on which such warrants are drawn, sufficient to  
3 pay a warrant, he shall, by notice posted at his office and in a place  
4 readily accessible to the public, call said warrant or warrants for

5 payment, giving the number thereof. Said warrants shall be paid  
6 in the order of presentation.

1 **SEC. 6. Mailing notice—terminating interest.** In addition to the  
2 posting aforesaid, the treasurer shall mail to each holder of a war-  
3 rant, in accordance with the aforesaid record, a notice of his readi-  
4 ness to pay said warrant, describing it by number and amount, and  
5 note the date of such mailing on the record aforesaid. On the expira-  
6 tion of thirty days from the date of said mailing, interest on said  
7 warrant shall cease irrespective of the posting aforesaid.

1 **SEC. 7. Indorsement of interest.** When a warrant which legally  
2 draws interest is paid, the treasurer shall indorse upon it the date of  
3 payment, and the amount of interest allowed.

1 **SEC. 8.** This act, being deemed of immediate importance, shall be  
2 in force and effect from and after its passage and publication in two  
3 newspapers of this state as provided by law.

House File No. 111. Approved December 11, 1933.

I hereby certify that the foregoing act was published in the Carroll Times, December 14, 1933, and the Lamoni Chronicle, December 21, 1933, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 7

### LEGALIZING ACTS OF LOCAL OR PRIVATE INTEREST

#### S. F. 26

AN ACT to amend section two hundred sixty-three (263) of chapter sixteen (16), Code, 1931, relative to the expenses to be incurred in the printing of local or legalizing acts of a strictly private interest and defining the duties of the superintendent of printing and the secretary of state in connection therewith.

*Be it enacted by the General Assembly of the State of Iowa:*

1 **SECTION 1.** Amend the law as it appears in section two hundred  
2 sixty-three (263) of chapter sixteen (16), Code, 1931, by adding  
3 thereto the following:

4 "Local or legalizing acts of a strictly private interest shall not be  
5 printed in the journal, but are to be printed in bill form only when  
6 the cost of such printing shall be deposited with the superintendent  
7 of printing at the rate of \$2 per page, and the newspaper publication  
8 of such bill shall be without expense to the state, and same shall not  
9 be published until the cost of same has been paid to the secretary  
10 of state."

1 **SEC. 2.** This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its publication in the Denison  
3 Bulletin, a newspaper published at Denison, Iowa, and in the Gilmore  
4 City Enterprise, a newspaper published at Gilmore City, Iowa.

Senate File No. 26. Approved November 20, 1933.

I hereby certify that the foregoing act was published in the Denison Bulletin, November 23, 1933, and Gilmore City Enterprise, November 30, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 8

## EXECUTIVE COUNCIL. SALE OF PUBLIC LANDS

H. F. 28

AN ACT authorizing the executive council of the state of Iowa to sell certain tracts, parcels, or pieces of land when the fee title thereto has been acquired by the state of Iowa, in or for the improvement of its primary highways, and to prescribe the procedure in pursuance of which such sales may be made.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The executive council of the state of Iowa may, upon  
2 the written application and recommendation of the Iowa state high-  
3 way commission, sell for cash such tracts, parcels, and pieces of land,  
4 or parts thereof, when title thereto has been, or is hereafter, acquired  
5 by the state of Iowa in or for the improvement of its primary high-  
6 ways, when in its judgment, said tract, parcel or piece of land, or  
7 part thereof, is not now, and will not hereafter, be needed or required  
8 in connection with or for the improvement, maintenance, or use of  
9 any primary highway of the state of Iowa.

1 SEC. 2. Notice of intention to sell such tracts, parcels, pieces of  
2 land or part thereof, must, not less than ten (10) days prior to sale  
3 thereof, be sent by registered mail by the highway commission to the  
4 last known address of the present owner of adjacent land from which  
5 said tract, parcels, pieces of land or parts thereof were originally  
6 bought or condemned for highway improvement purposes.

7 Said notice shall give opportunity to the present owner of adjacent  
8 property to be heard and to make offers for the parts, parcels or  
9 parts thereof to be sold, and if such offer is equal to or exceeds in  
10 amount other offers, it shall be given preference by the highway  
11 commission and executive council.

12 Neglect or failure for any reason of the owner to comply with the  
13 provisions of said notice shall in no way prevent the giving of a  
14 clear title to the purchaser of such tracts, parcels, pieces of land or  
15 parts thereof.

1 SEC. 3. Any sale made, as herein authorized, shall be upon the  
2 conditions that the tract, parcel or piece of land, or part thereof, so  
3 sold, shall not be used in any manner as will interfere with the use  
4 of the primary highway by the public or endanger public safety in  
5 the use thereof, or to the material damage of adjacent property.

1 SEC. 4. Where a sale has been authorized, as herein provided,  
2 written conveyances containing the conditions prescribed by the  
3 executive council shall be made in the name of the state and signed  
4 by the governor and secretary of state and the great seal of the state  
5 of Iowa attached thereto.

1 SEC. 5. The proceeds of such sales shall become a part of the  
2 primary road fund.

House File No. 28. Approved December 30, 1933.

## CHAPTER 9

## LOCAL BUDGET LAW. LIMITATION ON MUNICIPAL EXPENDITURES

S. F. 109

AN ACT to amend section three hundred eighty (380), Code, 1931, as amended by chapter fourteen (14), acts Forty-fifth General Assembly, relating to the limitation on expenditures of certain municipalities.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section three hundred eighty (380), Code, 1931, as  
2 amended by chapter fourteen (14), acts Forty-fifth General Assem-  
3 bly, is hereby amended by adding to said section the following:

4 "And except that any city having a population over twenty-four  
5 thousand (24,000) and not exceeding twenty-seven thousand (27,000)  
6 may, during 1933 and prior to April 1, 1934, exceed its levy in the  
7 street improvement fund by any sum not exceeding twenty-five thou-  
8 sand (25,000) dollars."

1 SEC. 2. This act, being deemed of immediate importance, shall take  
2 effect and be in force from and after its publication in the Clin-  
3 ton Herald, a newspaper published in the city of Clinton, Iowa, and  
4 in the DeWitt Observer, a newspaper published in the city of DeWitt,  
5 Iowa, without expense to the state.

Senate File No. 109. Approved January 13, 1934.

I hereby certify that the foregoing act was published in the Clinton Herald, January 19, 1934, and DeWitt Observer, January 18, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 10

## MILITARY CODE

S. F. 276

AN ACT to revise and modernize the military laws of the state of Iowa, to define the military force of this state, to provide for their organization, equipment, training, pay and regulation, to provide for the incorporation of companies and organizations therein, to prohibit the unauthorized wearing of the military uniform, to provide for the appointment and retirement of officers, to provide for the use of the military force of this state, to provide for military courts and define their duties, to provide for the issuance and protection of state and government property and funds, to provide for the appointment of the adjutant general and other officers and boards, to provide for the control and improvement of the military reservation and rifle ranges, to make certain appropriations for the support of the military force, to repeal chapter twenty-eight (28), Code, 1931, and chapters seventeen (17) and eighteen (18) of the acts of the Forty-fifth General Assembly, relating to and constituting the military laws of this state.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. **Military forces.** The military forces of this state  
2 shall consist of those persons subject to military duty in the militia  
3 as defined in the constitution of the state, and those persons subject  
4 to duty in the national guard as defined in the national defense act  
5 of the United States, except that honorably discharged soldiers,

6 sailors, and marines of the United States shall be exempt from mili-  
7 tary service in this state at their election.

1 **SEC. 2. General definitions.** When used in this act, the following  
2 words, terms and phrases shall have the following meanings:

3 The word "militia" shall mean the forces provided for in the con-  
4 stitution of Iowa.

5 The term "national guard" shall mean that part of the military  
6 force of the state that is organized, equipped and federally recognized  
7 under the provisions of the national defense act of the United States  
8 as the "national guard of the United States and the state of Iowa."  
9 It shall also include the term "national guard of the state of Iowa."

10 The word "company" as used in this act shall be understood and  
11 construed to include a company of infantry, engineers, signal corps,  
12 a flight of the air service, a battery of field artillery, a troop of  
13 cavalry, or any similar organization in any branch of the military  
14 service authorized by federal law for this state, including a permanent  
15 detachment.

16 The word "battalion" applies in like manner to "squadron" of  
17 cavalry, and of the air service.

18 The term "active service" shall be understood and construed to be  
19 service on behalf of the state, in case of public disaster, riot, tumult,  
20 breach of the peace, resistance of process, or whenever the same is  
21 threatened, whenever called upon in aid of civil authorities, or under  
22 martial law, or at encampments whether ordered by state or federal  
23 authority, or upon any other duty requiring the entire time of the  
24 organization or person, except when called or drafted into the federal  
25 service by the president of the United States.

26 The term "on duty" shall include periods of drill and such other  
27 training and service as may be required under state or federal law,  
28 regulations, or orders.

29 The terms "in service of the United States" and "not in service of  
30 the United States", used herein, shall be understood to mean and be  
31 the same as such terms are used in the national defense act of con-  
32 gress, approved June 3, 1916, and amendments thereto.

1 **SEC. 3. Military organizations prohibited.** It shall be unlawful  
2 for any body of men, other than the national guard and the troops  
3 of the United States, to associate themselves together as a military  
4 organization within the limits of this state without the written per-  
5 mission of the governor, which he may at any time revoke, but this  
6 provision shall not prevent civic, social, or benevolent organizations  
7 from wearing uniforms and swords not in conflict with the other  
8 provisions of this chapter.

1 **SEC. 4. Uniform—by whom worn—when—penalty.** Every per-  
2 son who at any time wears a uniform of the United States army,  
3 navy, marine corps, or the national guard, or any part of such uni-  
4 form, or a uniform or a part of a uniform similar thereto, within  
5 the bounds of the state, is guilty of a misdemeanor, and if found  
6 guilty of such offense, he shall be punished by a fine of not less than  
7 fifty dollars and not more than one hundred dollars, or by imprison-  
8 ment in the county jail not exceeding thirty days, or by both such fine

9 and imprisonment; provided, that nothing in this section shall be con-  
10 strued as prohibiting officers or enlisted men of the national guard  
11 of the state of Iowa, or any other state, or of the United States army,  
12 navy, marine corps, or revenue service, or forest service, or cadets  
13 of any university, college or school, from wearing such uniform or  
14 parts of uniform, while on military duty or duty connected there-  
15 with; and provided, further, that nothing in this section shall be con-  
16 strued as prohibiting members of any veterans' association from  
17 wearing their uniforms; and provided, further, that nothing in this  
18 section shall be construed as prohibiting persons of the theatrical  
19 profession from wearing such uniforms in any playhouse or theatre  
20 while actually engaged in following their profession, and provided,  
21 further, that nothing in this section shall be construed as prohibiting  
22 the uniformed ranks of civic societies from parading or traveling  
23 in a body or being in encampments, or going to or from their places  
24 of meeting or assembling in a lodge room in their adopted uniforms.

1 **SEC. 5. Not to be discriminated against.** No person shall dis-  
2 criminate against any officer or enlisted man of the national guard  
3 because of his membership therein. No person shall prohibit or  
4 refuse entrance to any officer or enlisted man of the army or navy  
5 of the United States, or of the military forces of this state, into any  
6 public entertainment or place of amusement because such officer  
7 or enlisted man is wearing a uniform of the organization to which  
8 he belongs. No employer, officer or agent of any corporation, com-  
9 pany, firm or other person, shall discharge any person from employ-  
10 ment because of being an officer, warrant officer or enlisted man of  
11 the military forces of the state, or hinder or prevent him from per-  
12 forming any military service he may be called upon to perform by  
13 proper authority, in respect to his employment, trade or business.  
14 Any person violating any of the provisions of this section shall be  
15 punished by a fine of not to exceed one hundred dollars, or by im-  
16 prisonment in the county jail for a period of not to exceed thirty  
17 days, or by both such fine and imprisonment.

1 **SEC. 6. Organization—armament — equipment — discipline.** The  
2 organization, armament, equipment and discipline of the national  
3 guard, and the militia when called into active service, except as here-  
4 inafter specifically provided, shall be the same as that which is now  
5 or may be hereafter prescribed under the provisions of federal law  
6 and regulations as to those requirements which are mandatory  
7 therein, but as to those things which are optional therein they shall  
8 become effective when an order or regulation to that effect shall have  
9 been promulgated by the governor.

1 **SEC. 7. Composition of national guard.** The national guard shall  
2 consist of such organizations as may be specified by the secretary of  
3 war, with the approval of the governor, in accordance with federal  
4 law and regulations.

1 **SEC. 8. Regulations governing.** The national guard shall be sub-  
2 ject to the provisions of federal law and regulations relating to the  
3 government, discipline and uniforming thereof, and to the provisions

4 of the military code of Iowa, and to regulations published pursuant  
5 thereto.

1 **SEC. 9. Incorporation of companies.** Companies may incorporate  
2 under the chapter of the code of Iowa authorizing corporations not  
3 for pecuniary profit. The articles of incorporation may provide for  
4 the methods of administration of civil business, and may provide for  
5 such officers as may be deemed necessary. The articles of incorpora-  
6 tion shall be approved by the regimental commander and the adjutant  
7 general, and such approval indorsed thereon, before the same are  
8 recorded. They must provide, among other things, that the name of  
9 the corporation shall be identical with the military designation of  
10 the organization, and that the officers of the company shall be officers  
11 of the corporation.

1 **SEC. 10. Rules and by-laws—capacity to sue.** Each company may  
2 make rules and by-laws for its own government, not in conflict with  
3 existing laws, regulations and orders, subject to the approval of the  
4 regimental commander. Any person who is, by such rules and by-  
5 laws, made the custodian of any funds, whether originally derived  
6 from federal, state or other sources, shall have legal capacity to sue  
7 for the collection thereof or an accounting therefor.

1 **SEC. 11. Qualifications of officers.** Officers of the national guard,  
2 except the adjutant general, the assistant adjutant general, the United  
3 States property and disbursing officer, and/or the state quarter-  
4 master, shall be selected from the classes of persons having the quali-  
5 fications prescribed by federal law and regulations. They shall be  
6 appointed by the governor upon the recommendation of their  
7 superiors in the chain of command. They shall be commissioned when  
8 they shall have successfully passed such tests as to physical, moral  
9 and professional fitness as shall be prescribed by federal law and  
10 regulations. Each officer when commissioned shall take the oath of  
11 office prescribed by congress, and shall hold office until he shall have  
12 attained the age of sixty-four years, unless his commission is sooner  
13 vacated by resignation, death or as hereinafter provided. In case  
14 the officer has no immediate superiors, within the state, in the chain  
15 of command, he shall be appointed, as above provided, upon the rec-  
16 ommendation of the adjutant general. The commission shall desig-  
17 nate the arm or branch of service in which the officer is commissioned.

1 **SEC. 12. Commissions may be vacated.** The moral character,  
2 capacity and general fitness for the service of any national guard  
3 officer may be determined at any time by an efficiency board as pro-  
4 vided by federal law and regulations. Commissions of officers of  
5 the national guard may be vacated upon resignation, absence with-  
6 out leave for three months, upon the recommendation of an efficiency  
7 board, or pursuant to sentence of a court martial. Any officer per-  
8 manently removing from the state shall resign his commission upon  
9 request of the adjutant general or make application to be placed upon  
10 the inactive list, and upon failure so to do, his commission shall be  
11 revoked by the governor. Officers rendered surplus by the disband-  
12 ment of their organization shall be disposed of as provided by federal  
13 law and regulations. Officers may, upon their own application, be

14 placed on the inactive list, as may be authorized by federal law and  
15 regulations.

1     **SEC. 13. Unassigned list.** There shall be maintained in the office  
2 of the adjutant general a list to be known as the unassigned list, to  
3 which officers may be transferred, pending their resignation or re-  
4 moval from the service. Any officer may be transferred by the  
5 adjutant general to such unassigned list upon the recommendation  
6 of his commanding officer, either immediate or remote. Before such  
7 transfer is made the adjutant general shall notify the officer, either  
8 in person or by registered letter mailed to his last known address  
9 of the intended transfer. The officer shall have ten days from the  
10 date of mailing of said notice in which to apply to the adjutant gen-  
11 eral for an efficiency board. Should the officer fail to apply for an  
12 efficiency board, the transfer shall be made upon the expiration of  
13 the ten-day period. If the officer requests an efficiency board, the  
14 adjutant general will be governed by the finding of such board. All  
15 officers transferred to such unassigned list shall remain subject to  
16 military discipline and to courts martial for military offenses to the  
17 same extent and in like manner as if upon the active list.

1     **SEC. 14. Inactive national guard.** An inactive national guard may  
2 be organized and maintained as may be prescribed or authorized by  
3 federal law and regulations.

1     **SEC. 15. Retirement of commissioned officers.** Any commissioned  
2 officer of the national guard who has, or shall have served as such  
3 officer for a period of not less than ten years in the national guard,  
4 or who has, or shall have served, for a period of not less than ninety  
5 days, in the army or navy of the United States during any war, and  
6 who is honorably discharged therefrom, and who has, or shall have  
7 served as such officer in the national guard for a period of not less  
8 than five years, who resigns or is retired, or who is now or may  
9 hereafter become disabled and retired, may, upon his request in writ-  
10 ing to the adjutant general, stating his grounds therefor, be placed,  
11 by order of the commander-in-chief, on a roll in the office of the  
12 adjutant general to be known as the "roll of retired officers." Any  
13 officer registered on the roll of retired officers as above provided is  
14 entitled to wear the uniform of the rank last held by him on state  
15 or other occasions of ceremony, when the wearing of such uniform  
16 is not in conflict with federal law. The adjutant general shall have  
17 the power, on good cause shown, to retire any officer, as herein pro-  
18 vided, in the next higher grade held by said officer during his mili-  
19 tary service.

1     **SEC. 16. Officers—powers and duties—administration of oaths.**  
2 In addition to the powers and duties prescribed in this chapter, all  
3 commissioned officers of the national guard shall have the same  
4 powers and perform the same duties as commissioned officers of  
5 similar rank and position in the army of the United States insofar  
6 as may be authorized by federal law. They are authorized to admin-  
7 ister oaths in all matters connected with the service.

1     **SEC. 17. Bonds of officers.** Each officer to whom there shall be  
2 issued, or who shall be accountable for arms, equipment, uniforms,

3 and any other state or United States property for military uses, or  
4 who shall have the control, custody, or disbursement of funds as pro-  
5 vided for in this chapter, shall, before the delivery to him of such  
6 arms, equipment, uniform, and other state or United States property,  
7 and the receipt of such funds, execute and deliver to the adjutant  
8 general a bond therefor, with sureties to be approved by the governor,  
9 and payable to the state, in such amount as may be fixed by the gov-  
10 ernor, conditioned for the proper care, use, and return in good order,  
11 wear, use, and unavoidable loss and damage excepted, of all such  
12 state and United States property, and the proper care and faithful  
13 disbursement and accounting of all funds coming into the hands of  
14 such officer. Upon the violation of any of the conditions of such  
15 bond, action thereon shall be brought by the adjutant general on  
16 behalf of the state, and any recovery thereon shall be credited to the  
17 guard funds of the state. It shall be the duty of the attorney general  
18 of the state to prosecute all actions upon such bonds.

1 **SEC. 18. Accounting to adjutant general.** No further payments  
2 shall be made under any provision of this chapter to the accountable  
3 officer of any organization or unit who does not fully and satisfac-  
4 torily account to the adjutant general for all moneys theretofore paid  
5 to him under any provisions of this chapter.

1 **SEC. 19. False certificate or return.** Any officer or soldier of the  
2 national guard who knowingly makes any false certificate of muster  
3 or false return of federal or state property or funds in his possession  
4 shall be guilty of a misdemeanor.

1 **SEC. 20. Misuse of funds or property.** Any officer or soldier of  
2 the national guard who wilfully neglects or refuses to apply all  
3 money, in his possession drawn from the state treasury, to the pur-  
4 pose for which such money was appropriated or who fails or refuses  
5 to account for or return any state or federal property or funds in  
6 his possession shall be guilty of the crime of embezzlement by bailee  
7 and punished accordingly.

1 **SEC. 21. Compensation for services, death and injury.** Officers  
2 and enlisted men while in active service of the state shall receive the  
3 same pay and allowances as paid for the same rank or grade for  
4 service in the army of the United States.

5 In the event any officer or enlisted man shall be killed while on  
6 duty or in active service, in line of duty, or shall die as a result of  
7 injuries received while on duty or in active service, in line of duty,  
8 his dependents, as defined by the workmen's compensation law of  
9 the state, shall receive the maximum compensation as provided by  
10 the said law.

11 Officers and/or enlisted men who suffer injuries or contract disease,  
12 in line of duty, while on duty or in active service, shall receive hos-  
13 pitalization and medical treatment, and the pay and allowances of  
14 their grade during the period that they are unable to resume their  
15 civilian occupation; but no commissioned officer shall be paid after  
16 the termination of said service or duty more than the pay and allow-  
17 ances of a second lieutenant.

18 All payments herein provided for shall be paid on the approval of  
19 the adjutant general by warrant drawn against any state funds not  
20 otherwise appropriated.

21 In the event of compensation for said service, death or injuries,  
22 being paid in part by the federal government, the state shall pay  
23 only the balance necessary to make the above designated amounts.

1 **SEC. 22. Enlistments.** All enlistments in the national guard shall  
2 be as prescribed by federal law and regulations.

1 **SEC. 23. State staff corps and detachment.** The number and  
2 grade of officers and enlisted men in the state staff corps and detach-  
3 ment shall be as prescribed by federal law and regulations, but in  
4 case of war, invasion, insurrection, riot or imminent danger thereof,  
5 the governor may temporarily increase such force to meet such  
6 emergency. All officers of state staff corps and detachment appointed  
7 shall have had previous military experience and shall hold their posi-  
8 tions until they shall have reached the age of sixty-four years, unless  
9 retired prior to that time by reason of resignation, disability, or for  
10 cause to be determined by an efficiency board or a court martial, as  
11 the exigencies of the case may warrant, legally convened for that  
12 purpose, and vacancies among said officers shall be filled by appoint-  
13 ment from the officers of the national guard.

1 **SEC. 24. Exemptions.** Every officer and soldier of the national  
2 guard shall be exempt from jury duty and the payment of poll tax  
3 and/or labor on the road on account of poll tax during his term of  
4 service. No member of the national guard shall be arrested, or  
5 served with any summons, order, warrant, or other civil process  
6 after having been ordered to any duty, or while going to, attending,  
7 or returning from, any place to which he is required to go for mili-  
8 tary duty. Nothing herein shall prevent his arrest by order of a  
9 military officer or for a felony or breach of the peace committed while  
10 not in the actual performance of his duty. The articles of equipment  
11 personally owned by such members shall be exempt from seizure or  
12 sale for debt. Every member of the national guard who has faith-  
13 fully served the full term of his commission or enlistment, shall,  
14 upon application, be entitled to an honorable discharge, exempting  
15 him from military duty except in time of war or public danger.

1 **SEC. 25. State and municipal officers and employees not to lose**  
2 **pay while on duty.** All officers and employees of the state, or a sub-  
3 division thereof, or a municipality therein, who are members of the  
4 national guard, shall, when ordered by proper authority to active  
5 service, be entitled to a leave of absence from such civil employment  
6 for the period of such active service, without loss of status or  
7 efficiency rating, and without loss of pay during the first thirty days  
8 of such leave of absence.

1 **SEC. 26. Governor to be commander-in-chief.** The governor shall  
2 be the commander-in-chief of the military forces, except so much  
3 thereof as may be in actual service of the United States, and may  
4 employ the same for the defense or relief of the state, the enforce-  
5 ment of its laws, and the protection of life and property therein.

1     **SEC. 27. Staff of the governor—how selected.** The staff of the  
2 governor shall consist of the adjutant general, who shall be the chief  
3 of staff; the assistant adjutant general, who shall be assistant chief  
4 of staff, and twelve aides. The aides shall be detailed at the pleasure  
5 of the governor, from the active, reserve, or retired commissioned  
6 personnel of the national guard, officers' reserve corps, or the regular  
7 army on duty in the state, with the rank then held by them or last  
8 held by them.

1     **SEC. 28. The governor may order out troops.** The governor shall  
2 have the power, in cases of insurrection, invasion, or breaches of  
3 peace, or imminent danger thereof, to order into the service of the  
4 state such of its military forces as he may think proper, under the  
5 command of such officer as he may designate.

1     **SEC. 29. Aid to civil authorities.** When the law enforcing officers  
2 of any subdivision or subdivisions of the state are unable to maintain  
3 law and order, the governor shall have the power, on the request  
4 of the civil authorities of such subdivision or subdivisions, in case of  
5 breaches of peace or imminent danger thereof, to order into active  
6 service of the state such of its military forces as he may deem proper,  
7 under the command of such officer as he may designate, for the pur-  
8 pose of aiding the civil authorities in maintaining law and order in  
9 such subdivision or subdivisions.

1     **SEC. 30. Assault on troops.** Whenever the national guard is  
2 called into service under proclamation of the governor for the per-  
3 formance of any duties contemplated in this act, any person who  
4 wilfully assaults, or fires at, or throws any dangerous missile at,  
5 against, or upon any member or body of the national guard so en-  
6 gaged, or civil officer or other persons lawfully aiding or assisting  
7 them in the discharge of their duties, shall be deemed guilty of a  
8 felony and upon conviction shall be imprisoned in the state peniten-  
9 tiary not more than two years.

1     **SEC. 31. Compensation and expenses of the national guard.** When  
2 in active service of the state, pursuant to the order of the governor,  
3 the compensation and expenses of the national guard and claims of  
4 the members thereof for injury or illness incurred in line of duty,  
5 shall be paid out of any funds in the state treasury not otherwise  
6 appropriated.

1     **SEC. 32. Courts of inquiry.** Courts of inquiry, to consist of one  
2 or more officers, may, and on the request of the officers involved shall,  
3 be instituted by the governor for the purpose of investigating the  
4 conduct of any officer, or any accusation or imputation against him,  
5 or any acts made the subject of military complaint. Such court of  
6 inquiry shall, without delay, report a statement of facts and, when  
7 required, the evidence adduced and an opinion with recommendations  
8 thereon to the governor, who may, in his discretion, thereupon order  
9 court martial for the trial of the officer whose conduct has been  
10 inquired into.

1     **SEC. 33. Jurisdiction outside of occupied territory.** Troops oc-  
2 cupping a military district established under martial law, may, if

3 necessary, pursue, arrest and subpoena persons wanted in said mili-  
4 tary district, anywhere within the state of Iowa.

1 **SEC. 34. Service of process.** All peace officers of the state shall  
2 serve process and execute the orders of a military court in the same  
3 way and to the same extent as corresponding instruments of civil  
4 courts.

1 **SEC. 35. Offenders may be committed to jail.** In default of pay-  
2 ment of any fine, forfeiture, or costs imposed by any military court  
3 after approval of sentence by the reviewing authority, the offender  
4 shall be committed to any county jail designated by said courts for  
5 a period equal to one day for each dollar of fine imposed and unpaid.

1 **SEC. 36. Prisoners to be kept in county jail.** The keepers and  
2 wardens of all county jails or state institutions are required to receive  
3 and confine all military offenders or other persons when delivered to  
4 them, under the proper certificate of commitment of a military court  
5 or commanding officer, for and during the term of sentence or con-  
6 finement as set forth in said commitment.

1 **SEC. 37. Not liable for acts performed under orders.** The com-  
2 manding officer and members of any of the military forces engaged  
3 in the suppression of an insurrection, the dispersion of a mob, or  
4 the enforcement of the laws, shall have the same immunity as peace  
5 officers.

1 **SEC. 38. Attorney general or judge advocate to defend.** If a suit  
2 or proceeding shall be commenced in any court by any person against  
3 any officer of the military forces for any act done by such officer in  
4 his official capacity in the discharge of any duty under this chapter,  
5 or against any soldier acting under the authority or order of any  
6 such officer, or by virtue of any warrant issued by him pursuant to  
7 law, it shall be the duty of the attorney general or judge advocate  
8 to defend such person. The costs of such defense shall be paid out  
9 of any funds in the state treasury not otherwise appropriated. Before  
10 any suit or proceeding shall be filed or maintained against any officer  
11 or soldier as herein provided, the plaintiff shall be required to give  
12 security, to be approved by the court in a sum not less than one hun-  
13 dred dollars to secure the costs. If the plaintiff fails to recover  
14 judgment such costs shall be taxed and judgment rendered therefor  
15 against him and his sureties.

1 **SEC. 39. No action shall be maintained.** No action or proceeding  
2 shall be maintained against any officer by whom a military court is  
3 ordered, or against any member of a military court or commission,  
4 officer or agent acting under its authority, or reviewing its proceed-  
5 ings, on account of the imposition of a fine or penalty or for the  
6 execution of a sentence of any person, unless it be shown that such  
7 officer, member or agent has acted from motives of malice.

1 **SEC. 40. Adjutant general.** There shall be an adjutant general  
2 of the state who shall be appointed and commissioned by the governor,  
3 upon the recommendation of a majority of the general officers and  
4 regimental commanders of the national guard, upon the expiration

5 of the term of the present adjutant general, and shall have the rank  
6 of brigadier general who shall hold office for a term of four years.  
7 At the time of his appointment he shall be a commissioned officer of  
8 the national guard with not less than ten years' military service in  
9 the armed forces of this state or of the United States, at least five  
10 of which have been commissioned service, and who shall have reached  
11 the grade of a field officer. He shall be removed only upon conviction  
12 of a violation of the articles of war, by a court martial appointed  
13 pursuant to such articles.

1 **SEC. 41. Assistant adjutant general.** There shall be an assistant  
2 adjutant general of the state who shall be appointed by the governor,  
3 upon the recommendation of the adjutant general. He shall have such  
4 rank as is consistent with federal law and regulations and at the  
5 time of his appointment shall be a commissioned officer of the national  
6 guard with not less than five years' military service in the armed  
7 forces of this state or of the United States, at least three of which  
8 shall have been commissioned service and he shall have reached the  
9 grade of captain. He shall hold office as provided for the adjutant  
10 general.

1 **SEC. 42. Duties of adjutant general and assistant adjutant gen-**  
2 **eral.** The adjutant general shall have control of the military depart-  
3 ment of the state, and perform such duties as pertain to the office  
4 of the adjutant general under federal law and regulations. He shall  
5 superintend the preparation of all letters and reports required by  
6 the United States from the state, and perform all the duties pre-  
7 scribed by law. He shall have charge of the state military reserva-  
8 tions, and all other property of the state kept or used for military  
9 purposes. It shall be the duty of the adjutant general to cause an  
10 inventory to be taken at least once each year of all military stores,  
11 property and funds under his jurisdiction. He shall in each year  
12 preceding a regular session of the general assembly make out a  
13 detailed report of the transactions of his office, the expenses thereof,  
14 and such other matters as shall be required by the governor for the  
15 period since the last preceding report, and the governor may at any  
16 time require a similar report.

17 The adjutant general shall make and preserve by counties a per-  
18 manent registry of the graves of all persons who shall have served  
19 in the military or naval forces of the United States in time of war,  
20 and whose mortal remains may rest in Iowa.

21 The adjutant general is authorized to enter into an agreement  
22 with the secretary of war to operate the water plant at Camp Dodge  
23 for the use and benefit of the United States, its successors and assigns,  
24 upon such terms and conditions as shall be approved by the governor,  
25 provided, that such operation shall be at a profit to the state.

26 The assistant adjutant general shall serve in the office of the ad-  
27 jutant general and aid him by performing such duties as the adjutant  
28 general may assign him. In the absence or disability of the adju-  
29 tant general he shall perform the duties of that office as acting ad-  
30 jutant general.

1 **SEC. 43. Appropriation for inventory.** For the purpose of mak-  
2 ing the inventory provided for in the foregoing section there is hereby

3 appropriated the sum of twenty-five hundred dollars or so much  
4 thereof as may be necessary for the biennium ending June 30, 1935.

1 **SEC. 44. Military reservations — improvements.** The adjutant  
2 general, with the approval of the governor, is authorized to expend  
3 from the funds appropriated for the support and maintenance of  
4 the national guard, and the permanent Camp Dodge improvement  
5 fund, such amounts as may be necessary in the purchase of additional  
6 land, erection of buildings and other improvements on the state  
7 military reservations and rifle ranges purchased by the state for the  
8 use of the national guard or purchased by the United States for the  
9 use of the national guard, when, in his judgment, such buildings and  
10 improvements will be for the benefit of the national guard.

1 **SEC. 45. Swimming pool at Camp Dodge.** The adjutant general  
2 shall have authority to lease or operate the swimming pool at Camp  
3 Dodge. The net proceeds therefrom shall be deposited with the treas-  
4 urer of state as a permanent Camp Dodge improvement fund.

1 **SEC. 46. Governor to appoint disbursing officer.** The governor,  
2 pursuant to federal authority, shall appoint, designate, or detail,  
3 upon recommendation of the adjutant general, an officer of the na-  
4 tional guard who shall be property and disbursing officer of the  
5 United States for the state of Iowa. He shall receipt and account  
6 for all funds and property belonging to the United States in posses-  
7 sion of the national guard of this state, and shall make such returns  
8 and reports concerning the same as may be required by the secretary  
9 of war. He shall render, through the war department, such accounts  
10 of federal funds intrusted to him for disbursement as may be required  
11 by the treasury department. Before entering upon the performance  
12 of his duties as property and disbursing officer he shall be required  
13 to give good and sufficient bond to the United States, the amount  
14 thereof to be determined by the secretary of war, for the faithful  
15 performance of his duties and for the safekeeping and proper dis-  
16 position of the federal property and funds intrusted to his care. The  
17 said property and disbursing officer may also be the quartermaster  
18 of the state.

1 **SEC. 47. State quartermaster.** There shall be detailed from the  
2 quartermaster corps of the state, an officer who shall be the quarter-  
3 master and property officer of the state, and as such, shall have charge  
4 of and be accountable for, under the adjutant general, all the state  
5 military property, and who may be the United States property and  
6 disbursing officer. He shall keep such property returns and reports  
7 on the same and shall give such bond to the state of Iowa as the  
8 governor may direct.

1 **SEC. 48. Armory board.** The governor shall appoint an armory  
2 board which shall consist of the adjutant general, and four other  
3 officers from the active, inactive, or retired commissioned personnel  
4 of the national guard. The board shall meet at such times and places  
5 as are ordered by the governor. The four officers so appointed shall  
6 serve at the pleasure of the governor. The board shall, for each unit  
7 of the national guard, fix the rent allowance to be paid by the state  
8 for other than state-owned armories, and shall acquire, contract,

9 erect, purchase, sell, maintain, repair and alter state-owned armories  
10 subject to the laws made and provided therefor. Said board may lease  
11 property to be used for armory purposes, said lease to extend for  
12 any period but not to exceed fifteen years.

13 The board shall fix the amount to be paid to commanding officers  
14 of each division, brigade, regiment, battalion, company or other unit  
15 of the national guard for headquarters expenses and shall provide  
16 by regulation how the same shall be disbursed by such commanding  
17 officers. The actions of the armory board shall be subject to the  
18 approval of the governor.

19 The allowances made by the armory board shall, when approved  
20 by the governor, be paid from the funds appropriated for the support  
21 and maintenance of the national guard.

1 **SEC. 49. Tax exemptions of armories—use of public utilities.** All  
2 personal and real property held and used for armory or military  
3 purposes shall be exempt from taxation; and it shall be lawful for  
4 any county or city or town which owns public utilities to grant to  
5 any organization or unit of the national guard, which is stationed  
6 in such place, the free use of such public utilities.

1 **SEC. 50. Rifle ranges.** The sum of three hundred dollars annually  
2 or so much thereof as is necessary, is hereby allowed to each company  
3 or other unit of the national guard for the procurement, construction,  
4 and maintenance of a rifle or pistol range. The payments herein  
5 provided shall be made from the funds appropriated for the support  
6 and maintenance of the national guard.

1 **SEC. 51. Drill allowances for organizations.** Each company or  
2 similar unit of the national guard showing attendance and actual  
3 drill of those present for such drills as are prescribed in compliance  
4 with the national defense act or subsequent amendment thereto, or  
5 substitute therefor, and such regulations as may be prescribed from  
6 time to time by the secretary of war, pursuant thereto, shall be  
7 allowed semiannually for miscellaneous military purposes, the sum  
8 of four dollars per capita, based on the average enlisted strength  
9 during such semiannual period, but when the average attendance dur-  
10 ing any semiannual period falls below fifty per cent of the average  
11 enlisted strength in that period, then and in that event such unit  
12 shall forfeit all right or claim to any such allowance. The semiannual  
13 periods herein referred to shall begin January first and July first.  
14 This allowance shall be paid from the funds appropriated for the  
15 support and maintenance of the national guard, and the adjutant  
16 general shall prescribe regulations governing its expenditure.

1 **SEC. 52. Training.** The governor may order the national guard  
2 into camp for field training each year for such period as he may  
3 direct. He may, in his discretion, order such organizations or per-  
4 sonnel of the national guard, as he may deem proper, to assemble  
5 for purposes of drill, instruction, parade, ceremonies, guard and  
6 escort duty, and schools of instruction, and prescribe all regulations  
7 and requirements therefor.

8 The governor shall also provide for the participation of the na-  
9 tional guard, or any portion thereof, in field training at such times

10 and places as may be designated by the secretary of war, pursuant  
11 to any act of congress.

1 **SEC. 53. Inspections.** The governor may order such inspections  
2 of the different organizations, units and personnel of the national  
3 guard as he may deem proper and necessary.

4 The forms and mode of inspection shall be prescribed by the  
5 adjutant general.

1 **SEC. 54. Service and merit badges.** The adjutant general, from  
2 the funds appropriated for the support and maintenance of the  
3 national guard, shall procure and issue to the members of the national  
4 guard, entitled thereto, merit and/or service badges for such service  
5 and periods of service, under such regulations and according to the  
6 design and pattern thereof, as may be determined by the adjutant  
7 general. Members of the national guard who, by order of the presi-  
8 dent, have served or shall serve in federal forces during a national  
9 emergency, shall be entitled to count the period of such federal  
10 service toward the procurement of a service badge.

1 **SEC. 55. Trespass.** Any person who shall trespass upon any mili-  
2 tary reservation, camp or armory, in violation of the orders of the  
3 commander thereof, or officer charged with the responsibility there-  
4 for, or shall molest, or interfere with any member of the national  
5 guard, in the discharge of his duty, shall be guilty of a misdemeanor.  
6 The commanding officer of such force may order the arrest of such  
7 person and cause him to be delivered to a peace officer or magistrate.

1 **SEC. 56. Distribution and recovery of government property.** The  
2 commanding officer of a company receiving clothing or equipment  
3 for the use of his command shall distribute same to the members of  
4 his command, taking receipts and requesting the return of each  
5 article at such time and place as he shall direct.

6 Upon the direction of any company commander it shall be the  
7 duty of the county attorney of the county where such military  
8 organization is located, to bring action in the name of the state of  
9 Iowa against any person for the recovery of any property issued  
10 by said company commander or his predecessor, or for the value  
11 thereof as set forth in the price list promulgated by the federal  
12 government.

13 All sums so collected shall be paid to such company commander  
14 and used for the replacement of military property charged to the  
15 organization.

1 **SEC. 57. Supplies and equipment.** All arms, clothing, equipment,  
2 and other military property furnished or issued by the federal gov-  
3 ernment or the state or for which an allowance has been made, shall  
4 be used for military purposes only, and each officer and soldier upon  
5 being separated from the military service of the state, or upon  
6 demand of his commanding officer, shall forthwith surrender such  
7 military property in his possession to said commanding officer. Any  
8 member of the national guard who shall neglect to return to the  
9 armory of the unit, or place in charge of the commanding officer of  
10 the organization to which he belongs, any arms, clothing, equipment,

11 or other military property or portion thereof, belonging to the fed-  
12 eral government or the state, upon being notified by said command-  
13 ing officer so to do, shall be guilty of a misdemeanor.

1 **SEC. 58. Destruction or injury of military property.** Every per-  
2 son who shall wilfully or wantonly injure or destroy any articles  
3 of arms, clothing, equipment, or other military property furnished  
4 or issued by the federal government or the state, and refuses to  
5 make good such injury or loss; or who shall sell, dispose of, secrete  
6 or remove the same with intent to sell or dispose of it, shall be  
7 punished by a fine of not less than one hundred dollars nor more  
8 than five hundred dollars, or be imprisoned in the county jail for  
9 not more than four months, or by both such fine and imprisonment.

1 **SEC. 59. Call by president—term of service.** Whenever the  
2 United States is invaded or in danger of invasion from any foreign  
3 nation, or of rebellion against the authority of the government of  
4 the United States, or the president is unable, with the regular forces  
5 at his command, to execute the laws of the union, it shall be lawful  
6 for the president to call forth such number of the national guard  
7 as he may deem necessary to assist in repelling such invasion, sup-  
8 pressing such rebellion, or to assist in enabling him to execute  
9 such laws, and to issue his orders for that purpose, through the  
10 governor, to such officers of the national guard as he may think  
11 proper; and the president may specify, in his call, the period for  
12 which such service is required, and the guard so called forth shall  
13 continue to serve during the term so specified, either within or  
14 without the territory of the United States, unless sooner relieved  
15 by order of the president; provided, that no commissioned officer or  
16 enlisted man of the guard shall be held to serve beyond the term  
17 of his existing commission or enlistment.

18 Whenever the president shall require, in any of the designated  
19 instances, more troops than can be supplied by the national guard,  
20 the governor shall, in his discretion, organize forthwith such other  
21 national guard forces as he may deem necessary, or order into the  
22 service of the United States so many of the unorganized militia of  
23 the state as is required, designating the same by draft if a sufficient  
24 number do not volunteer, and shall commission officers therefor.

25 Officers and enlisted men called into federal service through the  
26 guard shall upon completion of such service continue to serve the  
27 balance of their enlistment period the same as though it had not  
28 been interrupted by such service.

1 **SEC. 60. Articles of war shall govern.** Whenever any portion of  
2 the national guard shall be in "active service" as defined by section  
3 2 of this chapter, the articles of war governing the armies of the  
4 United States as now or hereafter in effect, shall be in force and  
5 regarded as a part of this chapter, so far as said forces are con-  
6 cerned, until said forces shall be relieved from said duty; except that  
7 confinement in the penitentiary shall be in the penitentiary of this  
8 state, and provided that offenses committed while in active service  
9 may be tried and punished by a court martial lawfully appointed,  
10 after this active duty has terminated, and if found guilty the accused

11 shall be punished according to the articles of war and the rules and  
 12 regulations governing the United States armies, but within the  
 13 limits prescribed by federal law for courts martial in the national  
 14 guard; and provided, also, that in any case when the offense charged  
 15 is also made an offense by the civil law of this state, the officer whose  
 16 duty it is to approve the charge may, in his discretion, order the  
 17 person charged to be turned over to the civil authorities for trial.

1 SEC. 61. **Fines—disposition.** The proceeds of all fines in sum-  
 2 mary, general and special court-martial cases shall be paid to the  
 3 adjutant general and paid into the maintenance fund of the national  
 4 guard, and all costs of prosecution shall be paid out of the same fund.

1 SEC. 62. **United States army regulations.** All matters relating to  
 2 the organization, discipline and government of the military forces  
 3 not otherwise provided for in this chapter, shall be decided by the  
 4 custom, regulations, and usage of the United States army.

1 SEC. 63. **Constitutionality.** Should the courts of this state or of  
 2 the United States declare any of the provisions of this chapter uncon-  
 3 stitutional, illegal or void, such decision shall not invalidate any  
 4 other provision herein contained.

1 SEC. 64. Chapter twenty-eight (28), Code, 1931, and chapters  
 2 seventeen (17) and eighteen (18) of the acts of the Forty-fifth  
 3 General Assembly are hereby repealed.

1 SEC. 65. **Publication clause.** This act, being deemed of immedi-  
 2 ate importance, shall be in full force and effect after its passage and  
 3 publication in the Boone News-Republican, a newspaper published  
 4 at Boone, Iowa, and in the Adams County Free Press, a newspaper  
 5 published at Corning, Iowa.

Senate File No. 276. Approved March 6, 1934.

I hereby certify that the foregoing act was published in the Boone News-Republican,  
 March 9, 1934, and Adams County Free Press, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 11

### MEMORIAL BUILDINGS. COMMISSIONERS, ERECTION AND EQUIPMENT

S. F. 63

AN ACT to amend sections four hundred eighty-four (484) and four hundred ninety-two  
 (492) of the Code, 1931, relating to memorial buildings and monuments, petitions and  
 qualifications, and method of appointing commissioners.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That paragraph one (1) of section four hundred  
 2 eighty-four (484) of the Code of 1931, be amended by striking the  
 3 word "and" in line 7 and by adding a comma after the words "Ameri-  
 4 can Legion" in line 8 and inserting after said comma the following:  
 5 "disabled American veterans of the world war, and the veterans  
 6 of foreign wars of the United States."

1 SEC. 2. Section four hundred ninety-two (492) of the Code of  
 2 1931, be amended by inserting, following the words "American  
 3 Legion" of lines 3 and 4 of paragraph two (2) the following:  
 4 "disabled American veterans of the world war, and the Veterans  
 5 of Foreign Wars of the United States."

Senate File No. 63. Approved January 4, 1934.

## CHAPTER 12

### ELECTION BOARDS. COMPENSATION

#### S. F. 224

AN ACT to amend section seven hundred thirty-eight (738), chapter forty (40), Code, 1931, regulating compensation of election boards.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seven hundred thirty-eight (738),  
 2 chapter forty (40), Code, 1931, by adding to said section the fol-  
 3 lowing:  
 4 "Compensation shall be paid to members of election boards only  
 5 after the vote has been canvassed and it has been determined in the  
 6 course of such canvass that the poll book jurat has been properly  
 7 executed by the election board."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
 2 in full force from and after its publication in two newspapers as  
 3 provided by law.

Senate File No. 224. Approved February 21, 1934.

I hereby certify that the foregoing act was published in the Washington Evening Journal and Ames Tribune, February 28, 1934, in accordance with section 55, Code, 1931.  
 MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 13

### ABSENTEE VOTER. QUALIFICATIONS AND BALLOTS

#### S. F. 223

AN ACT to amend sections nine hundred twenty-seven (927), nine hundred twenty-eight (928), nine hundred thirty-one (931), nine hundred thirty-six (936) and nine hundred forty-three (943), chapter forty-four (44), Code, 1931, as same relates to the qualifications of an absentee voter and the manner and time of obtaining and voting absentee ballots.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section nine hundred twenty-seven (927),  
 2 chapter forty-four (44), Code, 1931, by striking subsections one (1)  
 3 and two (2) and inserting in lieu thereof:  
 4 "1. When, in the conduct of his business or due to other necessary

5 travel, he expects to be absent on election day from the county in  
6 which he is a qualified voter.  
7 "2. When, through illness or physical disability, he expects to be  
8 prevented from personally going to the polls and voting on election  
9 day."

1 SEC. 2. Amend section nine hundred twenty-eight (928), chapter  
2 forty-four (44), Code, 1931, by inserting after the word "Sunday"  
3 in line 3 the following: ", election day."

1 SEC. 3. Amend section nine hundred thirty-one (931), chapter  
2 forty-four (44), Code, 1931, by striking from line 23 thereof the  
3 words "on or."

1 SEC. 4. Amend section nine hundred thirty-six (936), chapter  
2 forty-four (44), Code, 1931, by striking from lines 3, 4 and 5 thereof,  
3 the words "or someone makes the request for him, after the ballots  
4 are printed, then."

1 SEC. 5. Amend section nine hundred forty-three (943), chapter  
2 forty-four (44), Code, 1931, by striking the period after the word  
3 "clerk" in line 4 and inserting the words "at the office of said auditor  
4 or clerk, prior to election day."

5 Further amend section nine hundred forty-three (943) by striking  
6 all after the word "to" in line 7 and inserting the words "reach said  
7 auditor or clerk prior to election day."

1 SEC. 6. This act, being deemed of immediate importance, shall be  
2 in full force and effect after its passage and publication in the  
3 Humeston New Era, a newspaper published at Humeston, Iowa, and  
4 in the Van Buren Record, a newspaper published at Bonaparte, Iowa.

Senate File No. 223. Approved February 20, 1934.

I hereby certify that the foregoing act was published in the Humeston New Era,  
February 28, 1934, and Bonaparte Van Buren Record, March 1, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 14

### DOMESTIC PRODUCTS, PROVISIONS AND COAL. REQUIRING PREFERENCE

S. F. 168

AN ACT to amend the law having reference to the preferring of domestic materials,  
products and supplies as it appears in sections eleven hundred seventy-one-b one  
(1171-b1), and eleven hundred seventy-one-b two (1171-b2), Code, 1931, and requiring  
a preference for products and provisions grown and coal produced in Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law as it appears in section eleven hundred  
2 seventy-one-b one (1171-b1), Code, 1931, be and the same is hereby  
3 amended by striking from said section lines 7, 8 and 9 thereof, and  
4 by substituting for the lines so stricken the words: "use only those  
5 products and provisions grown and coal produced."

1 SEC. 2. That the law as it appears in section eleven hundred  
2 seventy-one-b two (1171-b2), Code, 1931, be amended by striking  
3 therefrom the last 4 lines thereof and by substituting for the lines  
4 so stricken the following: "ence will be given to products and provi-  
5 sions grown and coal produced within the state of Iowa."

Senate File No. 168. Approved February 13, 1934.

## CHAPTER 15

### PUBLIC BONDS. PAYMENT AND INTEREST

#### H. F. 140

AN ACT relating to place of payment of public bonds and interest thereon.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The principal and interest of all bonds of any public  
2 body in this state, issued subsequent to this act becoming effective,  
3 shall be payable at the office of the treasurer or public official charged  
4 with the duty of making payment.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Wright  
3 County Reporter, a newspaper published in Dows, Iowa, and the  
4 Union Star, a newspaper published in Union, Iowa.

House File No. 140. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Wright County Reporter and Union Star, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 16

### LABOR. COOPERATION WITH NATIONAL EMPLOYMENT SYSTEM

#### H. F. 271

AN ACT to accept the provisions of the act of congress of the United States of America approved June 6, 1933, entitled, "An act to provide for the establishment of a national employment system and for cooperation with the states in the promotion of such system, and for other purposes", and making an appropriation therefor.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The state of Iowa hereby accepts the provisions of the  
2 act of congress approved June 6, 1933, entitled, "An act to provide  
3 for the establishment of a national employment system and for co-  
4 operation with the states in the promotion of such system, and for  
5 other purposes."

1 SEC. 2. The state bureau of labor is hereby designated and con-  
2 stituted the agency of the state of Iowa for the purposes of such act,  
3 with full power to cooperate with all authorities of the United States

4 having powers or duties under such act and to do and perform all  
5 things necessary to secure to the state of Iowa the benefits of such  
6 act in the promotion and maintenance of a system of public employ-  
7 ment offices.

1 SEC. 3. There is hereby appropriated from the general funds of  
2 the state of Iowa not otherwise appropriated the sum of thirty-two  
3 thousand one hundred thirty (32,130) dollars for the period ending  
4 June 30, 1935, for the purpose of maintaining public employment  
5 offices under the supervision of the bureau of labor and for the pur-  
6 pose of cooperating with the United States employment service.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Spencer Reporter, a newspaper published at Spencer, Iowa,  
4 and in the Kossuth County Advance, a newspaper published at  
5 Algona, Iowa.

House File No. 271. Approved January 10, 1934.

I hereby certify that the foregoing act was published in the Spencer Reporter and  
Kossuth County Advance, January 18, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 17

### LABOR. EMPLOYMENT AGENCIES, LICENSING, FEES

#### H. F. 264

AN ACT to amend section fifteen hundred forty-six-a one (1546-a1), Code, 1931, by striking out certain provisions relating to the limitation of fee for the furnishing or procurement of employment by an employment agency and enacting a substitute therefor; and to amend section fifteen hundred fifty-one-c two (1551-c2), Code, 1931, relating to the licensing of certain employment agencies.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section fifteen hundred forty-six-a one (1546-a1),  
2 Code, 1931, is amended by striking all of said section after the period  
3 in line 8 thereof and inserting in lieu thereof the following: "The  
4 provisions of this section shall not apply to the furnishing or pro-  
5 curement of employment in any profession for which a license or  
6 certificate to engage therein is required by the laws of this state,  
7 nor to the furnishing or procurement of vaudeville acts, circus acts,  
8 theatrical, stage or platform attractions or amusement enterprises."

1 SEC. 2. Section fifteen hundred fifty-one-c two (1551-c2), (Code,  
2 1931,) is amended by adding thereto the following: "Any person,  
3 firm, or corporation applying for a license, as provided in this chap-  
4 ter, to operate an employment agency for furnishing or procuring  
5 of employment shall furnish the commission with its contract form,  
6 which form shall distinctly provide that no fee or other thing of  
7 value in excess of one (1) dollar shall be collected in advance of the  
8 procuring of employment and no license shall be issued unless  
9 such contract form contains such provision. Thereafter, any person,

10 firm, or corporation to whom a license has been issued that violates  
 11 this provision of its contract shall have his license canceled.”

House File No. 264. Approved January 23, 1934.

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## CHAPTER 18

### LABOR. EMPLOYMENT AGENCIES, ANNUAL LICENSE FEE

H. F. 265

AN ACT to repeal section fifteen fifty-one-c four (1551-c4), Code, 1931, relating to license fees for the operation of an employment agency, and to enact a substitute therefor.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section fifteen fifty-one-c four (1551-c4), Code, 1931,  
 2 is hereby repealed and the following is enacted in lieu thereof, to wit:  
 3 “1551-c4. Fee. The annual license fee shall be fifty (50) dollars.”

House File No. 265. Approved January 3, 1934.

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## CHAPTER 19

### OLD AGE ASSISTANCE

S. F. 42

AN ACT to provide for the protection, welfare, and assistance of aged persons in need and resident in the state of Iowa, providing the method therefor, making an appropriation therefor, levying a tax, and prescribing penalties for the violation of the provisions of this act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Definitions. When used herein:  
 2 a. The term “commission” shall mean the old age assistance  
 3 commission.  
 4 b. The term “superintendent” shall mean the old age assistance  
 5 superintendent.  
 6 c. The term “board” shall mean the old age assistance board of  
 7 a county.  
 8 d. The singular shall include the plural and the masculine shall  
 9 include the feminine.

1 SEC. 2. There is hereby created a commission to be known and  
 2 designated as the old age assistance commission which shall be com-  
 3 posed of three citizens of the state, no more than two of whom shall  
 4 belong to the same political party, who shall within ninety days of  
 5 the approval of this act, be appointed by the governor for a term of  
 6 four years, except that of the members first appointed, one shall be  
 7 appointed for a term of three years and one for a term of two years;  
 8 provided, however, that the members first so appointed shall be sub-  
 9 ject to the approval of the executive council. As the term of a com-  
 10 missioner expires, the governor shall appoint a successor for a term

11 of four years. All such appointments shall be with the approval of  
12 two thirds of the membership of the senate, in executive session.  
13 Each member of the commission shall receive as compensation, in  
14 addition to the necessary expenses incurred in the performance of  
15 his duties, ten dollars per diem while actually engaged in the busi-  
16 ness of the commission. Vacancies shall be filled in the same way as  
17 the original appointment.

1 **SEC. 3. Superintendent.** The commission shall appoint a super-  
2 intendent who shall be qualified by character, training and expe-  
3 rience. He shall receive a salary of three thousand dollars a year.  
4 The superintendent, with the approval of the commission, shall ap-  
5 point the necessary number of assistants and fix their duties and  
6 salaries.

1 **SEC. 4. Rules and regulations.** The commission shall have  
2 authority to make such rules and regulations as are necessary to  
3 carry out the provisions of this act.

1 **SEC. 5. Appointment of boards in counties.** The old age assist-  
2 ance board of a county shall consist of three members, no more  
3 than two of whom shall belong to the same political party, of which  
4 the overseer of the poor shall be an ex officio member. If any county  
5 has more than one overseer of the poor, the board of supervisors of  
6 such county shall designate, by writing, filed with the county auditor,  
7 the overseer who shall serve as a member of such board. The other  
8 two members of the board shall be appointed by the board of super-  
9 visors for a term of one and two years, respectively. Upon the ex-  
10 piration of the term of office of a member of the board, his successor  
11 shall be appointed by the board of supervisors for a full term of two  
12 years. If a vacancy occurs, otherwise than by the expiration of a  
13 term, in the office of an appointive member of the board, it shall be  
14 filled for the unexpired term. At least one member of the board  
15 shall be a woman. Appointments shall be made in writing and filed  
16 with the county auditor.

1 **SEC. 6. Compensation.** The members of the board as herein pro-  
2 vided shall receive no compensation for their services as members  
3 of such board, but they shall be entitled to the actual and necessary  
4 traveling expenses incurred by them in properly discharging their  
5 official duties.

1 **SEC. 7. Local investigators.** The board may appoint one or more  
2 local investigators, at a salary for each to be fixed by the board.  
3 All appointments shall be made from candidates who have passed  
4 an examination prepared by the commission as to character, train-  
5 ing and experience of the applicant and conducted under the super-  
6 vision of the superintendent. Examinations shall be given at such  
7 times and in such places as the commission shall provide. The  
8 board in its discretion may arrange with other public or private  
9 relief departments or agencies to use one or more of their investi-  
10 gators who meet the required qualifications.

1 **SEC. 8. Meetings.** The commission and boards shall meet at such  
2 times and places as may be fixed by the rules of the commission.

1     **SEC. 9. Persons entitled to assistance.** Subject to the provisions  
2 and under the restrictions contained in this act, every aged person  
3 who has not an income of one dollar a day, while residing in the  
4 state, shall be entitled to assistance in old age.

1     **SEC. 10. Amount of assistance.** The amount of assistance shall  
2 be fixed with due regard to the condition of the individual and com-  
3 munity in each case but in no case shall it be an amount which,  
4 when added to the income of the applicant from all other sources,  
5 shall exceed a total of twenty-five dollars a month.

1     **SEC. 11. Income exempt.** In calculating the income of the appli-  
2 cant, earnings or gifts when such do not exceed \$100 in any calendar  
3 year, shall not be considered.

1     **SEC. 12. To whom granted.** Old age assistance may be granted  
2 only to an applicant who:

3     a. Has resided in the county for two years immediately pre-  
4 ceding his application.

5     b. Has attained the age of sixty-five years.

6     c. Has been a citizen of the United States for at least fifteen  
7 years before making application for assistance.

8     d. Has a domicile in the state and has had such domicile con-  
9 tinuously for at least ten years immediately preceding the date of  
10 application, but continuous residence in the state shall not be deemed  
11 to have been interrupted by periods of absence therefrom if the  
12 total of such periods of absence does not exceed eighteen months  
13 and the residence for the last three years preceding the application  
14 has been continuous, but absence in the service of the state or of  
15 the United States shall not be deemed to interrupt residence in the  
16 state if a domicile be not acquired outside the state.

17     e. Is not at the date of making application or of receiving aid, an  
18 inmate of any prison, jail, workhouse, insane asylum, or any other  
19 public reform or correctional institution.

20     f. For six months or more during the ten years preceding the  
21 date of application for assistance, if a husband, has not deserted his  
22 wife, or, without just cause, failed to support her and his children  
23 under the age of fifteen years; if a wife, has not deserted her hus-  
24 band, or, without just cause, failed to support such of her children  
25 as were under the age of fifteen (15) years.

26     g. Has not within two years preceding such application for as-  
27 sistance been a professional tramp or beggar.

28     h. Has no child or other person responsible under the law of this  
29 state and found by the board or by the commission able to support  
30 him.

31     i. Is found by the commission to be unable regularly to earn  
32 an income of at least one dollar per day, on account of age, infirmity  
33 or inability to procure suitable employment.

1     **SEC. 13.** No person shall be allowed assistance if the claimant  
2 has deprived himself, directly or indirectly, of any property for the  
3 purpose of qualifying for old age assistance.

1     **SEC. 14. Annual income of property.** The annual income of any  
2 property, which does not produce a reasonable income, shall be com-

3 puted at five per centum of its value as determined by the board.  
4 The income of the applicant shall be his income for twelve months  
5 preceding the date on which his application was made.  
6 The property owned at the date of application for assistance shall  
7 be taken as property of the applicant for the purpose of this act.

1 **SEC. 15. Deduction from estate.** On the death of a person receiv-  
2 ing assistance under this act or of the survivor of a married couple,  
3 both of whom were so assisted, the total amount paid as assistance,  
4 together with simple interest at six per centum annually, shall be  
5 allowed as a claim of the second class against the estate of such  
6 decedent, and neither the homestead nor the proceeds therefrom  
7 of such decedent or his survivor, shall be exempt from the payment  
8 of said claim, any act or statute to the contrary notwithstanding.  
9 The proceeds of such claim shall be paid into the old age pension  
10 fund. In case of the death of either husband or wife, both of whom  
11 have been receiving assistance under this act, the estate of deceased  
12 shall not be settled or the homestead sold until the surviving spouse  
13 shall die or cease to occupy the homestead as such.

1 **SEC. 16. Transfer of property to the state of Iowa.** In any event,  
2 the assistance furnished under this act shall be and constitute a  
3 lien on any real estate owned either by the husband or wife for  
4 assistance furnished to either of such persons. Whenever an order  
5 is made for such assistance to any person in whom or in whose  
6 spouse the title to any real estate is vested, a copy of such order  
7 shall be indexed and recorded in the manner provided for the in-  
8 dexing of real estate mortgages in the office of the county recorder  
9 of the county in which the real estate is situated, and such record-  
10 ing and indexing shall constitute notice of such lien.

11 If the commission deems it necessary to protect the interest of  
12 the state, it may require, as a condition to the grant of assistance,  
13 the absolute conveyance of all, or any part, of the property of an  
14 applicant for assistance to the state of Iowa. Such property shall  
15 be managed by the board which shall pay the net income to the  
16 person or persons entitled thereto. The commission shall have power  
17 to sell, lease, or transfer such property or defend and prosecute all  
18 suits concerning it, and to pay all just claims against it, and to do  
19 all other things necessary for the protection, preservation and man-  
20 agement of the property.

21 Upon the death of the applicant, the property shall be disposed of  
22 and the proceeds shall be transferred to the old age pension fund  
23 of the state.

24 The attorney general, at the request of the commission, shall take  
25 the necessary proceedings, and represent and advise the commission  
26 in respect to any matters arising under this act.

1 **SEC. 17. Applicants.** An applicant for assistance shall deliver  
2 his claim, in writing, to the board of the county in which he resides,  
3 in the manner and form prescribed by the commission.

4 All statements in the application shall be sworn to or affirmed by  
5 the applicant setting forth that all facts are true in every material  
6 point.

1     **SEC. 18. Investigation.** Whenever an application is made for old  
2 age assistance, the board directly or through an investigation shall  
3 promptly make investigations, and after hearing the applicant, if  
4 he so request, if it approves the application, shall make a recom-  
5 mendation of the amount of the assistance to be allowed, or, if it  
6 disapprove, make a recommendation that no assistance be allowed.  
7 The board shall send a copy of the application, its recommendation,  
8 and the reasons for its decision, to the commission with such sup-  
9 porting papers as the commission may require. The commission may  
10 thereupon make investigation as it sees fit through the superin-  
11 tendent or through the board making the recommendation, and may  
12 direct a hearing before the board, of which the applicant shall have  
13 at least ten days' notice, and at which he may appear and offer evi-  
14 dence. The commission shall decide upon the application and fix the  
15 amount of the assistance, if any. An applicant whose application  
16 for assistance has been rejected may within thirty days appeal from  
17 the decision of the commission to the district court of the county in  
18 which the application was filed by serving a ten-days' notice of such  
19 appeal upon the superintendent or upon any member of the commis-  
20 sion, in the manner required for service of an original notice. Upon  
21 service of such notice, the commission shall furnish the applicant a  
22 copy of the application, a copy of all supporting papers, a trans-  
23 script of the testimony and a copy of its decision. The court shall  
24 hear and determine said application on its merits. Upon the allow-  
25 ance of any such application, any taxpayer of the county in which  
26 said application was filed may appeal to the district court of such  
27 county by serving notice as hereinabove provided, and upon service  
28 of said notice the commission shall furnish such taxpayer with a  
29 copy of said application, a copy of all supporting papers, a trans-  
30 script of the testimony and a copy of its decision. The district court  
31 may either affirm or reverse the decision of the commission appealed  
32 from, and enter such order as may be proper; and said order and  
33 judgment of the district court shall be final. An applicant whose  
34 application for assistance has been rejected may not re-apply for  
35 assistance until the expiration of twelve months from the date of the  
36 previous application.

1     **SEC. 19. Witnesses.** For the purpose of any such investigation,  
2 the commission and the board shall have the power to compel, by  
3 subpoena, the attendance and testimony of witnesses and the pro-  
4 duction of books and papers. All witnesses shall be examined on  
5 oath, and any member of the commission or of the board may ad-  
6 minister said oath.

1     **SEC. 20. Assistance certificate.** The commission shall issue to  
2 each applicant to whom assistance is allowed a certificate for one  
3 year, stating the amount of each installment, which may be monthly  
4 or quarterly, as the commission may decide; and, on written order  
5 of the commission, the state comptroller shall issue and forward  
6 warrant, or warrant check, to such recipient in payment of each  
7 installment.

1     **SEC. 21. New certificate annually.** An assistance certificate shall  
2 be required for each subsequent year, to be issued by the commission

3 after such investigation as it may deem necessary; and the amount  
4 of the assistance may be changed if the commission finds that the  
5 applicant's circumstances have changed.

1 **SEC. 22. When assistance commences.** The assistance, if allowed,  
2 shall commence on the date named in the certificate, which shall be  
3 the first day of the calendar month following that on which the  
4 petition was received by the board; provided, however, that no old  
5 age assistance payments shall be made before July 1, 1935, except  
6 as provided in section thirty-five (35) of this act.

1 **SEC. 23. To notify board of increase of property or income.** If  
2 at any time during the currency or continuance of an old age assist-  
3 ance certificate the recipient, or the wife or husband of the recipient,  
4 becomes possessed of any property or income in excess of the amount  
5 allowed by this act in respect of the amount of assistance granted,  
6 it shall be the duty of the recipient immediately to notify the board  
7 of the receipt and possession of any such property or income, and  
8 the board may on inquiry, and with the approval of the commission,  
9 either cancel the assistance or pay the amount thereof during the  
10 period of the certificate. Any excess assistance paid shall be re-  
11 turned to the state, and recoverable as a debt due the state.

1 **SEC. 24. Recovery in case of assistance from state.** If on the  
2 death of any person receiving assistance it is found that he was  
3 possessed of property or income in excess of the amount allowed by  
4 this act, in respect of the amount of assistance, double the total  
5 amount of the assistance in excess of that to which the recipient was  
6 entitled may be recovered by the commission as a preferred claim  
7 from his estate, and the amount so recovered shall be transferred  
8 to the old age pension fund of the state.

1 **SEC. 25. Funeral expenses.** On the death of any person receiving  
2 old age assistance, such reasonable funeral expenses for burial shall  
3 be paid to such persons as the board directs; provided, such expenses  
4 do not exceed one hundred dollars and the estate of the deceased is  
5 insufficient to defray the same.

1 **SEC. 26. Inmate of institution.** While any person receiving  
2 assistance is an inmate of any charitable, benevolent, or fraternal  
3 institution, the amount of assistance shall be paid to the governing  
4 authorities of that institution, and shall be applied toward defraying  
5 the actual expenses of such person in such institution; provided,  
6 that the commission has approved and that it and its agents are per-  
7 mitted freely to visit and inspect said institution. Any moneys re-  
8 maining after defraying such expense shall be paid to the recipient.  
9 It shall not be lawful for the authorities of any charitable institution  
10 receiving public moneys, to refuse admission as an inmate of such  
11 institution, or to refuse relief, on the ground that the person is re-  
12 ceiving assistance under this act.

1 **SEC. 27. Recipient not to receive other assistance.** No person  
2 receiving assistance under this act shall at the same time receive any  
3 other assistance from the state, or from any political subdivision

4 thereof, except for medical and surgical assistance, and hospitali-  
5 zation.

1 **SEC. 28. Incapacity of assisted.** If the person receiving assist-  
2 ance is, on the testimony of reputable witnesses, found incapable of  
3 taking care of himself or his money, the board may direct the pay-  
4 ment of the installments of the assistance to any responsible person  
5 or corporation for his benefit. It shall be within the power of the  
6 commission to suspend payment for such period as the board shall  
7 recommend.

1 **SEC. 29. Assistance to be inalienable.** All rights to old age assist-  
2 ance shall be absolutely inalienable by any assignment, sale, execu-  
3 tion or otherwise, and, in the case of bankruptcy, the assistance shall  
4 not pass to or through any trustees or other persons acting on behalf  
5 of creditors.

1 **SEC. 30. Assistance certificate improperly obtained.** If at any  
2 time the commission has reason to believe that an assistance certifi-  
3 cate has been improperly obtained, it shall cause special inquiry to  
4 be made by the board, and may suspend payment of any installment  
5 pending the inquiry. It shall also notify the board of such suspen-  
6 sion. If on inquiry it appears that the certificate was improperly  
7 obtained, it shall be canceled by the commission, but if it appears  
8 that the certificate was properly obtained, the suspended installments  
9 shall be payable in due course.

1 **SEC. 31. Violations.** Any person who by means of a wilfully  
2 false statement or representation or by impersonation or other  
3 fraudulent device obtains, or attempts to obtain, or aids or abets any  
4 person to obtain:  
5 a. An assistance certificate to which he is not entitled; or  
6 b. A larger amount of assistance than that to which he is justly  
7 entitled; or  
8 c. Payment of any forfeited installment grant; or any person  
9 who buys or aids or abets in buying or in any way disposing of the  
10 property of a person receiving assistance, without the consent of the  
11 commission, shall be guilty of a misdemeanor, and upon conviction,  
12 shall be punished by a fine not exceeding one hundred dollars, or by  
13 imprisonment in the county jail for not more than thirty days, or  
14 both.

1 **SEC. 32. Penalty.** Any person who violates any provision of this  
2 act for which no penalty is specifically provided shall be guilty of a  
3 misdemeanor, and, upon conviction, shall be punished by a fine of  
4 not exceeding one hundred dollars, or by imprisonment in the county  
5 jail not exceeding thirty days, or both. Where a person receiving  
6 assistance is convicted of an offense under this section the commis-  
7 sion shall cancel the certificate.

1 **SEC. 33. No assistance during imprisonment.** If any person re-  
2 ceiving assistance is convicted of any crime or offense and punished  
3 by imprisonment for one month or longer, the board shall direct that  
4 payments shall not be made during the period of imprisonment.

1     **SEC. 34. Appropriations by local authorities.** There is hereby  
2 created a fund to be known as the old age pension fund to be ad-  
3 ministered by the commission, the proceeds of which shall be used to  
4 pay the expenditures incurred under this act. To provide money for  
5 said fund, there is hereby levied on all persons residing in this state  
6 and who are citizens of the United States and of twenty-one (21)  
7 years of age and upwards, except inmates of state and county insti-  
8 tutions, an annual tax of two (2) dollars. From the list certified  
9 to the county treasurer under the provisions of section 36 of this act,  
10 it shall be the duty of such county treasurer to place the names of all  
11 persons subject to said tax on the tax list, and the said annual tax  
12 levied by the provisions of this section and act shall be collected in  
13 1935, and each year thereafter, by the county treasurer at the same  
14 time as property taxes and subject to the same penalties, and the  
15 county treasurer shall make remittance thereof to the treasurer of  
16 state who shall credit same to the old age pension fund; provided,  
17 however, that said tax, if paid, shall be credited on any poll taxes  
18 assessed for street, road, or other purposes against the person pay-  
19 ing same. Any person, firm, association or corporation, including  
20 municipal corporations and special charter cities, having in their  
21 employ continuously for a period of thirty days or more any resident  
22 of this state and who is a citizen of the United States, and to whom  
23 this act applies and who has not paid the tax provided for in this  
24 section, shall deduct said tax from the earnings of such employee  
25 and deliver to such employee a receipt for said collection and remit  
26 same to the treasurer of state, together with a report showing the  
27 amount and name of the person from whom collected; and the treas-  
28 urer of state shall credit said tax as other taxes provided for in this  
29 section and act, and report to the county treasurer of the county  
30 from which such remittance was received, giving the name of the  
31 employee and the amount of such tax collected; and when said re-  
32 port has been received by the county treasurer, he shall credit such  
33 person on his books with said payment. Any employer failing to  
34 collect and so report said tax shall be liable therefor. As a condition  
35 for obtaining assistance under this act and from this fund, satis-  
36 factory proof shall be furnished to the board or commission that  
37 the applicant for said aid has paid all taxes due to said fund. Any  
38 one who becomes in arrears more than three (3) years on this tax  
39 for any year shall forfeit all claim to old age pensions provided for  
40 herein.

41     All taxes collected under the provisions of this section and act  
42 shall be deposited to the credit of the old age pension fund, and shall  
43 be kept separate from the general fund of the state. On receipt of  
44 written order from the commission, the state comptroller shall draw  
45 warrants, and/or warrant checks against the old age pension fund  
46 for any and all old age assistance payments and other expenditures  
47 provided for in this act.

1     **SEC. 35.** For the purpose of affording old age assistance com-  
2 mencing November 1, 1934, under the provisions of this act prior  
3 to July 1, 1935, there is hereby levied on all persons pursuant to  
4 section 34, a tax of one (1) dollar, payable on or before July 1,  
5 1934. The board of assessment and review is hereby directed to

6 instruct the auditors of the several counties of the state to have the  
7 assessors submit lists of persons over twenty-one (21) years of age,  
8 subject to this tax in their respective districts and the said auditor  
9 to pass these lists on to the treasurer of such counties for collection.

1 **SEC. 36.** Each assessor shall at the time of listing property for  
2 assessment list and return to the county auditor on or before March  
3 15, 1935, and each year thereafter, the names and post-office ad-  
4 dresses of all persons subject to the tax provided for in this act;  
5 and the county auditor shall certify said list to the county treasurer  
6 on or before April 1, 1935, and each year thereafter.

1 **SEC. 37. Report of commission.** Within ninety days after the  
2 close of each calendar year, the commission shall make a report to  
3 the governor for the preceding year, stating:  
4 a. The total number of recipients.  
5 b. The amount paid in cash.  
6 c. The total number of applications.  
7 d. The number granted.  
8 e. The number denied.  
9 f. The number canceled during that year, and  
10 g. Such other information as the commission may deem advisable.

1 **SEC. 37-a.** There shall be kept on file in the state comptroller's  
2 office an itemized record of all receipts and disbursements showing  
3 the money received from each county and the assistance granted to  
4 each county. A summary of the said record shall be compiled and  
5 published at the end of the tax year.

1 **SEC. 38. Procedure.** All methods of procedure in hearings, inves-  
2 tigation, recording, registration, and accounting, pertaining to old  
3 age assistance under this act, shall be in accordance with the rules  
4 and regulations as laid down, from time to time, by the commission.

1 **SEC. 39. Assistance subject to future statute.** Every assistance  
2 granted under the provisions of this act shall be deemed to be  
3 granted and shall be held subject to the provisions of any amending  
4 or repealing act that may hereafter be passed, and no recipient under  
5 this act shall have any claims for compensation, or otherwise, by  
6 reason of his assistance being affected in any way by such amending  
7 or repealing act.

1 **SEC. 40.** The sum of ten thousand (10,000) dollars or so much  
2 thereof as may be found necessary, is hereby appropriated to the  
3 commission, out of any funds not otherwise appropriated for the  
4 purpose of carrying out the provisions of this act.

1 **SEC. 41. Construction of this act.** 1. Nothing in this act shall  
2 be construed as repealing any other act or part of an act providing  
3 for the support of the poor except insofar as inconsistent therewith,  
4 and the provisions of this act shall be construed as an additional  
5 method of supporting and providing for the aged poor.

6 2. This act shall be liberally construed.

7 3. If any provision of this act is held invalid, the validity of the  
8 remainder of the act shall not be affected thereby.

1 SEC. 42. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its publication in the Mount Pleasant  
3 News, a newspaper published at Mount Pleasant, Iowa, and the  
4 Burlington Hawkeye-Gazette, a newspaper published at Burlington,  
5 Iowa.

Senate File No. 42. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Burlington Hawkeye-Gazette, March 16, 1934, and Mount Pleasant News, March 14, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 20

FISH AND GAME. LICENSE FEES, CONSERVATION PROGRAM

S. F. 243

AN ACT to amend section ten (10) of chapter thirty (30) of the laws of the Forty-fifth General Assembly to provide for an increase in license fees, to provide adequate funds, to make possible the development of the Iowa twenty-five year conservation program.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section ten (10) of chapter thirty (30) of the acts  
2 of the Forty-fifth General Assembly is amended by striking lines 8,  
3 9, and 10 and substituting in lieu thereof the following:

- 4 "Hunting license:
- 5 All persons legal residents of the state, except as otherwise
- 6 provided .....\$2.00
- 7 All persons legal residents of the state under 16 years of
- 8 age .....\$1.00
- 9 "Fishing license:
- 10 All persons legal residents of the state, except as otherwise
- 11 provided .....\$1.00
- 12 "Hunting and fishing combined license:
- 13 All persons legal residents of the state, except as other-
- 14 wise provided .....\$2.50"

1 SEC. 2. Section ten (10) of chapter thirty (30) of the acts of the  
2 Forty-fifth General Assembly is amended by adding thereto the fol-  
3 lowing:

4 "During the years 1934 to 1938, inclusive, the commission shall set  
5 aside from each \$2 resident hunting license, the sum of \$1.50, and  
6 from each \$2.50 resident combination license, the sum of \$1, which  
7 amounts shall be expended by the commission prior to the first day  
8 of January, 1940, for acquisition, establishment, and maintenance  
9 of public shooting grounds, acquisition and restoration of marsh and  
10 lake areas suitable for breeding areas for migratory wild fowl,  
11 establishment and improvement of upland game refuges and pro-  
12 ducing areas and game management areas, and development of new  
13 lakes and improvement of present lakes."

1 SEC. 3. This act, being deemed of immediate importance, shall be  
2 in force and effect after its passage and publication in the Marcus

- 3 News, a newspaper published at Marcus, Iowa, and in the Merrill  
4 Record, a newspaper published at Merrill, Iowa.

Senate File No. 243. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Marcus News, March 15, 1934, and Merrill Record, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 21

### FISH AND GAME. REMOVAL OF UNDESIRABLE FISH

#### S. F. 242

AN ACT to amend chapter eighty-six (86), Code of Iowa, 1931, by amending section seventeen hundred forty-five (1745), relating to the removal of undesirable fish from the public waters of the state.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seventeen hundred forty-five (1745),  
2 Code, 1931, by striking everything in line 6 following the comma,  
3 all of line 7, and the word "fish" in line 8 and inserting in lieu thereof  
4 the words "any undesirable or injurious fish."

5 Further amend said section by striking the words "gar and dog-  
6 fish" in line 8 and substituting in lieu thereof "such fish."

7 Also amend said section by striking the first sentence of the second  
8 paragraph and inserting in lieu thereof the following: "In the  
9 removal of undesirable and injurious fish by net or seine, other than  
10 the removal of such fish by the warden, the warden shall enter into  
11 written contract for the taking of such fish from the public waters  
12 of the state."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in force after its publication in the Le Mars  
3 Sentinel, a weekly newspaper published at Le Mars, Iowa, and the  
4 Sigourney Review, a newspaper published at Sigourney, Iowa.

Senate File No. 242. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the LeMars Sentinel, February 20, 1934, and the Sigourney Review, February 21, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 22

## STATE PARKS. CITY OR TOWN FUNDS AVAILABLE FOR PURCHASE

S. F. 74

AN ACT to amend sections eighteen hundred twenty-two-a one (1822-a1), eighteen hundred twenty-two-a two (1822-a2), eighteen hundred twenty-two-a three (1822-a3), of the Code, 1931, relating to the expenditure by cities or towns in aiding in the purchase of land for state parks.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section eighteen hundred twenty-two-a one (1822-a1)  
2 of the Code, 1931, is amended by striking the words "having a popu-  
3 lation of thirty-five hundred or over, situated in counties having a  
4 population of one hundred fifty thousand or over", in lines 2, 3, 4  
5 and 5 and inserting in lieu thereof the words "or towns." Also  
6 amend said section by inserting after the word "city" in line 5 the  
7 words "or town."

1 SEC. 2. Section eighteen hundred twenty-two-a two (1822-a2)  
2 of the Code, 1931, is amended by inserting after the word "cities"  
3 in line 2 a comma and the words "or by such town or towns."  
4 Also amend said section by inserting a comma after the word  
5 "cities" in line 6 thereof and the words "or by such town or towns."

1 SEC. 3. Section eighteen hundred twenty-two-a three (1822-a3)  
2 of the Code, 1931, is amended by inserting after the word "cities"  
3 in line 2 thereof a comma and the words "or any town or towns."

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its passage and publi-  
3 cation in the Carroll Times, a newspaper published in Carroll, Iowa,  
4 and the Coon Rapids Enterprise, a newspaper published at Coon  
5 Rapids, Iowa.

Senate File No. 74. Approved January 10, 1934.

I hereby certify that the foregoing act was published in the Carroll Times, January 18, 1934, and the Coon Rapids Enterprise, January 19, 1934.

Mrs. ALEX MILLER, *Secretary of State.*

## CHAPTER 23

## REAL ESTATE BROKERS

H. F. 98

AN ACT to amend section nineteen hundred five-c twenty-six (1905-c26), Code, 1931, relating to real estate brokers.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section nineteen hundred five-c twenty-six (1905-c26)  
2 (Code, 1931,) is amended by striking the period at the end of the  
3 section and inserting in lieu the following: "; nor shall it be held

4 to include any auctioneer while selling real estate at public auction  
5 for any of the parties exempted under this section.”

House File No. 98. Approved February 17, 1934.

## CHAPTER 24

### IOWA LIQUOR CONTROL ACT

H. F. 292

AN ACT to promote temperance in the state of Iowa; to create a liquor control commission; to provide for the appointment of such commission; to prescribe its powers and duties; to provide for the control by such commission of the alcoholic liquor traffic within the state of Iowa; to provide for the licensing thereof and making disposition of the revenue therefrom; to provide for an appropriation to carry out the provisions of this act; to provide for the enforcement and to prescribe the penalties for violations of this act; to provide for the confiscation and disposal of property seized under the provisions hereof; to provide for the abatement of nuisances created by the violation of this act; to provide for the appropriation of proceeds derived under this act; to provide for the audit of the commission; to provide and fix penalties for the violation of this act; and to prescribe the method of procedure; to provide that whenever the provisions of any existing laws relative hereto are or may be inconsistent or in conflict with the provisions of this act that the provisions of this act shall control and supersede such laws and providing that the passage of this act shall in no manner affect chapter thirty-seven (37) and chapter thirty-eight (38) of the acts of the Forty-fifth General Assembly, it being the intent of this act that said chapters thirty-seven (37) and thirty-eight (38), acts of the Forty-fifth General Assembly, shall remain in full force and effect as enacted or as hereafter amended.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. This act shall be cited as the Iowa liquor control act,  
2 and shall be deemed an exercise of the police power of the state, for  
3 the protection of the welfare, health, peace, morals and safety of the  
4 people of the state, and all its provisions shall be liberally construed  
5 for the accomplishment of that purpose, and it is declared to be the  
6 public policy that the traffic in alcoholic liquors is so affected with a  
7 public interest that it should be regulated to the extent of prohibiting  
8 all traffic in them, except as hereinafter provided for in this act  
9 through the medium of an Iowa liquor control commission by this  
10 act created, in which is vested the sole and exclusive authority to  
11 purchase alcoholic liquors, as defined herein, for the purpose of re-  
12 sale.

1 SEC. 2. Wherever any provisions of the existing laws are in con-  
2 flict with the provisions of this act, the provisions of this act shall  
3 control and supersede all such existing laws, provided, however, that  
4 the repeal of any chapters of the code or sections thereof shall in no  
5 manner repeal or affect chapter thirty-seven (37) and chapter thirty-  
6 eight (38) of the laws of the Forty-fifth General Assembly, it being  
7 the intent of this act that the said chapter thirty-seven (37) and  
8 chapter thirty-eight (38) of the laws of the Forty-fifth General  
9 Assembly, shall remain in full force and effect as enacted or as here-  
10 after amended.

1 SEC. 3. It shall be unlawful to manufacture for sale, sell, offer  
2 or keep for sale, possess and/or transport vinous, fermented, spir-

3 ituous, or alcoholic liquor, except beer as defined in chapter thirty-  
4 seven (37) of the laws of the Forty-fifth General Assembly, or as the  
5 same may hereafter be amended for any purpose whatsoever, except  
6 upon the terms, conditions, limitations and restrictions as set forth  
7 herein.

1 SEC. 4. For the interpretation of this act, unless the context in-  
2 dicates a different meaning:

3 1. "Commission" means the commission created by this act under  
4 the name of the "Iowa liquor control commission."

5 2. "Alcohol" means the product of distillation of any fermented  
6 liquor, rectified either once or oftener, whatever may be the origin  
7 thereof, and includes synthetic ethyl alcohol.

8 3. "Spirits" means any beverage which contains alcohol obtained  
9 by distillation mixed with drinkable water and other substances in  
10 solution, and includes, among other things, brandy, rum, whisky,  
11 and gin.

12 4. "Wine" means any alcoholic beverage obtained by the fer-  
13 mentation of the natural sugar contents of fruits, (grapes, apples,  
14 etc.) or other agricultural products containing sugar (honey, milk,  
15 etc.).

16 5. "Alcoholic liquor" includes the three varieties of liquor above  
17 defined (alcohol, spirits, and wine), and every liquid or solid, pat-  
18 ented or not, containing alcohol, spirits, or wine, and susceptible of  
19 being consumed by a human being, for beverage purposes. Any  
20 liquid or solid containing more than one of the three varieties above  
21 defined is considered as belonging to that variety which has the  
22 highest percentage of alcohol, according to the order in which they  
23 are above defined.

24 6. "Person" includes any natural person, association, partner-  
25 ship, corporation, and club.

26 7. "Whosoever" when used in reference to any offender under  
27 this act, includes every person who acts for himself or for any other  
28 person, and includes also such other person.

29 8. "Residence" means the premises where a person resides, per-  
30 manently, or temporarily.

31 9. "License" means a contract between the commission and a  
32 licensee entitled thereto under the provisions of this act.

33 10. "Manufacture" means to distill, rectify, ferment, brew, make,  
34 mix, concoct, or process any substance or substances capable of  
35 producing a beverage containing more than one half of one per  
36 centum of alcohol by volume and includes "blending", "bottling", or  
37 the preparation for "sale."

38 11. "Package" means any container or containers, receptacle or  
39 receptacles used for holding liquor.

40 12. "Distillery", "winery", and "brewery" means not only the  
41 premises wherein "alcohol" or "spirits" is distilled, or rectified  
42 "wine" is fermented, but in addition a "person" owning, represent-  
43 ing or in charge of such premises and the operations conducted  
44 thereon, including the blending and bottling or other handling and  
45 preparation of "alcoholic liquor" in any form.

46 13. "Importer" means the "person" transporting or ordering,  
47 authorizing or arranging the transportation or shipment of "alco-  
48 holic liquor" into the state of Iowa whether such "person" is a  
49 resident or citizen of Iowa or not.

50 14. "Interdicted person" means a person to whom the sale of  
51 liquor is prohibited by an order of the commission or the court  
52 under this act.

53 15. "Import" means the transporting or ordering or arranging  
54 for the transportation or shipment of "alcoholic liquor" into the  
55 state of Iowa whether by a resident of the state or otherwise.

56 16. "State liquor store" means a store established by the liquor  
57 control commission under this act for the sale of alcoholic liquor in  
58 the original package for consumption off the premises.

59 17. "Special distributor" means a person especially designated  
60 by the commission to dispense alcoholic liquors, subject to the pro-  
61 visions of this act, in such cities and towns as in the opinion of the  
62 commission there is not sufficient demand for a state liquor store.

63 18. "Warehouse" means any premises or place primarily con-  
64 structed or used or provided with facilities for the storage in tran-  
65 sit or other temporary storage of perishable goods and/or for the  
66 conduct of normal warehousing business.

67 19. "Public place" includes any place, building or conveyance  
68 to which the public has or is permitted to have access and any place  
69 of public resort.

70 20. "Permit" means a permit for the purchase and/or consump-  
71 tion of liquor by an individual under this act.

72 21. Whenever reference shall be made to anything forbidden  
73 under this act, and relating to alcoholic liquor, the words, "to sell"  
74 includes: to solicit, or receive an order for; to keep or expose for  
75 sale; to deliver for value or in any other way than purely gratui-  
76 tously; to peddle; to keep with the intent to sell; to keep or transport  
77 in contravention of section three of this act; to traffic in for a val-  
78 uable consideration, promised or obtained directly or indirectly, or  
79 under any pretext or by any means whatsoever, to procure or allow  
80 to be procured for any other person; and the word, "sale" includes  
81 every act of selling as above defined.

82 22. "Wholesaler" means any person who shall sell, barter, ex-  
83 change, offer for sale or have in possession with intent to sell, alco-  
84 holic liquor and wines to retailers for resale.

1 SEC. 5. 1. There is hereby created a commission composed of  
2 three electors of this state to be known and designated as the Iowa  
3 liquor control commission, not more than two of whom shall belong  
4 to the same political party, and no two of whom shall, at the time  
5 of appointment, reside in the same congressional district. The com-  
6 mission shall be held strictly accountable for the enforcement of the  
7 provisions of this act.

8 2. No member, officer or employee of said commission shall, while  
9 holding such office or position, hold any other office or position under  
10 the laws of this state or of any other state or of the United States,  
11 and shall not engage in any occupation or business inconsistent

12 and/or interfering with the duties of such employment; and no such  
13 member, officer or employee shall, while holding such office or posi-  
14 tion, serve on or under or be a member of any committee of any po-  
15 litical party, and shall not, directly or indirectly, use his influence  
16 to induce any other officer or officers, employee or employees, elector  
17 or electors of this state to adopt his political views or to favor any  
18 particular candidate for office, nor shall any such member, officer  
19 or employee contribute in any manner, directly or indirectly, any  
20 money or other things of value to or for any person or persons,  
21 committee or committees, for campaign or election purposes. Any  
22 such member, officer or employee who violates any of the terms  
23 and/or provisions of this subsection 2 shall be deemed guilty of  
24 corruption.

25 3. Any member, secretary, officer or employee of said commission  
26 shall be removable for any of the causes and in the manner provided  
27 by chapter fifty-six (56) of the Code of 1931, as amended, relating to  
28 removal from office; such removal shall not be in lieu of any other  
29 punishment that may be prescribed by the laws of the state of Iowa.

30 4. The commission shall, on July first of each year, select one of  
31 its members as chairman, who shall serve in such capacity for the  
32 succeeding year. Each member of the commission shall devote his  
33 entire time to the duties of his office, and his salary shall be four  
34 thousand five hundred dollars a year. Said commission may employ  
35 a secretary and such other assistants and/or employees as may  
36 reasonably be necessary, and at such salary each as may be fixed by  
37 said commission.

38 Members of the commission and said secretary, assistants and/or  
39 employees shall be allowed their actual and necessary expenses while  
40 traveling on business of the commission outside of their place of  
41 residence; provided, however, that an itemized account of such ex-  
42 penses shall be verified by the member, secretary, assistant and/or  
43 employee making claim for payment and shall be approved by a  
44 majority of the members of the commission. If such account is paid,  
45 the same shall be filed in the office of said commission and be and  
46 remain a part of its permanent records. All of said salaries and  
47 expenses shall be payable out of the liquor control act fund created  
48 by this act.

49 5. The members of the first commission shall be appointed by  
50 the governor, subject to approval of the senate by a majority vote  
51 of the members in executive session, as follows: one for a term to  
52 expire July 1, 1935; one for a term to expire July 1, 1937; and one  
53 for a term to expire July 1, 1939. Said terms shall begin immediately  
54 upon the appointment, approval and qualification.

55 Thereafter, the term of each member of said commission shall be  
56 six years; and the governor shall, within sixty days following the  
57 organization of each regular session of the general assembly, ap-  
58 point, with the approval of a majority of the members of the senate  
59 in executive session, a successor to the member of said commission  
60 whose term of office will expire July first next following.

61 6. Any vacancy or vacancies on said commission which may oc-  
62 cur when the general assembly is not in session shall be filled by  
63 appointment by the governor, which appointment shall expire at the

64 end of thirty days following the organization of the next general  
65 assembly. Prior to the expiration of said period of thirty days, the  
66 governor shall transmit to the senate for its approval an appoint-  
67 ment for the unexpired portion of the regular term. Any vacancy  
68 or vacancies occurring when the general assembly is in session shall  
69 be filled in the same manner as regular appointments are made, and  
70 before the end of such session, and for the unexpired portion of the  
71 regular term.

1     SEC. 6. The principal place of business of the Iowa liquor con-  
2     trol commission shall be in the city of Des Moines, Iowa, and the  
3     executive council of the state of Iowa shall provide suitable quar-  
4     ters or offices for the Iowa liquor control commission in Des Moines,  
5     Iowa.

1     SEC. 7. The commission shall have the following functions, duties  
2     and powers:

3     a. To buy, import, and have in its possession for sale and sell  
4     liquors in the manner set forth in this act.

5     b. To establish, maintain and/or discontinue state liquor stores  
6     and special distributors and to determine the cities and towns in-  
7     cluding cities and towns under special charter and cities under com-  
8     mission form of government in which state liquor stores and special  
9     distributors shall be located. However, no liquor store or special  
10    distributor shall be established within three hundred (300) feet of  
11    any school building used for school purposes or any church used  
12    as such.

13    c. To grant and refuse, or cancel for cause, permits for the pur-  
14    chase of liquor.

15    d. To rent, lease, and/or equip any building or any land neces-  
16    sary to carry out the purposes of this act.

17    e. To lease all plants and lease or buy equipment it may consider  
18    necessary and useful in carrying into effect the objects and purposes  
19    of this act.

20    f. To appoint vendors, clerks, or other employees required for  
21    the operation or carrying out of this act and to dismiss the same,  
22    but not without cause deemed by the commission in its discretion as  
23    sufficient; to fix their salaries or remuneration; assign them their  
24    title, duties and powers.

25    g. To issue and grant permits and licenses; and to revoke all such  
26    licenses and permits for cause, under this act.

27    h. To determine the nature, form and capacity of all packages  
28    containing liquor kept or sold under this act; provided, that all  
29    spirituous and vinous liquor shall be purchased and sold only in the  
30    original package.

31    i. To license, inspect and control the manufacture of alcoholic  
32    liquors and regulate the entire liquor industry in the state of Iowa.

33    j. To employ a chemist, maintain a laboratory, to test, label and  
34    certify to all alcoholic liquors sold in Iowa.

35    k. To establish and maintain in its own name in the state treas-  
36    ury a special account, hereinafter known as the liquor control act  
37    fund, in an amount necessary for use of the commission, said amount  
38    to be determined by the state comptroller.

- 1 SEC. 8. 1. The commission may make such rules and regula-  
2 tions not inconsistent with this act, which to the commission may  
3 seem expedient or necessary for carrying out the provisions of this  
4 act and for the efficient administration thereof.
- 5 2. Without attempting or intending to limit the power of the  
6 commission as to the provisions contained in subsection one (1)  
7 hereof, it is declared that the commission may and it does have the  
8 power to make regulations in the manner set forth in the foregoing  
9 subsection and that said powers shall extend to and include the  
10 following:
- 11 a. Prescribing the duties of the secretary, officers, clerks, serv-  
12 ants, agents, or employees of the commission and regulating their  
13 conduct while in the discharge of their duties.
- 14 b. Regulating the management, equipment and merchandise of  
15 state liquor stores, and warehouses in and from which liquors are  
16 transported, kept or sold and prescribing the books and records to  
17 be kept therein. This paragraph shall apply to special distributors  
18 insofar as in the opinion of the commission it is deemed necessary  
19 for proper regulation and control.
- 20 c. Regulating the purchase of liquor generally and the furnishing  
21 of liquor to state liquor stores and special distributors established  
22 under this act, determining the classes, varieties, and brands of  
23 alcoholic liquors to be kept in state warehouses or for sale at any  
24 state liquor store or by any special distributor.
- 25 d. Prescribing forms or information blanks to be used for the  
26 purpose of this act or the regulations made thereunder and the  
27 terms and conditions under which permits and licenses may be  
28 issued or granted.
- 29 e. Prescribing the nature and character of proof to be furnished  
30 and conditions to be observed in the issuance of duplicate permits  
31 where the originals have been either lost or destroyed.
- 32 f. Providing for the issuing and distributing of price lists show-  
33 ing the price to be paid by purchasers for each brand, class or  
34 variety of liquors kept for sale under this act, and such prices shall  
35 be uniform throughout the state.
- 36 g. Prescribing what official seals or labels should be attached to  
37 the packages of liquor sold under this act including the various kinds  
38 of official seals or labels for the different classes or varieties or  
39 brands of liquors.
- 40 h. Prescribing the kind, quantity, and character of liquors which  
41 may be purchased or sold under any permits including the quantity  
42 which may be purchased or sold at any one time or within any  
43 specified period of time.
- 44 i. Prescribing the duties of employees authorized to issue per-  
45 mits or licenses under this act.
- 46 j. Prescribing, subject to this act, the days and hours during  
47 which state liquor stores and special distributors shall be kept open  
48 for the purpose of the sale or dispensing of liquors.
- 49 k. Prescribing, subject to this act, the records of sales to permit  
50 holders and by those holding licenses, for the report of the same  
51 to the commission and for the confidential character of the reports  
52 or records of individual permit holders.

- 53 l. Prescribing the place and the manner in which liquor may be  
54 lawfully kept or stored by the licensed manufacturer under this act.
- 55 m. Prescribing the time, manner, means, and method by which  
56 distillers, brewers, vendors, or others having permission under this  
57 act may deliver or transport liquors and prescribing the time, man-  
58 ner, means, and methods by which liquor under this act may be  
59 lawfully conveyed, carried, or transported.
- 60 n. Prescribing, subject to the provisions of this act, the condi-  
61 tions and qualifications necessary for the obtaining of licenses and  
62 the books and records to be kept and the remittance to be made by  
63 those holding licenses and determining the number of persons, firms,  
64 or corporations who shall be entitled to licenses and providing for  
65 the inspection of the records of all such licenses.
- 66 o. Prescribing the conditions and qualifications necessary for  
67 the obtaining of permits under this act.
- 68 p. Prescribing the purchase of liquor and furnishing liquor to  
69 state liquor stores and special distributors under this act.
- 70 q. The Iowa liquor control commission shall prepare, print and  
71 furnish all forms required under this act.

1 SEC. 9. The commission shall establish and maintain in any city  
2 or incorporated town, including cities under special charter and  
3 cities under commission form of government, which the commission  
4 may deem advisable, a state liquor store or stores or special dis-  
5 tributors, as provided for in section ten (10) of this act, for storage  
6 and sale of liquor in accordance with the provisions of this act and  
7 the regulations made thereunder. The commission may, from time  
8 to time, as determined by it, fix the prices of the different classes,  
9 varieties, or brands of liquor to be sold.

1 SEC. 10. 1. In cities and towns where the establishment of a  
2 state liquor store, under the provisions of this act, does not seem  
3 advisable, the commission may select a special distributor, who shall  
4 have been in business in and a resident of such city or town not less  
5 than two (2) years immediately prior to such appointment, to sell  
6 alcoholic liquors for consumption off the premises; provided, how-  
7 ever, that in no case such special distributor shall be the holder of a  
8 class "B" permit to sell beer as provided in chapter thirty-seven  
9 (37) of the acts of the Forty-fifth General Assembly, nor shall such  
10 special distributor be granted such beer permit while being such  
11 distributor.

12 2. Special distributors shall be paid a sum to be fixed by the  
13 commission, but in no event shall this sum be in excess of nine  
14 hundred (900) dollars per annum. All alcoholic liquors sold by  
15 such distributors shall be sold in the original package at the price  
16 fixed by the commission, without profit to the distributor, and in  
17 accordance with the rules and regulations of the commission.

18 3. At any time, if in the judgment of the commission it shall  
19 appear advisable, the commission may establish a state liquor store  
20 in such city or town to replace the special distributor.

21 4. If, after a state liquor store has been in operation in any city  
22 or town, such store should show a loss to the state, the commission

23 may discontinue such store and select a special distributor in accord-  
24 ance with the provisions of this act.

25 5. No special distributor shall be selected in any city or town  
26 where there is a state liquor store in operation.

1 SEC. 11. In the conduct and management of state liquor stores  
2 the commission is empowered to employ a person who shall be known  
3 as a "vendor" who shall, subject to the directions of the commission,  
4 observe all provisions of this act and the rules and regulations of  
5 the commission.

1 SEC. 12. The liquor control commission shall prescribe from  
2 time to time by rule or regulation the qualifications to be possessed  
3 by persons desiring employment in state liquor stores or establish-  
4 ments.

1 SEC. 13. 1. A vendor or special distributor may not sell to any  
2 person nor may any person purchase alcoholic liquors from such  
3 vendor unless the person be the holder of a permit entitling such  
4 person to purchase liquors under such permit in conformity with  
5 the provisions of this act and the regulations established by the  
6 commission.

7 2. Before the vendor or special distributor shall sell or deliver  
8 to any person any alcoholic liquors he shall:

9 a. Have first demanded and received the permit or order in  
10 writing dated and signed by the purchaser setting forth the number  
11 of his permit, the kind and quantity of the liquor ordered or furnish  
12 such information in writing as may be determined by the regula-  
13 tions established by the commission.

14 b. Have received from the purchaser his permit and have en-  
15 dorsed thereon the kind and quantity of liquor sold, the date of sale  
16 and such other information as may be required by the commission.

17 c. Have demanded and received the purchase price of such liquor  
18 in cash.

1 SEC. 14. No vendor, officer, clerk, servant, agent, or employee  
2 of the commission employed in any state liquor store, state-owned  
3 warehouse, or special distributor, shall allow any alcoholic liquor  
4 to be consumed on the premises of such state warehouse, store, or  
5 special distributor nor shall any person consume any liquor on such  
6 premises.

1 SEC. 15. No alcoholic liquor shall be sold to any purchaser except  
2 in sealed container with the official seal or label prescribed by the  
3 commission and no such container shall be opened upon the premises  
4 of any state warehouse, store or special distributor. Such seal or  
5 label shall bear the seal of the commission and a facsimile of the  
6 signature of the chairman of the liquor control commission and  
7 shall certify the quality, age, and contents of the bottle or package  
8 on which it is affixed and must be attached and sealed to all liquors  
9 sold in the state of Iowa. Possession of alcoholic liquors bought or  
10 sold in the state of Iowa which do not carry such label or seal shall  
11 be considered a violation of this act. No alcoholic liquor shall be  
12 labeled "whisky" unless it is a distillate of fermented mash of grain

13 or mixture of grains. Spirits, the alcoholic content of which is  
14 distilled of any other substance, must be labeled "imitation." No  
15 spirits shall contain any substance, compound or ingredient which  
16 is injurious to health or deleterious for human consumption.

1 SEC. 16. The commissioners shall post a bond or bonds, at the  
2 expense of the state of Iowa, with such sureties as the executive  
3 council of the state of Iowa shall approve to guarantee to the state  
4 the proper handling and accounting of such moneys and merchandise  
5 and other properties as may be required in the administration of  
6 this act. It shall be the duty of the commission to secure from all  
7 agents, servants, and employees of the commission holding positions  
8 of trust a bond or bonds with such sureties as the commission will  
9 approve adequate to guarantee to the state the proper handling and  
10 accounting of all moneys, merchandise and other properties.

1 SEC. 17. The commission, or any member of the commission,  
2 shall not be personally liable for any action at law for damages  
3 sustained by any person because of any action performed or done  
4 by the commission, or any member of the commission, in the per-  
5 formance of their respective duties in the administration and in  
6 the carrying out of the purposes and provisions of this act.

1 SEC. 18. It shall be unlawful to transact the sale or delivery of  
2 any liquor in, on, or from the premises of any state liquor store,  
3 special distributor or warehouse:  
4 a. After the closing hour as established by the commission.  
5 b. On any legal holiday.  
6 c. On any Sunday.  
7 d. On any national or state election day.  
8 e. On any municipal election day held in the municipality in  
9 which such store, warehouse or special distributor may be situated.  
10 f. During such other periods or days as may be designated by  
11 the commission.

1 SEC. 19. It shall be lawful to transport, carry or convey liquors  
2 as defined by this act from the place of purchase by the commission  
3 to any state warehouse, store, special distributor or depot estab-  
4 lished by the commission for the purposes of this act or from one  
5 such place to another and when so permitted by this act the regu-  
6 lations made thereunder and in accordance therewith, it shall be  
7 lawful for any common carrier, or other person to transport, carry,  
8 or convey liquor sold by a vendor or a special distributor from a  
9 state warehouse, store or depot to any place to which the same  
10 may be lawfully delivered under this act and the regulations estab-  
11 lished by the commission; provided, however, that no common car-  
12 rier or other person shall break, open, allow to be broken or opened  
13 any container or package containing alcoholic liquor or to use or  
14 drink or allow to be used or drunk any liquor therefrom while in  
15 the process of being transported or conveyed; provided, however,  
16 that nothing in this act shall affect the right of any permit holder  
17 to purchase, possess, or transport alcoholic liquors as defined by  
18 this act and subject to the provisions of this act and the regulations  
19 made thereunder.

1 SEC. 20. 1. There shall be two classes of permits under this  
2 act:

3 a. Individual permits.

4 b. Special permits.

5 2. Upon application being made, in the form and manner pre-  
6 scribed by the commission, to the commission, or to any agent  
7 authorized by the commission to issue permits accompanied by pay-  
8 ment of the prescribed fee, and upon the commission or such author-  
9 ized agent being satisfied that the applicant has complied with the  
10 rules and regulations established by the commission for the issuance  
11 of such a permit for the purchase, possession and/or transportation  
12 of alcoholic liquors under this act, the commission or such author-  
13 ized agent shall issue to the applicant a permit of the class applied  
14 for as follows:

15 a. An "individual permit" in the form prescribed by the com-  
16 mission may be granted to an individual of the full age of twenty-  
17 one years who is not disqualified under the provisions of this act  
18 entitling the applicant to purchase liquor or beverages for medicinal  
19 or personal purposes in accordance with the terms and provisions  
20 of such permit and the provisions of this act by complying with  
21 such terms and conditions as may be prescribed by the commission.

22 b. A "special permit" in form as prescribed by the commission  
23 and subject to its issuance and/or use to such rules and regulations  
24 as the commission may adopt, may be issued as provided in this  
25 section, notwithstanding the other provisions of this act, as follows:

26 (1). To a physician, pharmacist, dentist or veterinarian, which  
27 will entitle the holder to purchase liquor from the state liquor  
28 stores or special distributors for use medicinally and in compound-  
29 ing prescriptions and to sell the same for use medicinally in the  
30 compounded prescription only upon the prescription of a licensed  
31 physician or surgeon, and to purchase liquor from the state liquor  
32 stores or special distributors for use in manufacturing or com-  
33 pounding lotions, compounds, and other like commodities not sus-  
34 ceptible for beverage purpose, and to sell the same for public use.

35 (2). To a soldiers' home, sanitarium, hospital, college or home  
36 for the aged which will entitle the holder to purchase liquor from  
37 the state liquor stores or special distributors for use for medicinal,  
38 laboratory and scientific purposes only.

39 c. Notwithstanding any of the provisions of this act, patent and  
40 proprietary medicines, tinctures, food products, extracts, toilet  
41 articles and perfumes, and other like commodities, none of which  
42 are susceptible of use as a beverage, but which require as one of their  
43 ingredients alcohol or vinous liquors, may be manufactured and  
44 sold within this state, provided a special permit so to do is first  
45 obtained, as in this subsection provided.

46 Any person, firm or corporation desiring such permit shall file  
47 with the liquor commission the affidavit of such person, member of  
48 the firm, secretary or other managing officer of the corporation, as  
49 the case may be, stating therein the following facts:

50 (1). The name, place of business and post-office address of the  
51 person, firm or corporation desiring such permit.

52 (2). The business in which said person, firm or corporation is

53 engaged and the articles manufactured by them which require in  
54 their manufacture the use of alcohol or vinous liquors.

55 (3). That neither the applicant, nor any member of the firm,  
56 nor officer of the corporation has been convicted of any violation  
57 of the laws of this state with reference to the sale of intoxicating  
58 liquors within three (3) years last past prior to the date of said  
59 affidavit.

60 If the liquor commission is satisfied that the facts stated in said  
61 affidavit are true and that the applicant is a person fit and proper  
62 to be entrusted with the permit applied for, the same shall be  
63 issued upon the filing by the applicant of a bond in the sum of two  
64 thousand (2,000) dollars, with approved sureties, conditioned that  
65 the applicant will faithfully observe the provisions of this act and  
66 the rules and regulations of the commission.

67 Such special permit when so issued shall entitle the holder thereof  
68 to import into the state, or purchase from licensed distillers within  
69 the state or from the commission, alcohol or vinous liquors for use  
70 in manufacture, in accordance with the terms of said permit, and  
71 to sell the product of such manufacture, regardless of any of the  
72 other provisions of this act with respect to purchase and sale of  
73 alcohol or vinous liquors.

74 It shall be the duty of every manufacturer holding such special  
75 permit under the provisions of this subsection whenever such manu-  
76 facturer shall purchase any alcoholic liquor from any person, firm  
77 or corporation, other than the liquor commission, immediately upon  
78 receipt thereof to file with the liquor commission a report of the  
79 receipt of such liquor in accordance with the rules and regulations  
80 as they may be established by the liquor commission.

81 3. Nothing in this act shall prohibit the legitimate sale of patent  
82 and proprietary medicines, tinctures, food products, extracts, toilet  
83 articles and perfumes, and other like commodities, none of which  
84 are generally classified or used as a beverage but which require as  
85 one of their ingredients alcoholic or vinous liquors, through the  
86 ordinary retail or wholesale channels.

1 SEC. 21. For an "individual permit" under clause (a) of subsec-  
2 tion two (2) issued after this act takes effect or upon the taking  
3 effect of this act the fee shall be one (1) dollar and such permit  
4 shall expire upon the thirtieth day of June, 1934. On all such per-  
5 mits issued on or after July 1, 1934, the fee shall be one (1) dollar,  
6 and such permits shall expire on June thirtieth following date of  
7 issuance.

8 For a "special permit" under clause (b) of subsection two (2) of  
9 section twenty (20) the fee shall be three (3) dollars per year.

1 SEC. 22. A permit shall be a purely personal privilege and shall  
2 expire on June thirtieth following date of issuance, except as pro-  
3 vided in section twenty-one (21), and shall be revocable for cause.  
4 It shall not constitute property nor shall it be subject to attachment  
5 and execution nor shall it be alienable nor assignable and in any  
6 case it shall cease upon the death of the permittee. Every permit  
7 shall be issued in the name of the applicant and no person holding  
8 a permit shall allow any other person to use the permit.

1     SEC. 23. No permit shall be issued or delivered to an applicant  
2 for the same unless said applicant has in the presence of some per-  
3 son duly authorized by the commission written his signature thereon  
4 or filed his signature with such duly authorized person in the manner  
5 prescribed by the regulations as fixed by the commission for the  
6 purpose of the future identification of said permit holder and until  
7 the signature has been witnessed and attested to by such duly  
8 authorized official authorized to issue permits.

1     SEC. 24. Any permit holder whose permit has been lost, de-  
2 stroyed, or stolen may make application to the commission or such  
3 other duly authorized agent entitled to issue permits and upon  
4 satisfactory proof of loss, destruction, or theft of said permit, sub-  
5 ject to the conditions contained in the regulations, may obtain a  
6 duplicate permit in lieu of the permit so lost, destroyed, or stolen  
7 for which duplicate permit a fee of fifty cents shall be paid.

1     SEC. 25. Whenever the holder of any permit issued under the  
2 provisions of this act violates any of the provisions of this act or  
3 any regulations made thereunder or is an interdicted person or is  
4 otherwise disqualified from holding such permit, the commission,  
5 upon satisfactory proof of such fact, the existence of such violation,  
6 the interdiction or disqualification of such permit holder, may, in  
7 its discretion, with or without hearing, suspend the permit and any  
8 and all rights of said permit holders for such period of time as the  
9 commission may see fit or may fully cancel said permit.

1     SEC. 26. Whenever a permit has been suspended or canceled as  
2 herein provided the holder of such permit shall forthwith deliver  
3 the same to the commission. Upon failure of the permit holder to  
4 deliver said permit to the commission upon request, the commission  
5 shall forthwith cancel the same. In the case of a suspension of  
6 the permit, the commission shall return the permit to the holder at  
7 the expiration of such period of suspension. Where the permit has  
8 been canceled, the commission shall notify the vendors, or such  
9 other persons as may be provided in the regulations made under  
10 this act, of the cancellation of said permit and no permit shall there-  
11 after be issued to such person whose permit has been canceled  
12 within a period of one (1) year from the date of cancellation of  
13 said permit.

14     Whenever a permit shall be produced at a state-owned warehouse,  
15 store, or distributor as defined by this act by a person who is not  
16 the lawful holder thereof, or where any permit which has been sus-  
17 pended or canceled is produced at such warehouse or store, the  
18 vendor or official in charge of such warehouse or store shall retain  
19 such permit in his custody and forthwith notify the commission of  
20 such fact and the commission shall, unless such permit has been  
21 canceled, forthwith cancel the same; provided, however, that the  
22 proper holder of any permit lost, destroyed, or stolen may, upon  
23 satisfactory proof to the commission that he was not a party to  
24 such improper use, obtain a return of such permit and re-establish  
25 his rights thereunder.

1 SEC. 27. Nothing in this act shall affect the purchase or use of  
2 sacramental wines to be used exclusively for sacramental purposes.

1 SEC. 28. Without attempting or intending to limit the powers  
2 and duties of the commission in the matter of the revocation of  
3 permits for cause or for any good and sufficient reason, the com-  
4 mission, municipal and district court are hereby empowered to  
5 revoke the permit of any holder as defined in this act upon satis-  
6 factory proof of any of the following grounds or causes:

- 7 a. Drunkenness.
- 8 b. Simulation of drunkenness.
- 9 c. Nonsupport of family or dependents.
- 10 d. Desertion of family or dependents.
- 11 e. The commission of any misdemeanor or felony in which the  
12 use of alcoholic liquor was a contributing factor.

1 SEC. 29. Upon application in the prescribed form and accom-  
2 panied by a fee of two hundred fifty (250) dollars, the commission  
3 may in accordance with this act, and in accordance with the regu-  
4 lations, made thereunder, grant a license, good for a period of one  
5 year after date of issuance to a manufacturer which shall allow  
6 the manufacture, storage and wholesale disposition and sale of  
7 alcoholic liquors and wines to the commission and to customers out-  
8 side of the state.

1 SEC. 30. Upon application in the prescribed form and accom-  
2 panied by a fee of one hundred (100) dollars and subject to the  
3 provisions of this act and the rules and regulations of the commis-  
4 sion, the commission shall grant a license good for a period of one  
5 year after date of issuance, to a wholesaler, which shall allow the  
6 wholesaler to purchase alcoholic liquor from distillers either within  
7 or without the state for the purpose of selling to the commission  
8 and customers of such wholesaler engaged in the sale of alcoholic  
9 liquor and wines at retail outside of the state.

1 SEC. 31. As a condition precedent to the approval and granting  
2 of any license to the manufacturer or wholesaler applying therefor,  
3 there shall be filed with the commission a statement under oath that  
4 the applicant is a bona fide manufacturer or wholesaler of alcoholic  
5 liquors, and that the said applicant will faithfully observe and com-  
6 ply with all rules and regulations of the commission then existing,  
7 or thereafter made, and that he will in all respects comply with  
8 the provisions of this act; together with a bond of five thousand  
9 (5,000) dollars for a manufacturer and one thousand (1,000) dol-  
10 lars for a wholesaler with a surety to be approved by the commis-  
11 sion; said bond to be in favor of the state of Iowa for the benefit  
12 of the state in case of any violation of this act.

1 SEC. 32. No manufacturer or wholesaler shall give away any  
2 alcoholic liquor of any kind or description at any time in connection  
3 with his business except for testing or sampling purposes only.

1 SEC. 33. No member or employee of the commission, directly  
2 or indirectly, individually, or as a member of a partnership or as a  
3 shareholder in a corporation shall have any interest whatsoever in

4 dealing in or in the manufacture of alcoholic liquor nor receive any  
5 kind of profit whatsoever nor have any interest whatsoever in the  
6 purchases or sale by the persons authorized to purchase and sell  
7 alcoholic liquor except that no such provisions shall prevent any  
8 such commissioner or employee from purchasing and keeping in  
9 his possession for the personal use of himself, or his family, or his  
10 guests any liquors which may be lawfully purchased.

1 SEC. 34. No vendor of any state liquor store or special distribu-  
2 tor shall sell any alcoholic liquor to any individual permit holder  
3 except for cash.

1 SEC. 35. It is hereby made unlawful for any person to use or  
2 consume any alcoholic liquors upon the public streets or highways,  
3 or in any public place, and no person shall be intoxicated nor simu-  
4 late intoxication in a public place; and any person violating any  
5 provisions of this section shall be fined not to exceed one hundred  
6 (100) dollars or sentenced not to exceed thirty (30) days in the  
7 county jail.

1 SEC. 36. Except in the case of liquor given or dispensed to a  
2 person under the age of twenty-one years by parent or guardian  
3 for beverage or medicinal purposes or as administered to him by  
4 either the physician or dentist for medicinal purposes no person  
5 shall sell, give, or otherwise supply liquor to any such person under  
6 the age of twenty-one years, or knowingly permit any person under  
7 that age to consume alcoholic liquors.

1 SEC. 37. Except in the case of liquor supplied to an interdicted  
2 person upon the prescription of a physician or administered by  
3 either a physician or dentist for medicinal purposes, no person shall  
4 procure for or sell or give to any interdicted person any alcoholic  
5 liquors, nor directly or indirectly, assist in procuring or supplying  
6 any alcoholic liquors to an interdicted person.

1 SEC. 38. No person whose permit or license has been canceled  
2 shall within one year after date of such cancellation make applica-  
3 tion for or receive another permit or license.

1 SEC. 39. 1. No person whose permit has been either suspended  
2 or canceled shall purchase or attempt to purchase any alcoholic  
3 liquors during the period of such suspension or cancellation.

4 2. No person shall apply for the purchase of any alcoholic  
5 liquors except in his own name.

6 3. No person shall sell, dispense, or give to any intoxicated per-  
7 son, or one simulating intoxication, any alcoholic liquors.

1 SEC. 40. Except as permitted by federal statute and regulations,  
2 there shall be no public advertisement or advertising of alcoholic  
3 liquors in any manner or form within the state of Iowa.

4 1. No person shall publish, exhibit, or display or permit to be  
5 displayed any other advertisement or form of advertisement, or  
6 announcement, publication, or price list of, or concerning any  
7 alcoholic liquors, or where, or from whom the same may be pur-  
8 chased or obtained, unless permitted so to do by the regulations

9 enacted by the commission and then only in strict accordance with  
10 such regulations.

11 2. This section of the act shall not apply, however:

12 a. To the Iowa liquor control commission.

13 b. To the correspondence, or telegrams, or general communica-  
14 tions of the commission, or its agents, servants, and employees.

15 c. To the receipt or transmission of a telegram or telegraphic  
16 copy in the ordinary course of the business of such agents, servants,  
17 or employees of any telegraph company.

1 SEC. 41. No person not expressly authorized by this act to deal  
2 in alcoholic liquors shall within the state of Iowa keep for sale, or  
3 offer for sale anything which is either labelled or branded with the  
4 name of any kind of alcoholic liquor whether the same contains any  
5 alcoholic liquor or not.

1 SEC. 42. Whenever it shall be established to the satisfaction of  
2 either the commission or the judge of any superior, municipal or  
3 district court that the holder of any permit defined under this act  
4 shall have been guilty of any of the grounds or causes for the  
5 revocation of a permit, as set forth in section twenty-eight of this  
6 act, or who shall by the excessive use of alcoholic liquors injure his  
7 health, impair, or endanger the welfare of his family, misspend,  
8 squander, or waste his estate, an order of interdiction may be made  
9 by either the commission or the judge of any superior, municipal  
10 or district court directing the suspension or cancellation of any  
11 permit and prohibiting the sale of alcoholic liquors to such persons  
12 until the further order of either the commission or the court making  
13 such an order. In the event such order is made by the court, a cer-  
14 tified copy of the same shall be forthwith filed with the commission.  
15 The commission or the court may as a part of its order of inter-  
16 diction in any such case provide and declare forfeited any alcoholic  
17 liquor in the possession of such permit holder or may take possession  
18 of and retain for such permit holder any alcoholic liquors until such  
19 order of interdiction may be satisfied, set aside, or modified by either  
20 the commission or the court entering such order.

21 Whenever by satisfactory proof it shall appear to either the com-  
22 mission or to the court making such an order of interdiction that  
23 the interdicted person has purged himself of the conduct, grounds,  
24 reasons, or causes for the suspension, cancellation, or order of inter-  
25 diction, the commission or the court making such an order of inter-  
26 diction may set aside or modify said order, and if deemed advisable,  
27 in any such case reinstate said interdicted person to his or her  
28 rights and privileges under this act. Whenever such order of inter-  
29 diction has been made by or filed with the commission, the commis-  
30 sion shall forthwith notify the vendors of such order of interdiction.

1 SEC. 43. For the purpose of enabling the commission to carry  
2 out the provisions of this act, there is hereby appropriated from  
3 the funds of the state treasury not otherwise appropriated the sum  
4 of five hundred thousand dollars and the state comptroller shall set  
5 aside from the appropriation the amount necessary to be used by  
6 the commission for the purchase of alcoholic liquors and payment

7 of such other expenses as may be necessary to establish and operate  
8 state liquor stores and special distributors in accordance with the  
9 provisions of this act and to perform such other duties as are im-  
10 posed upon it by this act.

11 All money hereafter received by the commission, including any  
12 money received under the appropriation herein made, shall consti-  
13 tute what shall hereafter be known as the liquor control act fund.  
14 Whenever said liquor control act fund shall have a balance in excess  
15 of the amount necessary to carry out the provisions of this act as  
16 determined and fixed from time to time by the comptroller, the  
17 comptroller shall transfer such excess to the general fund of the  
18 state treasury, which amount shall be used to reduce the general  
19 state tax levy against real estate.

1 SEC. 44. It shall be the duty of the commission or its authorized  
2 agents to issue individual permits, to remit to the commission all  
3 fees received by them from the issuance of individual permits and  
4 the commission shall upon receipt of such funds credit the same to  
5 the "liquor control act fund" herein provided. The commission or  
6 authorized agents designated to sell individual permits, shall report  
7 the fees received and remit the same once each month, said report  
8 and remittances to be made on or before the tenth day of the month  
9 succeeding that for which the report is made.

1 SEC. 45. The appropriation hereby made shall be paid by the  
2 treasurer of state upon the orders of the commission, in such  
3 amounts and at such times as in the discretion of the commission,  
4 may be necessary to carry on operations in accordance with the  
5 terms of this act.

1 SEC. 46. It shall be the duty of the commission to make a report  
2 to the governor of the state, ending with June thirtieth of each  
3 year, showing fully the results of the operations of the commission  
4 covering the period since the last previous report, and which report  
5 shall show:

6 1. Amount of profit or loss, if any, on account of state liquor  
7 stores and special distributors.

8 2. Number of such liquor stores opened, the number closed, and  
9 the number thereof operating on last day included in report.

10 3. Number of such special distributors appointed and number  
11 of such appointments in force on last day shown in report.

12 4. Amount of fees received from such stores and amount of fees  
13 received from such distributors, separately and in gross.

14 5. The amount of said liquor control act fund then in the hands  
15 of the commission and also in the hands of the state treasurer.

16 6. All other funds on hand and the source from which derived.

17 7. The total quantity and particular kind of alcoholic liquor sold.

18 8. The increase or decrease of such liquor sales.

19 9. Number of arrests and/or convictions for violations of this  
20 act and/or any other law of this state pertaining to alcoholic liquors.

21 In order that the said commission may be provided with the nec-  
22 essary information to make out the report required by this act, it  
23 shall be the duty of every justice of the peace, police court, mayor's

24 court and every clerk of a court of record in this state to forward  
25 to said commission during the month of July of each year a full  
26 and complete report of each case commenced in the court of such  
27 justice, police court, mayor's court, or any court of record, in which  
28 a violation of this act or any other law of this state pertaining to  
29 alcoholic liquors was charged, and the disposition of the same.

1 SEC. 47. There is hereby granted unto said commission the sole  
2 and exclusive right of importation, into the state, of all forms of  
3 alcoholic liquor, except as otherwise provided in this act, and no  
4 person, partnership, club, corporation, or association shall so import  
5 any such alcoholic liquor; and no distillery shall sell any such alco-  
6 holic liquor within the state to any person, partnership, club, cor-  
7 poration, or association but only to the commission, except as other-  
8 wise provided in this act, the intent hereof being to vest in said  
9 commission exclusive control within the state of Iowa both as pur-  
10 chaser and vendor of all alcoholic liquor sold by such distilleries  
11 within the state of Iowa or imported therein, except beer as referred  
12 to in chapter thirty-seven (37) and chapter thirty-eight (38), acts  
13 of the Forty-fifth General Assembly of the state of Iowa and amend-  
14 ments thereto, and except as otherwise provided in this act.

1 SEC. 48. This act shall not impair or affect any act done, offense  
2 committed or right accruing, secured or acquired, or penalty, for-  
3 feiture or punishment incurred prior to the time this act takes  
4 effect, but the same may be enjoyed, asserted, enforced, prosecuted  
5 or inflicted, as fully and to the same extent as if this act had not  
6 been passed.

1 SEC. 49. Notwithstanding anything in this act contained, but  
2 subject to any regulations or restrictions which the commission  
3 may impose, manufacturers of native wines from grapes, cherries,  
4 other fruit juices, or honey grown and produced in Iowa may sell,  
5 keep, or offer for sale and deliver the same in such quantities as  
6 may be permitted by the commission for consumption off the  
7 premises.

8 A manufacturer of native wines shall not sell such wines other-  
9 wise than as permitted by this section or allow any wine so sold,  
10 or any part thereof, to be drunk upon the premises of such manu-  
11 facturer. Notwithstanding anything in this act contained, any per-  
12 son may manufacture native wine as herein defined for consumption  
13 on his own premises.

1 SEC. 50. The auditor of state shall cause the financial condition  
2 and transactions of all offices, departments, stores, warehouses,  
3 depots and liquor transactions of special distributors of the Iowa  
4 liquor control commission to be examined at least once each year  
5 by the state examiners of accounts and at shorter periods if re-  
6 quested by the commission, governor, or executive council.

1 SEC. 51. All provisions of chapter seven (7) of the acts of the  
2 Forty-fifth General Assembly of the state of Iowa relating to audit-  
3 ing of financial records of governmental subdivisions which are not  
4 inconsistent herewith are hereby made applicable to the Iowa liquor

5 control commission, the liquor transactions of its special distribu-  
6 tors and any of its offices, stores, warehouses and depots.

1 SEC. 52. Any person who shall, by himself, or his employee, serv-  
2 ant, or agent, for himself or any person, company or corporation,  
3 keep or carry around on his person, or in a vehicle, or leave in a  
4 place for another to secure, any alcoholic liquor as herein defined,  
5 with intent to sell or dispense of the same by gift or otherwise, or  
6 who shall, within this state, in any manner, directly or indirectly,  
7 solicit, take or accept any order for the purchase, sale, shipment or  
8 delivery of such alcoholic liquors in violation of this act, or aid in  
9 the delivery and distribution of any alcoholic liquors so ordered or  
10 shipped, or who shall in any manner procure for, or sell or give any  
11 alcoholic liquors to any minor or interdicted person, for any purpose  
12 except as authorized and permitted in this act, shall be termed a  
13 bootlegger and upon conviction shall be sentenced to the county jail  
14 or the penitentiary, in the discretion of the court, for a period not  
15 exceeding one year.

1 SEC. 53. The building, erection, or place, or the ground itself, in  
2 or upon which the unlawful manufacture or sale, or keeping with  
3 intent to sell, use or give away, any alcoholic liquors is carried on  
4 or continued or exists, and any vehicle or other means of conveyance  
5 used in transporting such liquor in violation of this act, and the  
6 furniture, fixtures, vessels and contents, kept or used in connection  
7 therewith, are declared a nuisance and shall be abated as in this act  
8 provided.

1 SEC. 54. Whoever shall erect, establish, continue or use any  
2 building, erection or place for any of the purposes prohibited in the  
3 immediately preceding section, is guilty of a nuisance and upon con-  
4 viction shall be punished by a fine of not less than three hundred  
5 (300) dollars, nor more than one thousand (1,000) dollars, or  
6 imprisonment in the county jail not exceeding one (1) year, or by  
7 both such fine and imprisonment and shall stand committed until  
8 such fine imposed is paid.

1 SEC. 55. Actions to enjoin nuisances shall be brought in equity  
2 in the name of the state by the county attorney who shall prosecute  
3 the same to judgment.

1 SEC. 56. In such action, the court or a judge in vacation, shall,  
2 upon the presentation of a petition therefor, allow a temporary  
3 writ of injunction without bond, if it shall be made to appear to the  
4 satisfaction of the court or judge by evidence in the form of affi-  
5 davits, depositions, oral testimony or otherwise, that the nuisance  
6 complained of exists.

1 SEC. 57. Three (3) days' notice in writing shall be given the  
2 defendant of the hearing of the application, and if then continued  
3 at his instance the writ as prayed shall be granted as a matter of  
4 course.

1 SEC. 58. When an injunction has been granted, it shall be binding  
2 upon the defendant throughout the state and any violation of the

3 provisions of this act anywhere within the state shall be punished  
4 as a contempt, as herein provided.

1 SEC. 59. The action, when brought, shall be triable at the first  
2 term of court after due and timely service of notice of the com-  
3 mencement thereof has been given.

1 SEC. 60. In all actions to enjoin a nuisance or to establish a vio-  
2 lation of the injunction, evidence of the general reputation of the  
3 place described in the petition or information shall be admissible  
4 for the purpose of proving the existence of the nuisance or the vio-  
5 lation of the injunction.

1 SEC. 61. In the case of a violation of any injunction granted under  
2 the provisions of this act, the court, or in vacation a judge thereof,  
3 may summarily try and punish the defendant. The proceedings  
4 shall be commenced by filing with the clerk of the court an informa-  
5 tion under oath setting out the alleged facts constituting such vio-  
6 lation, upon which the court or judge shall cause a warrant to issue  
7 under which the defendant shall be arrested.

1 SEC. 62. The trial shall be as in equity and may be had upon  
2 depositions, or either party may demand the production and oral  
3 examination of the witnesses.

1 SEC. 63. A party found guilty of contempt under the provisions  
2 of the preceding section of this act shall be punished by a fine of not  
3 less than three hundred (300) dollars, nor more than one thousand  
4 (1,000) dollars, or by imprisonment in the county jail not less than  
5 six (6) months, nor more than twelve (12) months, or by both such  
6 fine and imprisonment.

1 SEC. 64. A bootlegger as defined in this act may be restrained  
2 by injunction from doing or continuing to do any of the acts pro-  
3 hibited herein, and all the proceedings for injunctions, temporary  
4 and permanent, and for punishments for violation of the same as  
5 prescribed herein, shall be applicable to such person, company, or  
6 corporation, and the fact that an offender has no known or perma-  
7 nent place of business, or base of supplies, or quits the business  
8 after the commencement of an action, shall not prevent a temporary  
9 or permanent injunction, as the case may be, from issuing.

1 SEC. 65. In no case shall a bootlegger injunction proceeding, as  
2 provided in this act, be maintained unless it be shown to the court  
3 that efforts in good faith have been made to discover the base of  
4 supplies or place where the defendant charged as a bootlegger con-  
5 ducts his unlawful business or receives or manufactures the alco-  
6 holic liquors, of which he is charged with bootlegging.

1 SEC. 66. If the existence of the nuisance be established in a civil  
2 or criminal action, an order of abatement shall be entered as a  
3 part of the judgment in the case, which order shall direct the con-  
4 fiscation of the alcoholic liquors by the state of Iowa, and in case a  
5 vehicle or other means of conveyance is abated, the sale thereof as  
6 hereinafter provided, the removal from the building or place of all  
7 fixtures, furniture, vessels or movable property used in any way in

8 conducting the unlawful business and sale thereof, in the manner  
9 provided for the sale of chattels under execution, and the effectual  
10 closing of the building, erection or place against its use for any  
11 purpose prohibited in this act, and so keeping it for a period of one  
12 year unless sooner released.

1 SEC. 67. If any one shall use a building or place so directed to  
2 be closed, he shall be punished as for contempt, as provided in this  
3 act.

1 SEC. 68. For removing and selling the movable property, the  
2 officer shall be entitled to charge and receive the same fees as he  
3 would for levying upon and selling like property on execution; and  
4 for closing the premises and keeping them closed a reasonable sum  
5 shall be allowed by the court.

1 SEC. 69. The proceeds of the sale of the personal property in  
2 abatement proceedings shall be applied first in payment of the costs  
3 of the action and abatement, and second to the satisfaction of any  
4 fine and costs adjudged against the proprietor of the premises and  
5 keeper of said nuisance, and the balance, if any, shall be paid to the  
6 defendant.

1 SEC. 70. If the owner appears and pays all costs of the proceed-  
2 ing and files a bond with sureties to be approved by the clerk in the  
3 full value of the property, to be ascertained by the court, or in va-  
4 cation by the clerk, auditor and treasurer of the county, conditioned  
5 that he will immediately abate said nuisance and prevent the same  
6 from being established or kept therein within a period of one year  
7 thereafter, the court, or in vacation a judge, may, if satisfied of his  
8 good faith, order the premises closed under the order of abatement  
9 to be delivered to said owner and the said order of abatement can-  
10 celed, so far as same may relate to said property.

1 SEC. 71. If the proceedings be an action in equity and said bond  
2 be given and costs therein paid before judgment, and order of abate-  
3 ment, the action shall thereby be abated as to said building only.

1 SEC. 72. The release of the property under the provisions of  
2 either of the two preceding sections shall not release it from any  
3 judgment lien, penalty or liability, to which it may be subject by  
4 law.

1 SEC. 73. Undertakings of bonds for abatement shall immediately  
2 after filing by the clerk of the district court be docketed and entered  
3 upon the lien index as required for judgments in civil cases, and  
4 from the time of such entries shall be liens upon real estate of the  
5 persons executing the same, with like effect as judgments in civil  
6 actions.

1 SEC. 74. Attested copies of such undertakings may be filed in the  
2 office of the clerk of the district court of the county in which the  
3 real estate is situated in the same manner and with like effect as  
4 attested copies of judgments, and shall be immediately docketed and  
5 indexed in the same manner.

1 SEC. 75. If the owner of a property who has filed such abatement  
2 bond as in this chapter provided fails to abate the said liquor nui-  
3 sance on the premises covered by the bond, or fails to prevent the  
4 maintenance of any liquor nuisance on said premises at any time  
5 within the period of one year, the court must, after a hearing in  
6 which the said fact is established direct an entry of such violation  
7 of the terms of his said bond, to be made on the record and the  
8 undertaking of his bond thereupon forfeited.

1 SEC. 76. A proceeding to forfeit an abatement bond shall be  
2 commenced by filing with the clerk of the court, by the county  
3 attorney of the county where the bond is filed, an application under  
4 oath to forfeit said bond, setting out the alleged facts constituting  
5 the violation of the terms of said bond, upon which the judge or  
6 court shall direct by order attached to said application that a notice  
7 be issued by the clerk of the district court directed to the principal  
8 and sureties on said bond to appear at a certain date fixed to show  
9 cause, if any they have, why the said bond should not be forfeited  
10 and judgment entered for the penalty therein fixed.

1 SEC. 77. The trial shall be to the court and as in equity, and be  
2 governed by the same rules as to evidence as in contempt proceed-  
3 ings.

1 SEC. 78. If the court after hearing finds a liquor nuisance has  
2 been maintained on the premises covered by the abatement bond and  
3 that liquor has been sold or kept for sale on the premises contrary  
4 to law within one year from the date of the giving of said bond,  
5 then the court shall order the forfeiture of the bond and enter  
6 judgment for the full amount of said bond against the principal and  
7 sureties thereof, and the lien on the real estate heretofore created  
8 shall be decreed foreclosed and the court shall provide for a special  
9 and general execution for the enforcement of said decree and judg-  
10 ment.

1 SEC. 79. Appeal may be taken as in equity cases and the cause be  
2 triable de novo except that if the state appeals it need not file an  
3 appeal or supersedeas bond.

1 SEC. 80. It shall be the duty of the county attorney to prosecute  
2 in the name of the state of Iowa all forfeitures of abatement bonds  
3 and the foreclosures of same.

1 SEC. 81. It shall be a misdemeanor for any peace officer to delay  
2 service of original notices, writs of injunction, writs of abatement  
3 or warrants for contempt in any equity case filed for injunction or  
4 abatement by the state of Iowa.

1 SEC. 82. On the issue whether a party knew or ought to have  
2 known of such nuisance, evidence of the general reputation of the  
3 place shall be admissible.

1 SEC. 83. Information or indictments under this act may allege  
2 any number of violations of its provisions by the same party, but  
3 the several charges must be set out in separate counts, and the ac-

4 -cused may be convicted and punished upon each one as on separate  
5 informations or indictments, and a separate judgment shall be rendered  
6 on each count under which there is a finding of guilty.

1 SEC. 84. Unless other penalties are herein provided, any person  
2 who violates any of the provisions of this act, or who makes a false  
3 statement concerning any material fact in submitting an application  
4 for a permit or license, shall be punished by a fine of not less than  
5 three hundred (300) dollars nor more than one thousand (1,000)  
6 dollars, or by imprisonment in the county jail for not less than three  
7 (3) months nor more than one (1) year, or by both such fine and  
8 imprisonment.

1 SEC. 85. Any member, secretary, officer or employee of the com-  
2 mission who shall knowingly or wilfully violate any of the provi-  
3 sions of this act, or knowingly and willingly aid, assist or permit  
4 any such violation, shall be guilty of a misdemeanor and be punish-  
5 able by fine of not to exceed \$1,000, nor less than \$300, or by  
6 imprisonment in the county jail for not less than three months, nor  
7 more than one year, or by both such fine and imprisonment.

8 Section thirteen thousand two hundred ninety-three (13293),  
9 Code, 1931, is hereby made applicable to the members and employees  
10 of the liquor control commission.

1 SEC. 86. Should any section, clause, sentence, or provision of this  
2 act, be held to be invalid for any reason, such holding or decree  
3 shall not be construed as affecting the validity of any of the remain-  
4 ing portions of this act, it being the intent of the legislature that  
5 this act shall stand and the legislature would have adopted the re-  
6 mainder of this act, notwithstanding the invalidity of any such sec-  
7 tion, clause, sentence, or provision.

1 SEC. 87. In every county in Iowa the county attorney will con-  
2 stitute the head of the enforcement provision for the Iowa liquor  
3 control commission. As supplementary aids to such attorney the  
4 sheriff and his deputy, or deputies, and the police department of  
5 every city, this to include the day and night marshal of every incor-  
6 porated town.

7 Any neglect, misfeasance, or malfeasance shown by any peace  
8 officer included in this section will be sufficient cause for his re-  
9 moval as provided for by the statutes of the state of Iowa.

1 SEC. 88. No repeal declared in this act shall be deemed to affect  
2 the validity or continued operation of any existing permit issued  
3 under chapters one hundred (100) to one hundred four (104), in-  
4 clusive, of the Code, 1931, until said permits are formally termi-  
5 nated by the commission and the power to terminate is hereby vested  
6 in the commission.

1 SEC. 89. This act, being deemed of immediate importance, it shall  
2 be in effect upon its publication in the Evening Democrat, a daily  
3 newspaper published in the city of Fort Madison, Iowa, and in the

4 Ottumwa Daily Courier, a daily newspaper published in the city of  
5 Ottumwa, Iowa.

House File No. 292. Approved March 6, 1934.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier and Fort Madison Evening Democrat, March 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 25

### BEER AND MALT LIQUORS

#### H. F. 336

AN ACT to amend sections nineteen hundred and twenty-three (1923), twenty hundred seventy-two (2072), twenty-one hundred thirty (2130) and twenty-one hundred thirty-six (2136) of the Code of Iowa, 1931, all relating to intoxicating liquors, and to repeal chapter thirty-eight (38), acts of the Forty-fifth General Assembly and to amend chapter thirty-seven (37), acts of the Forty-fifth General Assembly relating to the manufacture, sale and distribution of beer; defining beer; providing for the regulation of the manufacture, sale and distribution of beer; providing revenue for the state of Iowa and certain of its municipal subdivisions, including cities and towns under special charter, by taxation of and from permits to manufacture and/or sell beer and providing for issuance of permits therefor and by providing penalties for the violation of the provisions hereof.

*Be it enacted by the General Assembly of the State of Iowa:*

Chapter thirty-seven (37), acts of the Forty-fifth General Assembly of the state of Iowa, is amended as follows:

Strike sections one to forty as amended, inclusive, and insert in lieu thereof the following:

1 SECTION 1. That section one thousand nine hundred twenty-three  
2 (1923) of the Code of Iowa, 1931, be and the same is hereby amended  
3 by striking the period after the word "whatever" in line 6 thereof  
4 and inserting in lieu the following:

5 "provided, however, that the words 'liquor' or 'intoxicating liquor'  
6 wherever used in title six (6) of the Code of Iowa, 1931, shall not  
7 be construed to include beer, ale, porter, stout, or any other malt  
8 liquor containing not more than four (4) per centum of alcohol  
9 by weight."

1 SEC. 2. That section twenty hundred seventy-two (2072) of the  
2 Code of Iowa, 1931, is hereby amended by striking out the words  
3 "except malt liquors" appearing in the fourth line thereof.

1 SEC. 3. That section twenty-one hundred thirty (2130) of the  
2 Code of Iowa, 1931, is hereby amended by striking out the words  
3 "not including malt liquors" appearing in the fifth line thereof.

1 SEC. 4. That section twenty-one hundred thirty-six (2136) of the  
2 Code of Iowa, 1931, is hereby amended by striking out all of the last  
3 paragraph of subsection twelve (12) thereof.

1 SEC. 5. It shall be unlawful for any person to manufacture for  
2 sale or sell beer unless a permit is first obtained as provided for in  
3 this act.

1 SEC. 6. The term "person" as used in this act shall include cor-  
2 poration, firm, copartnership and association.

3 a. "Brewer" shall mean any person, firm or corporation who  
4 shall manufacture beer for the purpose of sale, barter, exchange or  
5 transportation.

6 b. "Bottler" shall mean any person, firm or corporation other  
7 than a brewer who shall place in bottles, beer for the purpose of  
8 sale, barter, exchange, offering for sale at wholesale or having in  
9 possession with intent to sell at wholesale. A bottler shall be re-  
10 quired to hold a class "A" permit under the provisions of this act.

11 c. "Wholesaler" shall mean any person, firm or corporation, other  
12 than a brewer or bottler, who shall sell, barter, exchange, offer for  
13 sale, have in possession with intent to sell, deal or traffic in, beer,  
14 provided, however, that no wholesaler shall be permitted to sell for  
15 consumption upon the premises.

16 d. "Retailer" shall mean any person, who shall sell, barter, ex-  
17 change, offer for sale or have in possession with intent to sell any  
18 beer for consumption on the premises where sold.

19 e. "Dealer" shall mean any person, firm or corporation, other  
20 than a brewer, bottler, wholesaler or retailer, who shall sell, barter,  
21 exchange, offer for sale, have in possession with intent to sell, deal  
22 or traffic in beer not to be consumed in or upon the premises where  
23 sold.

24 f. "Permit" shall mean an authorization issued by the treasurer  
25 of state or by the city or town council of any city or town or by the  
26 board of supervisors of any county.

27 g. "Application" shall mean a formal written request for the  
28 issuance of a permit supported by a verified statement of facts.

29 h. "Regulation" shall mean any reasonable rule or ordinance  
30 adopted by the council or board of any city, town or county and not  
31 in conflict with the provisions of any of the statutes of the state of  
32 Iowa.

33 i. "Beer" for the purpose of this act shall mean any liquid capa-  
34 ble of being used for beverage purposes made by the fermentation of  
35 an infusion in potable water of barley, malt and hops, with or with-  
36 out unmalted grains or decorticated and degerminated grains con-  
37 taining not more than four (4) per centum of alcohol by weight.

38 No beer shall be sold in this state after July 1, 1934, unless made  
39 from sixty-six and two-thirds (66%) per cent or more of barley  
40 malt.

1 SEC. 7. Permits for the manufacture and sale, or sale of beer  
2 shall be divided into three (3) classes, and shall be known as either  
3 class "A", "B" or "C" permits, except as otherwise provided in this  
4 act. A class "A" permit shall allow the holder thereof to manufac-  
5 ture and/or sell at wholesale, beer as defined in this act; provided,  
6 however, that nothing herein contained shall prohibit the holder of  
7 a class "A" permit from manufacturing beer of a higher alcoholic  
8 content for shipment outside this state. A class "B" permit shall  
9 allow the holder thereof to sell at retail beer for consumption on or

10 off the premises. A class "C" permit shall allow the holder thereof  
11 to sell at retail beer for consumption off the premises.

1 SEC. 8. Power is hereby granted to the treasurer of state to  
2 issue the class "A" permit, provided for in this act, and to revoke  
3 the same for causes herein stated. Power is hereby granted to  
4 cities and towns, including cities under special charter to issue the  
5 class "B" permits and class "C" permits within their respective  
6 limits and to revoke same for the causes herein stated, or in the  
7 event the place of business of the permit holder is conducted in a  
8 disorderly manner. Power is hereby granted to boards of super-  
9 visors to issue, at their discretion, class "B" and "C" permits in  
10 their respective counties in villages platted prior to January 1,  
11 1934, and to revoke same for causes herein provided, or in the event  
12 the place of business of the permit holder is conducted in a dis-  
13 orderly manner.

1 SEC. 9. All permits provided for in this act shall expire at the  
2 end of one (1) year from the date of issuance, and may be renewed  
3 for a like period upon application being made therefor to the proper  
4 authorities as in this act provided. Permits hereunder defined shall be  
5 issued only to persons who are citizens of the state of Iowa, who are  
6 of good moral character and repute, provided, however, that in the  
7 case of a corporation the word "citizen" as used in this section shall  
8 be construed to mean a corporation organized and existing or per-  
9 mitted and authorized to do business under the laws of this state.

1 SEC. 10. It shall be unlawful for any person or persons to be  
2 either directly or indirectly interested in more than one (1) class  
3 of permit.

1 SEC. 11. A class "A" permit shall be issued by the authority so  
2 empowered in this act to any person who:

3 1. Submits a written application for a permit, which application  
4 shall state under oath:

5 a. The name and place of residence of the applicant and the  
6 length of time he has lived at such place of residence.

7 b. That he is a citizen of the state of Iowa.

8 c. The place of birth of the applicant, and if the applicant is a  
9 naturalized citizen, the time and place of such naturalization.

10 d. The location of the place or building where the applicant in-  
11 tends to operate.

12 e. The name of the owner of the building and if such owner is  
13 not the applicant, that such applicant is the actual lessee of the  
14 premises.

15 2. Establishes:

16 a. That he is a person of good moral character.

17 b. That the place or building where he intends to operate con-  
18 forms to all laws, health and fire regulations, applicable thereto, and  
19 is a safe and proper place or building.

20 3. Furnishes a bond in the form prescribed and to be furnished  
21 by the treasurer of state, with good and sufficient sureties to be  
22 approved by the treasurer of state conditioned upon the faithful  
23 observance of this act, in the sum of five thousand (5,000) dollars.

1 SEC. 12. Except as otherwise provided in this act a class "B"  
2 permit shall be issued by the authority so empowered in this act to  
3 any person who:  
4 1. Submits a written application for a permit, which application  
5 shall state under oath:  
6 a. The name and place of residence of the applicant, and the  
7 length of time he has lived at such place of residence.  
8 b. That he is a citizen of the state of Iowa.  
9 c. The place of birth of the applicant, and if the applicant is a  
10 naturalized citizen, the time and place of such naturalization.  
11 d. The location of the place or building where the applicant in-  
12 tends to operate.  
13 e. The name of the owner of the building and if such owner is  
14 not the applicant, that such applicant is the actual lessee of the  
15 premises.  
16 f. That the place of business for which the permit is sought is  
17 and will continue to be equipped with sufficient tables and seats to  
18 accommodate twenty-five (25) persons at one time, and is not within  
19 two hundred (200) feet of a building used for school purposes. Pro-  
20 vided, however, such area limitation shall not apply to permits in  
21 force on March 5, 1934, nor to renewals or transfers thereof, nor  
22 to permits in places located within areas now or hereafter zoned as  
23 business districts.  
24 2. Establishes:  
25 a. That he is a person of good moral character.  
26 b. That the place or building where he intends to operate con-  
27 forms to all laws, health and fire regulations applicable thereto, and  
28 is a safe and proper place or building.  
29 3. Furnishes a bond in the form prescribed and to be furnished  
30 by the treasurer of state with good and sufficient sureties to be  
31 approved by the authorities to which application is submitted, con-  
32 ditioned upon the faithful observance of this act, in the sum of one  
33 thousand (1,000) dollars.

1 SEC. 13. Except as otherwise provided in this act, a class "C"  
2 permit shall be issued by the authority so empowered in this act to  
3 any person who:  
4 1. Submits a written application for a permit, which application  
5 shall state under oath:  
6 a. The name and place of residence of the applicant and the  
7 length of time he has lived at such place of residence.  
8 b. That he is a citizen of the state of Iowa.  
9 c. The place of birth of the applicant and if the applicant is a  
10 naturalized citizen, the time and place of such naturalization.  
11 d. The location of the place or building where the applicant  
12 intends to operate.  
13 e. The name of the owner of the building and if such owner is  
14 not the applicant that such applicant is the actual lessee of the  
15 premises.  
16 2. Establishes:  
17 a. That he is a person of good moral character.  
18 b. That the place or building where he intends to operate con-

19 forms to all laws, health and fire regulations applicable thereto and  
20 is a safe and proper place or building.

21 3. Furnishes a bond in the form prescribed and to be furnished  
22 by the treasurer of state, with good and sufficient sureties to be  
23 approved by the authorities to which such application is submitted,  
24 conditioned upon the faithful observance of this act, in the sum of  
25 one thousand (1,000) dollars.

1 SEC. 14. Any person holding a class "A" permit issued by the  
2 treasurer of state, as in this act provided, shall be authorized to  
3 manufacture and sell, or sell at wholesale, beer for consumption off  
4 the premises, such sale or sales within the state of Iowa to be made  
5 only to persons holding subsisting class "A", "B" or "C" permits  
6 issued in accordance with the provisions of this act.

1 SEC. 15. Subject to the provisions of this act, any person holding  
2 a class "B" permit, issued as herein provided, shall be authorized  
3 to sell beer for consumption on or off the premises; provided, how-  
4 ever, that unless otherwise provided in this act, no sale of beer shall  
5 be made for consumption on the premises unless food is served and  
6 consumed therewith, and unless such place where such service is  
7 made is equipped with tables and seats sufficient to accommodate  
8 not less than twenty-five (25) persons at one time. It shall be  
9 unlawful for any licensee hereunder to give away beer, or to pro-  
10 mote the sale of beer by the gift of any lunch, meal, or articles of  
11 food except pretzels, cheese or crackers.

1 SEC. 16. Any person holding a class "C" permit issued as herein  
2 provided, shall be allowed to sell beer for consumption off the prem-  
3 ises, provided, however, that such sales when made shall be in  
4 original containers only.

1 SEC. 17. Subject to the provisions of this act, any dining car  
2 company, sleeping car company, railroad company or railway com-  
3 pany may make application to the treasurer of state of the state of  
4 Iowa for a special class "B" permit, and the treasurer of state of  
5 the state of Iowa may issue a permit to any such company which  
6 shall authorize the holder thereof to keep for sale and sell on any  
7 dining car, sleeping car, buffet car or observation car operated by  
8 such applicant in, through or across the state of Iowa, beer con-  
9 taining no greater content of alcohol by weight than is lawful under  
10 this act for consumption in such cars. The application for such per-  
11 mit shall be in such form and contain such information as may be  
12 required by the treasurer of state of the state of Iowa. Each such  
13 permit shall be good throughout the state as a state permit. Only  
14 one such permit shall be required for all cars operated in this state  
15 by such applicant, but a duplicate of such permit issued, as herein  
16 provided, shall be posted in each car in which such beverages are  
17 sold; and no further permit shall be required or tax levied for the  
18 privilege of selling beverages for consumption in such cars. As a  
19 condition precedent to the issuing of any permit hereunder, the  
20 applicant shall give bond to the treasurer of state of the state of  
21 Iowa, with good and sufficient sureties thereon to be approved by

22 the treasurer of state, conditioned upon the faithful performance  
23 of this act in the penal sum of one thousand (1,000) dollars.

1 SEC. 18. Cities and towns, including cities under special charter,  
2 shall upon proper application, issue to a club within their respective  
3 limits a class "B" permit for the sale of beer for consumption on  
4 the premises subject to the provisions of this act. The board of  
5 supervisors of any county shall issue class "B" permits to clubs  
6 located in such counties outside of the limits of cities and incor-  
7 porated towns.

1 SEC. 19. No club shall be granted a class "B" permit under this  
2 act:

3 a. If the buildings occupied by such club are not wholly within  
4 the territorial limits of the city, town or special charter city to which  
5 such application is made; provided, however, that a golf or country  
6 club whose buildings are located outside the territorial limits of the  
7 city, town or special charter city, may be issued a class "B" permit  
8 by the local board of supervisors, and further provided, that all of  
9 the permit fees authorized under this paragraph shall be collected  
10 and retained by the county in which such golf or country club is  
11 located and credited to the general fund of said county and provided,  
12 further, that such golf or country club shall comply with the restric-  
13 tions contained in the succeeding paragraphs of this section.

14 b. If it is a proprietary club, or operated for pecuniary profit.  
15 c. Unless it is incorporated under the laws of the state of Iowa,  
16 and its charter is in full force and effect, and/or excepting regularly  
17 chartered branches of nationally incorporated organizations.

18 d. Unless such club has a permanent local membership of not  
19 less than fifty (50) adult members.

20 e. Unless the application for such permit is approved by a ma-  
21 jority of the bona fide members of such club who are present at a  
22 regular meeting, or a special meeting called to consider the same.

23 f. Unless it was in operation as a club on the first day of Janu-  
24 ary, A. D., 1934, or being thereafter formed, was in continuous  
25 operation as a club for at least two (2) years immediately prior to  
26 the date of its application for a class "B" permit.

1 SEC. 20. Every club desirous of obtaining a class "B" permit  
2 shall make a written application therefor, executed by its president  
3 and attested by its secretary or other similar officers performing  
4 the duties usually performed by a president or secretary which appli-  
5 cation shall state under oath:

6 a. The name of the club and the location of the premises occupied  
7 by it.

8 b. The names of the officers of said club.

9 c. That the buildings occupied by said club are wholly within  
10 the corporate limits of the city or town to which such application  
11 is made.

12 d. The purposes for which such club was formed and is main-  
13 tained, and the number of the bona fide members thereof regularly  
14 paying dues.

15 e. That the application for such permit was approved by a ma-  
16 jority of the bona fide members of such club present at a regular  
17 meeting or at a special meeting called to consider the same.

1 SEC. 21. Every club making application for a class "B" permit  
2 shall furnish a bond with good and sufficient sureties to be approved  
3 by the authorities issuing the permit, conditioned upon the faithful  
4 observance of this act. Such bond shall be in the sum of one thou-  
5 sand (1,000) dollars.

1 SEC. 22. Hotels holding class "B" permits may serve beer to  
2 their guests either in the dining room or dining rooms or to any  
3 guests duly registered at such hotel in the rooms of such guests.

1 SEC. 23. No holder of a permit under the provisions of this act  
2 shall exhibit or display or permit to be exhibited or displayed on  
3 the premises any signs or posters containing the words "bar", "bar-  
4 rooms", "saloon" or words of like import. No person, except parent  
5 or guardian, shall furnish to any minor under twenty-one (21)  
6 years of age, by gift, sale or otherwise, any beer.

7 Nor shall any such beer be sold or delivered to any person between  
8 the hours of twelve o'clock midnight on Saturday and seven o'clock  
9 of the following Monday morning.

1 SEC. 24. No person engaged in the business of manufacturing,  
2 bottling or wholesaling beer nor any jobber nor any agent of such  
3 person shall directly or indirectly supply, furnish, give or pay for  
4 any furnishings, fixtures or equipment used in the storage, handling,  
5 serving or dispensing of beer or food within the place of business  
6 of another permittee authorized under the provisions of this act to  
7 sell beer at retail; nor shall he directly or indirectly pay for any  
8 such permit, nor directly or indirectly be interested in the owner-  
9 ship, conduct or operation of the business of another permittee  
10 authorized under the provisions of this act to sell beer at retail.  
11 Any permittee who shall permit or assent or be a party in any way  
12 to any such violation or infringement of the provisions of this act  
13 shall be deemed guilty of a violation of the provisions of this act.

1 SEC. 25. The authorities empowered by this act to issue permits  
2 shall make a thorough investigation to determine the fitness of the  
3 applicant and the truth of the statements made in and accompany-  
4 ing the application, and the decision of such authority on the appli-  
5 cation shall be rendered within thirty (30) days after the application  
6 is received. The annual permit fee for a class "A" permit shall be  
7 two hundred fifty (250) dollars. The annual permit fee for class  
8 "B" permit, except class "B" permits issued to hotels, shall be one  
9 hundred (100) dollars. For a golf or country club, as defined in  
10 section fifteen (15), subsection (a), the license may be granted for a  
11 period of six months, for which the license fee shall be fifty (50)  
12 dollars. The class "B" permits to be issued under the provisions  
13 of this act to hotels, shall be as follows:

14 a. Hotels, having two hundred fifty (250) guest rooms or more,  
15 shall pay an annual permit fee of two hundred fifty (250) dollars.

16 b. Hotels, having more than one hundred (100) and less than  
17 two hundred fifty (250) guest rooms shall pay an annual permit  
18 fee of one hundred fifty (150) dollars.

19 c. Hotels, having one hundred (100) guest rooms or less shall  
20 pay an annual permit fee of one hundred (100) dollars.

21 The permit fee for class "C" permits shall be twenty-five (25)  
22 dollars. The annual permit fee for special class "B" permits, issued  
23 under section seventeen (17) hereof, shall be one hundred (100)  
24 dollars, and three (3) dollars for each duplicate thereof, which fees  
25 shall be paid into the state treasury. The treasurer of state of the  
26 state of Iowa, shall issue duplicates of such permits from time to  
27 time as applied for by each such company.

1 SEC. 26. In addition to the annual permit fee to be paid by all  
2 class "A" permittees, under the provisions of this act, there shall  
3 be levied and collected from such permittees on all beer manufact-  
4 tured for sale and/or sold in this state at wholesale and on all beer  
5 imported into this state for sale at wholesale and sold in this state  
6 at wholesale, a tax of one and 24/100 (1.24) dollars for every barrel  
7 containing thirty-one (31) gallons, and at a like rate for any other  
8 quantity or for the fractional parts of a barrel. Provided, however,  
9 no tax shall be levied or collected on beer shipped outside this state  
10 by a class "A" permittee or sold by one class "A" permittee to  
11 another class "A" permittee.

1 SEC. 27. Every person holding a class "A" permit shall on or  
2 before the tenth day of each calendar month commencing on the  
3 tenth day of the calendar month following the month in which such  
4 person is issued a permit, make a report under oath to the treasurer  
5 of state upon forms to be furnished by him for such purpose show-  
6 ing the exact number of barrels of beer, or fractional parts thereof,  
7 sold by such permit holder during the preceding calendar month.  
8 Such report shall also state the name and address of the several  
9 purchasers of such beer and such other information as the treasurer  
10 of state may require, and such permit holders shall at the time of  
11 filing said report pay to the treasurer of state the amount of tax  
12 due at the rate fixed in accordance with the provisions of this act.

13 A penalty of ten (10) per cent of the amount of the tax shall be  
14 added thereto if the report is not filed and the tax paid to the  
15 treasurer by said tenth day of the calendar month.

1 SEC. 28. Each class "A" permittee shall keep proper books of  
2 account and records showing the amount of beer sold by him, which  
3 books of account shall be at all times open to inspection by the  
4 treasurer of state or his authorized representative. Each class "B"  
5 and class "C" permittee shall keep proper books of account and  
6 records showing each purchase of beer made by him, and the date  
7 and the amount of each purchase and the name of the person from  
8 whom each purchase was made, which books of account and records  
9 shall be at all times open to inspection by the treasurer of state or  
10 his authorized representative.

1 SEC. 29. Every class "A" permittee having more than one (1)  
2 place of business shall be required to have a separate license for  
3 each separate place of business maintained by such permittee  
4 wherein such beer is stored, warehoused, or sold.

1 SEC. 30. Every person holding a class "B" or class "C" permit  
2 having more than one (1) place of business wherein such beer is  
3 sold shall be required to have a separate license for each separate  
4 place of business, except as otherwise herein provided.

1 SEC. 31. If a permit holder under the provisions of this act, is  
2 convicted of a felony or is convicted of a sale of beer contrary to  
3 the provisions of this act or is convicted of bootlegging, his permit  
4 shall be revoked by the authorities issuing same, and he shall not  
5 again be allowed to secure a permit for the distribution or sale of  
6 beer nor shall he be an employee of any person engaged in the  
7 manufacture, distribution or sale of beer.

1 SEC. 32. It shall be unlawful for the holder of any class "B"  
2 or class "C" permit issued under the provisions of this act to sell  
3 beer, except beer purchased from a person holding a subsisting  
4 class "A" permit issued in accordance with the provisions of this  
5 act, and/or on which the tax provided in section twenty-six (26)  
6 has been paid.

7 Provided, however, the provisions of this section shall not apply  
8 to the holders of special class "B" permits issued under section  
9 seventeen (17) hereof for sales in cars engaged in interstate com-  
10 merce.

11 It shall be unlawful for any person not holding a class "A" permit  
12 to import beer into this state for the purpose of sale or resale.

1 SEC. 33. The revenues obtained from permit fees and the barrel  
2 tax collected under the provisions of this act shall be distributed  
3 as follows:

4 a. In all counties in which there is a city having a population  
5 of more than ten thousand (10,000), permit fees collected under  
6 the provisions of this act by any municipality shall be retained by  
7 such municipality and allocated to its general fund; in all other  
8 counties fifty per cent of the permit fees collected under the provi-  
9 sions of this act by any municipality shall be retained by it and  
10 allocated to its general fund, and fifty per cent shall be paid to the  
11 county treasurer and accrue to the general fund of such county.

12 b. All license fees and taxes collected by the treasurer of state  
13 of the state of Iowa shall accrue to the state sinking fund for public  
14 deposits as created in chapter three hundred fifty-two-A one  
15 (352-A1) of the 1931 Code of Iowa.

1 SEC. 34. Cities and towns, including cities under special charter,  
2 are hereby empowered to enact ordinances for the enforcement of  
3 this act in conformity with the provisions of this act.

1 SEC. 35. Any person who violates any of the provisions of this  
2 act, or who manufactures for sale or sells beer without a permit as  
3 provided herein, or who makes a false statement concerning any  
4 material fact in submitting any application for a permit, or for a  
5 renewal of a permit, or in any hearing concerning the revocation  
6 thereof, shall be punished by a fine of not less than three hundred  
7 (300) dollars, nor more than one thousand (1,000) dollars, or by  
8 imprisonment in the county jail for not less than three (3) months,

9 nor more than one (1) year, or by both such fine and imprisonment.  
10 It is hereby made unlawful for any person to use or consume beer  
11 upon the public streets or highways, or in automobiles or other  
12 vehicles on said streets or highways, and any person violating this  
13 provision of this act shall be fined not to exceed one hundred (100)  
14 dollars or imprisonment in the county jail, not to exceed thirty  
15 (30) days.

1 SEC. 36. All bottles, kegs, barrels or other original containers  
2 in which beer is sold in this state shall bear a label on the outside  
3 thereof, stating as follows: "This beer does not contain more than  
4 four (4) per centum of alcohol by weight." The label on any bottle,  
5 keg, barrel or other container, in which beer is offered for sale in  
6 this state, representing the alcoholic content of such beer as being  
7 in excess of four (4) per centum by weight shall be conclusive  
8 evidence as to the alcoholic content of the beer contained therein.

1 SEC. 37. If any section, subsection, clause, sentence or phrase  
2 of this act is for any reason held to be unconstitutional and invalid,  
3 such decision shall not affect the validity of the remaining portions  
4 of this act. The legislature hereby declares that it would have  
5 passed this act and each section, subsection, sentence, clause or  
6 phrase thereof irrespective of the fact that any one or more of the  
7 sections, subsections, sentences, clauses or phrases be declared un-  
8 constitutional.

1 SEC. 38. That chapter thirty-eight (38), acts of the Forty-fifth  
2 General Assembly be and is hereby repealed.

1 SEC. 39. The title of chapter thirty-seven (37), acts of the  
2 Forty-fifth General Assembly, is hereby stricken and the following  
3 inserted in lieu thereof:

4 An act to amend sections nineteen hundred twenty-three (1923),  
5 twenty hundred seventy-two (2072), twenty-one hundred thirty  
6 (2130) and twenty-one hundred thirty-six (2136) of the Code  
7 of Iowa, 1931, all relating to intoxicating liquors, and to repeal  
8 chapter thirty-eight (38), acts of the Forty-fifth General Assembly,  
9 and to amend chapter thirty-seven (37), acts of the Forty-fifth  
10 General Assembly, relating to the manufacture, sale and distribution  
11 of beer; defining beer; providing for the regulation of the manu-  
12 facture, sale and distribution of beer; providing revenue for the  
13 state of Iowa and certain of its municipal subdivisions, including  
14 cities and towns under special charter, by taxation of and from  
15 permits to manufacture and/or sell beer and providing for issuance  
16 of permits therefor and by providing penalties for the violation of  
17 the provisions hereof.

1 SEC. 40. Permits issued prior to the taking effect of this act  
2 under the provisions of chapter thirty-seven (37), acts of the Forty-  
3 fifth General Assembly, shall be in force and effect until the time  
4 of expiration as shown by the permits.

1 SEC. 41. All acts or parts of acts in conflict herewith are hereby  
2 repealed.

1     **SEC. 42.** This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the  
 3 Bloomfield Democrat, a newspaper published in the city of Bloom-  
 4 field, Iowa, and the Harrison County Herald, a newspaper published  
 5 in the city of Logan, Iowa.

House File No. 336. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Bloomfield Democrat and Harrison County Herald, March 15, 1934.

Mrs. ALEX MILLER, *Secretary of State.*

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## CHAPTER 26

### BEER AND MALT LIQUORS

#### S. F. 108

AN ACT to amend chapter thirty-seven (37), acts Forty-fifth General Assembly, relating to the sale of beer, and to prohibit the sale of beer after July 1, 1934, unless sixty-six and two-thirds (66 $\frac{2}{3}$ ) per cent or more of the grain used in its manufacture consists of barley malt.

*Be it enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1.** Chapter thirty-seven (37), acts Forty-fifth General  
 2 Assembly, is hereby amended by adding thereto the following, to wit:  
 3     “No beer shall be sold in this state after July 1, 1934, unless made  
 4 from sixty-six and two-thirds (66%) per cent or more of barley  
 5 malt.”

Senate File No. 108. Approved March 2, 1934.

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## CHAPTER 27

### INTOXICATING LIQUORS. CONDEMNED LIQUOR FOR SCIENTIFIC PURPOSES

#### S. F. 97

AN ACT to amend section nineteen hundred ninety (1990), Code, 1931, relative to the condemnation of intoxicating liquors.

*Be it enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1.** Section nineteen hundred ninety (1990), Code, 1931,  
 2 is amended by striking the period at the end of paragraph two (2)  
 3 and adding thereto the following, to wit:  
 4     “, or to any reputable educational institution within the state for  
 5 scientific purposes.”

1     **SEC. 2.** This act, being deemed of immediate importance, shall be  
 2 in full force and effect after its passage and publication in the  
 3 Washington Evening Journal, a newspaper published at Washing-

4 ton, Iowa, and in the New London Journal, a newspaper published  
5 in the city of New London, Iowa.

Senate File No. 97. Approved December 30, 1933.

I hereby certify that the foregoing act was published in the Washington Evening Journal, January 3, 1934, and the New London Journal, January 4, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 28

### INTOXICATING LIQUORS. REQUISITION FOR VEHICLES SEIZED, MILEAGE

S. F. 80

AN ACT to repeal section two thousand thirteen-c five (2013-c5), Code, 1931, and to enact a substitute therefor relating to the requisition of vehicles condemned under chapter ninety-seven (97) of said code and providing that mileage may not be charged by public officials when using publicly owned cars.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section two thousand thirteen-c five (2013-c5), Code,  
2 1931, is hereby repealed and the following is enacted in lieu thereof,  
3 to wit:

4 "2013-c5. **Requisition by county or city.** The board of super-  
5 visors of a county or the council of any city or town in such county,  
6 including cities under special charter, may apply to the department  
7 of justice that any motor vehicle seized in such county and requi-  
8 sitioned under sections two thousand thirteen-c one (2013-c1) to  
9 two thousand thirteen-c four (2013-c4), inclusive, be delivered to  
10 such board or council for use in performing official duties by officials  
11 and officers of the county or city or town. No officer of any county  
12 or city shall be allowed mileage for the performance of any official  
13 duty wherein he uses a publicly owned car. The department of  
14 justice may allow such application whereupon the automobile shall  
15 be delivered to the board of supervisors or to the council for use in  
16 accord with such application. Should the county and city or town  
17 both make application for the same vehicle and the applications be  
18 granted, the vehicle shall be delivered to the public body whose  
19 officers first seized the vehicle."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Mount Pleasant News, a newspaper published at Mount Pleasant,  
4 Iowa, and in the Winfield Beacon, a newspaper published in the city  
5 of Winfield, Iowa.

Senate File No. 80. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Winfield Beacon, Febru-  
ary 22, 1934, and Mount Pleasant News, February 17, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 29

## LOCAL BOARD OF HEALTH. SANITATION AND QUARANTINE OFFICER

## S. F. 296

AN ACT to amend section two thousand two hundred thirty-two (2232), Code, 1931, relating to the appointment of a sanitation and quarantine officer.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section two thousand two hundred thirty-two  
2 (2232), Code, 1931, be and the same is hereby amended by striking  
3 the words "member of the police force to be" in line three thereof.

Senate File No. 296. Approved March 6, 1934.

## CHAPTER 30

## COSMETOLOGY

## H. F. 178

AN ACT to amend sections twenty-five hundred eighty-five-b one (2585-b1), twenty-five hundred eighty-five-c eleven (2585-c11), twenty-five hundred eighty-five-c twelve (2585-c12), twenty-five hundred twelve (2512), twenty-five hundred thirteen (2513), twenty-five hundred twenty-two (2522), twenty-two hundred seventeen (2217), and to amend chapter one hundred twenty-four-B one (124-B1), Code of 1931, by adding thereto section twenty-five hundred eighty-five-f one (2585-f1), relating to the practice of cosmetology, (including manicuring), and providing penalties for the violation of the laws of Iowa and the rules of the department of health relating to cosmetology.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section twenty-five hundred eighty-five-b one  
2 (2585-b1), Code, 1931, be amended as follows:

3 1. Insert after the word "in" in line 1 of subsection one (1),  
4 the words "or who hold themselves out to the public as being en-  
5 gaged in."

6 2. Insert after the comma following the word "exercising" in  
7 line 7 of subsection two (2), the following: "manicuring."

8 3. Insert after the comma following the word "neck" in line 8  
9 of subsection two (2), the following: "hands."

1 SEC. 2. That chapter one hundred twenty-four-B one (124-B1),  
2 Code, 1931, be amended by adding at the end thereof as an addition  
3 thereto, the following:

4 "2585-f1. **Present practitioners of manicuring.** All persons who,  
5 on taking effect of this act, are engaged in the practice of mani-  
6 curing in the state of Iowa shall be entitled to a special license to  
7 practice manicuring under this chapter without examination, pro-  
8 viding that application therefor be accompanied by a physician's  
9 certificate and the required annual license fee is filed with the cos-  
10 metology examiners on or before May 1, 1934. Such special license  
11 may thereafter be renewed annually upon payment of a fee of three  
12 dollars."

1 SEC. 3. That section twenty-five hundred eighty-five-c eleven  
2 (2585-c11), Code, 1931, be amended by adding after the word  
3 "directly" in line 3 the words "or indirectly."

1 SEC. 4. That section twenty-five hundred eighty-five-c twelve  
2 (2585-c12), Code, 1931, be amended by adding after the word "em-  
3 ploy" in line 2 a comma and thereafter the words "use or hire."

1 SEC. 5. That section twenty-five hundred twelve (2512), Code,  
2 1931, be amended by striking the word "or" from line 3; by adding  
3 a comma after the word "optometrist" in said line and thereafter  
4 the words "or itinerant cosmetologist."

1 SEC. 6. That section twenty-five hundred thirteen (2513), Code,  
2 1931, be amended by striking the word "or" from line 11; by insert-  
3 ing after the word "optometrist" and before the comma immediately  
4 following said word the words "or itinerant cosmetologist."

1 SEC. 7. That section twenty-five hundred twenty-two (2522),  
2 Code, 1931, be amended as follows:

3 1. By inserting a comma after the word "title" in line 3 followed  
4 by the words, figures and comma as follows: "except chapter one  
5 hundred twenty-four-B one (124-B1)."

6 2. By adding after the period at the end of said section the fol-  
7 lowing: "Any person found guilty of violating any of the provisions  
8 of chapter 124-B1 shall be fined not to exceed one hundred dollars  
9 or be imprisoned in the county jail for not more than thirty (30)  
10 days."

1 SEC. 8. That section twenty-two hundred seventeen (2217),  
2 Code, 1931, be amended by adding after the period at the end thereof  
3 the following: "If said rules relate to the practice of cosmetology  
4 said misdemeanors shall be punished by a fine of not to exceed one  
5 hundred dollars or by imprisonment not to exceed thirty days."

House File No. 178. Approved March 10, 1934.

## CHAPTER 31

### RESTAURANT FUND. CREATION, USE AND TRANSFER

#### H. F. 135

AN ACT to amend chapter one hundred thirty-three (133), Code, 1931, providing for an inspection fee from any restaurant hereafter opened or hereafter changing ownership, and providing for the creation of a separate fund in the hands of the state treasurer to be known as the restaurant fund, and limiting the purpose for which said fund may be used and providing for the transfer of said fund.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That chapter one hundred thirty-three (133), Code,  
2 1931, be amended by adding thereto immediately following section  
3 2812 the following:

4 "2812-f1. In addition to the annual license fee required by sec-  
5 tions 2809 and 2812, each restaurant hereafter opened and each

6 restaurant hereafter changing ownership shall, before it opens for  
7 business or before the new owner assumes the management and  
8 control of same, pay to the department an inspection fee of fifteen  
9 (15) dollars. This section shall not apply to any temporary res-  
10 taurant.

11 "2812-f2. All inspection fees required by this act shall upon re-  
12 ceipt thereof by the department be paid to and receipted for by the  
13 treasurer of state and shall be kept by him in a separate fund to be  
14 known as the 'restaurant fund.' Such restaurant fund shall be  
15 continued from year to year and the treasurer shall keep a separate  
16 account thereof showing receipts and disbursements as authorized  
17 by law. No part of such fund shall be used for any other purpose  
18 than the administration and enforcement of the laws relating to  
19 restaurants; provided, however, if on July first of any year there is  
20 a balance remaining in said restaurant fund which, in the opinion  
21 of the secretary of agriculture, is greater than is necessary for the  
22 proper administration of such laws, the treasurer of state is hereby  
23 authorized, on the recommendation and with the approval of the  
24 secretary of agriculture, to transfer to the general fund of the state  
25 such portion of said restaurant fund as the secretary of agriculture  
26 shall deem advisable to so transfer."

House File No. 135. Approved March 9, 1934.

## CHAPTER 32

### STATE FAIR BOARD. POWERS AND DUTIES

#### S. F. 203

AN ACT to amend section twenty-eight hundred eighty-six (2886), Code, 1931, relating to the powers and duties of the Iowa state fair board.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section twenty-eight hundred eighty-six (2886), Code,  
2 1931, is hereby amended as follows:

3 1. From subsection three (3), line 2, strike the following words:  
4 "of the productive resources of the state."

5 2. Insert after subsection five (5), the following:

6 "6. The state fair board may grant a written permit to such  
7 persons as it deems proper to sell fruit, provisions and other articles  
8 not prohibited by law, under such regulations as the board may  
9 prescribe.

10 "7. The president of the state fair board may appoint such num-  
11 ber of special police as he may deem necessary and such officers are  
12 hereby vested with the powers and charged with the duties of peace  
13 officers."

14 3. Renumber subsection "6" as "8."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in Oak-

- 3 ville Sentinel, a newspaper published at Oakville, Iowa, and Morning  
4 Sun News-Herald, a newspaper published at Morning Sun, Iowa.

Senate File No. 203. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Oakville Sentinel and Morning Sun News-Herald, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 33

#### IOWA BUTTER CONTROL BOARD. POWERS, DUTIES

S. F. 85

AN ACT to amend section three thousand eighty-eight (3088), and to repeal sections three thousand eighty-nine (3089), three thousand ninety (3090), three thousand ninety-one (3091), and three thousand ninety-two (3092), Code, 1931, and to enact substitutes therefor, relating to the Iowa butter trademark; and to create the Iowa butter control board, to define its powers and duties, and to create standards for the manufacture of Iowa trademark butter and to vest the title of said Iowa butter trademark in the Iowa trademark butter association.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Sections three thousand eighty-nine (3089), three  
2 thousand ninety (3090), three thousand ninety-one (3091), and  
3 three thousand ninety-two (3092), Code, 1931, are hereby repealed  
4 and the following is enacted in lieu thereof:  
5 "Iowa butter control board. There is hereby created the Iowa  
6 butter control board composed of the president of the Iowa state  
7 dairy association, the president of the Iowa state creamery operators  
8 association, the dean of agriculture of the Iowa state college of agri-  
9 culture and mechanic arts, the head of the department of the dairy  
10 industry of the same institution, and the secretary of agriculture,  
11 which board shall see that the requirements of the law are met on  
12 all butter manufactured in the state of Iowa for sale under the Iowa  
13 butter trademark and that the standards required by law are main-  
14 tained by all creameries desiring to be classified and known as an  
15 Iowa trademark creamery, and the board shall make rules and regu-  
16 lations for the enforcement of this act.  
17 "Iowa trademark creameries. Any creamery meeting the stand-  
18 ards and requirements fixed by law shall be entitled to be classified  
19 and known as an 'Iowa trademark creamery' and no other creamery  
20 shall use said name.  
21 "Requirements. Any creamery desiring to be classified and known  
22 as an 'Iowa trademark creamery' shall meet the requirements of the  
23 sanitary and dairy laws of Iowa and must comply with the Iowa  
24 state and federal standards as to butterfat and moisture contents.  
25 "All butter sold under said trademark shall be manufactured from  
26 cream containing not more than two tenths of one per cent acidity  
27 and shall have been pasteurized in accordance with the pasteuriza-  
28 tion laws of Iowa.  
29 "All butter sold under the Iowa trademark must score at least  
30 ninety-three (93) and be inspected at frequent intervals. All scor-

31 ing and inspection is to be made by the Iowa butter control board or  
32 its duly authorized representatives.

33 “Whenever a creamery qualifies as an Iowa trademark creamery  
34 the board shall issue to said creamery a certificate to that effect,  
35 which certificate shall be subject to revocation by the board for  
36 failure to maintain the standards and requirements fixed by law.

37 “Any creamery holding the classification of an ‘Iowa trademark  
38 creamery’ must become a member of the ‘Iowa trademark butter  
39 association’, which shall be a nontrading, nonprofit-sharing asso-  
40 ciation of the creameries classified as Iowa trademark creameries  
41 and which association shall own and regulate the use of the Iowa  
42 butter trademark.

43 “The ownership of the Iowa butter trademark is hereby vested  
44 and lodged in the Iowa trademark butter association and said asso-  
45 ciation may own and hold said trademark for the benefit of its  
46 members. The Iowa butter control board shall retain all supervision  
47 and control over the manufacture and sale of all butter to be sold  
48 under said trademark.

49 “The Iowa butter control board shall hold regular semiannual  
50 meetings at the dairy industry building of the Iowa state college  
51 of agriculture and mechanic arts in conjunction with the executive  
52 committee of the Iowa trademark association, which latter body  
53 shall act as an advisory body only at said meetings.”

1 SEC. 2. Section three thousand eighty-eight (3088), line 1, is  
2 amended by striking the word “state” and inserting in lieu thereof  
3 the word “Iowa.”

1 SEC. 3. This act is deemed of immediate importance and shall  
2 take effect from and after its publication in two newspapers of this  
3 state as provided by law.

Senate File No. 85. Approved January 26, 1934.

I hereby certify that the foregoing act was published in *The Denison Bulletin* and  
*The Pella Chronicle*, February 1, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State*.

## CHAPTER 34

### AGRICULTURAL SEEDS. DEFINITION AND SALE

#### H. F. 281

AN ACT to amend sections thirty-one hundred twenty-seven (3127), thirty-one hundred  
thirty-six (3136) and thirty-one hundred thirty-seven (3137), Code, 1931, relating to  
agricultural seeds.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section thirty-one hundred twenty-seven (3127),  
2 Code, 1931, be amended by striking out subsection three (3), and  
3 substituting the following in lieu thereof:

4 “Noxious weeds” shall be divided into two classes, namely:

5 “a. Primary noxious weeds which shall include:

- 6 1. Quack grass—*Agropyron repens*  
7 2. Canada thistle—*Cirsium arvense*  
8 3. Perennial sow thistle—*Sonchus arvensis* and *S. uliginosus*  
9 4. Perennial pepper grass—*Lepidium draba*  
10 5. European morning glory—*Convolvulus arvensis*  
11 6. Horse nettle—*Solanum carolinense*  
12 7. Leafy spurge—*Euphorbia esula* and *E. lucida*  
13 8. Russian knapweed—*Centaurea repens*  
14 9. Buckhorn—*Plantago lanceolata*
- 15 "b. Secondary noxious weeds which shall include:  
16 1. Wild carrot—*Daucus carota*  
17 2. Sour dock—*Rumex crispus*  
18 3. Smooth dock—*Rumex altissimus*  
19 4. Sheep sorrel—*Rumex acetosella*  
20 5. Wild oats—*Avena fatua*  
21 6. Wild mustard—*Brassica arvensis*  
22 7. Indian mustard—*Brassica juncea*  
23 8. Black mustard—*Brassica nigra*  
24 9. Dodders—*Cuscuta sp.*"

1 SEC. 2. Section thirty-one hundred thirty-six (3136), Code, 1931,  
2 subsection three (3), is amended by striking from lines 8, 9 and 10  
3 the words, "Canada thistle, quack grass, buckhorn, wild carrot,  
4 horse nettle, or dodder (clover, alfalfa, or field)", and inserting in  
5 lieu thereof the words "primary noxious weeds."

1 SEC. 3. Section thirty-one hundred thirty-seven (3137), Code,  
2 1931, is hereby amended by striking the first 7 lines therefrom, and  
3 substituting in lieu thereof the following:  
4 "No person shall sell, offer or expose for sale, or distribute, for  
5 seeding purposes any agricultural seed if the seed of any of the  
6 primary noxious weeds are present singly or collectively, as fol-  
7 lows."

House File No. 281. Approved March 10, 1934.

## CHAPTER 35

### WEIGHT OF BREAD

H. F. 269

AN ACT to amend the law as it appears in sections thirty-two hundred forty-four-b one (3244-b1), thirty-two hundred forty-four-b three (3244-b3) and thirty-two hundred forty-four-b six (3244-b6), Code, 1931, relating to certain standards as to weight of bread, providing penalties for violation, and authorizing the secretary of agriculture to make rules and regulations for the enforcement of the law pertaining to bread, and amending chapter one hundred sixty-one (161), Code, 1931, relating to the time, place and manner of weighing bread.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section thirty-two hundred forty-four-b three  
2 (3244-b3), Code, 1931, is amended by striking the number "3244-b6"  
3 from line 11 and inserting in lieu thereof, number "3244-f1."

1 SEC. 2. Section thirty-two hundred forty-four-b six (3244-b6),  
 2 Code, 1931, is amended by striking from lines 2 and 3 the words  
 3 "the five preceding sections" and inserting in lieu thereof the fol-  
 4 lowing words and figures, to wit: "sections thirty-two hundred  
 5 forty-four-b1 (3244-b1) to thirty-two hundred forty-four-f1  
 6 (3244-f1), inclusive, and by striking the comma which appears after  
 7 the word "tolerances" where it appears in line 7 in said section and  
 8 inserting in lieu thereof a period and striking all that part of said  
 9 section following said period, the part so stricken being as follows:  
 10 "provided, however, that the tolerance shall not exceed ten per cent  
 11 over, nor four per cent under the standard weights herein specified."

1 SEC. 3. Chapter one hundred sixty-one (161), Code, 1931, is  
 2 amended by adding thereto immediately after section thirty-two  
 3 hundred forty-four-b six (3244-b6) the following:  
 4 "3244-f1. Bread when weighed for inspection shall be weighed  
 5 in the manufacturer's plant when said bread is wrapped ready for  
 6 delivery, and bread coming into the state from an adjoining state  
 7 when weighed for inspection shall be weighed in the packages, con-  
 8 tainers, vehicles or trucks of the manufacturer at the time when  
 9 said bread crosses the state line, or at the first point of stop for sale  
 10 or delivery of said bread after crossing the Iowa state line, and that  
 11 the weight shall be determined by averaging the weight of not less  
 12 than fifteen (15) loaves picked at random from any given lot."

1 SEC. 4. Section thirty-two hundred forty-four-b one (3244-b1),  
 2 Code, 1931, is amended by striking from line 7 thereof the words  
 3 "one-half pound" and inserting in lieu thereof the words "three-  
 4 quarters pound."

1 SEC. 5. This act, being deemed of immediate importance, shall be  
 2 in full force and effect from and after its publication in the North-  
 3 wood Anchor, a newspaper published at Northwood, Iowa, and in  
 4 the Cedar Falls Daily Record, a newspaper published at Cedar Falls,  
 5 Iowa.

House File No. 269. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Northwood Anchor,  
 March 22, 1934, and Cedar Falls Daily Record, March 17, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 36

### STATE BOARD OF EDUCATION. POWERS REGARDING INVENTIONS

#### H. F. 209

AN ACT to amend section thirty-nine hundred and twenty-one (3921), Code, 1931, relat-  
 ing to the powers of the board of education in regard to inventions of students,  
 instructors and officials.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section thirty-nine hundred twenty-one (3921),  
 2 Code, 1931, is hereby amended by adding thereto as follows:

3 "With consent of the inventor and in the discretion of the board,  
 4 secure letters patent or copyright on inventions of students, instruc-  
 5 tors and officials, or take assignment of such letters patent or copy-  
 6 right and may make all necessary expenditures in regard thereto.  
 7 That the letters patent or copyright on inventions when so secured  
 8 shall be the property of the state of Iowa, and the royalties and  
 9 earnings thereon shall be credited to the funds of the institution in  
 10 which such patent or copyright originated."

1 SEC. 2. This act, being adopted to meet an emergency, and being  
 2 deemed of immediate importance, it shall be in force and effect from  
 3 and after its publication in the Nevada Journal, a newspaper pub-  
 4 lished at Nevada, Iowa, and in the Perry Daily Chief, a newspaper  
 5 published at Perry, Iowa.

House File No. 209. Approved February 20, 1934.

I hereby certify that the foregoing act was published in the Nevada Journal, Febru-  
 ary 22, 1934, and Perry Daily Chief, February 21, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 37

### STATE BOARD OF EDUCATION. TO COMPROMISE AND SETTLE UNPAID OBLIGATIONS

H. F. 347

AN ACT to authorize and empower the finance committee c. the Iowa state board of education to compromise and settle obligations growing out of notes and mortgages taken by said committee.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. When notes and mortgages have heretofore been  
 2 taken by the finance committee of the state board of education evi-  
 3 dencing loans of state educational funds, and providing a certain  
 4 rate of interest prior to maturity, and a larger rate of interest after  
 5 maturity, the said finance committee is hereby authorized and em-  
 6 powered to compromise and settle the matured and unpaid obliga-  
 7 tions growing out of said notes and obligations by computing the  
 8 interest on the unpaid principal at the said lesser rate of interest  
 9 and to make a satisfactory settlement of the interest which has  
 10 accrued on the so-called delinquent simple interest.

1 SEC. 2. This act shall be deemed repealed on and after July 1,  
 2 1935.

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 be in force and effect from and after its passage and publication in  
 3 the Anthon Herald, a newspaper published in Anthon, Iowa, and  
 4 in the Pilot-Tribune, a newspaper published in Storm Lake, Iowa.

House File No. 347. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Anthon Herald, March  
 21, 1934, and Storm Lake Pilot-Tribune, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 38

## TREATMENT OF INDIGENT PERSONS

## H. F. 112

AN ACT to amend chapter one hundred ninety-nine (199), Code, 1931, by inserting after section four thousand eighteen (4018) a new section; to amend sections four thousand twenty-five (4025), four thousand twenty-six (4026) and four thousand twenty-eight (4028), Code, 1931; and to repeal sections four thousand ten (4010), four thousand twelve (4012), four thousand sixteen (4016), four thousand seventeen (4017), and four thousand twenty-one (4021), Code, 1931, and to enact substitutes therefor, all relating to the treatment of indigent persons.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four thousand ten (4010), Code, 1931, is re-  
 2 pealed and the following substituted therefor:  
 3 "When such complaint is filed, the clerk shall furnish the county  
 4 attorney and board of supervisors with a copy thereof and said  
 5 board shall, by the overseer of the poor or such other agent as it  
 6 may select, make a thorough investigation of facts as to the legal  
 7 residence of the patient, and the ability of the patient or others  
 8 chargeable with his support to pay the expense of such treatment  
 9 and care; and shall file a report of such investigation in the office  
 10 of the clerk, at or before the time of hearing."

1 SEC. 2. Section four thousand twelve (4012), Code, 1931, is re-  
 2 pealed and the following substituted therefor:  
 3 "The county attorney and the overseer of the poor, or other agent  
 4 of the board of supervisors of the county where the hearing is held,  
 5 shall appear thereat. The complainant, the county attorney, the  
 6 overseer of the poor or other agent of the board of supervisors, and  
 7 the patient, or any person representing him, or her, may introduce  
 8 evidence and be heard. If the court finds that said patient is a legal  
 9 resident of Iowa and is pregnant or is suffering from a malady or  
 10 deformity which can probably be improved or cured or advan-  
 11 tageously treated by medical or surgical treatment or hospital care,  
 12 and that neither the patient nor any person legally chargeable with  
 13 his or her support is able to pay the expenses thereof, then the clerk  
 14 of court, except in obstetrical cases and cases of crippled children,  
 15 shall immediately ascertain from the admitting physician at the  
 16 university hospital whether such person can be received as a patient  
 17 within a period of thirty days, and if the patient can be so received,  
 18 the court shall then enter an order directing that said patient be  
 19 sent to the university hospital for proper medical and surgical treat-  
 20 ment and hospital care. If the court ascertain, excepting in obstetri-  
 21 cal cases and orthopedic cases, that a person of the age or sex of  
 22 the patient, or afflicted by the complaint, disease or deformity with  
 23 which such person is affected cannot be received as a patient at the  
 24 said university hospital within the period of thirty days, then he  
 25 shall enter an order directing the board of supervisors of the county  
 26 to provide adequate treatment at county expense for said patient  
 27 at home or in a hospital. Obstetrical cases and orthopedic cases  
 28 may be committed to the university hospital without regard to the  
 29 limiting period of thirty days hereinbefore stated.

30 "In any case of emergency the court without previous inquiry  
31 may at its discretion order the patient to be immediately taken to  
32 and accepted by the university hospital for the necessary care as  
33 provided in section four thousand fourteen (4014), Code, 1931,  
34 herein, but if such a patient cannot be immediately accepted at the  
35 university hospital as ascertained by telephone if necessary, the  
36 court may enter an order as in certain cases above set forth direct-  
37 ing the board of supervisors to provide adequate treatment at county  
38 expense for the said patient at home or in a hospital.

39 "On the date this act becomes effective the commitments of all  
40 persons then waiting for treatment at the university hospital are  
41 hereby canceled. Should commitments be applied for on behalf of  
42 any of those said patients within six months thereafter, they may  
43 be committed without regard to the thirty-day provision of the pre-  
44 ceeding paragraph and they shall have preference as to sixty (60)  
45 per cent of the beds of the university hospital available for the use  
46 of indigent patients."

1 SEC. 3. Section four thousand sixteen (4016), Code, 1931, is  
2 repealed and the following substituted therefor:

3 "If the physician appointed to examine the patient shall certify  
4 that an attendant to accompany the patient to the said hospital is  
5 necessary, and the university hospital attendant and ambulance  
6 service is not available, then the court or judge may appoint an  
7 attendant who shall receive not exceeding two (2) dollars per day  
8 for the time thus necessarily employed and actual necessary travel-  
9 ing expenses by the most feasible route to said hospital whether by  
10 ambulance, train or automobile; but if such appointee is a relative  
11 of the patient or a member of his immediate family, or receives a  
12 salary or other compensation from the public for his services, no  
13 such per diem compensation shall be paid him. The physician ap-  
14 pointed by the court to make the examination and report shall  
15 receive therefor three (3) dollars for each examination and report  
16 so made and his actual necessary expenses incurred in making such  
17 examination, but if said physician receives a salary or other com-  
18 pensation from the public for his full time services, then no such  
19 examination fee shall be paid. The actual, necessary expenses of  
20 transporting and caring for the patient shall be paid as hereinafter  
21 provided."

1 SEC. 4. Section four thousand seventeen (4017), Code, 1931, is  
2 repealed and the following substituted therefor:

3 "An itemized, verified statement of all charges provided for in  
4 the preceding section and in section two (2) hereof, in cases where  
5 the patient is admitted or accepted for treatment at the university  
6 hospital shall be filed with the superintendent of the university hos-  
7 pital, and upon his recommendation when approved by the judge  
8 under whose order the same were incurred, they shall be charged on  
9 the regular bill for the maintenance, transportation and treatment  
10 of the patient, and be audited and paid in the manner as hereinafter  
11 provided."

1 SEC. 5. Section four thousand twenty-one (4021), Code, 1931,  
2 is repealed and the following substituted therefor:

3     **“Treatment of other patients.** The university hospital authorities  
4 may at their discretion receive into the hospital for medical, obstetri-  
5 cal or surgical treatment or hospital care, patients not committed  
6 thereto under the provisions of this chapter; but the treatment or  
7 care of such patients shall not in any way interfere with the proper  
8 medical or surgical treatment or hospital care of committed patients.  
9     All of the provisions of this chapter except as to commitment of  
10 patients shall apply to such patients. The university hospital  
11 authorities shall collect from the person or persons liable for the  
12 support of such patients reasonable charges for hospital care and  
13 service and deposit the same with the treasurer of the university  
14 for the use and benefit of the university hospital. Earnings of the  
15 hospital whether from private patients, cost patients, or indigents  
16 shall be administered so as to increase as much as possible, the  
17 service available for indigents.”

1     SEC. 6. Section four thousand twenty-five (4025), Code, 1931,  
2 is amended by adding after the period in line 6 thereof the follow-  
3 ing:

4     **“If the physician, surgeon or nurse is not in the regular employ**  
5 **of the state board of education, his or her compensation shall be**  
6 **paid by the county upon approval of the board of supervisors.”**

1     SEC. 7. Section four thousand twenty-six (4026), Code, 1931,  
2 is amended by striking out all of the section following the period  
3 in line 7 and inserting in lieu thereof the following:

4     **“But he shall render separate bills showing the actual cost of all**  
5 **appliances, instruments, x-ray and other special services used in**  
6 **connection with such treatment, commitments, and transportation**  
7 **to and from the said university hospital, including the expenses of**  
8 **attendants and escorts.**

9     **“All purchases of materials, appliances, instruments and supplies**  
10 **by said university hospital, in cases where more than one hundred**  
11 **(100) dollars is to be expended, and where the price of the com-**  
12 **modity or commodities to be purchased are subject to competition,**  
13 **shall be upon open competitive quotations, and all contracts therefor**  
14 **shall be subject to the provisions of chapter sixty-two (62), Code,**  
15 **1931.”**

1     SEC. 8. Chapter one hundred ninety-nine (199), Code, 1931, is  
2 amended by inserting after section four thousand eighteen (4018)  
3 thereof, the following:

4     **“4018-f1. County quotas.** Subject to subsequent qualifications  
5 in this section, there shall be treated at the university hospital dur-  
6 ing each fiscal year a number of committed indigent patients from  
7 each county which shall bear the same relation to the total number  
8 of committed indigent patients admitted during the year as the  
9 population of such county shall bear to the total population of the  
10 state according to the last preceding official census. This standard  
11 shall apply to indigent patients, the expenses of whose commitment,  
12 transportation, care and treatment shall be borne by appropriated  
13 funds and shall not govern the admission of either obstetrical or  
14 orthopedic patients. If the number of patients admitted from any

15 county shall exceed by more than ten per cent the county quota as  
16 fixed and ascertained under the first sentence of this section, the  
17 charges and expenses of the care and treatment of such patients in  
18 excess of ten per cent of the quota shall be paid from the funds of  
19 such county at actual cost; but if the number of excess patients from  
20 any county shall not exceed ten per cent, all costs, expenses, and  
21 charges incurred in their behalf shall be paid from the appropri-  
22 ation for the support of the hospital."

1 SEC. 9. Section four thousand twenty-eight (4028), Code, 1931,  
2 is amended by adding at the end thereof the following:

3 "The superintendent of the said university hospital shall certify  
4 to the auditor of state on the first day of January, April, July and  
5 October of each year, the amount as herein provided not previously  
6 certified by him due the state from the several counties having  
7 patients chargeable thereto, and the auditor of state shall thereupon  
8 charge the same to the county so owing. A duplicate certificate  
9 shall also be mailed to the auditor of each county having patients  
10 chargeable thereto.

11 "The county auditor, upon receipt of such certificate, shall there-  
12 upon enter the same to the credit of the state in his ledger of state  
13 accounts, and at once issue a notice to his county treasurer author-  
14 izing him to transfer the amount from the poor or county fund to  
15 the general state revenue, which notice shall be filed by the treas-  
16 urer as his authority for making such transfer; and he shall include  
17 the amount so transferred in his next remittance of state taxes to  
18 the treasurer of state, to accrue to the credit of the university hos-  
19 pital fund.

20 "The state auditor shall certify the total cost of commitment,  
21 transportation and caring for each indigent patient under the terms  
22 of this statute to the county auditor of such patient's legal residence,  
23 and such certificate shall be preserved by the county auditor and  
24 shall be a debt due from the patient or the persons legally respon-  
25 sible for his or her care, maintenance or support; and whenever in  
26 the judgment of the board of supervisors the same or any part  
27 thereof shall be collectible, the said board may in its own name  
28 collect the same and is hereby authorized to institute suits for such  
29 purpose; and after deducting the county's share of such cost shall  
30 cause the balance to be paid into the state treasury to reimburse  
31 the university hospital fund."

1 SEC. 10. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Washington Evening Journal of Washington, Iowa, and the Evening  
4 Sentinel of Shenandoah, Iowa.

House File No. 112. Approved February 16, 1934.

I hereby certify that the foregoing act was published in the Washington Evening  
Journal and the Shenandoah Evening Sentinel, February 23, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 39

## SCHOOLS. NONEMPLOYMENT OF TEACHER

## S. F. 91

AN ACT to repeal section forty-two hundred thirty-one (4231), Code, 1931, relating to the closing of schools because of lack of attendance, and to enact a substitute therefor.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section forty-two hundred thirty-one (4231), Code,  
2 1931, is hereby repealed and the following enacted in lieu thereof:  
3 "1. **Nonemployment of teacher—when.** No contract shall be  
4 entered into with any teacher to teach an elementary school when  
5 the average daily attendance of elementary pupils in such school  
6 the last preceding term therein was less than five such pupils of  
7 school age, resident of the district or subdistrict, as the case may  
8 be, nor shall any contract be entered into with any teacher to teach  
9 an elementary school for the next ensuing term when it is apparent  
10 that the average daily attendance of elementary pupils in such school  
11 will be less than five or the enrollment less than six such pupils of  
12 school age, resident of the district or subdistrict, as the case may  
13 be, regardless of the average daily attendance in such school  
14 during the last preceding term, unless the parents or guardians of  
15 seven or more such elementary children subscribe to a written state-  
16 ment sworn to before the county superintendent or a notary public  
17 certifying that such children will enroll in and will attend such  
18 elementary school if opened and secure from the county superin-  
19 tendent written permission authorizing the board to contract with  
20 a teacher for such school for a stated period of time not to exceed  
21 three months.  
22 "When natural obstacles to transportation of pupils to another  
23 school in the same or in another corporation or other conditions  
24 make it clearly inadvisable that such elementary school be closed,  
25 the county superintendent may authorize the board in writing to  
26 contract with a teacher for such school for a stated period of time  
27 not to exceed three months.  
28 "2. Any contract with any teacher which is made in violation  
29 of the provisions of this act shall be null and void from its inception  
30 and no compensation shall be due or paid to any teacher who enters  
31 into a contract in violation of the provisions of this act."

Senate File No. 91. Approved January 10, 1934.

## CHAPTER 40

## SCHOOLS. UNIFORM COST ACCOUNTING AND FINANCIAL RECORD

## S. F. 322

AN ACT to amend section two (2), chapter sixty-four (64), acts of Forty-fifth General Assembly, relating to uniform cost accounting and financial record of schools.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section two (2), chapter sixty-four (64), acts  
2 of the Forty-fifth General Assembly, be amended by striking the  
3 word "shall" in line 1 and substituting therefor the word "may."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect after its passage and publication in the Cas-  
3 cade Pioneer, a newspaper published at Cascade, Iowa, and in the  
4 North Iowa Times, a newspaper published at McGregor, Iowa.

Senate File No. 322. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Cascade Pioneer and McGregor North Iowa Times, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 41

## SCHOOLS. TUITION FEES NONRESIDENT PUPILS

## S. F. 90

AN ACT to amend section forty-two hundred seventy-seven (4277), Code, 1931, relating to high school tuition and to make nonresident parents whose children are transported to high school responsible for the prorata cost of such transportation and to provide the conditions under which a portion of such transportation cost may be assumed by their board.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section forty-two hundred seventy-seven (4277), Code,  
2 1931, is amended by striking out all of said section following the  
3 period in line 8 thereof and inserting in lieu thereof the follow-  
4 ing:

5 "The tuition rate chargeable to the home district of such non-  
6 resident high school pupil shall not exceed the prorata cost and  
7 shall be computed solely upon the basis of the average daily attend-  
8 ance of all resident and nonresident pupils enrolled in such high  
9 school, but it shall not include the cost of transportation to high  
10 school or any part thereof, unless the actual prorata cost of such  
11 tuition is less than the maximum rate authorized by law, in which  
12 case the board of the district that is responsible for the payment  
13 of such tuition may, by resolution, authorize the payment of such  
14 portion of transportation costs as does not exceed the difference  
15 between the actual prorata cost of high school tuition and the maxi-  
16 mum rate authorized by law, provided the creditor district collects  
17 any balance of such transportation cost from the parents whose  
18 children are transported. Transportation costs shall, in all cases, be

19 based upon the prorata cost of all pupils transported to school in  
 20 such district.  
 21 "On or before February 15 and June 15 of each year the secretary  
 22 of the creditor district shall deliver to the secretary of the debtor  
 23 district an itemized statement of such tuition fees."

Senate File No. 90. Approved February 2, 1934.

## CHAPTER 42

### SCHOOLS. REIMBURSEMENT FOR TAX-FREE LAND

H. F. 194

AN ACT to amend subsections four (4) and five (5) of section one (1), chapter one hundred twenty-five (125), acts of the Forty-fifth General Assembly, relating to the reimbursement of school districts because of tax-free land within such districts so as to provide that such reimbursement shall equal the tuition such districts are required to pay other districts because of children of state or federal employees who live on state or government-owned land within the district.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Subsection four (4) of section one (1), chapter one  
 2 hundred twenty-five (125), acts of the Forty-fifth General Assembly,  
 3 is hereby amended by adding to said subsection four (4) the fol-  
 4 lowing:

5 "If the computed reimbursement to a school district on state or  
 6 government-owned land within the district is not sufficient to cover  
 7 the tuition such district is required to pay because of children of  
 8 employees of the state or federal government who reside on such  
 9 land and attend a public school outside the district in which such  
 10 land is located, then the county board of supervisors shall add to  
 11 the computed reimbursement to such district the difference between  
 12 the computed reimbursement and the tuition such district is re-  
 13 quired by law to pay because of the children of such employees, and  
 14 certify the total to the secretary of the executive council for pay-  
 15 ment by the state as provided by law."

1 SEC. 2. Subsection five (5) of section one (1), chapter one hun-  
 2 dred twenty-five (125), acts of the Forty-fifth General Assembly,  
 3 is hereby amended by adding to said subsection five (5) the fol-  
 4 lowing:

5 "It shall also be the duty of the secretary of such school district  
 6 at the time of certifying the taxes to file with the county auditor a  
 7 certified statement showing the names of employees of the state or  
 8 federal government who live on state or government-owned land  
 9 within the district whose children attend a public school outside the  
 10 home district as provided by law, by whom employed, the capacity  
 11 of their employment, the names of their children for whom tuition  
 12 is to be paid, the name of the outside school district in which their  
 13 children attend, the total period of attendance, and the amount of  
 14 tuition the district is required to pay for each of such children."

House File No. 194. Approved January 31, 1934.

CHAPTER 43  
SCHOOL BOND TAX

H. F. 304

AN ACT to amend section forty-four hundred three (4403), Code, 1931, relating to the levy to pay interest and principal on lawful bonded indebtedness.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section forty-four hundred three (4403), Code, 1931,  
2 is amended by adding thereto the following:  
3 "Provided that when because of reduced valuation a seven mill  
4 tax is not sufficient to produce the amount required to pay the inter-  
5 est and one twentieth of the principal of the original issue of bonds  
6 legally issued prior to the year 1934, the board may certify such  
7 amount and the county auditor shall compute and apply such tax  
8 rate for such purposes as may be necessary to raise the amount so  
9 certified and the funds so raised shall be used only for the purpose  
10 of paying interest and principal on such bonds and shall not be sub-  
11 ject to transfer.  
12 "Provided further that the tax limitation contained in this section  
13 shall not operate to restrict or prevent a school district in the issu-  
14 ance of refunding bonds to pay interest or principal of bonds out-  
15 standing on March 31, 1934."

House File No. 304. Approved March 10, 1934.

CHAPTER 44  
SCHOOL FUNDS. SALE OF SCHOOL LANDS

H. F. 97

AN ACT to amend section forty-five hundred five (4505), Code, 1931, and to repeal section forty-five hundred three (4503), Code, 1931, and enact a substitute therefor, all relating to permanent school funds.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Repeal section forty-five hundred three (4503), Code,  
2 1931, and enact the following as a substitute therefor:  
3 "All lands now acquired under permanent school fund foreclosure  
4 proceedings shall be resold within six years from January 1, 1934,  
5 and lands acquired after such date shall be resold within six years  
6 from date of foreclosure. Such land shall be appraised, advertised,  
7 and sold in the manner provided for the appraisement, advertise-  
8 ment, sale and conveyance of the sixteenth section or lands selected  
9 in lieu thereof."  
1 SEC. 2. Section forty-five hundred five (4505), Code, 1931, is  
2 amended as follows:  
3 "Lines 5 and 6, strike the words 'state and be credited to the per-  
4 manent school fund account' and insert in lieu thereof, 'county and  
5 be credited to the general county fund.'"

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its passage and publication  
 3 in the Bedford Times-Press, a newspaper published at Bedford,  
 4 Iowa, and the Clarinda Herald, a newspaper published at Clarinda,  
 5 Iowa.

House File No. 97. Approved February 25, 1934.

I hereby certify that the foregoing act was published in the Bedford Times-Press, March 15, 1934, and Clarinda Herald, March 12, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 45

### SECONDARY ROADS. CONSTRUCTION FUND

#### H. F. 23

AN ACT to amend section forty-six hundred forty-four-c eight (4644-c8), Code, 1931, relating to the secondary road construction fund.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section forty-six hundred forty-four-c eight (4644-  
 2 c8), Code, 1931, is amended by striking from line 6 thereof the  
 3 word "gasoline" and by inserting in lieu thereof the words "motor  
 4 vehicle fuel."

House File No. 23. Approved December 21, 1933.

## CHAPTER 46

### SECONDARY ROADS. CLOSING OF VACATED OR ABANDONED ROADS

#### S. F. 273

AN ACT to require the board of supervisors and the members thereof to close or cause to be closed, against vehicular travel, all secondary roads which may be formally vacated or affirmatively abandoned by said board, to provide the manner of such closing, to provide for the doing of the work of such closing by members of the board or by the county engineer, to provide for the cost of said work, to prohibit the removal of barriers erected in order to effect such closing, and to fix the penalty for the negligent failure to perform said duty and for the wrongful removal of said erections.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. When a secondary road is formally vacated or affirma-  
 2 tively abandoned by the board of supervisors, it shall be the duty of  
 3 said board, and of the members thereof, immediately to close or  
 4 cause to be closed said vacated or abandoned road against ordinary  
 5 vehicular travel. The work of said closing may be assigned by said  
 6 board to one or more members of said board or to the county en-  
 7 gineer. Said closing shall be effected by the erection of some ef-  
 8 fective and substantial barrier at all places at which public ve-

9 hicular travel has theretofore had authorized access to said vacated  
10 or abandoned road.

1 SEC. 2. If any member of said board or the county engineer  
2 negligently fails to perform the duty herein imposed upon him, he  
3 shall be guilty of a misdemeanor and upon conviction, shall be fined  
4 not to exceed the sum of twenty-five (25) dollars.

1 SEC. 3. When a road has been adequately and effectively closed  
2 as heretofore provided, neither the members of the board nor the  
3 county engineer shall thereafter be under any liability to maintain  
4 said closing.

1 SEC. 4. Any person who shall remove any barrier which has  
2 been erected hereunder in order to close a vacated or abandoned  
3 road, shall be guilty of a misdemeanor and in addition shall be liable  
4 for all damages proximately resulting from such removal.

1 SEC. 5. The expense attending the closing of a vacated or aban-  
2 doned road shall be deemed a road construction or maintenance and  
3 paid accordingly.

Senate File No. 273. Approved March 2, 1934.

## CHAPTER 47

### ROAD POLL TAX. REFUND

#### H. F. 56

AN ACT to provide for a refund on road poll taxes.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. If before the road poll tax was reduced by chapter 73,  
2 acts of the Forty-fifth General Assembly, any person paid a larger  
3 road poll tax for the year 1933 than could have been lawfully col-  
4 lected from him if said act had been in effect at the time when he  
5 paid the tax, the board of supervisors of the county to which he paid  
6 the same shall cause to be refunded to him the difference in amount  
7 between the tax he paid and the tax that might lawfully as aforesaid  
8 have been collected from him under the said act, refund to be made  
9 from the fund to which said poll tax payment was credited.

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 be in full force and effect from and after its publication in the Sioux  
3 City Tribune, a newspaper published in Sioux City, Iowa, and the  
4 Davenport Democrat, a newspaper published in Davenport, Iowa.

House File No. 56. Approved January 3, 1934.

I hereby certify that the foregoing act was published in the Davenport Democrat,  
January 5, 1934, and the Sioux City Tribune, January 6, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 48

## PRIMARY ROAD BONDS. FINANCING

## S. F. 105

AN ACT to amend section forty-seven hundred fifty-five-b thirty-two (4755-b32) of the Code, 1931, to remove the present limitations on the use of primary road funds for the payment of principal and interest of primary road bonds and bonds issued to refund primary road bonds, to provide a comprehensive plan for the financing of primary road bonds and bonds issued to refund primary road bonds, and to make more certain that primary road bonds and bonds issued to refund primary road bonds and the interest on such bonds will be paid out of the primary road fund.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section forty-seven hundred fifty-five-b thirty-  
2 two (4755-b32) of the Code, 1931, is hereby amended by striking all  
3 of said section after the first 8 lines thereof.

1 SEC. 2. The state highway commission shall prepare and adopt  
2 a comprehensive plan for the financing of county primary road  
3 bonded indebtedness outstanding November 1, 1933, including pri-  
4 mary road bonds and bonds issued to refund primary road bonds.  
5 Said financing plan shall provide for the issuance and sale by the  
6 counties of such refunding bonds as are found necessary to readjust  
7 the amounts required for interest and principal payments on such  
8 bonds to not less than eight million (8,000,000) dollars in any year.

1 SEC. 3. The commission shall advise the board of supervisors of  
2 each county that issued primary road bonds previous to February 1,  
3 1933, as to any refunding of bonds in said county required by said  
4 financing plan. The said board shall proceed forthwith to refund  
5 such bonds as required by such plan.

1 SEC. 4. Whenever in any county any of the bonds referred to  
2 in this act, or interest on such bonds are about to mature or accrue,  
3 the state highway commission shall prepare a voucher in:

4 a. The amount of all interest and principal accruing and matur-  
5 ing in said county during said year on the bonds referred to in  
6 section two (2) of this act, if the county has complied with the  
7 financing plan adopted under this act; or

8 b. The estimated amount of the interest and principal payments  
9 for said year, in said county, as shown by the financing plan adopted  
10 by the state highway commission on the bonds referred to in section  
11 two (2) of this act, if the county has not complied with the said  
12 financing plan; and

13 c. The amount of the interest and principal accruing and matur-  
14 ing in said year on primary road bonds issued by said county after  
15 November 1, 1933, and on bonds issued to refund such primary road  
16 bonds.

17 Said voucher shall be forwarded to the state comptroller who shall  
18 draw his warrant therefor, payable out of the primary road fund.  
19 Such warrant shall be forwarded to the treasurer of said county.  
20 The funds so received by the county treasurer shall be used to pay

21 the maturing principal and interest on such bonds and for no other  
22 purpose.

1 SEC. 5. The method provided in this act for the use of primary  
2 road funds in the payment of interest and principal of county pri-  
3 mary road bonds and bonds issued to refund such primary road  
4 bonds, shall be in lieu of the method heretofore provided in the  
5 statutes for the use of primary road funds for the payment of such  
6 bonds and interest.

1 SEC. 6. Laws or parts of laws relating to use of primary road  
2 funds for the payment of interest and principal of primary road  
3 bonds and bonds issued to refund primary road bonds, and which  
4 laws are in conflict with this act shall not apply to the use of such  
5 funds in the payment of principal and interest of the bonds referred  
6 to in this act.

1 SEC. 7. This act, being deemed of immediate importance, shall be  
2 in full force and effect after its passage and publication in the  
3 Atlantic News-Telegraph, a newspaper published at Atlantic, Iowa,  
4 and the Harlan Republican, a newspaper published at Harlan, Iowa.

Senate File No. 105. Approved January 30, 1934.

I hereby certify that the foregoing act was published in the Atlantic News-Telegraph,  
January 31, 1934, and the Harlan Republican, February 1, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 49

### MOTOR VEHICLE LICENSE FEES. COLLECTION

#### S. F. 51

AN ACT to amend sections forty-eight hundred seventy-five (4875), forty-nine hundred (4900), forty-nine hundred one (4901), forty-nine hundred five (4905), forty-nine hundred twenty-four (4924), forty-nine hundred twenty-nine (4929), forty-nine hundred thirty-three (4933), and forty-nine hundred thirty-six (4936), Code, 1931, as amended by chapter seventy-six (76), acts Forty-fifth General Assembly, relating to the collection of motor vehicle license fees; also to repeal section seven (7) of chapter seventy-six (76), acts of the Forty-fifth General Assembly, relating to said fees.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section forty-eight hundred seventy-five (4875),  
2 Code, 1931, as amended by chapter seventy-six (76), acts Forty-fifth  
3 General Assembly, is hereby amended by striking the word "Febru-  
4 ary" in line 3 and substituting in lieu thereof the word "January."

1 SEC. 2. Section forty-nine hundred (4900), Code, 1931, as  
2 amended by chapter seventy-six (76), acts Forty-fifth General  
3 Assembly, is hereby amended by striking the word "February" in  
4 line 2 and substituting in lieu thereof the word "January."

1 SEC. 3. Section forty-nine hundred one (4901), Code, 1931, as  
2 amended by chapter seventy-six (76), acts Forty-fifth General

3 Assembly, is hereby amended by striking the word "February" in  
4 line 3 and substituting in lieu thereof the word "January."

1 SEC. 4. Section forty-nine hundred five (4905), Code, 1931, as  
2 amended by chapter seventy-six (76), acts Forty-fifth General  
3 Assembly, is hereby amended as follows:

4 "1. By striking the word 'December' in line 4 and substituting in  
5 lieu thereof the word 'November.'"

6 "2. By striking the word 'January' in line 14 and substituting in  
7 lieu thereof the word 'December.'"

1 SEC. 5. Section forty-nine hundred twenty-four (4924), Code,  
2 1931, as amended by chapter seventy-six (76), acts Forty-fifth Gen-  
3 eral Assembly, is hereby amended by striking the word "February"  
4 in lines 10 and 11 and substituting in lieu thereof the word  
5 "January."

1 SEC. 6. Section forty-nine hundred twenty-nine (4929), Code,  
2 1931, as amended by chapter seventy-six (76), acts Forty-fifth Gen-  
3 eral Assembly, is hereby amended by striking the word "February"  
4 in line 5 and substituting in lieu thereof the word "January."

1 SEC. 7. Section forty-nine hundred thirty-three (4933), Code,  
2 1931, as amended by chapter seventy-six (76), acts Forty-fifth Gen-  
3 eral Assembly, is hereby amended by striking the word "June" as  
4 it appears in lines 2, 5 and 14 and substituting in lieu thereof the  
5 word "May" in each of said lines.

1 SEC. 8. Section forty-nine hundred thirty-six (4936), Code, 1931,  
2 as amended by chapter seventy-six (76), acts Forty-fifth General  
3 Assembly, is hereby amended by striking the word "June" in line 2  
4 and substituting in lieu thereof the word "May."

1 SEC. 9. Section seven (7), chapter seventy-six (76), acts Forty-  
2 fifth General Assembly, is hereby repealed.

1 SEC. 10. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Oelwein Daily Register, a newspaper published at Oelwein,  
4 Iowa, and in the Ottumwa Daily Courier, a newspaper published at  
5 Ottumwa, Iowa.

Senate File No. 51. Approved December 9, 1933.

I hereby certify that the foregoing act was published in the Oelwein Daily Register  
and Ottumwa Daily Courier, December 13, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 50

## MOTOR VEHICLE LICENSE FEES. STORAGE AFFIDAVITS

S. F. 93

AN ACT relating to storage affidavits on motor vehicles for the year 1933 and registration fees and penalties, amending section forty-nine hundred four (4904).

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section forty-nine hundred four (4904), is amended  
2 by adding: "Any motor vehicle upon which a storage affidavit for  
3 the year 1933 has been filed with the county treasurer in the county  
4 where registered, may be registered for the year 1934 without pay-  
5 ment of any registration fee or penalty for the year 1933.

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication  
3 in two newspapers as provided by law.

Senate File No. 93. Approved December 9, 1933.

I hereby certify that the foregoing act was published in the Davenport Democrat, December 14, 1933, and the Sioux City Tribune, December 13, 1933, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 51

## MOTOR VEHICLE LICENSE FEES. REDUCTION

H. F. 160

AN ACT to amend section forty-nine hundred nine (4909), Code, 1931, and to repeal section forty-nine hundred ten (4910), Code, 1931, as amended by chapter seventy-seven (77), section one (1), acts of the Forty-fifth General Assembly, and enacting a substitute therefor, relating to motor vehicle license fees.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section forty-nine hundred nine (4909), Code, 1931,  
2 is amended by striking the word "ten" in line 3 and inserting in lieu  
3 thereof the word "seven."

1 SEC. 2. Section forty-nine hundred ten (4910), Code, 1931, as  
2 amended by chapter seventy-seven (77), section one (1), acts of the  
3 Forty-fifth General Assembly is hereby repealed and the following  
4 enacted in lieu thereof:

5 "4910-f1. Automatic reduction. After said motor vehicle has  
6 been registered three (3) times, that part of the license fee which  
7 is based on the value of said vehicle shall be:  
8 Seventy-five (75) per cent of the rate as fixed when new;  
9 After four (4) times, fifty (50) per cent;  
10 After five (5) times, twenty-five (25) per cent;  
11 After six (6) times that part of the license fee based on the value  
12 of said vehicle shall be eliminated.

1 SEC. 3. Any motor vehicle fifteen (15) years old, or older, whose  
2 owner desires to use said motor vehicle exclusively for exhibition

3 or educational purposes at state, or county fairs, or other places  
 4 where said motor vehicle may be exhibited for entertainment or  
 5 educational purposes, shall be given a license permitting the driving  
 6 of said motor vehicle upon the public roads, to and from said fair  
 7 or other place of entertainment or education, for a license fee of one  
 8 (1) dollar per annum.

1 SEC. 4. If any motor vehicle be licensed in the state of Iowa, for  
 2 1934, before this act becomes law any amount in excess of the fees  
 3 named in this act shall be refunded.

1 SEC. 5. This act, being deemed of immediate importance, shall be  
 2 in full force and effect from and after its publication in the Walker  
 3 News, a newspaper published at Walker, Iowa, and the Coggon  
 4 Monitor, a newspaper published at Coggon, Iowa.

House File No. 160. Approved January 23, 1934.

I hereby certify that the foregoing act was published in the Coggon Monitor and  
 the Walker News, January 25, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 52

### MOTOR VEHICLE LICENSE FEES. AMENDATORY TO HOUSE FILE 160

H. F. 326

AN ACT to repeal section four (4) of House File 160, as passed by the Forty-fifth General  
 Assembly in extraordinary session (approved January 23, 1934) and to enact a  
 substitute therefor, relating to the refunds of overpayment of motor vehicle license  
 fees.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four (4) of House File 160, as passed by the  
 2 Forty-fifth General Assembly in extraordinary session (approved  
 3 January 23, 1934) is hereby repealed and the following enacted in  
 4 lieu thereof:

5 "Sec. 4. Whenever any motor vehicle has been licensed prior to  
 6 April 1, 1934, in the state of Iowa for the year 1934, in an amount  
 7 in excess of the fees named in this act, such excess shall be refunded  
 8 to the owner by the department.

9 "The department shall immediately start to compile a list of the  
 10 owners, their addresses, and amounts due them, which list shall be  
 11 properly sworn to and signed by the head of the department. At  
 12 various intervals the department is authorized to draw on the state  
 13 highway commission a voucher sufficient to cover the amount of such  
 14 refunds. Upon approval of the commission the state comptroller  
 15 shall issue state warrant for the amount requested against the pri-  
 16 mary road fund, payable to the refund account of the motor vehicle  
 17 department. The department shall immediately issue individual  
 18 bank checks drawn on the refund account payable to the owner and  
 19 forward same to address shown on registration certificate."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
 2 in force and effect from and after its passage and publication in two  
 3 (2) newspapers of this state as provided by law.

House File No. 326. Approved February 2, 1934.

I hereby certify that the foregoing act was published in the Ames Tribune and the  
 Oelwein Register, February 3, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

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## CHAPTER 53

### MOTOR VEHICLE LICENSE PLATES

#### S. F. 221

AN ACT to amend section forty-nine hundred thirty-one (4931), Code, 1931, as amended  
 by chapter eighty (80), acts Forty-fifth General Assembly, relating to surrendering  
 license plates on motor vehicles.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section forty-nine hundred thirty-one (4931), Code,  
 2 1931, as amended by chapter eighty (80), acts Forty-fifth General  
 3 Assembly, is hereby amended by striking from line 8 of section one  
 4 (1) and from line 5 of section two (2) the word "January" and by  
 5 inserting in lieu thereof the word "February."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
 2 in force and effect from and after its passage and publication in two  
 3 newspapers of this state as provided by law.

Senate File No. 221. Approved December 27, 1933.

I hereby certify that the foregoing act was published in the Centerville Iowegian  
 and Newton News, December 30, 1933, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

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## CHAPTER 54

### MOTOR VEHICLE SAFETY EQUIPMENT

#### S. F. 18

AN ACT to require the use of certain safety equipment on motor vehicles.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. It shall be unlawful after January 1, 1935, to operate  
 2 on any public highway or street, in this state, a motor vehicle reg-  
 3 istered in the state of Iowa, manufactured or assembled after said  
 4 date, designed or used for the purpose of carrying passengers for  
 5 hire, or designed or used for the purpose of carrying school children,  
 6 unless such vehicle be equipped in all doors, windows and wind-  
 7 shields with safety glass.

1 SEC. 2. It shall be unlawful after July 1, 1935, to operate on any  
 2 public highway or street in this state, any motor vehicle registered

3 in the state of Iowa, manufactured or assembled after said date,  
4 designed or used for the purpose of carrying passengers, unless such  
5 vehicle be equipped in all doors, windows and windshields with  
6 safety glass.

1 SEC. 3. The term "safety glass" as used in this section shall be  
2 construed to mean any product composed of glass, so manufactured,  
3 fabricated or treated as substantially to prevent shattering and fly-  
4 ing of the glass when struck or broken.

1 SEC. 4. The secretary of state shall maintain a list of approved  
2 types of glass which conform to the requirements of section 3 hereof,  
3 and shall not issue a license for or relicense any motor vehicle sub-  
4 ject to the provisions of section 1 and section 2 after the effective  
5 date of each section unless said motor vehicles are equipped as  
6 therein provided with such approved type of glass.

1 SEC. 5. The owner and operator of any motor vehicle operated  
2 in violation of the provisions of this act shall be deemed guilty of  
3 a misdemeanor and on conviction shall be fined twenty-five (25)  
4 dollars or sentenced to ten (10) days in jail or both.

1 SEC. 6. In case of the violation of this act by any common car-  
2 rier or person operating under a permit issued by the Iowa railroad  
3 commission (or other authorized body or person), said permit shall  
4 be revoked, or, in the discretion of the commission, suspended until  
5 the provisions of this act are satisfactorily complied with.

Senate File No. 18. Approved March 10, 1934.

## CHAPTER 55

### MOTOR VEHICLES. OPERATOR'S OR CHAUFFEUR'S LICENSES

#### S. F. 94

AN ACT to amend section forty-nine sixty-d thirty-two (4960-d32), Code of Iowa, 1931, relating to reporting of convictions and recommendation of suspension of operator's or chauffeur's licenses.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section forty-nine sixty-d thirty-two (4960-d32)  
2 (Code, 1931,) be amended by adding following the period in line 13  
3 as follows:

4 "Upon conviction in all cases where recommendation of suspen-  
5 sion or revocation is not made or is not mandatory, every court shall  
6 detach one stub of the license of such operator or chauffeur and for-  
7 ward same to the department with notation on such stub of record  
8 of conviction."

Senate File No. 94. Approved December 9, 1933.

## CHAPTER 56

## MOTOR VEHICLE FUEL

## H. F. 185

AN ACT to amend, revise and codify chapter two hundred fifty-one-A one (251-A1), Code, 1931, and chapters seventy-five (75) and eighty-six (86) of the acts of the Forty-fifth General Assembly relating to the collection of license fees on all motor vehicle fuel used or otherwise disposed of in the state of Iowa; to define motor vehicle fuel; to impose a license fee of three cents per gallon or fraction of a gallon on all motor vehicle fuel sold or used in the state of Iowa; to make provision for payment and collection of said license fee; to provide for the licensing of distributors of motor vehicle fuel, service station operators selling motor vehicle fuel, and conveyances used to transport motor vehicle fuel, in this state; to provide for the revocation of such licenses; to prescribe the records to be kept and reports to be made and duties to be performed by all persons so licensed; to require all carriers or other persons delivering motor vehicle fuel to persons in this state from outside the state to report to the treasurer of state all such deliveries; to provide for refunding under certain conditions of all motor vehicle fuel license fees paid on such fuel not used in connection with the operation of motor vehicles upon the public highway and to provide for the licensing of applicants for said refunds; to prescribe the purposes and objects for which said motor vehicle fuel license fees shall be used; and to provide penalties for the violation of the provisions of this act.

*Be it enacted by the General Assembly of the State of Iowa:*

That chapter two hundred fifty-one-A one (251-A1), Code, 1931, and chapters seventy-five (75) and eighty-six (86), acts of the Forty-fifth General Assembly are hereby amended, revised and codified to read as follows:

1     “SECTION 1. **Purpose.** It is the intent and purpose of this act to  
2 amend, revise, codify and supplement the existing laws of the state  
3 of Iowa relating to the collection of license fees on motor vehicle  
4 fuel, and to continue the policy of collecting for highway purposes  
5 an excise tax or license fee on all motor vehicle fuel used to propel  
6 motor vehicles on the highways of this state, and to provide such  
7 regulations as will prevent the evasion of the payment of such license  
8 fees and to insure the collection thereof and to that end to collect  
9 the license fee on all motor vehicle fuel in the state and from the  
10 first person receiving the same in this state for sale or use in this  
11 state and to require such person, and all subsequent sellers to collect  
12 such license fee from purchasers to whom the same is sold for use  
13 or resale in this state so that said license fees shall be ultimately  
14 paid by the person using said motor vehicle fuel in this state and to  
15 refund to such user such license fees so paid by him on all motor  
16 vehicle fuel not used in connection with the operation of motor  
17 vehicles on the public highway.

1     “SEC. 2. **Definition of terms.** The following words, terms and  
2 phrases, for the purpose of this act, are defined as follows:

3     a. The term ‘distributor’ shall mean any person who receives  
4 from outside the state or who produces, refines, manufactures, com-  
5 pounds, or blends within the state any motor vehicle fuel to be used  
6 within the state or sold or otherwise disposed of within the state  
7 for use in the state.

8     Provided, however, a person coming into the state traveling by  
9 motor vehicle may transport, for his own use, in the ordinary motor

10 vehicle fuel tank attached to and forming a part of such motor  
11 vehicle, not more than twenty gallons of motor vehicle fuel in pas-  
12 senger automobiles, and not more than fifty gallons in trucks and  
13 busses without being considered a distributor.

14 b. The term 'person' shall mean any individual, firm, partner-  
15 ship, joint stock company, association, trust, estate, joint adventure,  
16 and/or corporation, and any group or combination acting as a unit,  
17 and the plural as well as the singular number. The term 'person'  
18 shall also mean any receiver, trustee, conservator or representative  
19 appointed by any state or federal court.

20 c. The term 'treasurer' shall mean the treasurer of the state  
21 of Iowa.

22 d. The term 'motor vehicle fuel' shall mean any petroleum  
23 product or other substance which alone or in combination with any  
24 other petroleum product or other substance is capable of being used  
25 to operate by combustion any internal combustion engine of the  
26 type used in automobiles, trucks, airplanes, motor boats, tractors,  
27 or other mechanical contrivances which are propelled by their own  
28 power and which is practicable for use for such purpose including  
29 the products commonly known as gasoline, kerosene, naphtha, dis-  
30 tillate, gas oil, tractor fuel, benzine and benzol; provided, however,  
31 that any such product or substance that has a flash point less than  
32 one hundred (100) degree Fahrenheit as determined by the Tag-  
33 liabue Closed Cup test, or has an initial boiling point of less than  
34 three hundred (300) degrees Fahrenheit as determined by the  
35 method of the American society of testing materials, or has a ninety  
36 (90) per cent distillation point at less than four hundred seventy-  
37 five (475) degrees Fahrenheit as determined by the method of the  
38 American society of testing materials, shall be regarded as capable  
39 of operating such internal combustion engines without combination  
40 with other substances.

41 e. The term 'motor fuel' shall mean those motor vehicle fuels  
42 which alone and without being combined with other petroleum prod-  
43 ucts or other substances are capable of successfully operating by  
44 combustion an internal combustion engine of the type used in auto-  
45 mobiles and trucks such as gasoline or other petroleum products or  
46 other substances having similar qualities.

47 f. The term 'fuel oil' shall mean those motor vehicle fuels which  
48 alone and without being combined with other petroleum products  
49 or other substances are incapable of successfully operating by com-  
50 bustion an internal combustion engine of the type used in automo-  
51 biles and trucks such as ordinary kerosene, distillate and gas oil  
52 or other petroleum products or other substances having similar  
53 qualities.

54 g. The treasurer of the state is authorized and directed to issue  
55 and have published, from time to time, regulations in conformity  
56 with the provisions of this act, which shall provide more particular  
57 descriptions and specifications of the various kinds of fuel which  
58 come within the classifications provided for in subsections (d), (e)  
59 and (f) of this section.

60 h. The term 'service station' shall mean any place where motor  
61 vehicle fuel is sold and delivered into the fuel tanks of motor vehicles.

62 i. The term 'highway' shall mean any way or place of whatever  
63 nature open to the use of the public as a matter of right for the  
64 purpose of vehicular travel.

65 j. The term 'motor vehicle' shall mean any mechanical con-  
66 trivance propelled on the highways by an internal combustion en-  
67 gine, including those contrivances used to transport passengers or  
68 freight and those used for the purpose of constructing or repairing  
69 said highway.

70 k. The term 'license fee' shall mean 'excise tax or license fee.'

71 l. The term 'fuel oil dealer' shall mean a person engaged in  
72 selling fuel oil at retail for use for such purposes as shall allow the  
73 purchaser to obtain the same tax free under the provisions of this  
74 act.

75 m. The term 'fuel oil distributor' shall mean any person who  
76 receives fuel oil from outside the state or who produces or manu-  
77 factures fuel oil within the state to be used or resold within the  
78 state for such purposes as shall allow the purchaser to obtain the  
79 same tax free under the provisions of this act.

80 n. The term 'tax free' when used in connection with the sale  
81 of fuel oil shall mean a sale or purchase without the payment of  
82 the motor vehicle fuel license fees imposed by the provisions of  
83 this act.

84 o. The term 'certificate of purchase' shall mean a certificate in  
85 such form as the treasurer shall prescribe or approve, issued by a  
86 fuel oil dealer to a distributor or fuel oil distributor, covering the  
87 purchase by said fuel oil dealer showing the kind and quantity of  
88 fuel oil purchased, from whom purchased, and such other informa-  
89 tion as the treasurer shall prescribe and in such certificate the maker  
90 shall state and agree that he will not use or sell for use any of the  
91 products covered by such certificate either alone or in combination  
92 with other petroleum products as fuel for motor vehicles.

93 p. The term 'certificate of exemption' shall mean a certificate  
94 in such form as the treasurer may prescribe or approve, covering  
95 the sale by a fuel oil dealer to the user of fuel oil and shall be signed  
96 by the user and shall show the kind and quantity of fuel oil pur-  
97 chased, from whom purchased, and the purpose for which it is to be  
98 used and in such certificate the maker thereof shall state and agree  
99 that he will not use or sell or permit to be used any of the fuel oil  
100 covered by said certificate, either alone or in combination with other  
101 petroleum products or substances as fuel for motor vehicles.

1 "SEC. 3. Tax imposed. A license fee of three (3) cents per gallon  
2 or a fraction of a gallon is hereby imposed on the sale or use of all  
3 motor vehicle fuel sold or used in this state for any purpose what-  
4 soever, except that no license fee shall be imposed on motor vehicle  
5 fuel sold and exported from the state of Iowa, or on motor vehicle  
6 fuel sold to the United States of America or any of its instrumentali-  
7 ties or agencies, unless now or hereafter permitted by the constitu-  
8 tion and laws of the United States of America; provided, however,  
9 that no license fee shall be imposed on the motor vehicle fuel brought  
10 into this state in the ordinary fuel tanks attached to and forming

11 a part of a motor vehicle operating upon the highways where such  
12 amount does not exceed twenty gallons in the ordinary automobile  
13 and fifty gallons in busses and trucks. Said license fee shall be paid  
14 to the state of Iowa but once on any particular gallonage of motor  
15 vehicle fuel. Any person selling, using or otherwise disposing of,  
16 motor vehicle fuel within the state shall be liable for the license fees  
17 herein provided for, unless the same shall have been previously  
18 paid. Said license fee shall be advanced, remitted, collected and  
19 paid by the persons and at the time and in the manner hereinafter  
20 provided. The said license fees when paid shall be disposed of in  
21 the manner hereinafter provided.

1 "SEC. 4. **Passing on the tax.** Said tax shall be paid to the state  
2 of Iowa by the distributor, or other person who first receives said  
3 motor vehicle fuel in this state or who manufactures, compounds, or  
4 blends motor vehicle fuel in this state, at the times and in the manner  
5 hereinafter provided, and such distributor or other person having  
6 paid said tax or being liable for the payment thereof, shall collect  
7 the amount thereof from any person to whom said motor vehicle  
8 fuel is sold in this state as a part of the selling price thereof.

9 Every distributor and other person selling motor vehicle fuel in  
10 this state, at retail, shall keep posted in a conspicuous place most  
11 accessible to the public, at their place or places of business, a placard  
12 showing in words and figures, of the same height and size but not  
13 less than one inch in height or size, the price per gallon of each  
14 grade of motor vehicle fuel offered for sale, the amount of state  
15 license fee per gallon thereon, the federal excise tax per gallon  
16 thereon, and the total thereof. All price placards shall be subject  
17 to the approval of the treasurer. Any person failing to post or  
18 keep posted the placard required by this section or posting price  
19 placards not approved by the treasurer as provided in this section,  
20 shall be guilty of a misdemeanor and shall be punished by a fine of  
21 one hundred dollars or imprisonment in the county jail for a period  
22 of thirty days. Each day the required placard remains unposted  
23 or an unauthorized placard remains posted shall be considered a  
24 separate offense.

1 "SEC. 5. **Licensing of distributors.** It shall be unlawful for any  
2 person to engage in business as a distributor in this state without  
3 first having procured a distributor's license as provided in this act.  
4 A person who has filed a proper application with the treasurer and  
5 has complied with the provisions and met the requirements of this  
6 act and has shown to the satisfaction of the treasurer that he is a  
7 person of good moral character and desires honestly to engage in  
8 business as a distributor, shall be granted a distributor's license by  
9 the treasurer, authorizing said person to engage in business in this  
10 state as a distributor, unless it appears to said treasurer from any  
11 source of information available to him that said person has failed  
12 to pay motor vehicle fuel license fees due from him to the state of  
13 Iowa, or that a distributor's license previously issued to said person  
14 has been canceled and said person cannot now be depended upon  
15 to honestly and in good faith make and keep the records and reports  
16 required of distributors, and pay the motor vehicle fuel license fees

17 which he would be required to pay under the provisions of this act.  
18 A fee of one dollar shall be collected by the treasurer from each  
19 person to whom a distributor's license is issued.

1 "SEC. 6. **Application for distributor's license.** Every person desir-  
2 ing to engage in business as a distributor shall file a duly verified  
3 application with the treasurer on forms provided by the treasurer,  
4 which shall contain the name under which the business of distributor  
5 is to be transacted within the state of Iowa and the place of such  
6 business. If such applicant is a firm or copartnership, the applica-  
7 tion shall also contain the names and addresses of the several per-  
8 sons constituting the same and if a corporation or municipal sub-  
9 division, the correct name under which it is authorized to transact  
10 business, the name of its principal officers, resident agent or man-  
11 aging agent and attorney in fact.

12 Said applicant must further state and agree in such application  
13 that he will faithfully and honestly keep and preserve all the records  
14 which the provisions of this act or the regulations of the treasurer  
15 require him to keep and that he will report to the treasurer of state  
16 all the matters required by this act and that he will pay to the state  
17 of Iowa all license fees on motor vehicle fuel due from him to the  
18 state of Iowa in accordance with the provisions of this act. Said  
19 application shall also contain such other information as the treas-  
20 urer shall demand or the forms prepared by him require.

1 "SEC. 7. **Security required of distributor before license issued.**  
2 Each applicant for a distributor's license, except agencies of the  
3 state and municipal corporations in the state or other governmental  
4 subdivisions of the state shall, before the license is issued to him,  
5 file with the treasurer of state a bond payable to the state of Iowa  
6 in the sum of one thousand (1,000) dollars and such additional sum  
7 or satisfactory property statement as the treasurer of state shall  
8 determine, which bond or property statement is to be approved by  
9 the treasurer of state.

1 "SEC. 8. **Records required to be kept by distributor.** Each dis-  
2 tributor must keep a true and accurate record on such form as the  
3 treasurer of state may approve or prescribe of each consignment of  
4 motor vehicle fuel received by him, showing the person from whom  
5 received, the method of transportation employed in delivering the  
6 same to the distributor and the identification of the tank car, and  
7 of the truck if delivered by truck, the character of the product and  
8 the disposition made thereof. Such distributor must also preserve  
9 all invoices, bills of lading and other pertinent papers in connection  
10 with the purchase and receipt of motor vehicle fuel and all sales  
11 tickets, invoices and other pertinent papers in connection with the  
12 sale of motor vehicle fuel, and to keep such records of purchases  
13 and sales as the treasurer of state shall prescribe. Said distributor  
14 must likewise keep a record of his receipts and sales of motor vehicle  
15 fuel on such form as the treasurer of state may approve or prescribe  
16 and must make and transmit to the treasurer of state an inventory  
17 of all petroleum products on hand upon call of the treasurer of  
18 state, and each distributor must upon demand of the treasurer of

19 state, furnish a statement under oath reflecting the contents of any  
20 records to be kept under the provisions of this act. The records  
21 required by this section must be preserved by the distributor for a  
22 period of three years after the making thereof and all such records  
23 must be available at all times for the inspection of the treasurer of  
24 state or his representatives.

1       **"SEC. 9. Monthly reports of distributors.** On or before the twen-  
2 tieth day of each calendar month, each distributor of motor vehicle  
3 fuel shall file in the office of the treasurer of state at Des Moines,  
4 Iowa, a report, duly verified under oath, on forms prescribed and  
5 furnished by said treasurer, showing:

6       1. The total number of gallons of motor vehicle fuel received  
7 by him from outside the state during the preceding calendar month,  
8 the person from whom received, the date of receipt, unloading point,  
9 tank car identification and invoiced gallonage of each tank car or  
10 other receptacle in which motor vehicle fuel is imported into the  
11 state of Iowa. If said motor vehicle fuel was imported by truck,  
12 said report shall show the name of person from whom received, date  
13 of receipt, the unloading point, the invoiced gallonage of each truck  
14 load, the name of the manufacturer of the truck, the name of the  
15 owner, the name of the person in charge of the truck when delivery  
16 was made, and motor vehicle transport license number of the truck,  
17 and number of the manifest covering each shipment, or load.

18       2. The total number of gallons of motor vehicle fuel produced,  
19 refined, manufactured, blended or compounded, and the date thereof,  
20 and the place where such processing occurred and the materials used  
21 therein and the source from which obtained.

22       3. The total number of gallons of motor vehicle fuel received by  
23 him from points within the state during the preceding calendar  
24 month, the name of the person from whom received, the date of  
25 receipt, unloading point, tank car identification and invoiced gallon-  
26 age of each tank car or other receptacle in which received. And if  
27 received by truck, said report shall show the name of the person  
28 from whom received, the date of receipt, unloading point, invoiced  
29 gallonage of each truck load, the name of the manufacturer of the  
30 truck, the name of the owner, the name of the person in charge of  
31 the truck when delivery was made, and motor vehicle transport  
32 license number of the truck. Said report shall also show whether  
33 the price paid for such motor vehicle fuel included the license fee  
34 payable under the provisions of this act. All such information as  
35 to gallonage received from points within the state shall be only for  
36 the use and guidance of the treasurer, if the license fee has been  
37 previously paid on such gallonage and such gallonage shall not be  
38 included in the gallonage on which the license fees are payable by  
39 said distributor unless the license fees thereon have not been previ-  
40 ously paid to the state of Iowa.

41       4. The total number of gallons exported from the state of Iowa,  
42 the date of export, name of person to whom exported, destination,  
43 tank car identification and railroad handling shipment, if by rail,  
44 and if shipped by truck, name of manufacturer of truck, name of

45 owner, name of person in charge of truck, manifest number and  
46 motor vehicle transport license number of truck.

47 5. The total number of gallons of motor vehicle fuel sold to the  
48 United States of America or its agencies on which the collection of  
49 a license fee is not permitted by the constitution or laws of the  
50 United States of America, and the name of the officer or particular  
51 agency of the United States to whom sold.

52 6. If said distributor holds a permit to sell, or use fuel oil as  
53 provided by this act without the collection or payment of a tax  
54 thereon, such report shall also show, the amount of fuel oil received  
55 during the preceding calendar month and the amount disposed of  
56 and the purpose for which it was used or sold for use, and such other  
57 information in connection therewith as the treasurer may require.  
58 Said report shall also be accompanied by the certificates of exemp-  
59 tion covering the fuel oil sold for use in pursuance of said permit,  
60 and certificates of purchase covering fuel oil sold to fuel oil dis-  
61 tributors for resale, and the gallonage thus sold or used shall not be  
62 included in the gallonage on which the license fees are payable.

63 A distributor handling fuel oil may, if he desires, make his report  
64 as to fuel oil on an inventory basis, by giving the treasurer thirty  
65 (30) days' notice of an intention to so report. In that event he  
66 may deduct the fuel oil on hand at the end of each month to deter-  
67 mine the gallonage on which the tax is to be computed. In such case,  
68 he must show on his monthly report the gallonage on hand at the  
69 commencement of each month, and so make his report on forms  
70 prescribed by the treasurer as to show the amount of fuel oil sold  
71 or used during the month, and the amount thereof covered by pur-  
72 chase certificates or exemption certificates and pay the tax on any  
73 balance.

74 A distributor may with the approval of the treasurer, in connec-  
75 tion with his fuel oil report, merely list the exemption certificates  
76 and certificates of purchase held by him covering fuel oil used or  
77 sold by him during the preceding calendar month, and such certifi-  
78 cates so listed may be retained by the distributor subject to be  
79 inspected by the treasurer or his representative.

80 7. Said report shall contain such other information as the treas-  
81 urer may demand or may be called for by the forms prepared by him.

82 If no motor vehicle fuel be received or produced during the pre-  
83 ceding calendar month, a report shall be made to that effect on the  
84 forms prescribed herein, and in the same manner. At the same time  
85 he shall remit to the treasurer the amount of the license fee on  
86 motor vehicle fuel produced or received by said distributor for sale  
87 or use within the state of Iowa during the preceding calendar month  
88 on which a license fee is payable under the provisions of this act;  
89 provided, however, that in computing said amount a deduction of  
90 three per cent of the invoiced gallonage received from outside the  
91 state or produced, manufactured, compounded or blended within the  
92 state, and which remained within the state may be made for evapora-  
93 tion and loss.

94 If, after the prescribed license fees are so remitted and paid, any  
95 motor vehicle fuel in the possession of a licensed distributor is de-  
96 stroyed by fire, lightning, storm or accident not caused by the fault

97 of such distributor or any employee thereof, before being sold or  
98 used by him, upon proper application therefor and proof of such  
99 destruction or loss satisfactory to the treasurer of state, the said  
100 treasurer is authorized to certify to the amount of the license fees  
101 so paid thereon to the comptroller of state as a refund. The comp-  
102 troller of state shall issue his warrant drawn on the motor vehicle  
103 fuel fund in payment thereof and the same shall be paid in the same  
104 manner and from the same fund as those refunds authorized in  
105 section twenty-nine of this act. But no such claim for refund shall  
106 be paid unless the treasurer was notified of said loss within ten days  
107 after the same occurred and the claim was filed within thirty days  
108 after such loss.

109 If any distributor of motor vehicle fuel shall fail to remit on or  
110 before the twentieth of each month to the treasurer of state to cover  
111 the license fees due on that date as shown by his report, a penalty  
112 of ten per cent of the amount thereof shall immediately accrue and  
113 become due and payable when such license fees are paid or collected.

1 "SEC. 10. **Cancellation of distributor's license.** The treasurer may  
2 revoke any distributor's license issued under the provisions of this  
3 act, where it appears to the satisfaction of the treasurer, that the  
4 distributor holding such license has failed to accurately or correctly  
5 make the reports, or keep the records required by this act, or has  
6 refused to give to the treasurer or his representatives free access  
7 to his books and records, or has failed to pay the license fees shown  
8 to be due by his reports, or determined to be due by the treasurer  
9 in accordance with the provisions of this act, provided, however,  
10 that if said distributor disputes the correctness of the treasurer's  
11 finding as to the amount of tax due, he may pay the amount de-  
12 manded by the treasurer, under protest and avoid a cancellation of  
13 his license on that account until the matter has been determined by  
14 the court. And should the court determine in the manner provided  
15 by this act that the amount thus paid is in excess of the amount  
16 actually owing by said distributor at said time, the excess shall be  
17 repaid to said distributor.

18 Before the treasurer shall cancel any distributor's license he shall  
19 advise the distributor of the charges against him, and shall give the  
20 distributor an opportunity to be heard and to be represented by  
21 counsel and to show cause why the license should not be canceled.  
22 Such notice of the charges and opportunity to show cause may be  
23 furnished to the distributor by registered mail, addressed to him  
24 at his place of business and must be mailed or served at least five  
25 days before the day fixed by the treasurer for the hearing.

1 "SEC. 11. **Treasurer may assess amount of license fees due.** If  
2 the treasurer of state should at any time receive complaints or re-  
3 ports from any source that any licensed distributor is suspected of  
4 evading the payment of the license fees provided by this act or is  
5 failing to report all of the motor vehicle fuel received by him and  
6 sold, used or otherwise disposed of by him in this state, or should  
7 receive complaints or reports from any source that some person is  
8 suspected of acting as a distributor without a license and without  
9 the payment of the license fees imposed by this act upon distributors,

10 the treasurer of state may, upon five days' notice to such distributor  
11 or other person of the time and place of hearing and the nature  
12 thereof, proceed to hold a hearing and to determine the amount of  
13 license fee, if any, due from such licensed distributor or other person  
14 on motor vehicle fuel not reported to the treasurer as provided by  
15 this act, and said treasurer may adjourn said hearing from time  
16 to time until the completion thereof. Said treasurer of state may  
17 use any information available to him to determine what amount,  
18 if any, of license fees are owing by said distributor or other person.  
19 And he shall immediately assess the license fees in the amount found  
20 due together with a penalty of one hundred per cent of such amount.  
21 The findings of the said treasurer as to the amount of license fees  
22 due, if any, shall be presumed to be the correct amount; and in any  
23 litigation which may follow over the amount of said license fees  
24 due, the certificate of the treasurer assessing the motor vehicle fuel  
25 license fees and penalty shall be admitted in evidence and shall con-  
26 stitute a prima facie case, and the burden shall be upon the dis-  
27 tributor or other person to show the error in the treasurer's finding  
28 and the extent of such error. In any litigation involving the amount  
29 of motor vehicle fuel license fees due the state of Iowa, it shall be  
30 presumed that the distributor or other person receiving motor  
31 vehicle fuel from outside of this state, sold or used or otherwise  
32 disposed of the same within this state, unless such distributor or  
33 other person can show a different disposition of the product and it  
34 will be presumed that all petroleum products capable of being  
35 blended with other petroleum products to produce motor vehicle fuel  
36 were so blended unless the contrary appears by clear and satis-  
37 factory evidence.

38 The treasurer of state may remit in whole or in part the penalty  
39 herein provided for, if convinced that there was no intent to evade  
40 the payment of the motor vehicle fuel license fees. And said penalty  
41 in all events shall be considered as cumulative and shall not relieve  
42 the person against whom it is assessed from the penal provisions of  
43 this act.

1 "SEC. 12. **Hearings before treasurer.** Hearings before the treas-  
2 urer authorized under the provisions of this act may be held at the  
3 seat of government in Des Moines or elsewhere in the state as the  
4 treasurer may direct. Any power granted to the treasurer in this  
5 act may also be exercised by his deputy, and the treasurer is hereby  
6 authorized to appoint special deputies for the purpose of conducting  
7 said hearings. The treasurer or his deputy shall have the power  
8 to issue subpoenas, including subpoenas duces tecum, and to require  
9 the attendance of witnesses and the production of books, records and  
10 papers. In the event any person shall refuse to obey such subpoena,  
11 or after appearing refuses to testify, the treasurer shall certify the  
12 name of such person or persons to the district court of the county  
13 where said hearing is being held or any judge thereof, and the court  
14 or any judge thereof shall proceed with said witness in the same  
15 manner as if said refusal had occurred in a proceedings in open  
16 court.

1 "SEC. 13. **Lien of licensed fees.** The certificate of the treasurer  
2 assessing the amount of motor vehicle fuel license fees and penalty

3 due from a distributor or other person ascertained in accordance  
4 with the provisions of this act, or from a distributor ascertained  
5 from the report of such distributor, may be filed in the office of the  
6 clerk of the district court of the county in which the place of busi-  
7 ness of such distributor or other person is located. The clerk of  
8 the district court upon receipt of the certificate shall, without requir-  
9 ing the payment of any fee, file and index the same in the manner  
10 now provided for judgments. And said treasurer may in like man-  
11 ner, file a duplicate of said certificate in any other county where the  
12 same shall in like manner be indexed. And the claim of the state  
13 of Iowa as shown by said certificate or duplicate so filed shall be a  
14 lien on the real estate of the person named therein as owing motor  
15 vehicle fuel license fees, located in the county where said certificate  
16 or a duplicate thereof is recorded for the amount shown by said  
17 certificate to be due, including penalty and interest from the date  
18 of said filing to the same extent as a mortgage lien. Said lien may  
19 be foreclosed in the same manner as real estate mortgage liens are  
20 foreclosed, and the court in said proceedings shall enter judgment  
21 against such distributor or other person for the amount found by  
22 the court in the manner provided by this act to be due to the state,  
23 with interest and the penalty as assessed by the treasurer, and may  
24 in the same proceedings foreclose on any security which it may hold  
25 for the payment of said license fees, and may in the same proceed-  
26 ings entertain suit on any bond which it may hold as security for  
27 the payment of said fees.

28 The treasurer may give notice of the amount of motor vehicle  
29 fuel license fees and penalty due as ascertained by him by registered  
30 mail to all persons having in their possession or under their control  
31 any credits or other personal property belonging to such distributor  
32 or other person or to any person owing any debts to such distributor  
33 or other person. And thereafter such person so notified shall neither  
34 transfer nor make any other disposition of such credit or other per-  
35 sonal property or debts until thirty days shall have elapsed from  
36 and after the receipt of such notice unless the treasurer of state  
37 shall have given his consent to a previous transfer or other disposi-  
38 tion. At the expiration of said thirty-day period said property shall  
39 be released, unless in the meantime it shall have been attached by  
40 process of court or the holder thereof garnished. All persons so  
41 notified, must, within five days after receipt of such notice, advise  
42 the treasurer of state, of any and all such credits or personal prop-  
43 erty or debts in their possession or under their control, or owing  
44 by them as the case may be.

45 The amount of the license fees imposed by this act, including  
46 interest and penalty and costs that may accrue, shall be a lien in  
47 favor of the state upon all franchises, property and rights to prop-  
48 erty, whether real or personal, then belonging to or thereafter  
49 acquired by the person liable for the payment of such license fees  
50 from the date such taxes are due and payable as provided in this  
51 act and remaining until the amount of the lien is paid or the prop-  
52 erty sold in payment thereof. Such lien shall have priority over  
53 any lien or encumbrance whatsoever except the lien of other state

54 taxes having priority by law, and except that such lien shall not  
55 have priority over any bona fide mortgagee, pledgee, attaching credi-  
56 tor or purchaser whose right shall have attached prior to the time  
57 the treasurer shall have filed his certificate in the office of the clerk  
58 of the court as provided in this section.

1     **"SEC. 14. Permits to sell fuel oil tax free.** Every person desiring  
2 to engage in business as a fuel oil dealer shall apply to the treasurer  
3 for a fuel oil dealer's permit, which permit shall be in a form pre-  
4 scribed by the treasurer and shall entitle the holder thereof to pur-  
5 chase fuel oil tax free from a distributor or a fuel oil distributor  
6 in this state by issuing to the seller a certificate of purchase therefor.  
7 But no such permit shall be issued until the applicant therefor files  
8 with the treasurer a verified application on forms prepared and  
9 furnished by the treasurer, stating the purpose for which the permit  
10 is desired, the use the holder desires to make of it and the nature  
11 of the business in which the applicant is engaged. In said applica-  
12 tion the applicant must also agree not to use said fuel oils either  
13 alone or in combination with other substances as fuel for motor  
14 vehicles or sell any of said products for such use or to sell said  
15 products for resale and to report to the treasurer of state promptly  
16 any sales which may have been made where the amounts involved  
17 or the circumstances are such as to arouse suspicion that said prod-  
18 ucts have been purchased for use as fuel for motor vehicles either  
19 alone or in combination with other substances. Said application  
20 must have endorsed thereon the affidavit of a freeholder of the state  
21 as to the good moral character of the applicant, if an individual or  
22 a group of individuals, and the officers of the corporation, if a cor-  
23 poration. The treasurer, if convinced by the showing made in the  
24 application or from any investigation he desires to make that the  
25 applicant is of good moral character and is actually engaged, or  
26 about to engage, in business as a fuel oil dealer, shall issue a permit  
27 as herein provided. The holder of a fuel oil permit may purchase  
28 fuel oil tax free only from distributors or fuel oil distributors within  
29 this state and shall sell only for the purpose or use otherwise than as  
30 fuel for motor vehicles, and shall sell only to such persons as furnish  
31 to him a certificate of exemption covering said sale; provided, how-  
32 ever, that tax-free sales of fuel oil may be made by fuel oil dealers  
33 or fuel oil distributors for the purpose of operating tractors used  
34 for agricultural purposes to persons holding refund permits issued  
35 under the provisions of this act, but in such event the purchaser  
36 must sign the exemption certificate stating the purpose for which  
37 such fuel is to be used, and indorse thereon his refund permit  
38 number.

39     Every holder of such fuel oil permit shall keep all certificates of  
40 exemption for a period of three years, and shall keep a record of all  
41 purchases and receipts of fuel oil and of all sales and deliveries  
42 thereof, which record is to be kept in the manner and form pre-  
43 scribed by the treasurer or approved by the treasurer or his repre-  
44 sentative and said certificates of exemption and record are to be  
45 at all reasonable times open to the inspection of the treasurer or  
46 his representatives. Should any dealer be unable to produce cer-

47 tificates of exemption covering all fuel oil sold or used by him, the  
48 difference shall be presumed to have been sold or used as motor  
49 vehicle fuel.

1     **“SEC. 15. Fuel oil distributors.** Every person desiring to engage  
2 in business as a fuel oil distributor, except those who already hold  
3 a distributor's license, shall apply to the treasurer for a fuel oil  
4 distributor's license on forms to be prescribed and furnished by the  
5 treasurer. The treasurer shall, if satisfied that the applicant desires  
6 to honestly and in good faith engage in distributing fuel oil, issue  
7 to such applicant a fuel oil distributor's license in a form pre-  
8 scribed by the treasurer. The holder of a fuel oil distributor's li-  
9 cense may receive fuel oil from outside the state or manufacture or  
10 compound fuel oil within the state either for sale or use, but may  
11 sell only to fuel oil dealers holding fuel oil permits and then only  
12 upon receipt of a certificate of purchase covering said sale.

13     Each fuel oil distributor shall keep his fuel oil purchase certifi-  
14 cates for a period of three years, and shall keep a record on such  
15 form as the treasurer shall prescribe or approve of all purchases  
16 and sales of fuel oil, and said purchase certificates and record shall  
17 at all reasonable times be open to the inspection of the treasurer  
18 or his representatives. Should any distributor be unable to produce  
19 certificates of purchase covering all fuel oil sold or used by him,  
20 the difference shall be presumed to have been sold or used as motor  
21 vehicle fuel.

22     A fee of one (1) dollar shall be collected by the treasurer for each  
23 fuel oil distributor's license.

1     **“SEC. 16.** Should a fuel oil dealer or a fuel oil distributor be a  
2 user of fuel oil, he may make out exemption certificates, or certifi-  
3 cates of purchase as the case may be, and file them with other such  
4 certificates, when said fuel oil is withdrawn from stock.

1     **“SEC. 17. Revocation of fuel oil permits.** Any fuel oil permit or  
2 fuel oil distributor's license issued under the provisions of this  
3 act may be revoked by the treasurer upon five days' notice to the  
4 holder to show cause why it should not be revoked, when the treas-  
5 urer is convinced from any information available to him that the  
6 holder thereof, has violated the undertaking in his application or  
7 has issued or knowingly received any false exemption certificates  
8 or certificates of purchase and is knowingly either directly or in-  
9 directly, a party to the use of the fuel oil received by him as fuel  
10 for motor vehicles, or has violated any of the provisions of this act.

1     **“SEC. 18. Treasurer may issue specifications.** The treasurer is  
2 hereby authorized in regulations promulgated and published by him  
3 to fix tests and specifications by end points and flash points or other-  
4 wise for products which may be sold as fuel oil, and to change and  
5 modify such tests and specifications from time to time as condi-  
6 tions may in his judgment require.

1     **“SEC. 19. Motor vehicle transport licenses.** Every person desiring  
2 to operate any conveyance for the purpose of hauling, transporting  
3 or delivering motor vehicle fuel in bulk, shall, before entering upon

4 the public highways of this state with such conveyance, apply for  
5 the registration thereof with the treasurer on such forms as he  
6 shall provide and the treasurer, if satisfied that such applicant is  
7 of good moral character and desires to honestly engage in the law-  
8 ful and legitimate transportation of motor vehicle fuels on the pub-  
9 lic highways, shall upon the payment by said applicant of a motor  
10 vehicle fuel transport license fee in the sum of one dollar for each  
11 conveyance, assign a license number to such person and shall issue  
12 separate license cards for each conveyance to be operated over the  
13 highways of this state. Said card shall show the license number  
14 assigned, the motor number, if any, of the conveyance, and such  
15 other information as the treasurer may prescribe and shall be con-  
16 spicuously displayed on the conveyance at all times during its opera-  
17 tion on the public highways of this state. The treasurer shall also  
18 furnish to the licensee duplicate license plates for such conveyance  
19 so operated, containing the number assigned to the licensee and  
20 the words 'Iowa motor vehicle fuel transport license' or any ab-  
21 breviation thereof authorized by the treasurer. The authorized num-  
22 ber plate shall be attached conspicuously on the front and rear of  
23 such conveyance and in such manner that they can be plainly seen  
24 and read at all times. It shall be the duty of each holder of the  
25 motor vehicle fuel transport license to secure from the treasurer  
26 under such conditions as the treasurer may require, new number  
27 plates to replace any such plates which may have been damaged  
28 to such an extent that the figures thereon cannot be plainly read.  
29 The treasurer shall charge and collect from each licensee a sum of  
30 one dollar for each set of two license plates and seventy-five cents  
31 for each single plate assigned as replacement of the damaged plate.  
32 Nothing contained in this section shall be construed as relieving  
33 the owner or operator of such conveyance from complying with  
34 any and all other provisions of the existing law, including the law  
35 with reference to motor vehicles and trucks.

36 Each person operating such a conveyance must carry a manifest  
37 record in permanent form to be designed and prescribed by the  
38 treasurer of state, in which he shall enter under a separate number  
39 the following information as to each cargo of motor vehicle fuel  
40 moved in said conveyance, the date and place of loading, the date  
41 and place of unloading, the person from whom the motor vehicle  
42 fuel was received and the person to whom delivered, the nature and  
43 kind of product, and the amount thereof and such other informa-  
44 tion as the treasurer may in the forms prescribed by him, require.  
45 Said record shall be kept for a period of three years, provided,  
46 however, that the record of the manifest of past cargoes need not  
47 be carried on the conveyance but must be preserved for the inspec-  
48 tion of the treasurer or his representatives at all reasonable times.

49 All such persons must have and possess during the entire time  
50 they are hauling or transporting motor vehicle fuel upon the high-  
51 ways of this state an invoice, bill of sale, or other statement show-  
52 ing the true name and address of the seller or consignor, the name  
53 of the purchaser or consignee, or if said motor vehicle has not been  
54 sold, a statement of the consignor of the purpose for which said  
55 motor vehicle fuel is to be used and the number of gallons, and

56 shall, at the request of any sheriff, deputy sheriff, constable or any  
57 other representative of the treasurer or other person authorized by  
58 law to inquire into or investigate said matters, produce and offer  
59 for inspection said invoice, bill of sale or other statement and shall  
60 permit such officer to inspect and measure the contents of the ve-  
61 hicle. If any such person fails to produce said invoice, bill of sale  
62 or other statement or if, when produced, it fails to disclose the  
63 aforesaid information, then the said officer or other person author-  
64 ized to make said inquiry shall take and impound the motor vehicle  
65 fuel together with the conveying equipment until the license fees  
66 on said motor vehicle fuel together with penalty amounting to one  
67 hundred per cent of said license fees have been paid. In case the  
68 license fees, and penalty are not paid within forty-eight hours after  
69 the taking of said property, the treasurer may proceed to sell the  
70 same in the mode and manner provided by law for the sale of per-  
71 sonal property by the sheriff under execution.

72 Where a distributor desires to license more than one conveyance  
73 he may apply for the licensing of all such conveyances in one appli-  
74 cation on forms prescribed by the treasurer. But separate licenses  
75 shall be issued for each conveyance.

1     **“SEC. 20. Penalty for operating transport without license.** It shall  
2 be unlawful for any person to operate a conveyance transporting  
3 motor vehicle fuel in bulk upon the highways of this state without  
4 the transport license provided by the preceding section and any  
5 person found guilty of such unlawful act shall be fined not to ex-  
6 ceed one hundred dollars or imprisoned in the county jail not more  
7 than thirty days, and each cargo transported shall be considered  
8 a separate offense. The penalty herein provided shall be in addition  
9 to any penalties which may have been suffered under the provisions  
10 of the preceding section.

11     Persons transporting for their own use, not to exceed one hun-  
12 dred sixty-five (165) gallons in barrels or drums, shall not be re-  
13 garded as transporting in bulk.

1     **“SEC. 21. Service station license.** Every person desiring to operate  
2 a service station in this state shall apply to the treasurer for a  
3 service station license on such forms as the treasurer may prescribe  
4 and the treasurer shall, if satisfied that the applicant will faith-  
5 fully comply with all the provisions of the law with reference to  
6 motor vehicle fuels, issue to such person a service station license.  
7 No person shall operate a service station in this state without such  
8 license and shall keep said license conspicuously posted at such serv-  
9 ice station and such license must be obtained for each service sta-  
10 tion operated. Each license issued by the treasurer shall be as-  
11 signed a number.

12     Each service station shall keep a record on forms prescribed by  
13 the treasurer of state of all motor vehicle fuel received at said serv-  
14 ice station and the kind and character of the product, that is  
15 whether distillate, kerosene, gasoline, etc., and the amount thereof  
16 and the date of receipt and shall keep a record of the sales of all  
17 motor vehicle fuel, provided, however, that the record of sales  
18 through the regular pumps through which motor vehicle fuel is

19 conveyed to the fuel tanks of motor vehicles need not be shown in  
20 detail but the total of such sales for each kind of motor vehicle fuel  
21 must be shown by days, and a detailed record must be kept of sales  
22 made in any other manner than through said pumps.

23 Each service station shall keep such additional records as the  
24 treasurer shall require and in such form as the treasurer shall pre-  
25 scribe, and shall make and transmit to the treasurer whenever the  
26 treasurer shall so demand a report reflecting the contents of such  
27 records or any part thereof.

28 Where one person operates more than one service station, he may  
29 apply for the licensing of all in one application on forms prescribed  
30 and furnished by the treasurer. But separate licenses shall be issued  
31 for each service station.

1 "SEC. 22. **Revocation of service station license.** A service station  
2 license may be revoked by the treasurer upon five days' notice to  
3 the holder to show cause why the same should not be revoked if the  
4 treasurer finds the holder thereof is not making the records or re-  
5 ports required of him, or is attempting to engage in business as a  
6 distributor without a license to conduct said business, or is in any  
7 other way directly or indirectly evading the laws of the state of  
8 Iowa with reference to motor vehicle fuel license fees or is aiding  
9 or encouraging others in such evasion.

1 "SEC. 23. **Penalty for operating service station without license.**  
2 It shall be unlawful for any person to operate a service station in  
3 this state without a service station license and any person convicted  
4 of such violation of the law shall be fined not less than twenty-five  
5 dollars nor more than one hundred dollars or imprisoned in the  
6 county jail not less than thirty days. And each day such person so  
7 operates without a license may be considered a separate offense.

1 "SEC. 24. **Trust funds.** Every sale of motor vehicle fuel in this  
2 state, except the sale of fuel oil by the holder of a fuel oil permit  
3 where a certificate of purchase or certificate of exemption was re-  
4 ceived in connection with such sale, shall be presumed to include  
5 as a part of the purchase price the license fee due the state of Iowa  
6 under the provisions of this act. And every distributor or other  
7 person selling motor vehicle fuel in this state and collecting the  
8 license fees thereon as a part of the purchase price, shall hold said  
9 license fees in trust for the state of Iowa unless the license fees on  
10 said motor vehicle fuel have been previously paid to the state of  
11 Iowa. And any person so receiving said license fees in trust and  
12 failing to remit them to the treasurer of state on or before the  
13 twentieth of the following month shall be guilty of embezzlement  
14 and upon conviction shall be subjected to the penalty provided by  
15 law for such offense.

1 "SEC. 25. **Report by carriers.** Every railroad company, pipe line,  
2 water transportation company and every operator of a truck or  
3 other conveyance transporting motor vehicle fuel and every carrier  
4 transporting motor vehicle fuel in bulk to a point in the state of  
5 Iowa from any point outside of the state of Iowa shall, through its  
6 local agent or agents, if a railroad company, or water transporta-

7 tion company or pipe line and through the operator of the convey-  
8 ance, if operating upon the public highway, on or before the tenth  
9 of each calendar month, forward to the treasurer of state a report  
10 on forms furnished by him, showing the name of the railroad or  
11 other carrier, the date of unloading, the identification of each tank  
12 car or other conveyance, the place where said motor fuel was de-  
13 livered, the character or kind of product, the name of the con-  
14 signor, the name of the consignee and the number of gallons of  
15 motor vehicle fuel thus transported and delivered during the pre-  
16 ceding calendar month.

17 Any carrier or operator of a conveyance transporting motor ve-  
18 hicle fuel on the highways who violates the provisions of this act  
19 shall upon conviction be fined not less than one hundred dollars nor  
20 more than two thousand dollars or be imprisoned in the county  
21 jail not less than thirty days nor more than six months.

1 **"SEC. 26. Records open to inspection of treasurer.** All books and  
2 records required to be kept under the provisions of this act or which  
3 the treasurer is authorized to require under the provisions of this  
4 act, whether by the distributor, a service station operator, a motor  
5 vehicle transport license holder or a railroad company or other car-  
6 rier, shall at all times be open to the inspection of the treasurer of  
7 state or his duly authorized representatives, and it shall be lawful  
8 for the treasurer of state or his representatives or agents, or em-  
9 ployees, to enter upon the premises where the business of any such  
10 person is conducted, or wherever said records may be found for the  
11 purpose of examining the same or any other records relating to the  
12 payment or the liability for payment of any motor vehicle fuel  
13 license fees due the state of Iowa and remain as long as necessary  
14 to complete said inspection and examination. It shall be lawful also  
15 for said treasurer or his agents, employees, or representatives, to  
16 examine all of the equipment used by any of said persons in the  
17 transaction of such business and to enter upon the premises of any  
18 such persons for that purpose and they may examine the storage  
19 tanks, and the connections and the facilities for transferring motor  
20 vehicle fuel from one tank to another and the facilities that exist,  
21 if any, for the mixing or blending of such fuels and may measure  
22 the capacity and contents of all tanks or other receptacles contain-  
23 ing motor vehicle fuel or capable of containing motor vehicle fuel  
24 on the premises of any such person or being used by any such person.

1 **"SEC. 27. Information confidential—penalty.** All information ob-  
2 tained by the treasurer or his representatives, agents or employees  
3 from the examination of the records required to be kept under the  
4 provisions of this act shall be treated as confidential and shall not  
5 be divulged except to a representative of the state having some re-  
6 sponsibility in connection with the collection of motor vehicle license  
7 fees, or in proceedings brought to determine or collect motor ve-  
8 hicle fuel license fees, or other proceedings brought under the provi-  
9 sions of this act; provided, however, that the treasurer shall make  
10 available for public information on or before the last day of the  
11 month following the month in which the tax is required to be paid  
12 the names of the distributors and the amount of the tax paid by

13 each and the amount due, if any, from each of said distributors.  
14 The treasurer, upon request of officials entrusted with enforcement  
15 of the motor vehicle fuel tax laws of any other state, may forward to  
16 such officials any information which he may have relative to the  
17 exportation of motor vehicle fuel and fuel oil from this state to such  
18 other state, provided said officials of such other state furnish to the  
19 treasurer like information.

20 Any person violating the provisions of this section, and disclos-  
21 ing the contents of any records or reports required to be kept or  
22 made under the provisions of this act, except as hereinabove pro-  
23 vided shall upon conviction be fined not less than one hundred dol-  
24 lars nor more than one thousand dollars or be confined in the county  
25 jail not less than thirty days nor more than six months.

1 "SEC. 28. **Rewards.** The treasurer is hereby authorized to pay  
2 out of the funds collected under this act to any person other than  
3 a state officer or employee receiving a regular salary, who brings  
4 to his attention any evasion of the license fees imposed by this act,  
5 such sum as he may deem proper not exceeding twenty-five per cent  
6 of the amount of license fees due the state of Iowa under this act  
7 and the payment of which has been evaded, but such reward shall  
8 not be paid hereunder until the collection of the license fees, the  
9 evasion of which has been reported, has been made or the person  
10 convicted of such evasion.

1 "SEC. 29. **Refund.** Any person who shall use any motor vehicle  
2 fuel for the purpose of operating or propelling stationary gas en-  
3 gines, farm tractors, air crafts or boats or for cleaning or dyeing  
4 purposes or for any other purpose except in motor vehicles operated  
5 or intended to be operated upon the public highways of the state and  
6 who shall have paid the license fees for such motor vehicle fuel im-  
7 posed by this act, either directly to the treasurer or indirectly by  
8 having the same added to the price of such fuel, and who shall have  
9 obtained a permit therefor as provided in this act, shall be reim-  
10 bursed and repaid the amount of such license fees so paid, upon  
11 presenting to the treasurer a claim for refund, which claim shall  
12 be in a form prescribed by the treasurer and shall be verified by  
13 the oath of the claimant and shall have attached thereto the original  
14 invoice or invoices showing the purchase of the motor vehicle fuel  
15 on which a refund is claimed, and shall state the name of the person  
16 from whom the motor vehicle fuel was purchased, the date of pur-  
17 chase, the total amount of such motor vehicle fuel, that the purchase  
18 price thereof has been paid and that said price included the motor  
19 vehicle fuel license fee payable to the state of Iowa under the pro-  
20 visions of this act, that such fuel was used by the claimant other-  
21 wise than in motor vehicles operated or intended to be operated  
22 upon the public highways of this state, the manner in which said  
23 motor vehicle fuel was used and the equipment in which used. Said  
24 claim shall also show whether or not the claimant used fuel for  
25 motor vehicle operated upon the public highway from the same  
26 tanks or other receptacles from which the motor vehicle fuel on  
27 which a refund is claimed was kept or withdrawn.

28 No refund shall be made on claims for motor vehicle fuel pur-

29 chased more than ninety (90) days prior to the filing of the claim  
30 for refund.

31 The treasurer shall have the right in order to establish the valid-  
32 ity of any claim for refund of motor vehicle fuel license fees, to  
33 require the claimant to furnish such additional proof of the validity  
34 of the claim as the treasurer may determine and by himself or  
35 through his representatives, employees or agents to examine the  
36 books and records of the claimant for such purpose and the failure  
37 of the claimant to furnish such books and/or records for examina-  
38 tion, shall constitute a waiver of all rights to the refund on account  
39 of the transaction questioned.

40 When motor vehicle fuel is sold to a person who shall claim to be  
41 entitled to a refund of the motor vehicle fuel license fees herein im-  
42 posed, the seller of such motor vehicle fuel, shall make out separate  
43 invoices for each purchase on forms which shall be approved by the  
44 treasurer showing the name and address of the seller and the name  
45 and address of the purchaser, the number of gallons of motor ve-  
46 hicle fuel so sold, written in words and figures, and the nature and  
47 kind of fuel so sold, and the date of purchase, and shall state that  
48 the purchase price includes the motor vehicle fuel license fee pay-  
49 able to the state of Iowa; such invoice shall be legibly written and  
50 shall not be the basis of a refund, if any corrections or erasures  
51 appear upon the face thereof.

52 No tax refund shall be paid to any person, firm, or corporation  
53 on any motor vehicle fuel used in any construction or maintenance  
54 work which is paid for from public funds.

55 The right of any person to a refund under this act shall not be  
56 assignable and the application for a refund shall be made by the  
57 same person who purchased the motor vehicle fuel as shown in the  
58 invoice by the person selling the same and by no other person and  
59 the proceeds or amount of such refund, as determined by the treas-  
60 urer, shall be paid to the person whose name appears on the seller's  
61 invoice and to no other person.

1 "SEC. 30. **Permits for refunds.** All applicants claiming a refund  
2 under the provisions of this act, except distributors applying for  
3 refund on motor vehicle fuel destroyed by accident before the use  
4 or sale thereof, shall obtain an annual permit from the treasurer  
5 by application therefor on such form as he shall prescribe, which  
6 application therefor shall be made under oath and shall contain  
7 among other things, the name, address and occupation of the appli-  
8 cant and the nature of the business and a sufficient description for  
9 identification of the machines and/or equipment in which the motor  
10 fuel is to be used, for which refund may be claimed under such  
11 permit. The permit shall bear a permit number and all applications  
12 for refund shall bear the number of the permit under which it is  
13 claimed. It is the duty of the treasurer to keep a permanent record  
14 of all permits issued and a cumulative record of the amount of re-  
15 fund claimed and paid thereunder. Such permit shall be obtained  
16 before or at the time that the first application for refund is made  
17 under the provisions of this act.

1 "SEC. 31. **Certain acts made unlawful.** It shall be unlawful:  
2 1. For any seller to issue or any purchaser to receive and re-

tain incorrect or false invoice or sales ticket in connection with the purchase or sale of motor vehicle fuel.

2. For any claimant to make any false statement in a claim for refund or to alter any invoices or sales tickets, whether said invoice or sales ticket is to be used to support a claim for refund or not.

3. For any holder of a distributor's license, a service station license, a fuel oil license, or motor vehicle transport license to make any false, incorrect, or materially incomplete records or reports required to be kept or made under the provisions of this act, or to refuse to report to the treasurer as required by this act, or to refuse to offer his books and records to the treasurer or his representatives for inspection on demand.

4. For any person to display or attempt to use any license issued under this act after the same has been revoked.

5. For any person to receive in this state from outside the state any motor vehicle fuel for sale or use in this state, without reporting the same to the treasurer and paying the motor vehicle fuel license fees thereon before the twentieth of the calendar month following the calendar month in which it was received in this state.

6. For any person holding a fuel oil permit, to sell by virtue of said permit any fuel oil for use either alone or in combination with other substances as motor vehicle fuel, or to issue any invoices or sales tickets which do not have endorsed thereon the statement in substance 'motor vehicle fuel license fees not included.'

7. For any fuel oil dealer or permit holder to sell fuel oil for any purpose except for use for purposes other than as fuel for motor vehicles or to sell said fuel without obtaining a certificate of exemption from the purchaser covering said sale.

8. For any fuel oil distributor to receive in this state from outside the state any motor vehicle fuel, except those fuels which classify as fuel oil under the provisions of this act or to sell fuel oils except to the holders of fuel oil dealers' permits where a certificate of purchase is obtained from the purchaser, but nothing herein contained shall be construed to prevent a person being both a fuel oil distributor and a fuel oil dealer.

9. For any person to engage in business as a fuel oil dealer or a fuel oil distributor without the permit or license provided for in this act.

Any person found guilty of any of the foregoing illegal acts shall be fined not less than one hundred dollars nor more than one thousand dollars or shall be imprisoned in the county jail not less than thirty days nor more than six months.

**“SEC. 32. Duties imposed on sheriffs, constables and peace officers.**

It is hereby made the duty of all sheriffs, deputy sheriffs, constables and other peace officers to see that the provisions of this act are not violated, and to respond to the call of the treasurer to make investigations in their respective counties and report to the treasurer or his representatives and said officers are authorized to stop conveyances suspected of transporting motor vehicle fuel on the highways, and to investigate the cargo for that purpose and to

9 seize and impound said cargo and conveyance where it appears that  
10 said conveyance is being operated in violation of the provisions of  
11 this act.

1 "SEC. 33. **Treasurer to employ necessary help.** The treasurer is  
2 hereby empowered to employ such inspectors, auditors and other  
3 help as he may deem necessary for the effective enforcement of  
4 this act, the number and compensation of such employees to be fixed  
5 by the executive council.

6 There is hereby appropriated out of the money received under  
7 the provisions of this act sufficient funds to pay for help employed  
8 by the treasurer in enforcing the chapter and for making such re-  
9 funds and paying such rewards as are provided for herein, and to  
10 pay the cost of postage, equipment, supplies and printing, used by  
11 the department.

1 "SEC. 34. **Other remedies available.** The special remedies provided  
2 under the provisions of this act to enable the state to collect motor  
3 vehicle fuel license fees shall not be construed as depriving the state  
4 of any other remedy it might have either at law or in equity inde-  
5 pendent of this act. And the state shall have the right to maintain  
6 an action at law for the collection of said license fees and in con-  
7 nection therewith shall be entitled to a writ of attachment without  
8 bond.

1 "SEC. 35. **Distribution of proceeds.** The net proceeds of all license  
2 fees and penalties collected under the provisions of this act shall  
3 be distributed as follows:

4 Four ninths thereof shall be credited to the secondary road con-  
5 struction fund of the several counties of the state. The treasurer  
6 shall apportion said four-ninths portion among the counties of the  
7 state in the ratio that the area of each county bears to the total area  
8 of the state and shall on the first day of each month remit to the  
9 treasurer of each county the amount apportioned to the secondary  
10 road construction fund of the county.

11 Three ninths of said net proceeds shall be placed to the credit of  
12 the state highway commission and such amount thereof as may be  
13 required for said purpose shall be paid by the highway commission  
14 to the counties of the state each year to reimburse said counties for  
15 expenditures made by them for bridges, culverts, and right of way  
16 on primary roads under the direction of the highway commission  
17 and paid for out of county road fund or county bridge fund. Said  
18 payments are to be made at the times and in the manner and under  
19 the circumstances prescribed by section 4755-b5, Code of 1931. The  
20 amount of said three-ninths portion not required for such purpose,  
21 shall be credited to the primary road funds of the state.

22 Two ninths of said net proceeds shall be credited to the primary  
23 road fund of the state.

1 "SEC. 36. Wherever in this act the treasurer is authorized to  
2 prescribe the form of records to be kept, he may in lieu thereof  
3 approve the form of record being kept, and shall so approve such  
4 form of record where it furnishes in accessible form the informa-  
5 tion which the treasurer desires, and substantially complies with  
6 the prescribed form.

1 "SEC. 37. Construction of act. This act shall not be construed or  
2 applied as to interfere with interstate commerce, or to impose a  
3 license fee on any motor vehicle fuel before it comes to rest in this  
4 state.

1 "SEC. 38. Act separable. If any portion of this act is held to be  
2 unconstitutional or invalid by the courts, such decision shall not  
3 affect the remaining portions of this act.

1 "SEC. 39. Pending actions not affected by repeal. All laws in con-  
2 flict with this act are hereby repealed and it is the intention herein  
3 to substitute the provisions of this act for chapter 251-A1, Code,  
4 1931, and chapters 75 and 86 of the acts of the Forty-fifth General  
5 Assembly. The repeal effected by the adoption of this act shall not  
6 be construed as relieving any person whatsoever from the payment  
7 of any motor vehicle license fee penalty or interest due or owing  
8 to the state of Iowa under any law hereby repealed, or to affect or  
9 terminate any prosecutions or other proceedings pending under such  
10 laws or to prevent the commencement or prosecution of any pro-  
11 ceedings, legal or equitable, civil or criminal, for a violation of any  
12 such laws or for the collection of any motor vehicle fuel license fees  
13 with interest and penalty or for the obtaining of any refund or the  
14 enforcement of any other right accruing under the law as it existed  
15 prior to the taking effect of this act.

1 "SEC. 40. This act may be cited as and shall be known as the  
2 Iowa motor vehicle fuel tax law."

1 SEC. 41. This act, being deemed of immediate importance, shall  
2 be in effect after its passage and publication in the Fort Dodge Mes-  
3 senger, a newspaper published at Fort Dodge, Iowa, and the Cedar  
4 Valley Daily Times, a newspaper published at Vinton, Iowa.

House File No. 185. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,  
March 21, 1934, and Cedar Valley Daily Times, March 31, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 57

### SEGREGATION OF TAXES

S. F. 269

AN ACT providing for the segregation by the county treasurer of taxes paid in the year 1934 which were due and owing prior to January 1, 1934, and providing that the money so segregated shall be sent to the public taxing bodies in the amount due said taxing bodies and providing that the treasurer of any such taxing body shall keep an accurate list of all warrants which he stamped "unpaid for lack of funds", with the date of issuance, number of the warrant and the amount of same, and providing for the payment of the warrants which were stamped unpaid for lack of funds in the previous fiscal year out of the money so segregated, and providing for the disposition of any balance after the payment of all outstanding warrants, and authorizing the issuance of bonds in the event that the funds are insufficient to pay all outstanding warrants.

WHEREAS, the governor of this state has by an emergency proclamation postponed until April 2, 1934, the regular tax sale which otherwise would have been held in December, 1933; and

WHEREAS, by reason of said proclamation the money from the tax sale which is usually received by the taxing bodies during the months of December and January will not be received during the fiscal year 1933-1934; and

WHEREAS, by reason of said postponement the amount of taxes which would ordinarily be paid during the months of December, January, February and March will be greatly reduced; and

WHEREAS, the fiscal year 1933-1934 for cities and towns ends on March 31, 1934; and

WHEREAS, the taxing bodies at the beginning of the fiscal year have made their appropriations based upon the anticipated revenue and that by reason of the reduction in the anticipated revenues, warrants which will be issued during the said fiscal year will have to be marked by the treasurer "not paid for lack of funds"; and

WHEREAS, as the law now stands warrants issued during the fiscal year 1933-1934 cannot be paid out of taxes received during the fiscal year 1934-1935 until all warrants issued during the fiscal year 1934-1935 have been paid; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. It shall be the duty of the county treasurer to segre-  
2 gate any tax money received in 1934 which taxes were due and  
3 payable prior to January 1, 1934, and out of the taxes so segregated  
4 the county treasurer shall pay the taxing body the amount due to  
5 said taxing district, designating the same as tax money due and  
6 payable prior to January 1, 1934.

7 The taxing body receiving said money shall keep the same in a  
8 separate fund and shall use the same to pay any warrants includ-  
9 ing interest, as by law provided, which were issued by said taxing  
10 body, but which were not paid for lack of funds.

11 It shall be the duty of the treasurer of any such taxing body to  
12 keep an accurate list of all warrants which he has stamped "unpaid  
13 for lack of funds", and said list shall show the number of each  
14 warrant, date of issuance, and the amount of the same.

15 When all of the warrants shown on the said list have been paid,  
16 the treasurer of said taxing body shall then use the balance of the  
17 money in the same manner as though the same had not been segre-  
18 gated.

19 In the event that there is not enough money collected from back  
20 taxes to pay all of said warrants during the year 1934, the taxing  
21 bodies are hereby authorized to issue bonds on January 1, 1935, or  
22 any time thereafter to raise an amount sufficient to pay any out-  
23 standing warrants with interest.

24 Taxing bodies as used in this act shall mean any division of gov-  
25 ernment that either certifies for levy or levies taxes.

1 SEC. 2. All acts or parts of acts not in accordance with the terms  
2 of this act are hereby repealed.

1 SEC. 3. This act, being deemed of immediate importance, shall be  
 2 in force and effect from and after its publication in the Odebolt  
 3 Chronicle, a newspaper published at Odebolt, Iowa, and the Plain  
 4 Talk, a newspaper published at Des Moines, Iowa.

Senate File No. 269. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Des Moines Plain Talk and the Odebolt Chronicle, February 8, 1934.

MRS. ALEX. MILLER, *Secretary of State.*

## CHAPTER 58

### SHERIFF'S MILEAGE

#### S. F. 17

AN ACT to amend subsection ten (10), section fifty-one hundred ninety-one (5191), Code of Iowa, 1931, as amended by section six (6), chapter ninety (90), acts of the Forty-fifth General Assembly, relating to mileage of sheriffs and their deputies.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Subsection ten (10), section five thousand one hun-  
 2 dred ninety-one (5191), Code, 1931, as amended by section six (6),  
 3 chapter ninety (90), acts of the Forty-fifth General Assembly, is  
 4 amended by striking the word, "five" in line 3 of said section six  
 5 (6) and inserting in lieu thereof the following: "seven and one-half."  
 6 Section six (6), chapter ninety (90), is amended by striking the  
 7 word, "five" in line 12 of said section and inserting in lieu thereof  
 8 the words, "seven and one-half."  
 9 Section six (6), chapter ninety (90), is amended by inserting  
 10 after the word "law" in line 6 the words "he shall receive five (5)  
 11 cents per mile for that portion of the trip outside of the county."

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its passage and publica-  
 3 tion in the Cedar Falls Daily Record, a newspaper published at  
 4 Cedar Falls, Iowa, and the Fort Dodge Messenger, a newspaper  
 5 published at Fort Dodge, Iowa.

Senate File No. 17. Approved February 27, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger and Cedar Falls Record, February 23, 1934.

MRS. ALEX. MILLER, *Secretary of State.*

## CHAPTER 59

## COUNTY OFFICERS' SALARY

H. F. 349

AN ACT to amend section fifty-two hundred twenty (5220), Code, 1931, as amended by chapter ninety-one (91), acts of the Forty-fifth General Assembly, relating to the salaries of county auditors in certain counties; and section fifty-two hundred twenty-two (5222), Code, 1931, as amended by chapter ninety-two (92), acts of the Forty-fifth General Assembly, relating to the salaries of county treasurers in certain counties.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section fifty-two hundred twenty (5220), Code, 1931,  
2 as amended by chapter ninety-one (91), acts of the Forty-fifth Gen-  
3 eral Assembly, is amended by adding after the last paragraph  
4 thereof the following:

5 "In counties of over twenty-five thousand, having a special char-  
6 ter city of five thousand or over, where the county auditor prepares  
7 and makes up the city tax books for such special charter city, he may  
8 receive not to exceed three hundred dollars additional compensa-  
9 tion."

1 SEC. 2. Section fifty-two hundred twenty-two (5222), Code, 1931,  
2 as amended by chapter ninety-two (92), acts of the Forty-fifth  
3 General Assembly, is amended by adding to subsection thirteen (13)  
4 the following:

5 "In counties with a population of over twenty-five thousand, hav-  
6 ing a special charter city, where the taxes are collected by the  
7 county treasurer for such special charter city, he may receive not to  
8 exceed three hundred dollars additional compensation."

1 SEC. 3. This act, being deemed of immediate importance, shall be  
2 in force and effect from and after its publication in the Muscatine  
3 Journal, a newspaper published at Muscatine, Iowa, and the Advoca-  
4 te-Review, a newspaper published at Wilton Junction, Iowa.

House File No. 349. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Muscatine Journal, March 19, 1934, and Wilton Junction Advocate-Review, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 60

## DEPUTY COUNTY OFFICERS' SALARY

S. F. 95

AN ACT to amend section thirty-three (33), chapter eighty-nine (89), acts of the Forty-fifth General Assembly, relating to salaries of deputy county officials.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section thirty-three (33), chapter eighty-nine (89),  
2 of the acts of the Forty-fifth General Assembly, is amended by strik-  
3 ing the words and figures "sixty (60)", in line 4 thereof, and in-  
4 serting in lieu thereof the words and figures "sixty-five (65)."

Senate File No. 95. Approved March 12, 1934.

## CHAPTER 61

## SETTLEMENT OF POOR PERSONS

S. F. 181

AN ACT to amend chapter ninety-nine (99), section one (1), acts of the Forty-fifth General Assembly, relating to settlement of poor persons.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Chapter ninety-nine (99), section one (1), acts of
- 2 the Forty-fifth General Assembly, is amended by inserting between
- 3 lines 2 and 3, the following words:
- 4 "A legal settlement in this state may be acquired as follows."

Senate File No. 181. Approved February 5, 1934.

## CHAPTER 62

## SUPPORT OF POOR. TAXES, TRANSFER OF FUNDS

H. F. 165

AN ACT to amend section fifty-three hundred thirty-seven (5337), Code, 1931, as amended by chapter one hundred twenty-one (121), section twenty-eight (28), acts of the Forty-fifth General Assembly, relating to the levying of a poor tax for the support of the poor; to amend section three hundred eighty-eight (388) of the Code of Iowa, 1931, relating to the authority to make transfers from one fund to another fund, and limiting the authority to make such transfers.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Amend section fifty-three hundred thirty-seven,
- 2 (5337), Code, 1931, as amended by chapter one hundred twenty-one
- 3 (121), section twenty-eight (28), acts of the Forty-fifth General
- 4 Assembly, by striking from line 7 the word "three-fourths", and
- 5 substituting the words "one and one-half."

- 1 SEC. 2. Amend section three hundred eighty-eight (388) of the
- 2 Code of Iowa, 1931, by striking the period at the end of said
- 3 section and by adding the following: ", and provided further that
- 4 after December 31, 1934, no transfer shall be made to a poor fund
- 5 unless there is a shortage in said fund after the maximum per-
- 6 missible levy has been made for said fund."

- 1 SEC. 3. This act, being deemed of immediate importance, shall be
- 2 in full force and effect from and after its publication in the Kossuth
- 3 County Advance, a newspaper published at Algona, Iowa, and the
- 4 Milton Herald, a newspaper published at Milton, Iowa.

House File No. 165. Approved January 3, 1934.

I hereby certify that the foregoing act was published in the Kossuth County Advance and Milton Herald, January 11, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 63

RELIEF OF POOR AND UNEMPLOYED PEOPLE. DISCONTINUANCE  
OF "STAMP-NOTE" PLAN

S. F. 153

AN ACT to authorize, and provide a method for the discontinuance of the "stamp-note plan" as authorized by chapter 103, laws of the Forty-fifth General Assembly, and to authorize the retirement and redemption by counties that have adopted the stamp-note plan, of stamp notes issued in the name of the county.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The board of supervisors of a county that has adopted  
2 the stamp-note plan and has caused the issuance of stamp notes  
3 pursuant to chapter 103, laws of the Forty-fifth General Assembly,  
4 as amended, is hereby authorized and empowered to discontinue  
5 further operation under said plan and the further issuance of stamp  
6 notes thereunder, and to provide for the retirement and redemption  
7 of stamp notes issued.

1 SEC. 2. The board of supervisors of any such county may cause  
2 the discontinuance of the use of said stamp-note plan, the dissolu-  
3 tion of the stamp-note committee appointed pursuant to the adoption  
4 of such plan, and the discontinuance of any further issue of new  
5 stamp notes, by the adoption of a resolution declaring the inad-  
6 visability of further use of such plan, and the certification thereof  
7 to the county stamp-note committee, the county treasurer, and the  
8 county auditor.

1 SEC. 3. Upon certification of such resolution to the county stamp-  
2 note committee, such committee shall be and become dissolved, and  
3 without further powers. Upon certification of such resolution to  
4 the county treasurer, he shall cease the issuance of new stamp notes,  
5 and shall forthwith cause to be published once in a newspaper of  
6 general circulation in the county, a notice over his signature, to the  
7 effect that the stamp-note plan has been discontinued in the county,  
8 and that all stamp notes presented to the county treasurer within  
9 thirty (30) days after the date of the publication of such notice for  
10 cancelation and retirement will be redeemed by the county at face  
11 value, within the time as hereinafter provided in this act; and such  
12 notice shall further state that stamp notes not surrendered for can-  
13 celation within said thirty-day period will not be redeemed by the  
14 county.

1 SEC. 4. The county treasurer shall legibly stamp on the face of  
2 all stamp notes issued by or in the name of the county, and presented  
3 to him within such thirty-day period, the following legend:  
4 "CANCELED FOR REDEMPTION  
5 .....Treasurer of  
6 .....County, Iowa"  
7 (the name of the treasurer and the designation of the county to be  
8 inserted in the appropriate blank spaces); and the treasurer shall  
9 record in a book kept for that purpose the serial number and face  
10 value of each stamp note thus endorsed. The holder of any such  
11 stamp notes shall not be required to affix a redemption stamp thereto

12 for the purpose of having the same thus endorsed by the treasurer;  
13 and all stamp notes thus endorsed shall be returned by the treasurer  
14 to the holder thereof, and shall be and constitute the obligation of  
15 the county in the amount of the face value thereof (the phrase "face  
16 value" meaning the stated redemption value of said stamp note  
17 without regard to the number of redemption stamps affixed thereto).

1 SEC. 5. Stamp notes thus endorsed shall be transferable by de-  
2 livery without the affixation of any additional redemption stamps,  
3 and shall be and represent the obligation of the county to pay to the  
4 holder thereof within the time as hereinafter provided, and upon  
5 final surrender thereof to the county treasurer, the sum of money  
6 equivalent to the face value of such stamp note.

1 SEC. 6. Upon the expiration of the thirty-day period within  
2 which stamp notes may be presented for cancelation as above pro-  
3 vided, the county treasurer shall prepare and certify to the auditor  
4 of the county, a statement indicating the aggregate amount in face  
5 value of stamp notes surrendered to him for cancelation as here-  
6 inbefore provided; and the aggregate amount thereof shall be and  
7 constitute an outstanding indebtedness of the county, as contem-  
8 plated by section 5275, Code of Iowa, 1931, and may be funded and  
9 paid by the issuance of county bonds, under the conditions and as  
10 provided in and by chapter 266, Code of Iowa, 1931. In case that  
11 bonds are issued by the county for the purpose of funding the debt  
12 of the county on account of such stamp notes, and any part of the  
13 funds thus derived are not required for the final redemption of  
14 stamp notes, the remainder shall pass to the general county funds  
15 and be used for the expense of supporting the poor.

1 SEC. 7. All stamp notes which the county becomes liable to re-  
2 deem as in this act provided, must be finally redeemed in money or  
3 in county warrants within the period of six (6) months next fol-  
4 lowing the expiration of the thirty-day period within which  
5 stamp notes may be presented for cancelation, as hereinbefore pro-  
6 vided. The board of supervisors is authorized and empowered to  
7 cause the issue of county warrants in the final redemption of such  
8 stamp notes, and the final redemption thereof by payment in county  
9 warrants shall be valid, and the tender of warrants therefor within  
10 said period of six (6) months shall discharge the county from any  
11 further obligation as to such stamp notes thus offered to be re-  
12 deemed, regardless of whether the holder thereof accepts such county  
13 warrant.

1 SEC. 8. Not more than sixty (60) days, nor less than forty (40)  
2 days prior to the expiration of the six-months' period within  
3 which the county is required to make final redemption of such stamp  
4 notes, the county treasurer shall cause to be published once in a  
5 newspaper of general circulation in such county a notice to the effect  
6 that the period within which the county will make final redemption  
7 of canceled stamp notes expires on the day to be stated in the notice,  
8 which shall be the last day of such six-months' period; and  
9 stamp notes not presented to the county treasurer for final redemp-  
10 tion, surrender, and cancelation within such six-months' period

11 shall cease to be a valid obligation of the county, nor shall the county  
12 be obligated or authorized to make final redemption thereof.

1 SEC. 9. Within a period of thirty (30) days following the pub-  
2 lication of notice by the county treasurer as provided in section 3  
3 hereof, the county treasurer shall redeem any uncanceled stamps  
4 presented and surrendered to him by the holder thereof, using for  
5 redemption purposes the funds in his hands derived from the sale  
6 of such stamps. Any balance of such funds not thus used shall pass  
7 into the general county funds, and be used first, to defray the  
8 expenses incident to the redemption of stamp notes, and the balance  
9 to be used in redemption of stamp notes.

1 SEC. 10. Upon the discontinuance of the stamp-note plan by reso-  
2 lution of the board of supervisors as hereinbefore provided, the  
3 county shall be authorized and empowered to resume the levy of a  
4 poor tax, as provided by law.

1 SEC. 11. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after the publication thereof in  
3 the Des Moines Daily Record, a newspaper published at Des Moines,  
4 Iowa, and in the Fontanelle Observer, a newspaper published at Fon-  
5 tanelle, Iowa.

Senate File No. 153. Approved February 7, 1934.

I hereby certify that the foregoing act was published in the Des Moines Daily Rec-  
ord, February 10, 1934, and the Fontanelle Observer, February 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 64

### BENEFITED WATER DISTRICTS

#### S. F. 239

AN ACT to amend the provisions of chapter two hundred eighty-two (282) of the 1931 Code of Iowa, relating to limitation of the boundaries of a benefited water district, creating a board of trustees to supervise and manage such district, and by changing the method of taxing property for establishing and maintaining said district and providing for the submission of the question to the voters.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section fifty-five hundred twenty-two (5522) of the  
2 Code, 1931, is hereby repealed, and the following enacted in lieu  
3 thereof:

4 "The board of supervisors of any county shall have the power to  
5 establish benefited water districts as in the judgment of said board  
6 will receive special benefits from water service, to change the bound-  
7 aries of such district from time to time as may become in the  
8 judgment of such board of supervisors just and equitable, and assess  
9 so much of the costs of establishing and maintaining such water  
10 service, including the costs of construction and installation of water  
11 mains, hydrants, and all other equipment and labor necessary to the  
12 construction and maintenance of such water service, against all lots  
13 or tracts of land contained in the benefited districts as shall equal

14 and be in proportion to the special benefits conferred by said service  
 15 and not in excess thereof. In no case shall such assessment exceed  
 16 twenty-five per cent of the actual value of said lots or tracts at the  
 17 time of levy thereof, except when the water service has been peti-  
 18 tioned for, and in such case the assessment may be levied against  
 19 the lots and tracts of land of the district without such twenty-five  
 20 per cent limitation, but in no event shall the assessment for any one  
 21 year exceed ten per cent of the total cost of installing and establish-  
 22 ing of such water service."

1 SEC. 2. That section fifty-five hundred twenty-four (5524), Code,  
 2 1931, be amended by adding the following as an additional paragraph  
 3 after line 7:

4 "The board of supervisors of the county in which the benefited  
 5 water district is located shall appoint a board of trustees for the said  
 6 district consisting of three members who are resident property  
 7 owners of the benefited water district, who shall have authority to  
 8 make contracts for the installing of necessary mains, hydrants, and  
 9 all other equipment necessary or incident to the furnishing of water  
 10 to the residents of such benefited district, and who shall have power  
 11 to contract for the furnishing of water, including fire protection,  
 12 with power to make repairs or contract for the same, and to be the  
 13 representative and managing agents of the district with power to  
 14 pledge the special levy for the establishing, installing and maintain-  
 15 ing of such water service. Such trustees of the board of trustees  
 16 of the benefited water district shall be appointed for a term of three  
 17 years, but the appointment of the first trustees of a benefited water  
 18 district shall be as follows: one member to serve for a period of one  
 19 year, one member to serve for a period of two years, and one mem-  
 20 ber to serve for a period of three years.

21 "In any city, town, township or benefited district, this act shall  
 22 become operative when it shall have been submitted to the voters of  
 23 said city, town, township or benefited district upon a petition of ten  
 24 per cent of the qualified electors of said city, town, township or  
 25 benefited district, having been presented to the board of supervisors  
 26 of the county, requesting such election, which shall be called within  
 27 fifteen days after the filing of said petition with the board of super-  
 28 visors, unless a regular city, town, township or district election shall  
 29 be held within thirty days of the filing of said petition, in which  
 30 case the question shall be submitted to the voters at said general  
 31 election.

32 "If the majority of the votes cast at said election be in favor  
 33 thereof, said water system shall be established as herein provided."

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 be in force and effect from and after its publication in the Des  
 3 Moines Daily Record, and Plain Talk, newspapers published in Des  
 4 Moines, Iowa.

Senate File No. 239. Approved March 1, 1934.

I hereby certify that the foregoing act was published in the Des Moines Daily Record,  
 March 7, 1934, and Des Moines Plain Talk, March 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 65

## POLICE MATRONS. APPOINTMENT AND EXAMINATIONS

S. F. 298

AN ACT to repeal section fifty-six hundred thirty-five (5635), Code, 1931, and to enact a substitute therefor relating to appointment of police matrons; and to amend sections fifty-six hundred ninety-four (5694) and fifty-six hundred ninety-six (5696), Code, 1931, relating to civil service appointments and examinations.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section five thousand six hundred thirty-five  
2 (5635), Code, 1931, be and the same is hereby repealed and the  
3 following enacted in lieu thereof:

4 "5635. Police matrons—appointment—number. In cities having a  
5 population of twenty-five thousand, and less than sixty thousand,  
6 for each station house provided therein for the detention or im-  
7 prisonment of women or children under arrest, the mayor may ap-  
8 point one or more women, residents of the city, as police matrons,  
9 who shall be over thirty years of age. The appointees shall be, so  
10 far as applicable, subject to the same regulations and restrictions  
11 as policemen, and hold their positions during good behavior, unless  
12 by reason of age or infirmity they become incapacitated to perform  
13 the duties of the position. In cities having a population of sixty  
14 thousand or more, and, in cities operating under the manager plan  
15 with a population of not less than twenty thousand, there shall be  
16 appointed from the civil service list one or more women as police  
17 matrons, who shall be over thirty years of age. Such appointees  
18 shall be, so far as applicable, subject to the same regulations and  
19 restrictions as policemen."

1 SEC. 2. That section five thousand six hundred ninety-four  
2 (5694), Code, 1931, be and the same is hereby amended by striking  
3 the word "matrons" in line thirty-four (34) thereof, and by insert-  
4 ing in lieu of the word stricken the following: "matrons in cities  
5 having a population under sixty thousand and in cities operating  
6 under the manager plan with a population of less than twenty thou-  
7 sand."

1 SEC. 3. That section five thousand six hundred ninety-six (5696),  
2 Code, 1931, be and the same is hereby amended by adding thereto  
3 the following: "Provided, however, that such physical examinations  
4 of applicants for appointment to the positions of policeman, police-  
5 woman, police matron or fireman shall be held under the direction  
6 of and as specified by the boards of trustees of the policemen's and  
7 firemen's pension funds."

1 SEC. 4. The provisions of this act shall also apply to cities acting  
2 under special charter.

Senate File No. 298. Approved March 10, 1934.

## CHAPTER 66

## ORDINANCES. PLACE OF POSTING

## H. F. 39

AN ACT to amend section fifty-seven hundred twenty (5720), Code, 1931, pertaining to the posting of ordinances of a general or permanent nature.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Amend section fifty-seven hundred twenty (5720),
- 2 Code, 1931, by striking from lines 10 and 11, the words "two of
- 3 which shall be at the post office and" and inserting in lieu thereof
- 4 the following: "one of which shall be at."

House File No. 39. Approved November 27, 1933.

## CHAPTER 67

## VOLUNTEER FIRE DEPARTMENTS. INSURANCE

## S. F. 297

AN ACT to authorize cities and towns, including those cities under special charter, and under the city manager form of government, to procure and pay the premiums on insurance for the benefit of members of volunteer fire departments and their dependents.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Any city or town, including those acting under spe-
- 2 cial charter, and under the city manager form of government, now
- 3 or hereafter maintaining a volunteer fire department may for the
- 4 benefit of each member of such department or his dependents, except
- 5 such members as shall be entitled to receive the benefits of firemen's
- 6 pensions or retirement allowances as provided by law, procure and
- 7 pay the premiums on a policy or policies of insurance conditioned
- 8 as hereinafter provided.
- 9 Such policies of insurance may be individual policies covering each
- 10 regularly appointed and registered active member of such depart-
- 11 ment separately or may be in the form of blanket or group policies
- 12 covering all such members of such department as a group and shall
- 13 provide for the payment to each such member who shall receive any
- 14 injury causing disability which shall prevent him from pursuing
- 15 his usual vocation, provided such injury was caused by or arose out
- 16 of the duties of such member as a fireman, of a weekly indemnity.
- 17 Such payments shall continue during the period of such disability,
- 18 unless such disability continues for a period of time exceeding fifty-
- 19 two (52) weeks. Every such policy of insurance shall provide for
- 20 the payment of a sum of money to the dependent or dependents of
- 21 any such fireman in the event of the death of such fireman while
- 22 engaged in the performance of his duties as such.

- 1 SEC. 2. This act, being deemed of immediate importance, shall
- 2 be in full force and effect from and after its passage and publication
- 3 in the Des Moines Daily Record, a newspaper published in Des

4 Moines, Iowa, and in the Odebolt Chronicle, a newspaper published  
5 in Odebolt, Iowa.

Senate File No. 297. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Des Moines Daily Record, March 16, 1934, and Odebolt Chronicle, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 68

### RIVER FRONT IMPROVEMENT COMMISSION

#### S. F. 293

AN ACT to amend section fifty-eight hundred twenty (5820), Code of 1931, relating to the powers of river front commissions by adding thereto the power to erect and finance armories, coliseums and other public buildings, and furnish and equip same, upon real estate under its jurisdiction.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section fifty-eight hundred twenty (5820), Code  
2 of Iowa, 1931, be and the same is hereby amended by striking the  
3 word "and" in line 11 of said section and by striking the period in  
4 line 13 and inserting in lieu thereof a semicolon and adding there-  
5 after the following:

6 "and may erect thereon an armory, coliseum, city hall, fire depart-  
7 ment buildings and/or other public buildings and furnish and equip  
8 the same and finance the construction and furnishing of same under  
9 the provisions of this chapter, with full power and authority to do  
10 all things necessary and incidental thereto."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in two  
3 newspapers, in this state, as provided by law.

Senate File No. 293. Approved February 1, 1934.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier, February 3, 1934, and Oskaloosa Times-Globe, February 9, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 69

### BRIDGE FUND. CONTROL AND TAXATION

#### S. F. 115

AN ACT to amend sections fifty-eight hundred seventy-five (5875) and sixty-two hundred nine (6209), Code, 1931, relating to cities which control their own tax levies for bridge purposes.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section fifty-eight hundred seventy-five (5875), Code,  
2 1931, is hereby amended by inserting immediately after the word  
3 "line" as it appears the second time in line 5 the following, to wit:

4 "and cities which have a population of forty-five hundred (4,500)  
5 and not exceeding six thousand (6,000), and which are traversed by  
6 a river and in which there are, within the corporate limits, at least  
7 twelve (12) bridges used for general traffic."

1 SEC. 2. Section sixty-two hundred nine (6209), Code, 1931, is  
2 hereby amended by adding thereto a new paragraph as follows,  
3 to wit:

4 "4. Cities which have a population of forty-five hundred (4,500)  
5 and not exceeding six thousand (6,000), and which are traversed  
6 by a river and in which there are, within the corporate limits, at  
7 least twelve (12) bridges used for general traffic, not exceeding one  
8 and one-fourth ( $1\frac{1}{4}$ ) mills."

1 SEC. 3. This act, being deemed of immediate importance, shall be  
2 in force and effect from and after its passage and publication in two  
3 newspapers of this state as provided by law.

Senate File No. 115. Approved January 4, 1934.

I hereby certify that the foregoing act was published in the Valley Junction Booster-Express and the Emmetsburg Democrat, January 11, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 70

### STREETS AND HIGHWAYS. EXPENDITURE OF FEDERAL FUNDS

#### S. F. 226

AN ACT to enable the state of Iowa to secure the benefit of funds allotted to this state by the federal government for street and highway work, to authorize the state highway commission to cooperate with the federal government in the expenditure of such funds, and to provide a means for making prompt payment on such work.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Where funds have been allotted or appropriated or  
2 may hereafter be allotted or appropriated by the government of the  
3 United States for the improvement of streets and highways in this  
4 state, and the federal statutes or the rules and regulations of the  
5 federal government provide or contemplate that such work shall be  
6 under the supervision of the state highway commission, said com-  
7 mission is hereby authorized and empowered to let the necessary  
8 contracts for such construction work, to supervise and direct such  
9 construction work, to comply with the federal statutes, rules and  
10 regulations, and to cooperate with the federal government in the  
11 expenditures of said federal funds.

12 In order to avoid delays, payment for such street and highway  
13 projects or improvements constructed in cooperation with the fed-  
14 eral government may be advanced from the primary road fund.  
15 When payments on said projects or improvements are received by  
16 the state from the federal government, the funds so received shall  
17 be credited to the primary road fund.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 take effect on its publication in the Atlantic News-Telegraph, Atlan-  
 3 tic, Iowa, and the Argus Herald, Sidney, Iowa.

Senate File No. 226. Approved December 30, 1933.

I hereby certify that the foregoing act was published in the Atlantic News-  
 Telegraph, January 3, 1934, and Sidney Argus Herald, January 4, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 71

### SEWAGE PLANTS, WHARVES, SWIMMING POOLS, GOLF COURSES

#### H. F. 334

AN ACT to amend chapter one hundred eleven (111) of the acts of the Forty-fifth  
 General Assembly of Iowa, relating to establishing and financing of sewage and  
 garbage works by cities and towns and to make the same applicable also to wharves,  
 docks, piers, swimming pools and golf courses.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section one (1) of chapter one hundred eleven  
 2 (111) of the acts of the Forty-fifth General Assembly be amended to  
 3 read as follows:

4 "Section 1. Cities and towns in the state of Iowa are hereby  
 5 authorized and empowered to own, acquire, construct, equip, operate  
 6 and maintain within and/or without the corporate limits of such  
 7 city or town, a sewage treatment plant or plants, with all appur-  
 8 tenances necessary, useful and convenient for the collection, treat-  
 9 ment, purification and disposal in a sanitary manner of the liquid  
 10 and solid waste, sewage, and industrial waste of any such city or  
 11 town, also swimming pools and/or golf courses, and shall have  
 12 authority to acquire by gift, grant, purchase, or condemnation, or  
 13 otherwise, all necessary lands, rights of way, and property therefor,  
 14 within or without the said city or town, and, to issue revenue bonds  
 15 to pay the costs of such improvement to be financed only through  
 16 the federal government or an agency thereof, as hereinafter pro-  
 17 vided.

18 "Cities and towns in the state of Iowa are also hereby authorized  
 19 and empowered to own, acquire, construct, equip, operate and main-  
 20 tain within and/or without the corporate limits of such city or town,  
 21 wharves, docks and/or piers when the same are authorized by a  
 22 majority of voters after the proposition of such project shall have  
 23 been submitted to an election to be called and conducted as required  
 24 by the statutes regulating elections relating to the authorization and  
 25 issuance of bonds by cities and towns for similar purposes, provided,  
 26 however, no election shall be necessary unless demanded by a peti-  
 27 tion signed by fifteen (15) per cent of the voters at the last preceding  
 28 municipal election filed within sixty (60) days following the publica-  
 29 tion of an ordinance adopted for the issuance of such bonds, and to  
 30 issue revenue bonds to pay the costs of such improvement to be  
 31 financed only through the federal government or an agency thereof,  
 32 as hereinafter provided."

1 SEC. 2. That section two (2) of chapter one hundred eleven  
2 (111) of the acts of the Forty-fifth General Assembly be amended  
3 to read as follows:

4 "Section 2. The construction, acquisition, improvement, equip-  
5 ment, custody, operation and maintenance of any such works for the  
6 collection, treatment or disposal of sewage, swimming pools, golf  
7 courses, wharves, docks or piers, and the collection of revenues  
8 therefrom, for the service rendered thereby, shall be under the super-  
9 vision and control of the city or town; and the work of construction  
10 shall be done by hand labor so far as is practicable."

1 SEC. 3. That section five (5) of chapter one hundred eleven  
2 (111) of the acts of the Forty-fifth General Assembly be amended  
3 by striking from lines 5, 6 and 7 the words "reconstruction finance  
4 corporation, created by the 'reconstruction finance corporation act',  
5 enacted by the congress of the United States" and substituting in  
6 lieu thereof the words "federal government or an agency thereof";  
7 and also that said section be amended by striking from line 9 thereof  
8 the word "indebtedness" and substituting in lieu thereof the word  
9 "loan"; and also that said section be amended by striking from line  
10 13 thereof the words "and operation of such improvement."

1 SEC. 4. That section seven (7), chapter one hundred eleven  
2 (111), acts of the Forty-fifth General Assembly, is amended by  
3 striking the period in line 8 and inserting in lieu thereof the  
4 following: "and to charge and collect proper rates and charges for  
5 landing, wharfage, dockage, swimming, and golfing."

1 SEC. 5. That this act, being deemed of immediate importance,  
2 shall be in full force and effect from and after its passage and pub-  
3 lication in the Fort Dodge Messenger, a newspaper published at  
4 Fort Dodge, Iowa, and in the Iowa City Press Citizen, a newspaper  
5 published at Iowa City, Iowa.

House File No. 334. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,  
March 20, 1934, and Iowa City Press Citizen, March 19, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 72

### SEWER OUTLETS AND PURIFYING PLANTS

S. F. 20

AN ACT to amend section six thousand one hundred twenty-five (6125) of the Code  
of Iowa, 1931, relating to sewer bonds and indebtedness by including sewer outlets  
and/or purifying plants.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section six thousand one hundred twenty-five  
2 (6125) of the Code of Iowa, 1931, be amended by striking therefrom  
3 the period in line 6 thereof and inserting in lieu thereof a comma

4 and by adding thereto immediately following said comma the fol-  
5 lowing: "sewer outlets and/or purifying plants."

1 SEC. 2. Further amend said section by inserting in the sixteenth  
2 line thereof immediately after the word "sewers" and immediately  
3 preceding the word "shall" a comma followed by the words "sewer  
4 outlets and/or purifying plants."

1 SEC. 3. Further amend said section by striking the word "city"  
2 from the tenth line of said section.

1 SEC. 4. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its publication in the Odebolt  
3 Chronicle, a newspaper published at Odebolt, Iowa, and the Jasper  
4 County Mirror, a newspaper published at Monroe, Iowa, without  
5 cost to the state of Iowa.

Senate File No. 20. Approved December 30, 1933.

I hereby certify that the foregoing act was published in the Odebolt Chronicle and  
Monroe Mirror, January 11, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 73

### SEWER FUND FOR SEWAGE DISPOSAL PLANTS

#### S. F. 19

AN ACT to amend subsection five (5) of section six thousand two hundred eleven (6211)  
of the Code of Iowa, 1931, relating to sewer fund, permitting the use of the sewer  
fund for the construction, reconstruction, and repair of sewage disposal plants.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That subsection five (5) of section six thousand two  
2 hundred eleven (6211) of the 1931 Code of Iowa, be amended by  
3 inserting in the fourteenth line thereof immediately after the word  
4 "the" and immediately preceding the word "maintenance" the fol-  
5 lowing: "construction, reconstruction, repair."

1 SEC. 2. Further amend said subsection by inserting in the fif-  
2 teenth line thereof immediately after the word "serving" and im-  
3 mediately preceding the word "said", the following: "or to serve."

1 SEC. 3. This act, being deemed of immediate importance, shall be  
2 in full force and effect after its publication in the Odebolt Chronicle,  
3 a newspaper published at Odebolt, Iowa, and the Jasper County  
4 Mirror, a newspaper published at Monroe, Iowa.

Senate File No. 19. Approved December 30, 1933.

I hereby certify that the foregoing act was published in the Odebolt Chronicle and  
Monroe Mirror, January 4, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 74

MUNICIPAL PUBLIC UTILITIES. ISSUANCE AND PAYMENT OF BONDS

S. F. 103

AN ACT amending section sixty-one hundred thirty-four-d one (6134-d1), Code, 1931, and providing for the issuance by municipalities of negotiable revenue bonds payable only out of the net earnings of municipally owned public utilities, providing the security for the payment of such bonds and the rate of interest and form of such bonds; providing for the delivery or sale of such bonds and that the same may be used as security for money borrowed to pay the cost of such improvement.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section sixty-one hundred thirty-four-d one  
 2 (6134-d1), Code, 1931, is amended by adding thereto the following:  
 3 "For the purpose of defraying the cost of any such plant, improve-  
 4 ment or extension thereof, any such city or town is hereby author-  
 5 ized to issue negotiable, interest bearing revenue bonds payable  
 6 from and secured by the net earnings of the plant, and may also  
 7 be secured by the pledge of the property purchased, which bonds  
 8 shall not constitute a general obligation of such city or town or be  
 9 enforceable in any manner by taxation. Such revenue bonds may  
 10 be delivered to the contractor or contractors in payment for such  
 11 improvement or they may be sold by the municipality and the pro-  
 12 ceeds used to pay for such improvement; and/or such bonds may  
 13 be used as collateral security for money borrowed to pay the cost  
 14 of such improvement, such loan to be repaid only out of the net  
 15 earnings of the plant."

1 SEC. 2. Such revenue bonds shall be substantially in the follow-  
 2 ing form, to wit:

3 "The city (or town) of..... in the  
 4 state of Iowa, for value received promises to pay to bearer, in the  
 5 manner hereinafter specified, the sum of.....  
 6 dollars, lawful money of the United States of America, on the.....  
 7 day of....., with interest on said sum from  
 8 .....until paid at the rate of.....  
 9 per cent per annum, payable.....annually on the.....day  
 10 of.....and..... in each year, on  
 11 presentation and surrender of the interest coupons hereto attached;  
 12 both principal and interest payable at.....

13 "This bond is issued by the city (or town) of.....,  
 14 pursuant to the provisions of.....of the  
 15 Code of Iowa and in conformity to a resolution of the (council or  
 16 board of trustees of.....) of said city (or  
 17 town), duly passed on the.....day of.....

18 "This bond is one of a series of bonds of like tenor and date,  
 19 numbered from.....to....., is issued  
 20 for the purpose of defraying the cost of.....;  
 21 and is not a general obligation, but is payable solely and only out  
 22 of the future earnings of said.....; said  
 23 property purchased and the net earnings of.....  
 24 are pledged to the payment hereof. This bond is not payable in  
 25 any manner by taxation, and under no circumstances shall the city

26 (or town) be in any manner liable by reason of the failure of the  
27 said net earnings to be sufficient for the payment hereof.

28 "In testimony whereof said city (or town) by its council (or  
29 board of.....trustees) has caused this bond to be  
30 signed by its mayor and attested by its clerk (or by the chairman  
31 of said board of.....trustees and attested by the  
32 clerk of said board), with the seal of said city (or town or board  
33 of.....trustees) attached, this.....day of  
34 .....

35 Attest:.....

36 (Form of Coupon.)

37 "The treasurer of the city (or town) of....., Iowa,  
38 will pay to bearer out of the future earnings of.....  
39 ..... Dollars on.....  
40 at..... for.....annual  
41 interest on its.....revenue bond, number.....  
42 dated.....

43 Attest:

44 (Facsimile signature.)

45 .....

46 Clerk of the city (or town, or of the board of trustees)."

47 "(When such revenue bonds are offered for sale to the public, there  
48 shall be printed in bold face type across the face of the bond the  
49 following provision:

50 "This bond is not a general obligation bond nor payable in any  
51 manner by taxation, but is payable only from the net earnings of  
52 the.....plant of....., Iowa.')

1 SEC. 3. Such revenue bonds shall not be sold for less than par,  
2 plus accrued interest, and shall not be negotiated on a basis to yield  
3 more than six (6) per cent per annum, computed to maturity accord-  
4 ing to the standard tables of bond values.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the Sioux  
3 City Journal, a newspaper published at Sioux City, Iowa, and in the  
4 Menville Mail, a newspaper published at Menville, Iowa.

Senate File No. 103. Approved March 3, 1934.

I hereby certify that the foregoing act was published in the Sioux City Journal  
and Menville Mail, March 7, 1934.

MRS. ALEX MILLER, Secretary of State.

## CHAPTER 75

## PENSION SYSTEM. POLICEMEN AND FIREMEN

## S. F. 295

AN ACT to provide for the creation, maintenance and administration of a police retirement or pension system and/or a fire retirement or pension system in all cities of this state, including special charter cities and cities under the city manager form of government, that now or may hereafter have police and/or fire department employees appointed under civil service by requirement of law; providing for payments to such members of said forces who shall be appointed after the date this act takes effect, in said cities, and to certain dependents; defining the terms used in this act; providing names by which such systems shall be known; providing who shall be eligible to benefits and what benefits shall be payable; providing for the creation of boards of trustees to manage and administer such retirement systems and prescribing their powers, duties and mode of procedure; providing for the method of financing and the creation and disposition of certain funds; providing for contributions from members and appropriations by such cities to finance such retirement systems; providing that the payment of all pensions, annuities, retirement allowances, refunds and other benefits granted under the provisions of this act and all expenses of administration and operation of such retirement systems shall be obligations of the said cities; and providing for the exemption of benefits under such retirement systems from attachment, execution, garnishment or other legal process; all relating to retirement systems applicable only to civil service members of police and/or fire departments who shall be appointed to such forces after the date this act takes effect; also, to amend sections six thousand three hundred ten (6310), as amended by the Forty-fifth General Assembly, six thousand three hundred eleven (6311), six thousand three hundred fourteen (6314), six thousand three hundred sixteen (6316), six thousand three hundred eighteen (6318), and six thousand three hundred twenty-one (6321), all of the Code, 1931, and to repeal section six thousand three hundred twenty-three (6323), Code, 1931, and to enact a substitute therefor, all relating to pensions for disabled and retired firemen and policemen and civil service members of police and/or fire departments appointed prior to the date this act takes effect.

*Be it enacted by the General Assembly of the State of Iowa:*

## Division I. Creation of Retirement System

Creating retirement systems for policemen and firemen appointed as such after the date this act takes effect.

1 SECTION 1. Definitions controlling division I. The following words  
2 and phrases as used in division I of this act, unless a different mean-  
3 ing is plainly required by the context, shall have the following  
4 meanings:

5 1. "Retirement system" shall mean either the fire or the police  
6 retirement system of the said cities as defined in section 2 of this  
7 act.

8 2. "Policeman" or "policemen" shall mean only the members of  
9 a police department who have passed a regular mental and physical  
10 civil service examination for policeman, policewoman, or matron,  
11 and who shall have been duly appointed to such positions. Such  
12 members shall include patrolmen, patrolwomen, probationary patrol-  
13 men, matrons, sergeants, lieutenants, captains, detectives and other  
14 senior officers who are so employed for police duty.

15 3. "Fireman" or "firemen" shall mean only the members of a  
16 fire department who have passed a regular mental and physical civil  
17 service examination for fireman and who shall have been duly ap-  
18 pointed to such position. Such members shall include firemen,

19 probationary firemen, lieutenants, captains, and other senior officers  
20 who have been so employed for the duty of fighting fires.

21 4. "Member" shall mean a member of either the police or fire  
22 retirement systems as defined by section 3 of this act.

23 5. "He", "his", and all other terms in the masculine gender shall  
24 be considered to include the feminine gender.

25 6. "Board of fire trustees" and "board of police trustees" shall  
26 mean the boards provided in section 5 of this act to administer the  
27 fire retirement system and the police retirement system respectively.

28 7. "Medical board" shall mean the board of physicians provided  
29 for in section 5 of this act.

30 8. "Membership service" shall mean service as policemen or fire-  
31 men rendered since last becoming a member, or, where membership  
32 is regained as provided in this act, all of such service.

33 9. "Beneficiary" shall mean any person receiving a pension, an  
34 annuity, a retirement allowance or other benefit as provided by this  
35 act.

36 10. "Widow" shall mean only such surviving spouse of a mar-  
37 riage consummated prior to retirement of a deceased member from  
38 active service.

39 11. "Child" or "children" shall mean only surviving issue of a  
40 deceased active or retired member, or the child or children legally  
41 adopted by a deceased member prior to his retirement.

42 12. "Regular interest" shall mean interest at the rate of 4 per  
43 centum per annum, compounded annually.

44 13. "Accumulated contributions" shall mean the sum of all  
45 amounts deducted from the compensation of a member and credited  
46 to his individual account in the annuity savings fund together with  
47 regular interest thereon as provided in section 8 of this act.

48 14. "Earnable compensation" or "compensation earnable" shall  
49 mean the regular compensation which a member would earn during  
50 one year on the basis of the stated compensation for his rank or  
51 position.

52 15. "Amount earned" shall mean the amount of money actually  
53 earned by a beneficiary in some definite period of time.

54 16. "Average final compensation" shall mean the average earn-  
55 able compensation of the member during his last five years of service  
56 as a policeman or fireman, or if he has had less than five years of  
57 such service, then the average earnable compensation of his entire  
58 period of service.

59 17. "Annuity" shall mean annual payments for life derived from  
60 the accumulated contributions of a member. All annuities shall be  
61 payable in monthly instalments.

62 18. "Pensions" shall mean annual payments for life derived from  
63 appropriations provided by the said cities. All pensions shall be  
64 paid in equal monthly instalments.

65 19. "Retirement allowance" shall mean the sum of the annuity  
66 and the pension, or any benefits in lieu thereof granted to a member  
67 upon retirement.

68 20. "Annuity reserve" shall mean the present value of all pay-  
69 ments to be made on account of an annuity, or benefit in lieu of an  
70 annuity, granted under the provisions of this act, upon the basis of

71 such mortality tables as shall be adopted by the boards of trustees,  
72 and regular interest.

73 21. "Pension reserve" shall mean the present value of all pay-  
74 ments to be made on account of any pension, or benefit in lieu of a  
75 pension, granted under the provisions of this act, upon the basis of  
76 such mortality tables as shall be adopted by the boards of trustees,  
77 and regular interest.

78 22. "Actuarial equivalent" shall mean a benefit of equal value,  
79 when computed upon the basis of mortality tables adopted by the  
80 boards of trustees, and regular interest.

81 23. "City" and/or "cities" shall mean any city or cities in which  
82 fire and/or police retirement systems are established by this act,  
83 including special charter cities and cities under the city manager  
84 form of government.

85 24. "Superintendent of public safety" shall mean any elected city  
86 official who has direct jurisdiction over the fire and/or police depart-  
87 ment, or the city manager in cities under the city manager form of  
88 government.

1 SEC. 2. Name and date of establishment. In any city in which  
2 the firemen and/or policemen are or shall be appointed under the  
3 civil service law of this state, there are hereby created and estab-  
4 lished two separate retirement or pension systems for the purpose  
5 of providing retirement allowances only for firemen and/or police-  
6 men of said cities who shall be so appointed after the date this act  
7 takes effect, or benefits to their dependents. Each such system shall  
8 be under the management of a board of trustees hereinafter de-  
9 scribed, and shall be known as the "fire retirement system of . . .  
10 . . . . . (name of city)", and the "police  
11 retirement system . . . . . (name of city)", and  
12 by such names all of their business shall be transacted, all funds  
13 invested, and all cash and securities and other property held. The  
14 retirement systems so created shall begin operation as of the first  
15 day of the month in which said systems are there established by  
16 this act.

1 SEC. 3. Membership. 1. All persons who become policemen or  
2 firemen after the date such retirement systems are established by  
3 this act, shall become members thereof as a condition of their em-  
4 ployment. Such members shall not be required to make contribu-  
5 tions under any other pension or retirement system of city, county,  
6 or state of Iowa, anything to the contrary notwithstanding.

7 2. Should any member in any period of five consecutive years  
8 after last becoming a member, be absent from service for more than  
9 four years, or should he withdraw his accumulated contributions,  
10 or should he become a beneficiary or die, he shall thereupon cease  
11 to be a member.

1 SEC. 4. Service creditable. 1. The board of trustees shall fix  
2 and determine by proper rules and regulations how much service  
3 in any year shall be equivalent to one year of service, but in no case  
4 shall more than one year of service be creditable for all service in  
5 one calendar year, nor shall the board of trustees allow credit as

6 service for any period of more than one month's duration during  
7 which the member was absent without pay.

1 **SEC. 5. Administration.** 1. The general administration and the  
2 responsibility for the proper operation of the retirement systems  
3 and for making effective the provisions of this act are hereby vested  
4 in a board of fire trustees to administer the system relating to fire-  
5 men and a board of police trustees to administer the system relating  
6 to policemen. The said boards shall be constituted as follows:

7 a. The chief officer of the fire department, the city treasurer, the  
8 city solicitor or attorney, two firemen elected by ballot by the mem-  
9 bers of said department who are entitled to participate in a firemen's  
10 pension fund established by law, and two citizens who do not hold  
11 any other public office, who shall be appointed by the mayor with  
12 the approval of the city council, shall constitute the members of the  
13 board of trustees of the fire retirement system.

14 b. The chief officer of the police department, the city treasurer,  
15 the city solicitor or attorney, two policemen elected by ballot by the  
16 members of said department who are entitled to participate in a  
17 policemen's pension fund established by law, and two citizens who  
18 do not hold any other public office, who shall be appointed by the  
19 mayor with the approval of the city council, shall constitute the  
20 members of the board of trustees of the police retirement system.

21 c. The two citizens appointed by the mayor shall serve on both  
22 of said boards.

23 d. Upon the taking effect of this act, such members of each said  
24 department in said cities shall elect by ballot two active members  
25 of each such department to serve as members of said respective  
26 boards; one of whom shall serve until the first Monday in April of  
27 the second year, and one until the first Monday in April of the fourth  
28 year. Thereafter each such department shall, every second year,  
29 on such date and in such manner as shall be prescribed by said board  
30 of trustees, elect by ballot one such member to serve for a term of  
31 four years.

32 e. Upon the taking effect of this act, the mayor, with the ap-  
33 proval of the city council, shall appoint two citizens who do not hold  
34 any other public office, to serve as members of said boards of trus-  
35 tees; one of whom shall serve until the first Monday in April of  
36 the second year, and one until the first Monday in April of the  
37 fourth year. Thereafter, every second year, one such citizen shall  
38 be so appointed for a four-year term.

39 f. If a vacancy occurs in the office of trustee, the vacancy shall  
40 be filled for the unexpired term in the same manner as the office was  
41 previously filled.

42 2. Each trustee shall be entitled to one vote on each board. Four  
43 concurring votes shall be necessary for a decision by the trustees at  
44 any meeting of either board.

45 3. The trustees shall serve as such without compensation, but  
46 they shall be reimbursed from the expense fund for all necessary  
47 expenses which they may incur through service on the board.

48 4. Subject to the limitations of this act, each board of trustees  
49 shall, from time to time, establish rules and regulations for the ad-

50 ministration of funds created by this act and for the transaction of  
51 its business.

52 5. Each board of trustees shall elect from its membership a  
53 chairman, and shall, by majority vote of its members, appoint a  
54 secretary, who may, but need not be, one of its members. It shall  
55 engage such actuarial and other services as shall be required to  
56 transact the business of the retirement system. The compensation  
57 of all persons engaged by each board of trustees, and all other  
58 expenses of each board necessary for the operation of the retire-  
59 ment system, shall be paid at such rates and in such amounts as each  
60 board of trustees shall approve.

61 6. Each board of trustees shall keep in convenient form such  
62 data as shall be necessary for actuarial valuation of the various  
63 funds of the retirement system and for checking the experience of  
64 the system.

65 7. Each board of trustees shall keep a record of all its proceed-  
66 ings, which record shall be open to public inspection. It shall an-  
67 nually make a report to the city council showing the fiscal transac-  
68 tions of the retirement system for the preceding fiscal year, the  
69 amount of the accumulated cash and securities of the system, and  
70 the last balance sheet showing the financial condition of the system  
71 by means of an actuarial valuation of the assets and liabilities of  
72 the retirement system.

73 8. Legal advisor. The city attorney or solicitor of the said cities  
74 shall be the legal advisor of the boards of trustees.

75 9. Medical board. The board of fire trustees and the board of  
76 police trustees jointly shall designate a medical board to be com-  
77 posed of three physicians who shall arrange for and pass upon all  
78 medical examinations required under the provisions of this act and  
79 shall report in writing to each board of trustees, respectively, its  
80 conclusions and recommendations upon all matters duly referred  
81 to it.

82 10. Duties of actuary. The actuary shall be the technical advisor  
83 of the boards of trustees on matters regarding the operation of the  
84 funds created by the provisions of this act and shall perform such  
85 other duties as are required in connection therewith.

86 11. Immediately after the establishment of each retirement sys-  
87 tem, the actuary shall make such investigation of the mortality,  
88 service and compensation experience of the members of the system  
89 as he shall recommend and the board of trustees shall authorize,  
90 and on the basis of such investigation he shall recommend for adop-  
91 tion by the board of trustees such tables and such rates as are  
92 required in subsection 12 of this section. The board of trustees  
93 shall adopt tables and certify rates of contribution to be used by  
94 the system.

95 12. In the year 1938, and at least once in each five-year period  
96 thereafter, the actuary shall make an actuarial investigation into  
97 the mortality, service and compensation experience of the members  
98 and beneficiaries of the retirement system and shall make a valu-  
99 ation of the assets and liabilities of the funds of the system, and  
100 taking into account the results of such investigation and valuation,  
101 the board of trustees shall:

102 a. Adopt for the retirement system such mortality and other  
103 tables as shall be deemed necessary;  
104 b. Certify the rates of contribution payable by the members  
105 under the provisions of this act; and  
106 c. Certify the rates of contribution payable by the said cities in  
107 accordance with section 8 of this act.  
108 13. On the basis of such tables as the boards of trustees shall  
109 adopt, the actuary shall make an annual valuation of the assets and  
110 liabilities of the funds of the retirement systems created by this act.

1 SEC. 6. **Benefits.** Service retirement benefit.

2 1. Retirement of a member on a service retirement allowance  
3 shall be made by each board of trustees as follows:

4 a. Any member in service may retire upon his written applica-  
5 tion to the board of police or fire trustees as the case may be, setting  
6 forth at what time, not less than thirty nor more than ninety days  
7 subsequent to the execution and filing therefor, he desires to be  
8 retired, provided, that the said member at the time so specified for  
9 his retirement shall have attained the age of sixty, or of fifty-five  
10 if he has duly exercised the option of retirement at age fifty-five as  
11 provided in this act, and notwithstanding that, during such period  
12 of notification, he may have separated from the service.

13 b. Any member in service who has attained the age of seventy  
14 years, shall be retired forthwith, provided, that upon the request of  
15 the superintendent of public safety, the respective board of trustees  
16 may permit such member to remain in service for periods not to  
17 exceed one year from the date of the last request from the super-  
18 intendent of public safety.

19 2. Allowance on service retirement.

20 Upon retirement for service, a member shall receive a service  
21 retirement allowance which shall consist of:

22 a. An annuity which shall be the actuarial equivalent of his  
23 accumulated contributions at the time of his retirement; and

24 b. A pension given by the city in addition to his annuity which  
25 shall equal  $1/140$  of his average final compensation multiplied by the  
26 number of years of his membership service.

27 3. Ordinary disability retirement benefit.

28 Upon the application of a member in service or of the chief of  
29 the police or fire departments, respectively, any member who has had  
30 ten or more years of membership service shall be retired by the  
31 respective board of trustees, not less than thirty and not more than  
32 ninety days next following the date of filing such application, on an  
33 ordinary disability retirement allowance, provided, that the medical  
34 board after a medical examination of such member shall certify that  
35 said member is mentally or physically incapacitated for further  
36 performance of duty, that such incapacity is likely to be permanent  
37 and that such member should be retired.

38 4. Allowance on ordinary disability retirement.

39 Upon retirement for ordinary disability a member shall receive  
40 a service retirement allowance if he has attained the age of sixty,  
41 otherwise he shall receive an ordinary disability retirement allow-  
42 ance which shall consist of:

43 a. An annuity which shall be the actuarial equivalent of his  
44 accumulated contributions at the time of retirement; and

45 b. A pension which together with his annuity shall make a total  
46 retirement allowance equal to ninety per centum of  $1/70$  of his  
47 average final compensation multiplied by the number of years of  
48 membership service, if such retirement allowance exceeds  $1/4$  of  
49 his average final compensation, otherwise a pension which together  
50 with his annuity shall provide a total retirement allowance equal  
51 to  $1/4$  of his average final compensation; provided, however, that  
52 no such allowance shall exceed ninety per centum of  $1/70$  of his  
53 average final compensation multiplied by the number of years which  
54 would be creditable to him were his service to continue until the  
55 attainment of age sixty.

56 5. Accidental disability benefit.

57 Upon application of a member in service or of the chief of the  
58 police or fire departments, respectively, any member who has become  
59 totally and permanently incapacitated for duty as the natural and  
60 proximate result of an accident or exposure occurring while in the  
61 actual performance of duty at some definite time and place shall be  
62 retired by the respective board of trustees, provided, that the medical  
63 board shall certify that such member is mentally or physically in-  
64 capacitated for further performance of duty, that such incapacity  
65 is likely to be permanent and that such member should be retired.

66 6. Upon retirement for accidental disability a member shall  
67 receive a service retirement allowance if he has attained the age  
68 of sixty, otherwise he shall receive an accidental disability retire-  
69 ment allowance which shall consist of:

70 a. An annuity which shall be the actuarial equivalent of his  
71 accumulated contributions at the time of his retirement; and

72 b. A pension, in addition to the annuity, of  $66\frac{2}{3}$  per centum  
73 of his average final compensation.

74 7. Re-examination of beneficiaries retired on account of disability.

75 Once each year during the first five years following the retire-  
76 ment of a member on a disability retirement allowance, and once  
77 in every three-year period thereafter, the respective board of trus-  
78 tees may, and upon his application shall, require any disability ben-  
79 efiary who has not yet attained age sixty to undergo a medical  
80 examination at a place designated by the medical board. Such  
81 examination shall be made by the medical board or in special cases,  
82 by an additional physician or physicians designated by such board.  
83 Should any disability beneficiary who has not attained the age of  
84 sixty refuse to submit to such medical examination, his allowance  
85 may be discontinued until his withdrawal of such refusal, and should  
86 his refusal continue for one year all rights in and to his pension  
87 may be revoked by the respective board of trustees.

88 a. Should any beneficiary for disability not incurred in line of  
89 duty, be engaged in a gainful occupation paying more than the dif-  
90 ference between his retirement allowance and his average final com-  
91 pensation, then the amount of his pension shall be reduced to an  
92 amount which together with his annuity and the amount earned by  
93 him shall equal the amount of his average final compensation. Should  
94 his earning capacity be later changed, the amount of his pension may

95 be further modified, provided, that the new pension shall not exceed  
96 the amount of the pension originally granted nor an amount which,  
97 when added to the amount earned by the beneficiary together with  
98 his annuity, equals the amount of his average final compensation.  
99 A beneficiary restored to active service at a salary less than the  
100 average final compensation upon the basis of which he was retired  
101 at age fifty-five or greater, shall not again become a member of the  
102 retirement system and shall have his retirement allowance sus-  
103 pended while in active service.

104 b. Should a disability beneficiary under age fifty-five be restored  
105 to active service at a compensation not less than his average final  
106 compensation, his retirement allowance shall cease, he shall again  
107 become a member and he shall contribute thereafter at the same rate  
108 he paid prior to disability, and any former service on the basis of  
109 which his service was computed at the time of his retirement shall  
110 be restored to full force and effect and upon his subsequent retire-  
111 ment he shall be credited with all his service as a member.

112 c. The chief of the fire department or the chief of the police de-  
113 partment of such city may, subject to approval of the medical board,  
114 assign any former member of such department who is retired and  
115 drawing a pension for disability under the provisions of this act, to  
116 the performance of light duties in such department.

117 8. Ordinary death benefit.

118 Upon the receipt of proper proofs of the death of a member in  
119 service, there shall be paid to such person having an insurable in-  
120 terest in his life as he shall have nominated by written designation  
121 duly executed and filed with the respective board of trustees:

122 a. His accumulated contributions and, if the member has had one  
123 or more years of membership service and no pension is payable under  
124 the provisions of subsection 9 of this section, in addition thereto—

125 b. An amount equal to 50 per centum of the compensation earn-  
126 able by him during the year immediately preceding his death; or

127 If there be no such nomination of beneficiary, the benefits pro-  
128 vided in paragraphs (a) and (b) shall be paid to his estate; or in lieu  
129 thereof, at the option of the following beneficiaries, respectively,  
130 there shall be paid a pension which, together with the actuarial  
131 equivalent of his accumulated contributions, shall be equal to  $\frac{1}{4}$   
132 of the average final compensation of such member, but in no instance  
133 less than thirty (30) dollars per month;

134 c. To his widow to continue during her widowhood; or

135 d. If there be no widow, or if the widow dies or remarries be-  
136 fore any child of such deceased member shall have attained the age  
137 of sixteen years, then to the guardian of his child or children under  
138 said age, divided in such manner as the board of trustees in its dis-  
139 cretion shall determine, to continue as a joint and survivor pension  
140 until every such child dies or attains the age of sixteen; or

141 e. If there be no surviving widow or child under age sixteen,  
142 then to his dependent father and/or mother, as the board of trustees  
143 in its discretion shall determine, to continue until remarriage or  
144 death.

145 9. Accidental death benefit.

146 If, upon the receipt of evidence and proof that the death of a

147 member was the natural and proximate result of an accident or ex-  
148 posture occurring at some definite time and place while the member  
149 was in the actual performance of duty, the board of trustees shall  
150 decide that death was so caused in the performance of duty there  
151 shall be paid, in lieu of the ordinary death benefit provided in sub-  
152 section 8 of this section, to his estate or to such person having an  
153 insurable interest in his life as he shall have nominated by written  
154 designation duly executed and filed with the respective board of  
155 trustees:

156 a. His accumulated contributions; and in addition thereto

157 b. A pension equal to one half of the average final compensation  
158 of such member shall be paid to his widow, children or dependent  
159 parents as provided in paragraphs (c), (d), and (e) of subsection 8  
160 of this section.

161 c. If there be no widow, children under the age of sixteen years  
162 or dependent parent surviving such deceased member, the death  
163 shall be treated as an ordinary death case and the benefit payable  
164 in accordance with the provisions of subsection 8, paragraph (b), in  
165 lieu of the pension provided in paragraph (b) of this subsection 9,  
166 shall be paid to his estate.

167 10. Return of accumulated contributions.

168 Should a member cease to be a policeman or fireman except by  
169 death or retirement, he shall be paid on demand the amount of his  
170 accumulated contributions standing to the credit of his individual  
171 account in the annuity savings fund.

172 11. Optional allowance.

173 With the provision that no optional selection shall be effective in  
174 case a beneficiary dies within thirty days after retirement, in which  
175 event such a beneficiary shall be considered as an active member at  
176 the time of death; until the first payment on account of any benefit  
177 becomes normally due, any beneficiary may elect to receive his bene-  
178 fit in a retirement allowance payable throughout life, or he may  
179 elect to receive the actuarial equivalent at that time of his retire-  
180 ment allowance in a lesser retirement allowance payable through-  
181 out life with the provision that an amount in money not exceeding  
182 the amount of his accumulated contributions shall be immediately  
183 paid in cash to such member or some other benefit or benefits shall  
184 be paid either to the member or to such person or persons as he  
185 shall nominate, provided such cash payment or other benefit or  
186 benefits, together with the lesser retirement allowance, shall be certi-  
187 fied by the actuary to be of equivalent actuarial value to his retire-  
188 ment allowance and shall be approved by the board of trustees;  
189 provided, that a cash payment to such member or beneficiary at the  
190 time of retirement of an amount not exceeding fifty (50) per cent  
191 of his accumulated contributions shall be made by the board of  
192 trustees upon said member's or beneficiary's election.

193 12. Pensions offset by compensation benefits.

194 Any amounts which may be paid or payable by the said cities  
195 under the provisions of any workmen's compensation or similar law  
196 to a member or to the dependents of a member on account of any  
197 disability or death, shall be offset against and payable in lieu of any  
198 benefits payable out of funds provided by the said cities under the

199 provisions of this act on account of the same disability or death. In  
200 case the present value of the total commuted benefits under said  
201 workmen's compensation or similar law is less than the pension  
202 reserve on the benefits otherwise payable from funds provided by  
203 the said cities under this act, then the present value of the com-  
204 muted payments shall be deducted from the pension reserve and  
205 such benefits as may be provided by the pension reserve so reduced  
206 shall be payable under the provisions of this act.

207 13. Pension to widow and children of deceased pensioned mem-  
208 ber.

209 In the event of the death of any member receiving a retirement  
210 allowance under the provisions of subsections 2, 4, and/or 6 of this  
211 section there shall be paid a pension:

212 a. To his widow to continue during her widowhood, equal to one  
213 half the amount received by such deceased beneficiary, but in no  
214 instance less than thirty (30) dollars per month, and in addition  
215 thereto the sum of ten (10) dollars per month for each child under  
216 sixteen years of age; or

217 b. In the event of the death of the wife either prior or subse-  
218 quent to the death of the member, to the guardian of each surviving  
219 child under sixteen years of age, in the sum of ten (10) dollars per  
220 month for the support of such child.

1 **SEC. 7. Management of funds.** 1. The respective boards of  
2 trustees shall be the trustees of the several funds created by this act  
3 as provided in section 8 and shall have full power to invest and rein-  
4 vest such funds subject to the terms, conditions, limitations and  
5 restrictions imposed by subsection 2 of this section, and subject to  
6 like terms, conditions, limitations and restrictions said trustees shall  
7 have full power to hold, purchase, sell, assign, transfer or dispose  
8 of any of the securities and investments in which any of the funds  
9 created herein shall have been invested, as well as of the proceeds  
10 of said investments and any moneys belonging to said funds.

11 2. The investment of the several funds created by this act, are  
12 hereby limited to interest bearing bonds issued by the United States  
13 of America, by the state of Iowa, and those issued by counties, school  
14 districts and/or general obligation or limited levy bonds issued by  
15 municipal corporations in this state as authorized by law.

16 3. Each board of trustees annually shall allow regular interest  
17 on the mean amount for the preceding year in each of the funds  
18 with the exception of the expense fund. The amount so allowed  
19 shall be due and payable to said funds and shall be annually cred-  
20 ited thereto by the respective board of trustees from interest and  
21 other earnings on the moneys and other assets of the retirement sys-  
22 tems. Any additional amount required to meet the interest on the  
23 funds of the retirement system shall be paid by the cities and any  
24 excess of earnings over such amount required shall be deductible  
25 from the amounts to be contributed by the said cities.

26 4. The treasurer of the said cities shall be the custodian of the  
27 several funds. All payments from said funds shall be made by him  
28 only upon vouchers signed by two persons designated by the re-  
29 spective board of trustees. A duly attested copy of the resolution

30 of the respective board of trustees designating such persons and  
31 bearing on its face specimen signatures of such persons shall be  
32 filed with the treasurer as his authority for making payments upon  
33 such vouchers. No voucher shall be drawn unless it shall previously  
34 have been allowed by resolution of the respective board of trustees.

35 5. For the purpose of meeting disbursements for pensions, annui-  
36 ties, and other payments, there may be kept available cash not ex-  
37 ceeding ten per centum of the total amount in the several funds of  
38 the retirement system on deposit in one or more banks or trust com-  
39 panies in said cities, organized under the laws of the state of Iowa,  
40 or of the United States, provided, that the amount on deposit in any  
41 one bank or trust company shall not exceed twenty-five per centum  
42 of the paid-up capital and surplus of such bank or trust company.

43 6. No trustee and no employee of either board shall have any  
44 direct interest in the gains or profits of any investment made by  
45 the respective boards of trustees. No trustee shall receive any pay  
46 or emolument for his services except as secretary. No trustee or  
47 employee of either board of trustees shall directly or indirectly for  
48 himself or as an agent in any manner use the assets of the retire-  
49 ment system except to make such current and necessary payments  
50 as are authorized by the board of trustees, nor shall any trustee or  
51 employee of the boards become an indorser or surety or become in  
52 any manner an obligor for moneys loaned by or borrowed from the  
53 respective board of trustees.

1 SEC. 8. Method of Financing. All the assets of each retirement  
2 system created and established by this act shall be credited accord-  
3 ing to the purpose for which they are held to one of five funds,  
4 namely, the annuity savings fund, the annuity reserve fund, the  
5 pension accumulation fund, the pension reserve fund and the ex-  
6 pense fund.

7 1. Annuity savings fund. a. The annuity savings fund shall be the  
8 fund in which shall be accumulated contributions from the compen-  
9 sation of the members to provide for their annuities. Upon the basis  
10 of such tables as the respective boards of trustees shall adopt, and  
11 regular interest, the actuary of the retirement system shall deter-  
12 mine for each member the proportions of compensation which when  
13 deducted from each payment of his prospective annual earnable  
14 compensation prior to his attainment of age fifty-five and of age  
15 sixty and accumulated at regular interest until his attainment of  
16 such ages, shall be computed to provide at either of those times an  
17 annuity equal to the pension to which he would be entitled at age  
18 sixty on account of his membership service. Such proportions of  
19 compensation shall be computed to remain constant. Each member  
20 shall, within one year after first attaining membership, file with the  
21 board of trustees his written election as to which of such retirement  
22 ages his rate of contribution shall be based upon, and pay into the  
23 fund a sum sufficient to make his contributions prior to such elec-  
24 tion conform to such rate. Subject to the provisions of this act as to  
25 the certification of rates of contribution payable by members, until  
26 the first valuation the rates of contribution payable by members  
27 according to their ages when becoming members shall be as follows:

	Age when becoming a member	Rate of contribution, to retire at age 60	Rate of contribution, to retire at age 55
28			
29			
30			
31	20	3.91%	5.68%
32	21	3.97%	5.79%
33	22	4.04%	5.92%
34	23	4.11%	6.04%
35	24	4.18%	6.17%
36	25	4.26%	6.30%
37	26	4.33%	6.44%
38	27	4.41%	6.58%
39	28	4.48%	6.73%
40	29	4.56%	6.89%
41	30	4.64%	7.05%
42	31	4.72%	7.21%
43	32	4.80%	7.39%
44	33	4.88%	7.57%
45	34	4.97%	7.77%
46	35	5.05%	7.97%
47	36	5.14%	8.19%
48	37	5.22%	8.42%
49	38	5.31%	8.67%
50	39	5.40%	8.94%
51	40	5.50%	9.23%

52 b. The proportions so computed for a person at age forty shall  
 53 be applied to a member who attains a greater age before he becomes  
 54 a member. The respective boards of trustees shall certify to the  
 55 superintendent of public safety and the superintendent of public  
 56 safety shall cause to be deducted from the salary of each member on  
 57 each and every payroll for each and every pay period, the proportion  
 58 of the compensation of each member so computed for the retirement  
 59 age elected by the member. No member shall be required to increase  
 60 his rate of contribution as a result of any valuation or revision of  
 61 members' contribution rates after the first valuation by the actuary.  
 62 In determining the amount earnable by a member in any payroll  
 63 period, the respective board of trustees may consider the rate of  
 64 annual compensation payable to such member on the first day of  
 65 the payroll period as continuing throughout such payroll period, and  
 66 it may omit deduction from compensation for any period less than  
 67 a full payroll period if the policeman or fireman was not a member  
 68 on the first day of the payroll period, and to facilitate the making  
 69 of the deductions it may modify the deduction required of any mem-  
 70 ber by such amount as shall not exceed one tenth of one per centum  
 71 of the compensation upon the basis of which such deduction was  
 72 made.

73 c. The deductions provided for herein shall be made notwith-  
 74 standing that the minimum compensation provided by law for any  
 75 member shall be reduced thereby. Every member shall be deemed  
 76 to consent to the deductions made and provided for herein, and shall  
 77 receipt for his full salary or compensation, and payment of salary  
 78 or compensation less said deduction shall be a full and complete dis-  
 79 charge and acquittance of all claims and demands whatsoever for

80 services rendered during the period covered by the payment except  
81 as to benefits provided by this act. The superintendent of public  
82 safety shall certify to the respective boards of trustees on each and  
83 every payroll, or in such other manner as the said boards of trustees  
84 shall prescribe, the amount deducted from each member's salary,  
85 and such amounts shall be paid into the respective annuity savings  
86 fund and shall be credited together with regular interest thereon to  
87 the individual account of the member from whose compensation  
88 said deduction was made.

89 d. In addition to the contributions deducted from compensation  
90 as hereinbefore provided, any member may redeposit in the annuity  
91 savings fund by a single payment or by an increased rate of con-  
92 tribution an amount equal to the total amount he previously with-  
93 drew therefrom as provided in this act or any part thereof, or any  
94 member may deposit therein by a single payment or by an increased  
95 rate of contribution an amount computed to be sufficient to purchase  
96 an additional annuity which together with his prospective retire-  
97 ment allowance at age fifty-five or at age sixty shall provide for him  
98 a total retirement allowance of not to exceed one half of his average  
99 final compensation at either age fifty-five or age sixty. Such addi-  
100 tional amounts so contributed shall become a part of his accumu-  
101 lated contributions except in the case of ordinary disability retire-  
102 ment when they shall be treated as excess contributions returnable  
103 to the member with regular interest in cash or as an annuity of  
104 equivalent actuarial value. The accumulated contributions of a mem-  
105 ber withdrawn by him or paid to his estate or designated beneficiary  
106 in the event of his death shall be paid from the annuity savings  
107 fund. Upon the retirement of a member his accumulated contribu-  
108 tions shall be transferred from the annuity savings fund to the an-  
109 nuity reserve fund.

110 2. Annuity reserve fund. The annuity reserve fund shall be the  
111 fund from which shall be paid all annuities and all benefits in lieu  
112 of annuities payable as provided in this act. Should a beneficiary  
113 retired on account of disability be restored to active service and  
114 again become a member of the retirement system, his annuity re-  
115 serve shall be transferred from the annuity reserve fund to the  
116 annuity savings fund and credited to his individual account therein.

117 3. Pension accumulation fund.

118 a. The pension accumulation fund shall be the fund in which  
119 shall be accumulated all reserves for the payment of all pensions and  
120 other benefits payable from contributions made by the said cities  
121 and from which shall be paid the lump sum death benefits for all  
122 members payable from the said contributions. Contributions to and  
123 payments from the pension accumulation fund shall be as follows:

124 b. On account of each member there shall be paid annually into  
125 the pension accumulation fund by the said cities an amount equal to  
126 a certain percentage of the earnable compensation of the member  
127 to be known as the "normal contribution." The rate per centum of  
128 such contribution shall be fixed on the basis of the liabilities of the  
129 retirement system as shown by actuarial valuations. Until the first  
130 valuation the normal contribution shall be 7.9 per centum.

131 c. On the basis of regular interest and of such mortality and  
132 other tables as shall be adopted by the boards of trustees, the actuary  
133 engaged by the said boards to make each valuation required by this  
134 act, shall immediately after making such valuation, determine the  
135 uniform and constant percentage of the earnable compensation of  
136 the average new entrant, which, if contributed throughout his entire  
137 period of active service, would be sufficient to provide for the pay-  
138 ment of any death benefit or pension payable on this account. The  
139 rate per centum so determined shall be known as the "normal con-  
140 tribution rate." The normal contribution rate shall be the rate per  
141 centum of the earnable compensation of all members obtained by  
142 deducting from the total liabilities of the fund the amount of the  
143 funds in hand to the credit of the fund and dividing the remainder  
144 by one per centum of the present value of the prospective future  
145 compensation of all members as computed on the basis of mortality  
146 and service tables adopted by the boards of trustees and regular  
147 interest. The normal rate of contribution shall be determined by  
148 the actuary after each valuation.

149 d. The total amount payable in each year to the pension accumu-  
150 lation fund shall be not less than the rate per centum known as the  
151 normal contribution rate of the total compensation earnable by all  
152 members during the year, provided, however, that the aggregate  
153 payment by the said cities shall be sufficient when combined with the  
154 amount in the fund to provide the pensions and other benefits pay-  
155 able out of the fund during the then current year.

156 e. All lump sum death benefits on account of death in active  
157 service payable from contributions of the said cities shall be paid  
158 from the pension accumulation fund.

159 f. Upon the retirement or death of a member an amount equal  
160 to the pension reserve on any pension payable to him or on account  
161 of his death shall be transferred from the pension accumulation fund  
162 to the pension reserve fund.

163 4. Pension reserve fund. The pension reserve fund shall be the  
164 fund in which shall be held the reserves on all pensions granted to  
165 members or to their beneficiaries and from which such pensions and  
166 benefits in lieu thereof shall be paid. Should a beneficiary retired  
167 on account of disability be restored to active service and again be-  
168 come a member of the retirement system, his pension reserve shall  
169 be transferred from the pension reserve fund to the pension accu-  
170 mulation fund. Should the pension of a disability beneficiary be  
171 reduced as a result of an increase in his amount earned, the amount  
172 of the annual reduction in his pension shall be paid annually into  
173 the pension accumulation fund during the period of such reduction.

174 5. Expense fund. The expense fund shall be the fund to which  
175 shall be credited all money provided by the said cities to pay the  
176 administration expenses of the retirement system and from which  
177 shall be paid all the expenses necessary in connection with the ad-  
178 ministration and operation of the system. Annually the boards of  
179 trustees shall estimate the amount of money necessary to be paid  
180 into the expense fund during the ensuing year to provide for the  
181 expense of operation of the retirement system.

1     **SEC. 9. Contributions by the city.** 1. On or before the first day  
2 of July in each year the respective boards of trustees shall certify  
3 to the superintendent of public safety the amounts which will be-  
4 come due and payable during the year next following to the pension  
5 accumulation fund and the expense fund. The amounts so certified  
6 shall be included by the superintendent of public safety in his annual  
7 budget estimate. The amounts so certified shall be appropriated by  
8 the said cities and transferred to the retirement system for the en-  
9 suing year.

10    2. To cover the requirements of the respective retirement systems  
11 for the period prior to the date when the first regular appropriation  
12 is due as provided in subsection 1 of this section, such amounts as  
13 shall be necessary to cover the needs of the retirement system shall  
14 be paid into the pension accumulation fund and expense fund by spe-  
15 cial appropriations to the retirement system.

1     **SEC. 10. Guaranty.** Regular interest charges payable, the cre-  
2 ation and maintenance of reserves in the pension accumulation fund  
3 and the maintenance of annuity reserves and pension reserves as  
4 provided for the payment of all pensions, annuities, retirement al-  
5 lowances, refunds and other benefits granted under the provisions  
6 of this act and all expenses in connection with the administration  
7 and operation of the retirement systems are hereby made direct  
8 liability obligations of the said cities. All income, interest and divi-  
9 dends derived from deposits and investments authorized by this act  
10 shall be used for the payment of the said obligations of the said  
11 cities. Any amounts derived therefrom, which, when combined with  
12 regular appropriations made under the provisions of this act, exceed  
13 the amount required to provide for the discharge of such obligations,  
14 shall be used to reduce the regular appropriations otherwise re-  
15 quired.

1     **SEC. 11. Exemption from tax and execution.** The right of any  
2 person to a pension, annuity or retirement allowance, to the return  
3 of contributions, the pension, annuity or retirement allowance itself,  
4 any optional benefit or death benefit, any other right accrued or  
5 accruing to any person under the provisions of this act, and the  
6 moneys in the various funds created under this act, are hereby  
7 exempt from any tax of the state of Iowa and shall not be subject  
8 to execution, garnishment, attachment or any other process what-  
9 soever, and shall be unassignable except as in this act specifically  
10 provided.

1     **SEC. 12. Protection against fraud.** Any person who shall know-  
2 ingly make any false statement, or shall falsify or permit to be  
3 falsified any record or records of such retirement system in any  
4 attempt to defraud such system as a result of such act, shall be  
5 guilty of a misdemeanor, and shall be punishable therefor under  
6 the laws of this state. Should any change or errors in records re-  
7 sult in any member or beneficiary receiving from the retirement  
8 system more or less than he would have been entitled to receive had  
9 the records been correct, the respective board of trustees shall cor-

10 rect such error, and as far as practicable, shall adjust the payments  
 11 in such a manner that the actuarial equivalent of the benefit to  
 12 which such member or beneficiary was correctly entitled, shall be  
 13 paid.

#### Division II. Pension Funds

Amendments to sections in chapter three hundred twenty-two (322), Code, 1931.

1 SEC. 13. That section six thousand three hundred ten (6310),  
 2 Code, 1931, as amended by acts of Forty-fifth General Assembly, be  
 3 and the same is hereby amended by adding the following after line  
 4 11: "Provided, further, that cities, in which a police and/or fire re-  
 5 tirement system based upon actuarial tables shall be established by  
 6 law, shall levy for the police and/or fire pension funds a tax suffi-  
 7 cient in amount to meet all necessary obligations and expenditures;  
 8 and said obligations and expenditures shall be direct liabilities of  
 9 said cities."

1 SEC. 14. That section six thousand three hundred eleven (6311),  
 2 Code, 1931, be and the same is hereby amended by adding thereto  
 3 the following: "Provided, however, that in any city where contribu-  
 4 tory fire and/or police retirement systems based upon actuarial  
 5 tables shall be established by this act for the benefit of policemen  
 6 and/or firemen appointed to the force after the establishment of  
 7 same, the board of trustees of each such system, respectively, shall  
 8 also constitute the board of trustees for the management of each  
 9 fund under this section as a separate and distinct fund in itself."

1 SEC. 15. That section six thousand three hundred fourteen  
 2 (6314), Code, 1931, be and the same is hereby amended by striking  
 3 the word "semiannual" in line 10 and substituting therefor the word  
 4 "monthly."

1 SEC. 16. That section six thousand three hundred sixteen (6316),  
 2 Code, 1931, be and the same is hereby amended by striking all of  
 3 the sentence after the word "upon" in line 9 to the period in  
 4 line 11 and substituting therefor the words " the concurring re-  
 5 port of at least two out of three physicians designated by the board  
 6 of trustees to make a complete physical examination of the member."

1 SEC. 17. That section six thousand three hundred eighteen  
 2 (6318), Code, 1931, be and the same is hereby amended by adding  
 3 thereto the following: "Provided, however, that the benefits pro-  
 4 vided by this section shall be subject to the following definitions:  
 5 The term 'widow' shall mean only such surviving spouse of a mar-  
 6 riage contracted prior to retirement of a deceased member from  
 7 active service, or of a marriage of a retired member contracted  
 8 prior to the date this act takes effect. The terms 'child' and 'chil-  
 9 dren' shall mean only the surviving issue of a deceased active or  
 10 retired member, or the child or children legally adopted by a de-  
 11 ceased member prior to his retirement from active service, or by a  
 12 member now retired prior to the date this act takes effect."

1 SEC. 18. That section six thousand three hundred twenty-one  
 2 (6321), Code, 1931, be and the same is hereby amended by strik-  
 3 ing all of the sentence after the word "examined" in line 5 to the  
 4 period in line 10 and substituting therefor the words "by three  
 5 competent physicians appointed by the board of trustees to discover  
 6 whether such disability yet continues and can be improved and  
 7 whether such retired member should be continued on the pension roll,  
 8 and shall have power to examine witnesses for the same purpose.  
 9 The question of continued disability or ability to perform regular  
 10 or light duty in the police or fire department shall be determined  
 11 by the concurring report of at least two of the three examining  
 12 physicians."

1 SEC. 19. That section six thousand three hundred twenty-three  
 2 (6323), Code, 1931, be and the same is hereby repealed and the fol-  
 3 lowing substituted therefor:

4 "Guarantee of pension benefits. Each city, in which contributory  
 5 fire and/or police retirement systems based upon actuarial tables,  
 6 shall be established by this act for the benefit of firemen and/or  
 7 policemen appointed to either force after the establishment of the  
 8 same, is hereby bound and obligated to carry out, and authorized to  
 9 enter into a written agreement evidencing the same, with each per-  
 10 son, on retired or active service, who has heretofore contributed, or,  
 11 at the time of the taking effect of this act, is contributing to the  
 12 pension system now in effect in said city, in consideration of his past  
 13 and/or his future payments to the pension fund of the system to  
 14 which he is, or has been contributing, the present and prospective  
 15 benefits provided by the pension system to which he is or has been  
 16 contributing, guaranteeing that the present rate of payment by such  
 17 person to said pension fund shall not be increased, also guarantee-  
 18 ing that the present and prospective rights and benefits provided  
 19 for by said systems shall not be abridged nor lessened, and guaran-  
 20 teeing to all such persons so contributing all of the rights and bene-  
 21 fits present and prospective provided in such pension system. The  
 22 obligation of each such city for said rights and benefits shall be a  
 23 direct charge on said city."

#### Division III. General Provisions.

1 SEC. 20. **Constitutionality.** The invalidity of any portion of this  
 2 act shall not affect the validity of any other portion thereof which  
 3 can be given effect without such invalid part.

1 SEC. 21. This act, being deemed of immediate importance, shall  
 2 be in full force and effect after its passage and publication in the  
 3 Plain Talk, which is a newspaper published at Des Moines, Iowa,  
 4 and in the Muscatine Journal, a newspaper published at Muscatine,  
 5 Iowa.

Senate File No. 295. Approved February 23, 1934.

I hereby certify that the foregoing act was published in the Des Moines Plain Talk,  
 March 1, 1934, and Muscatine Journal, February 28, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 76

## ARMORIES. ESTABLISHMENT AND OPERATION

## H. F. 350

AN ACT to authorize municipalities, as an emergency measure to be financed only through the federal emergency administration of public works, to purchase, establish, construct, maintain and operate armories, and pay for the same solely and only out of the earnings thereof; to authorize the issuance of revenue bonds payable solely and only out of the revenues from such armories to the payment of such revenue bonds.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. As an emergency measure to be financed only through  
2 the federal emergency administration of public works, cities and  
3 towns shall have power to purchase, establish, construct, maintain  
4 and operate armories, for which fees are charged, and pay for the  
5 same solely and only out of the earnings thereof.

1 SEC. 2. Chapter 23 of the Code, except sections 363 to 367, in-  
2 clusive, shall be applicable to contracts for the improvement herein  
3 provided for.

1 SEC. 3. Such municipalities may by ordinance provide for fees to  
2 be charged for the use of the armory and may pay the cost of pur-  
3 chasing, establishing, constructing, maintaining and operating the  
4 same out of the earnings thereof.

1 SEC. 4. Nothing in this act contained shall be so construed as to  
2 authorize or permit any municipality to make any contract or to  
3 incur any obligation of any kind or nature except such as shall be  
4 payable solely out of the funds provided under this act. Cities and  
5 towns are authorized to borrow money from the federal emergency  
6 administration of public works, created by the "national industrial  
7 recovery act", enacted by the congress of the United States for the  
8 purpose of constructing the improvement referred to in this act. As  
9 evidence of such indebtedness, such city or town may issue its bonds  
10 payable solely and only from the revenues derived from such im-  
11 provement. Such bonds may be issued in such amounts as may be  
12 necessary to provide sufficient funds to pay all the costs of con-  
13 struction and operation of such improvement, including engineering  
14 and other expenses, together with interest to a date six months  
15 subsequent to the estimated date of completion. Bonds issued under  
16 the provisions of this act are declared to be negotiable instruments,  
17 shall be executed by the mayor and clerk of the municipality, and  
18 shall be sealed with the corporate seal of the municipality. The  
19 principal and interest of said bonds shall be payable solely and only  
20 from the special fund herein provided for such payments, and said  
21 bonds shall not in any respect be a general obligation of such mu-  
22 nicipality, nor shall they be payable in any manner by taxation.  
23 All details pertaining to the issuance of such bonds and the terms  
24 and conditions thereof shall be determined by ordinance of the mu-  
25 nicipality.

1 SEC. 5. The council of the municipality by ordinance may pledge  
2 the property purchased and the net earnings of the armory to the  
3 payment of said bonds and the interest thereon, and provide that  
4 the net earnings thereof shall be set apart as a sinking fund for that  
5 purpose.

1 SEC. 6. Such municipality is authorized and directed to charge  
2 the users of said armory at a rate which, at all times, shall be suffi-  
3 cient to pay the principal and interest on the bonds issued under the  
4 provisions of this act and the cost of operation and maintenance,  
5 and to provide an adequate depreciation fund.

1 SEC. 7. This act, being deemed of immediate importance, shall  
2 take effect and be in full force from and after its publication in  
3 Plain Talk, a newspaper published at Des Moines, Iowa, and the  
4 Park Avenue News, a newspaper published at Des Moines, Iowa.

House File No. 350. Approved March 6, 1934.

I hereby certify that the foregoing act was published in the Des Moines Plain  
Talk and Des Moines Park Avenue News, March 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 77

### ARMORIES. ESTABLISHMENT AND MAINTENANCE

S. F. 65

AN ACT to amend section six thousand six hundred six (6606), Code, 1931, relating to  
the power to establish an armory.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section six thousand six hundred six (6606) of  
2 the Code of 1931, is amended by adding thereto the following:  
3 "The city council of any city organized under this chapter, and  
4 having a population of over 20,000, shall have the power to estab-  
5 lish armories at any suitable location within the corporate limits of  
6 said city, and to maintain, lease and dispose of the same."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication  
3 in the Burlington Hawkeye-Gazette, a newspaper published at Bur-  
4 lington, Iowa, and in the Mount Pleasant Daily News, a newspaper  
5 published at Mount Pleasant, Iowa.

Senate File No. 65. Approved December 19, 1933.

I hereby certify that the foregoing act was published in the Burlington Hawkeye-  
Gazette and Mount Pleasant News, December 21, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 78

## ARMORIES. INDEBTEDNESS AUTHORIZED FOR CERTAIN CITIES

S. F. 283

AN ACT to authorize certain cities acting under the commission form of government to take title to privately owned armories, to assume the indebtedness existing against said armories and to finance such indebtedness by the issuance of the bonds of the city; also to pledge the yearly net rentals of such armories to the payment of such bonds and the interest thereon.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Any city which is acting under the commission form  
2 of government, and which has a population of less than eighty-five  
3 thousand (85,000) and more than sixty thousand (60,000), and  
4 which has heretofore or which may hereafter take title to any pri-  
5 vately owned armory situated in such city, is hereby authorized to  
6 assume the indebtedness existing against such armory and to finance  
7 such indebtedness by the issuance of the bonds of such city, provided,  
8 said indebtedness shall not exceed the sum of one hundred thirty  
9 thousand (130,000) dollars. In addition to the said power to issue  
10 bonds, the city shall have power to pledge the net yearly rentals of  
11 such armory to the payment of said bonds and the interest thereon.  
12 Bonds issued hereunder shall be issued, as near as may be, under  
13 and in accordance with chapter 320, Code, 1931.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Sioux City Journal, a newspaper published at Sioux City, Iowa.  
4 and in the Centerville Daily Iowegian, a newspaper published at  
5 Centerville, Iowa.

Senate File No. 283. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Sioux City Journal and Centerville Daily Iowegian, February 17, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 79

## ARMORIES, MUNICIPAL RECREATIONS. FINANCING

S. F. 268

AN ACT to amend section sixty-six hundred seven (6607), of the Code, 1931, with reference to financing the cost of swimming pools, bathing beaches, bath houses, armories, ice rinks, dance pavilions, shelter houses, wading pools and river walls, by cities under the commission form of government.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section sixty-six hundred seven (6607), of the  
2 Code, 1931, be amended by inserting the word "annually" after the  
3 word "collected" in line 4 thereof; also  
4 By inserting a comma followed by the words "and procuring a  
5 site for" after the word "of" in line 7 thereof; also

6 By inserting the word "annual" after the word "additional" in  
7 line 10 thereof; also

8 By striking from lines 16 and 17 thereof the words "said addi-  
9 tional tax" and inserting in lieu thereof the words "either or both  
10 of said taxes"; also

11 By striking the word "park" from line 19 thereof; also

12 By striking the word "tax" from line 23 thereof and inserting in  
13 lieu thereof the words "taxes when so anticipated"; and also

14 By adding to said section the following: "Said city council may  
15 in and by the proceedings authorizing the issuance of any such  
16 bonds pledge to the payment of such bonds, all or any part of the  
17 earnings to be derived from the operation of any improvement ac-  
18 quired from the proceeds thereof, which earnings to the extent so  
19 pledged shall be used for the payment of such bonds and interest  
20 thereon and toward the reduction of the tax otherwise provided."

1 SEC. 2. That this act, being deemed of immediate importance,  
2 shall be in full force and effect from and after its publication in the  
3 Plain Talk and the Des Moines Daily Record, newspapers published  
4 in the city of Des Moines, Iowa.

Senate File No. 268. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Des Moines Plain Talk,  
February 1, 1934, and the Des Moines Daily Record, February 2, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 80

### POLICE STATIONS, JAILS. FUNDS FOR CONSTRUCTION

#### H. F. 38

AN ACT to amend chapter three hundred twenty-six (326), Code, 1931, and provide for the purchase of property by cities under the commission form of government, and to erect buildings thereon for police stations and/or jails, and to erect such buildings on property owned by such city and to provide for taxes to pay therefor, and to anticipate such taxes by issuing bonds to which chapter three hundred twenty (320), Code, 1931, shall be applicable.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter three hundred twenty-six (326), Code, 1931,  
2 is amended by inserting after section six thousand five hundred  
3 seventy-nine (6579) the following:

4 "Sec. 6579-f1. Any such city, having not less than fifty thousand  
5 (50,000) and not more than sixty thousand (60,000) inhabitants,  
6 shall have the power to purchase property and to erect or construct  
7 thereon all necessary buildings required and necessary for proper  
8 police stations and/or jails, or to erect or construct all such buildings  
9 for such purposes on any property owned by it and available there-  
10 for, and shall have the power to levy a special tax to pay for the  
11 same on all the taxable property in such city, not to exceed one-fourth  
12 (1/4) mill on the dollar in any one year. Such city may anticipate  
13 the collection of such taxes, and for that purpose, may issue bonds

14 with interest coupons attached thereto and the provisions of chapter  
15 three hundred twenty (320), Code, 1931, shall be applicable thereto.”

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication  
3 in the Cedar Rapids Gazette and Cedar Rapids Tribune, newspapers  
4 published at Cedar Rapids, Iowa, without expense to the state.

House File No. 38. Approved November 17, 1933.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette,  
November 25, 1933, and the Cedar Rapids Tribune, November 24, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 81

### TAX SALE DEEDS. DELIVERY TIME AND REDEMPTION PERIOD

#### H. F. 232

AN EMERGENCY ACT relating to the execution and delivery of treasurers' deeds conveying real estate sold at tax sale; to prohibit the delivery of such deeds until December 2, 1935, and to extend the period of redemption.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. In any case where real estate has, in any year pre-  
2 ceding 1932, been sold for taxes and the time for redemption had  
3 not already expired, a treasurer's deed therefor shall not be delivered  
4 prior to December 2, 1935, and the period during which redemption  
5 from such sale may be made is hereby extended to said date; pro-  
6 vided, however, if the owner of such real estate shall hereafter per-  
7 mit any taxes to become delinquent against the same and remain  
8 so delinquent after the 1st of September of any such year the county  
9 treasurer shall upon surrender to him of the tax sale certificate,  
10 execute and deliver such deed.

1 SEC. 2. Any provision of any law or laws now in force which are  
2 in conflict with this act are hereby suspended until December 2, 1935.

1 SEC. 3. On and after December 2, 1935, this act shall cease to  
2 be in force or effect.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Mount Pleasant Daily News, a newspaper published at Mount Pleas-  
4 ant, Iowa, and the Cantril Register, a newspaper published at Can-  
5 tril, Iowa.

House File No. 232. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Mount Pleasant Daily  
News, March 17, 1934, and Ames Tribune, March 19, 1934.

MRS. ALEX MILLER, *Secretary of State.*

Note: Ames Tribune substituted for the Cantril Register in accordance with sec-  
tion 55, Code, 1931.

## CHAPTER 82

## TAXATION. NET INCOME AND RETAIL SALES

## H. F. 1

AN ACT to equalize taxation and replace in part the tax on property; to provide the public revenue to be used for such replacement by imposing a personal net income tax, a business tax on corporations, and a tax on the gross receipts from retail sales as defined herein; to provide for the collection of such taxes, the distribution and use of the revenue derived therefrom, and the administration of said law; to provide for certain deductions and exemptions; to make an appropriation for the administration of this act; to fix fines and penalties for the violation of the provisions of this act; to repeal the provisions of chapter two hundred forty-seven (247), acts of the Forty-fifth General Assembly, insofar as in conflict with the provisions of this act; and to repeal all laws or parts of laws in conflict therewith.

*Be it enacted by the General Assembly of the State of Iowa:*

## Division I. Introductory Provisions

- 1 SECTION 1. **Classification of chapter.** The provisions of this act  
 2 are herein classified and designated as follows:  
 3 Division I. Introductory provisions.  
 4 Division II. Personal net income tax.  
 5 Division III. Business tax on corporations.  
 6 Division IV. Retail sales tax.  
 7 Division V. Administration.  
 8 Division VI. Allocation of revenue.  
 9 Division VII. General provisions.

1 SEC. 2. **Purpose or object.** This act shall be known as the "prop-  
 2 erty relief act", and shall have for its purpose the direct replace-  
 3 ment of taxes already levied or to be levied on property to the ex-  
 4 tent of the net revenue obtained from the taxes imposed herein,  
 5 which shall be apportioned back to the credit of individual tax-  
 6 payers on the basis of the assessed valuation of taxable property  
 7 as provided in division VI of this act.

1 SEC. 3. **Definitions controlling chapter.** For the purpose of this  
 2 act and unless otherwise required by the context:

3 1. The word "board" means the state board of assessment and  
 4 review.

5 2. The word "taxpayer" includes any person, corporation, or  
 6 fiduciary who is subject to a tax imposed by this act.

## Division II. Personal net income tax

1 SEC. 4. **Definitions controlling division.** For the purpose of this  
 2 division and unless otherwise required by the context:

3 1. The words "taxable income" means all net income as com-  
 4 puted in this division.

5 2. The word "person" includes individuals and fiduciaries.

6 3. The words "income year" means the calendar year or the  
 7 fiscal year upon the basis of which the net income is computed  
 8 under this division.

9 4. The words "tax year" mean the calendar year, or the fiscal  
 10 year ending during such calendar year, upon the basis of which the  
 11 net income is computed under this division.

12 5. The words "fiscal year" mean an accounting period of twelve  
13 months, ending on the last day of any month other than December.

14 6. The word "fiduciary" means a guardian, trustee, executor,  
15 administrator, receiver, conservator, or any person, whether indi-  
16 vidual or corporate, acting in any fiduciary capacity for any person,  
17 trust, or estate.

18 7. The word "paid", for the purposes of the deductions under  
19 this division, means "paid or accrued" or "paid or incurred", and  
20 the terms "paid or incurred" and "paid or accrued" shall be construed  
21 according to the method of accounting upon the basis of which the  
22 net income is computed under this division. The term "received",  
23 for the purpose of the computation of net income under this division,  
24 means "received or accrued", and the term "received or accrued"  
25 shall be construed according to the method of accounting upon the  
26 basis of which the net income is computed under this division.

27 8. The word "resident" applies only to individuals and includes,  
28 for the purpose of determining liability to the tax imposed by this  
29 division upon or with reference to the income of any tax year, any  
30 individual domiciled in the state of Iowa, and any other individual  
31 who maintains a permanent place of abode within the state, or  
32 spends in the aggregate more than six months of the tax year within  
33 the state.

34 9. The words "foreign country" mean any jurisdiction other than  
35 one embraced within the United States. The words "United States",  
36 when used in a geographical sense, include the states, the territories  
37 of Alaska and Hawaii, the District of Columbia, and the possessions  
38 of the United States.

39 10. The word "individual" means a natural person.

40 11. The word "dividend" means any distribution made by a cor-  
41 poration out of its earnings or profits to its shareholders or mem-  
42 bers, whether in cash or in other property of the corporation.

43 12. The term "head of a family" means an individual who, dur-  
44 ing the taxable year, maintained a household and supported therein  
45 himself and one or more persons who were dependent upon him for  
46 support; provided, however, that such dependents must be of blood  
47 relation, marriage or adoption.

1 SEC. 5. **Tax imposed.** A tax is hereby imposed, beginning the  
2 first day of January, 1934, upon every resident of the state, which  
3 tax shall be levied, collected and paid annually upon and with respect  
4 to his entire taxable income as herein defined at rates as follows:

5 a. On the first one thousand dollars of taxable income, or any  
6 part thereof, one (1) per cent.

7 b. On the second thousand dollars of taxable income, or any part  
8 thereof, two (2) per cent.

9 c. On the third thousand dollars of taxable income, or any part  
10 thereof, three (3) per cent.

11 d. On the fourth thousand dollars of taxable income, or any  
12 part thereof, four (4) per cent.

13 e. On the fifth thousand dollars of taxable income, or any part  
14 thereof, five (5) per cent, and on all taxable income in excess of five  
15 thousand dollars, five (5) per cent.

16 The tax herein levied shall be computed and collected as herein-  
17 after provided.

1 SEC. 6. **Income from estates or trusts.** 1. The tax imposed by  
2 this division shall apply to and become a charge against estates or  
3 trusts, which tax shall be levied, collected and paid annually upon  
4 and with respect to the income of estates or any kind of property  
5 held in trust, including:

6 a. Income received by estates of deceased persons during the  
7 period of administration or settlement of the estate.

8 b. Income accumulated in trust for the benefit of unborn or un-  
9 ascertained persons, or persons with contingent interest.

10 c. Income held for future distribution under the terms of the  
11 will or trust.

12 d. Income which is to be distributed to the beneficiaries period-  
13 ically, whether or not at regular intervals, and the income collected  
14 by a fiduciary to be held or distributed, as the court may direct.

15 e. Income of an estate during the period of administration or  
16 settlement upon which the tax is to be paid as provided in subsection  
17 4 of this section.

18 f. The net income received during the year by deceased individ-  
19 uals who have died on or after the date a return was due to be filed  
20 without having made a return.

21 2. The fiduciary shall be responsible for making the return of  
22 income for the estate or trust for which he acts, whether such income  
23 be taxable to the estate or trust or to the beneficiaries thereon. The  
24 net income of an estate or trust shall be computed in the same man-  
25 ner and on the same basis as provided in this division for individual  
26 taxpayers, except that there shall also be allowed as a deduction  
27 any part of the gross income which, pursuant to the terms of the  
28 will or deed creating the trust, is, during the taxable year, paid to  
29 or permanently set aside for the United States, any state, territory,  
30 or any political subdivision thereof, or the District of Columbia, or  
31 any corporation or association organized and operated exclusively  
32 for religious, charitable, scientific or educational purposes, or for  
33 the prevention of cruelty to children or animals, no part of the net  
34 earnings of which inures to the benefit of any private stockholder  
35 or individual; and, in cases under paragraphs (d) and (e) of sub-  
36 division one (1) of this section, the fiduciary shall include in the  
37 return a statement of each beneficiary's distributive share of such  
38 net income whether or not distributed before the close of the tax  
39 year for which the return is made.

40 3. In cases under paragraphs (a), (b), and (c) of subdivision  
41 one (1) of this section the tax shall be imposed upon the estate or  
42 trust with respect to the net income of the estate or trust and shall  
43 be paid by the fiduciary, except that in determining the net income  
44 of the estate of any deceased person during the period of administra-  
45 tion or settlement there may be deducted the amount of any income  
46 properly paid or credited to any legatee, heir or other beneficiary.  
47 In cases under (a), (b), and (c) the estate or trust shall be allowed  
48 the same exemptions as are allowed to single persons under this

49 division, and in cases under paragraph (f) the same exemption as  
50 would be allowed the deceased, if living.

51 4. In cases under paragraphs (d) and (e) of subdivision one (1)  
52 of this section, if the distribution of income is in the discretion of  
53 the fiduciary, either as to the beneficiaries to whom payable or as  
54 to the amounts to which any beneficiary is entitled, the tax shall be  
55 imposed upon the estate or trust in the manner provided in sub-  
56 division three (3) of this section, but without the deduction of any  
57 amounts of income paid or credited to any such beneficiary. In all  
58 other cases under paragraphs (d) and (e) of subdivision one (1) of  
59 this section, the tax shall not be paid by the fiduciary, but there  
60 shall be included in computing the net income of each beneficiary  
61 his distributive share whether distributed or not, of the net income  
62 of the estate or trust for the taxable year, or if his net income for  
63 such taxable year is computed upon the basis of a period different  
64 from that upon the basis of which the net income of the estate or  
65 trust is computed, then his distributive share of the net income of  
66 the estate or trust for any accounting period of such estate or trust  
67 ending within the fiscal or calendar year upon the basis of which  
68 such beneficiary's net income is computed.

1 SEC. 7. "Net income" defined. The term "net income" means the  
2 gross income of the taxpayer less the deductions allowed by this  
3 division.

1 SEC. 8. "Gross income" defined—exceptions. 1. The term "gross  
2 income" includes gains, profits and incomes derived from salaries,  
3 wages, or compensation for personal service, of whatever kind and  
4 in whatever form paid, or from professions, vocations, trades, busi-  
5 ness, commerce, or re-occurring profits and income growing out of  
6 the ownership or use of or interest in property, real or personal;  
7 also from interest, rent, dividends, securities, or the transaction of  
8 any business carried on for gain or profit; or gains or profits, and  
9 income derived from any source whatever and in whatever form  
10 paid. The amount of all such items shall be included in the gross  
11 income of the tax year in which received by the taxpayer, unless,  
12 under the methods of accounting permitted under this division, any  
13 such amounts are to be properly accounted for as of a different  
14 period.

15 2. The term "gross income" does not include the following items,  
16 which shall be exempted from taxation under this division:

17 a. Capital gains and profits arising from the sale or exchange  
18 of real or personal property of the taxpayer.

19 b. 1. Amounts received under a life insurance contract paid  
20 by reason of the death of the insured, whether in a single sum or  
21 in installments (but if such amounts are held by the insurer under  
22 an agreement to pay interest thereon, the interest payments shall  
23 be included in gross income).

24 2. Amounts received (other than amounts paid by reason of the  
25 death of the insured and interest payments on such amounts) under  
26 a life insurance, endowment, or annuity contract, but if such amounts  
27 (when added to amounts received before the taxable year under such  
28 contract) exceed the aggregate premium or consideration paid

29 (whether or not paid during the taxable year) then the excess shall  
30 be included in gross income. In the case of a transfer for a valuable  
31 consideration, by assignment or otherwise, of a life insurance, en-  
32 dowment, or annuity contract or any interest therein, only the actual  
33 value of such consideration shall be exempt from taxation under  
34 paragraph 1 or this paragraph.

35 c. The value of property acquired by good faith, gift, bequest,  
36 devise, or descent (but the income from such property shall be  
37 included in gross income).

38 d. Interest upon the obligations of the United States or its pos-  
39 sessions, agencies, or instrumentalities, which is or shall be exempt  
40 from state taxation by federal law.

41 e. Salaries, wages, pensions and other compensation received  
42 from the United States by officials, employees or veterans thereof  
43 which are or shall be exempt from state taxation by federal law.

44 f. Any amounts received through accident or health insurance  
45 or under workmen's compensation acts as compensation for per-  
46 sonal injuries or sickness, plus the amount of damages received,  
47 whether by suit or agreement, on account of such injuries or sick-  
48 ness.

49 g. Stock dividends of a corporation distributed to its own stock-  
50 holders.

51 3. Every individual, taxable under this division, who is a ben-  
52 efiary of an estate or trust, shall include in his gross income the  
53 distributive share of the net income of the estate or trust, received  
54 by him or distributable to him during the income year. Unless  
55 otherwise provided in the law, the will, the deed or other instrument  
56 creating the estate, trust or fiduciary relation, the net income shall  
57 be deemed to be distributed or distributable to the beneficiaries  
58 (including the fiduciary as a beneficiary, in the case of income  
59 accumulated for future distribution) ratably, in proportion to their  
60 respective interests.

1 SEC. 9. Allowable deductions on gross income. In computing net  
2 income there shall be allowed as deductions:

3 1. All the ordinary and necessary expenses, paid or incurred, in  
4 case of report on an accrual basis, during the tax year in carrying  
5 on any trade or business, including a reasonable allowance for sal-  
6 aries or other compensation for personal service actually rendered,  
7 traveling expenses while away from home in pursuit of trade or  
8 business, and including rentals or other payments required to be  
9 made as a condition to the continued use or possession, for the pur-  
10 pose of the trade or business, of property to which the taxpayer has  
11 not taken or is not taking title or in which he has no equity.

12 2. All interest paid or accrued during the tax year on indebted-  
13 ness, except on indebtedness incurred or continued to purchase or  
14 carry obligations or securities, the interest on which is exempt from  
15 taxation under this division.

16 3. Taxes paid or accrued within the income year, imposed by  
17 the authority of the United States or of any of its possessions or  
18 of any state, territory or the District of Columbia or of any foreign  
19 country; except inheritance taxes, federal estate taxes or estate

20 taxes of this or any other state, and except income taxes imposed  
21 by this division and taxes assessed for local benefit, of a kind tend-  
22 ing to increase the value of the property assessed.

23 4. Credits ascertained to be worthless and charged off within  
24 the tax year if the amount has previously been included in gross  
25 income in a return under this division.

26 5. A reasonable allowance for the damage, destruction, depreci-  
27 ation, exhaustion, wear and tear and obsolescence of property used  
28 in the trade or business, and in the case of mines or other natural  
29 deposits and timber a reasonable allowance for depletion; provided,  
30 that in computing the allowances granted under this paragraph the  
31 basis shall be the cost of such property (including, in the case of  
32 mines and other natural deposits, the cost of development not other-  
33 wise deducted), except where the property was acquired prior to  
34 January 1, 1934, the basis shall be the cost less reasonable depreci-  
35 ation accrued thereon up to January 1, 1934, but in no event less  
36 than its fair market value on said date. The reasonable allowance  
37 under this paragraph shall be made under rules and regulations to  
38 be prescribed by the board. In the case of leases the allowances  
39 granted may be equitably apportioned between the lessor and the  
40 lessee.

41 6. Donations made within the taxable year to or for the use of:

42 a. The United States, any state, territory or political subdivision  
43 thereof, or the District of Columbia, for exclusively public purposes.

44 b. Any corporation or trust, or community chest, fund, or found-  
45 ation, organized and operated exclusively for religious, charitable,  
46 scientific, literary, or educational purposes, or for the prevention  
47 of cruelty to children or animals.

48 c. Gifts and donations made and accepted under section thirty-  
49 eight hundred fifty-five (3855), Code, 1931.

50 d. Posts or organizations of war veterans, or auxiliary units or  
51 societies of any such posts or organizations.

52 e. Fraternal societies operating under the lodge system, if such  
53 contributions are to be used exclusively for religious, charitable or  
54 educational purposes.

55 The foregoing deductions in this subsection are limited to an  
56 amount which, in all of the above cases combined, does not exceed  
57 fifteen (15) per cent of the taxpayer's net income, computed with-  
58 out the benefit of such deductions.

59 7. For the purpose of simplifying returns, in all cases where the  
60 taxpayer's gross income does not exceed, in the case of a single indi-  
61 vidual, one thousand dollars, and in the case of husband and wife  
62 or head of a family, one thousand six hundred dollars, the taxpayer  
63 may claim a deduction of ten (10) per cent of the gross income, in  
64 lieu of all other deductions which might be claimed under this  
65 division.

1 **SEC. 10. Unallowable deductions on gross income.** In computing  
2 the income no deductions shall in any case be allowed in respect to  
3 the following:

4 1. Personal, living or family expenses.

5 2. Any amount paid out for new buildings or for permanent im-

6 improvements or betterments, made to increase the value of any prop-  
7 erty or estate.

8 3. Any amount expended in restoring property for which an  
9 allowance for depreciation or depletion is or has been made.

10 4. Premiums paid on any life insurance policy covering the life  
11 of any officer or employee or of any individual financially interested  
12 in any trade or business carried on by the taxpayer, when the tax-  
13 payer is directly or indirectly a beneficiary under such policy.

14 5. Capital losses resulting from the sale or exchange of real or  
15 personal property of the taxpayer, or in connection with stocks,  
16 bonds, or other securities determined to be worthless and charged  
17 off during the taxable year.

1 **SEC. 11. Credit on tax.** A credit shall be allowed against the  
2 amount of tax computed to be due and payable under this division,  
3 to the extent of the tax which has been assessed against and paid  
4 by a corporation under division III of this act on income which is  
5 represented by dividends on stock in said corporation, received by  
6 the taxpayer and included in his gross income within the tax year;  
7 provided, that when only part of the income of any corporation shall  
8 have been assessed and income tax paid under said division, only  
9 a corresponding amount of tax shall be deducted; and provided,  
10 further, that such corporation has reported the name and address  
11 of each person owning stock and the amount of dividends paid each  
12 such person during the year.

1 **SEC. 12. Deduction from computed tax.** 1. There shall be de-  
2 ducted from the tax after the same shall have been computed as set  
3 forth in this division a personal exemption as follows:

4 a. For a single individual, six dollars.

5 b. For husband and wife or head of a family, twelve dollars.

6 c. For each child under the age of twenty-one years who is actu-  
7 ally supported by and dependent upon the taxpayer for his support,  
8 an additional two dollars.

9 d. For each actual dependent other than as specified in division  
10 (c) of this section, an additional two dollars.

11 2. The personal exemptions provided by this section shall be  
12 determined according to regulations to be prescribed by the board.

1 **SEC. 13. Return by individual.** 1. Every individual having a  
2 net income for the tax year from sources taxable under this division,  
3 of six hundred dollars or over, if single, or if married and not living  
4 with husband or wife; or having a net income for the tax year of  
5 eleven hundred dollars or over if married and living with husband  
6 or wife, shall make a return under oath, stating specifically the  
7 items of gross income and the deductions and exemptions allowed by  
8 this division.

9 2. If husband and wife living together have an aggregate net  
10 income of eleven hundred dollars or over, each shall make such a  
11 return, unless the income of each is included in a single joint return.

12 3. If the taxpayer is unable to make his own return, the return  
13 shall be made by a duly authorized agent or by a guardian or other

14 person charged with the care of the person or property of such tax-  
15 payer.

16 4. Provided, also, that every individual having a gross income  
17 of three thousand dollars a year or over, shall file a return.

1 SEC. 14. **Return by fiduciary.** 1. Every fiduciary subject to  
2 taxation under the provisions of this division, as provided in sec-  
3 tion six (6) hereof, shall make a return under oath for the indi-  
4 vidual, estate or trust for whom or for which he acts, if the net  
5 amount thereof amounts to six hundred dollars or more or the gross  
6 amount thereof amounts to two thousand dollars or more.

7 2. The return made by a fiduciary shall state specifically the  
8 items of gross income and the deductions and exemptions allowed  
9 by this division and such other facts as the board may prescribe.  
10 Under such regulations as the board may prescribe, a return may  
11 be made by one of two or more joint fiduciaries.

12 3. Fiduciaries required to make returns under this division shall  
13 be subject to all the provisions of this division which apply to indi-  
14 viduals.

1 SEC. 15. **Information at source.** 1. Every person or corporation  
2 being a resident of or having a place of business in this state, in  
3 whatever capacity acting, including lessees or mortgagors of real  
4 or personal property, fiduciaries, employers and all officers and em-  
5 ployees of the state or of any political subdivision of the state,  
6 having the control, receipt, custody, disposal or payment of interest  
7 (other than interest coupons payable to bearer), rent, salaries,  
8 wages, premiums, annuities, compensations, remunerations, emolu-  
9 ments or other fixed or determinable annual or periodical gains, prof-  
10 its and income, amounting to one thousand dollars or over, paid or  
11 payable during any year to any resident of this state, shall make  
12 complete return thereof under oath, to the board, under such regu-  
13 lations and in such form and manner and to such extent as may be  
14 prescribed by it.

15 2. Every partnership, having a place of business in the state,  
16 shall make a return, stating specifically the items of its gross income  
17 and the deductions allowed by this division, and shall include in the  
18 return the names and addresses of the individuals who would be  
19 entitled to share in the net income if distributed, and the amount  
20 of the distributive share of each individual. The return shall be  
21 sworn to by any one of the partners.

22 3. Every fiduciary shall make, under oath, a return for the indi-  
23 vidual, estate, or trust for whom or for which he acts, and shall set  
24 forth in such return the items of the gross income, the deductions  
25 allowed by this division, the net income, the names and addresses of  
26 the beneficiaries, the amounts distributed or distributable to each  
27 and the amount, if any, lawfully retained by him for future dis-  
28 tribution. Such return may be made by one or two or more joint  
29 fiduciaries.

1 SEC. 16. **Base of returns.** 1. Taxpayers, who customarily deter-  
2 mine their income on a basis other than that of actual cash receipts  
3 and disbursements, may, with the approval of the board, return their

4 net income under this division upon a similar basis. Taxpayers who  
5 customarily determine their income on the basis of an established  
6 fiscal year instead of on that of the calendar year, may, with the  
7 approval of the board, and subject to such rules and regulations  
8 as it may establish, return their net income under this division on  
9 the basis of such fiscal year, in lieu of that of the calendar year.

10 2. A taxpayer may, with the approval of the state board, and  
11 under such regulations as it may prescribe, change his income year  
12 from the fiscal year to the calendar year or otherwise, in which case  
13 his net income shall be computed upon the basis of such new tax  
14 year.

15 3. An individual carrying on business in partnership shall be  
16 liable for income tax only in his individual capacity and shall include  
17 in his gross income his share of the net income of the partnership  
18 during the income year.

19 4. Every individual, taxable under this division, who is a ben-  
20 efiary of an estate or trust, shall include in his gross income the  
21 distributive share of the net income of the estate or trust, received  
22 by him or distributable to him during the income year. Unless  
23 otherwise provided in the law, the will, the deed or other instru-  
24 ment creating the estate, trust or fiduciary relation, the net income  
25 shall be deemed to be distributed or distributable to the beneficiaries  
26 (including the fiduciary as a beneficiary, in the case of income ac-  
27 cumulated for future distribution) ratably, in proportion to their  
28 respective interests.

1 SEC. 17. **Form and time of return.** Returns shall be in such form  
2 as the board may, from time to time, prescribe, and shall be filed  
3 with the board within ninety days after the expiration of the tax  
4 year. In case of sickness, absence or other disability, or when-  
5 ever, in its judgment, good cause exists, the board may allow further  
6 time for filing returns. The return shall be made under oath. The  
7 board shall cause to be prepared blank forms for said returns and  
8 shall cause them to be distributed throughout the state and to be  
9 furnished upon application, but failure to receive or secure the  
10 form shall not relieve the taxpayer from the obligations of making  
11 any return herein required.

1 SEC. 18. **Supplementary returns.** If the board shall be of the  
2 opinion that any taxpayer required under this division to file a re-  
3 turn has failed to file such a return or to include in a return filed,  
4 either intentionally or through error, items of taxable income, it  
5 may require from such taxpayer a return or supplementary return,  
6 under oath, in such form as it shall prescribe, of all the items of in-  
7 come which the taxpayer received during the year for which the  
8 return is made, whether or not taxable under the provisions of this  
9 division. If from a supplementary return, or otherwise, the board  
10 finds that any items of income, taxable under this division, have  
11 been omitted from the original return, it may require the items so  
12 omitted to be added to the original return. Such supplementary  
13 return and the correction of the original return shall not relieve  
14 the taxpayer from any of the penalties to which he may be liable

15 under any provisions of this division, whether or not the board re-  
16 quired a return or a supplementary return under this section.

1     **SEC. 19. Return by administrator.** The return by an individual,  
2 who, while living, was subject to income tax in the state during the  
3 tax year, and who has died before making the return, shall be made  
4 in his name and behalf by the administrator or executor of the  
5 estate and the tax shall be levied upon and collected from his estate.

1     **SEC. 20. Installment payments—interest.** 1. The tax may be  
2 paid in two installments, each consisting of one half of the total  
3 amount of the tax. The first installment shall be remitted with the  
4 return and the second installment shall be paid on or before six  
5 months after the date fixed for filing the return; provided, however,  
6 that in case the total amount of the tax shall be ten dollars or less,  
7 then, and in that case, the whole amount of the tax shall be paid  
8 at the time of filing the return.

9     2. When, at the request of the taxpayer, the time for filing the  
10 return is extended, interest at the rate of six (6) per cent per  
11 annum on one half of the total tax, from the time when the return  
12 was originally required to be filed to the time of payment, shall be  
13 added and paid.

1     **SEC. 21. Computation of tax, interest and penalties.** 1. As soon  
2 as practicable and in any event within two (2) years after the  
3 return is filed the board shall examine it and determine the correct  
4 amount of tax, and the amount so determined by the board shall be  
5 the tax. If the tax found due shall be greater than the amount  
6 theretofore paid, the excess, together with interest and penalty as  
7 hereinafter provided shall be paid by the taxpayer within ten days  
8 after the board shall have given notice thereof to the taxpayer by  
9 registered mail.

10     2. If the board discovers from the examination of the return  
11 or otherwise that the income of the taxpayer, or any portion thereof,  
12 has not been listed in the return, or that no return was filed when  
13 one was due, it may at any time within five years after the time  
14 when such return was due, determine the correct amount of the tax  
15 together with interest and penalty as hereinafter provided. The  
16 amount thereof shall be paid within ten days after the board shall  
17 have given notice thereof to the taxpayer by registered mail.

18     3. To the tax or additional tax as determined by the board  
19 under the provisions of paragraphs one (1) and two (2) of this  
20 section there shall be added and made a part thereof an additional  
21 amount, by way of penalty, equal to five per cent (5%) of such  
22 tax and additional tax, but in no case less than one (1) dollar, and  
23 an additional one (1) per cent interest for each month or fraction  
24 of a month during which the tax and/or additional tax remains  
25 unpaid. The interest provided for herein shall in all cases be com-  
26 puted from the date the return was originally required to be filed.

27     4. If the amount of the tax as determined by the board shall be  
28 less than the amount theretofore paid, the excess shall be refunded  
29 with interest after sixty days from the date of payment at six (6)

30 per cent per annum under the provisions of such regulations as may  
31 be prescribed by the board.

32 5. All payments received must be credited first, to the penalty  
33 and interest accrued, and then to the tax due.

34 6. The board shall have power, upon making a record of its  
35 reasons therefor, to waive or reduce any of the penalties and/or  
36 interest provided for herein.

37 7. Any person who, with fraudulent intent, refuses to pay any  
38 tax or to make, render, sign or verify any return, or to supply any  
39 information within the time required by or under the provisions of  
40 this division, shall be liable to a penalty of not more than one thou-  
41 sand (1,000) dollars to be recovered by the attorney general in the  
42 name of the state by action in the district court. The board shall  
43 have the power to compromise the penalty imposed by this subsec-  
44 tion. Such penalties shall be in addition to all other penalties in this  
45 division provided.

46 8. Any person required to make, render, sign or verify any re-  
47 turn or supplemental return, who makes any false or fraudulent  
48 return, with intent to defeat or evade the assessment required by  
49 law to be made, shall be guilty of a felony and shall upon conviction,  
50 for each such offense, be fined not more than five thousand (5,000)  
51 dollars and be imprisoned not exceeding one year, or be subject to  
52 both fine and imprisonment, in the discretion of the court.

53 9. The certificate of the board to the effect that a tax has not  
54 been paid, that a return has not been filed, or that information has  
55 not been supplied, as required under the provisions of this division  
56 shall be prima facie evidence thereof.

1 SEC. 22. Lien of tax—collection—action authorized. Whenever  
2 any taxpayer liable to pay a tax and/or penalty imposed refuses or  
3 neglects to pay the same, the amount, including any interest, penalty,  
4 or addition to such tax, together with the costs that may accrue in  
5 addition thereto, shall be a lien in favor of the state of Iowa upon  
6 all property and rights to property, whether real or personal, be-  
7 longing to said taxpayer.

8 The lien aforesaid shall attach at the time the tax becomes due  
9 and payable and shall continue until the liability for such amount  
10 is satisfied.

11 In order to preserve the aforesaid lien against subsequent mort-  
12 gagees, purchasers or judgment creditors, for value and without  
13 notice of the lien, on any property situated in a county, the board  
14 shall file with the recorder of the county, in which said property is  
15 located, a notice of said lien.

16 The county recorder of each county shall prepare and keep in his  
17 office a book to be known as "index of income tax liens", so ruled  
18 as to show in appropriate columns the following data, under the  
19 names of taxpayers, arranged alphabetically:

- 20 1. The name of the taxpayer.
- 21 2. The name "state of Iowa" as claimant.
- 22 3. Time notice of lien was received.
- 23 4. Date of notice.
- 24 5. Amount of lien then due.
- 25 6. When satisfied.

26 The recorder shall indorse on each notice of lien the day, hour,  
27 and minute when received and preserve the same, and shall forth-  
28 with index said notice in said index book and shall forthwith record  
29 said lien in the manner provided for recording real estate mortgages,  
30 and the said lien shall be effective from the time of the indexing  
31 thereof.

32 The board shall pay a recording fee as provided in section fifty-  
33 one hundred seventy-seven (5177), Code, 1931, for the recording  
34 of such lien, or for the satisfaction thereof.

35 Upon the payment of a tax as to which the board has filed notice  
36 with a county recorder, the board shall forthwith file with said  
37 recorder a satisfaction of said tax and the recorder shall enter said  
38 satisfaction on the notice on file in his office and indicate said fact  
39 on the index aforesaid.

40 The board shall, substantially as provided in sections seventy-one  
41 hundred eighty-nine (7189) and seventy-one hundred eighty-nine-d  
42 one (7189-d1), Code, 1931, proceed to collect all taxes and/or pen-  
43 alties as soon as practicable after the same become delinquent, ex-  
44 cept that no property of the taxpayer shall be exempt from the  
45 payment of said tax.

46 The attorney general shall, upon the request of the board, bring  
47 an action at law or in equity, as the facts may justify, without bond,  
48 to enforce payment of any taxes and/or penalties, and in such action  
49 he shall have the assistance of the county attorney of the county  
50 in which the action is pending.

51 It is expressly provided that the foregoing remedies of the state  
52 shall be cumulative and that no action taken by the board or attor-  
53 ney general shall be construed to be an election on the part of the  
54 state or any of its officers to pursue any remedy hereunder to the ex-  
55 clusion of any other remedy provided by law.

1 **SEC. 23. Final report of fiduciary—conditions.** 1. No final ac-  
2 count of a fiduciary shall be allowed by any court unless such account  
3 shows, and the judge of said court finds, that all taxes imposed by  
4 the provisions of this division upon said fiduciary, which have be-  
5 come payable, have been paid, and that all taxes which may become  
6 due are secured by bond, deposit or otherwise. The certificate of  
7 the board and the receipt for the amount of the tax therein certified  
8 shall be conclusive as to the payment of the tax to the extent of said  
9 certificate.

10 2. For the purpose of facilitating the settlement and distribution  
11 of estates held by fiduciaries, the board may, on behalf of the state,  
12 agree upon the amount of taxes at any time due or to become due  
13 from such fiduciaries under the provisions of this division, and pay-  
14 ment in accordance with such agreement shall be full satisfaction  
15 of the taxes to which the agreement relates.

1 **SEC. 24. Revision of tax.** A taxpayer may appeal to the board  
2 for revision of the tax, interest and/or penalties assessed against  
3 him at any time within ninety days from the date of the notice of  
4 the assessment of such tax, additional tax, interest and/or penalties,  
5 The board shall grant a hearing thereon and if, upon such hearing,  
6 it shall determine that the tax, interest and/or penalties are ex-  
7 cessive or incorrect, it shall revise the same according to the law

8 and the facts and adjust the computation of the tax, interest and/or  
9 penalties accordingly. The board shall notify the taxpayer by reg-  
10 istered mail of its findings and shall refund to the taxpayer the  
11 amount, if any, paid in excess of the tax, interest and/or penalties  
12 found by it to be due with interest after sixty days from the date  
13 of payment by the taxpayer at six (6) per cent per annum.

1 **SEC. 25. Appeals.** 1. An appeal may be taken by the taxpayer  
2 to the district court of the county in which he resides, or in which  
3 his principal place of business is located, within sixty days after  
4 he shall have received notice from the board of its determination as  
5 provided for in the preceding section.

6 2. The appeal shall be taken by a written notice to the chairman  
7 of the board and served as an original notice. When said notice is  
8 so served it shall, with the return thereon, be filed in the office of the  
9 clerk of said district court, and docketed as other cases, with the  
10 taxpayer as plaintiff and the board as defendant. The plaintiff shall  
11 file with such clerk a bond for the use of the defendant, with sure-  
12 ties approved by such clerk, in penalty at least double the amount  
13 of tax appealed from, and in no case shall the bond be less than  
14 fifty (50) dollars, conditioned that the plaintiff shall perform the  
15 orders of the court.

16 3. The court shall hear the appeal in equity and determine anew  
17 all questions submitted to it on appeal from the determination of  
18 the board. The court shall render its decree thereon and a certified  
19 copy of said decree shall be filed by the clerk of said court with the  
20 board who shall then correct the assessment in accordance with  
21 said decree. An appeal may be taken by the taxpayer or the board  
22 to the supreme court of this state in the same manner that appeals  
23 are taken in suits in equity, irrespective of the amount involved.

1 **SEC. 26. Jeopardy assessments.** 1. If the board believes that  
2 the assessment or collection of taxes will be jeopardized by delay,  
3 the board may immediately make an assessment of the estimated  
4 amount of tax due, together with all interest, additional amounts  
5 or penalties, as provided by law, and demand payment thereof from  
6 the taxpayer. If such payment is not made, a distress warrant may  
7 be issued or a lien filed against such taxpayer immediately.

8 The board shall be permitted to accept a bond from the taxpayer  
9 to satisfy collection until the amount of tax legally due shall be  
10 determined. Such bond to be in an amount deemed necessary, but  
11 not more than double the amount of the tax involved, and with se-  
12 curities satisfactory to the board.

1 **SEC. 26-a. Applicable statutes.** All the provisions of subsection  
2 three (3) of section thirty-one (31) shall be applicable to persons  
3 taxable under this division.

### Division III. Business Tax on Corporations

1 **SEC. 27. Definitions.** For the purpose of this division and unless  
2 otherwise required by the context:

3 1. The word "corporation" includes joint stock companies, lim-  
4 ited partnerships, and associations organized for pecuniary profit.

5 2. The words "domestic corporation" mean any corporation or-  
6 ganized under the laws of this state.

7 3. The words "foreign corporation" mean any corporation other  
8 than a domestic corporation.

9 The words, terms, and phrases defined in paragraphs one (1) and  
10 three(3) to eleven (11), section four (4), division II of this act,  
11 when used in this division, shall have the meanings ascribed to them  
12 in said section except where the context clearly indicates a different  
13 meaning.

1 SEC. 28. **Corporate tax imposed.** A tax is hereby imposed, be-  
2 ginning the first day of January, 1934, upon each corporation or-  
3 ganized under the laws of this state, and upon every foreign cor-  
4 poration doing business in this state, annually in an amount equiva-  
5 lent to two per cent of the net income as herein defined, received  
6 by such corporation during the income year.

7 a. If the trade or business of the corporation is carried on en-  
8 tirely within the state, the tax shall be imposed on the entire net  
9 income, but if such trade or business is carried on partly within  
10 and partly without the state, the tax shall be imposed only on the  
11 portion of the net income reasonably attributable to the trade or  
12 business within the state, said net income attributable to the state  
13 of Iowa to be determined as follows:

14 1. Interest, dividends, rents and royalties (less related expenses)  
15 received in connection with business in the state, shall be allocated  
16 to the state, and where received in connection with business outside  
17 the state, shall be allocated outside of the state.

18 2. Net income of the above class having been separately allo-  
19 cated and deducted as above provided, the remainder of the net in-  
20 come of the taxpayer shall be allocated and apportioned as follows:

21 Where income is derived from business other than the manufac-  
22 ture or sale of tangible personal property, such income shall be  
23 specifically allocated or equitably apportioned within and without  
24 the state under rules and regulations of the board.

25 Where income is derived from the manufacture or sale of tangible  
26 personal property, the part thereof attributable to business within  
27 the state shall be in that proportion which the gross sales made  
28 within the state bear to the total gross sales.

29 The gross sales of the corporation within the state shall be taken  
30 to be the gross sales from goods sold and delivered within the state,  
31 excluding deliveries for transportation out of the state.

32 For the purpose of this section, the word "sale" shall include ex-  
33 change, and the word "manufacture" shall include the extraction  
34 and recovery of natural resources and all processes of fabricating  
35 and curing. The words "tangible personal property" shall be taken  
36 to mean corporeal personal property, such as machinery, tools, im-  
37 plements, goods, wares, and merchandise, and shall not be taken to  
38 mean money deposits in banks, shares of stock, bonds, notes, credits,  
39 or evidence of an interest in property and evidences of debt.

40 b. If any taxpayer believes that the method of allocation and  
41 apportionment hereinbefore prescribed, as administered by the board  
42 and applied to his business, has operated or will so operate as to

43 subject him to taxation on a greater portion of his net income than  
44 is reasonably attributable to business or sources within the state, he  
45 shall be entitled to file with the board a statement of his objections  
46 and of such alternative method of allocation and apportionment as  
47 he believes to be proper under the circumstances with such detail  
48 and proof and within such time as the board may reasonably pre-  
49 scribe; and if the board shall conclude that the method of allocation  
50 and apportionment theretofore employed is in fact inapplicable and  
51 inequitable, it shall redetermine the taxable income by such other  
52 method of allocation and apportionment as seems best calculated  
53 to assign to the state for taxation the portion of the income reason-  
54 ably attributable to business and sources within the state, not ex-  
55 ceeding, however, the amount which would be arrived at by appli-  
56 cation of the statutory rules for apportionment.

1 **SEC. 29. Exempted corporations and organizations.** The follow-  
2 ing organizations and corporations shall be exempt from taxation  
3 under this division:

4 a. All state, national, private, cooperative and savings banks,  
5 credit unions, title insurance and trust companies, building and loan  
6 associations, corporations operating under the provisions of chapter  
7 392 of the Code, 1931, insurance companies and/or insurance asso-  
8 ciations, reciprocal or inter-insurance exchanges, fraternal bene-  
9 ficiary associations, now or hereafter organized or incorporated by  
10 or under the laws of this state or lawfully operating in the state  
11 of Iowa.

12 b. Cemetery corporations, organizations and associations and  
13 corporations organized for religious, charitable, scientific, or edu-  
14 cational purposes, or for the prevention of cruelty to children or  
15 animals, no part of the net earnings of which inures to the benefit  
16 of any private stockholder or individual.

17 c. Business leagues, chambers of commerce, labor unions and  
18 auxiliary organizations, or boards of trade not organized for profit,  
19 and no part of the net earnings of which inures to the benefit of any  
20 private stockholder or individual.

21 d. Civic leagues or organizations not organized for profit, but  
22 operated exclusively for the promotion of social welfare.

23 e. Clubs, organizations or associations organized and operated  
24 exclusively for pleasure, recreation, and other nonprofitable pur-  
25 poses, no part of the net earnings of which inures to the benefit of  
26 any private stockholder or member.

1 **SEC. 30. Applicable statutes.** All the provisions of sections seven  
2 (7), eight (8), nine (9), ten (10), and eleven (11) of division II  
3 of this act, insofar as the same are applicable, shall apply in com-  
4 puting the amount of net income of a corporation taxable under this  
5 division.

1 **SEC. 31. Returns.** 1. Every corporation shall make a return  
2 and the same shall be sworn to by the president, vice president, or  
3 other principal officer and by the treasurer or assistant treasurer.  
4 Before a corporation shall be dissolved and its assets distributed it

5 shall make a return for any settlement of the tax for any income  
6 earned in the income year up to its final date of dissolution.

7 2. When any corporation, liable to taxation under this division,  
8 conducts its business in such a manner as either directly or indi-  
9 rectly to benefit the members or stockholders thereof or any person  
10 interested in such business by selling its products or the goods or  
11 commodities in which it deals at less than the fair price which  
12 might be obtained therefor, or where a corporation, a substantial  
13 portion of whose capital stock is owned either directly or indirectly  
14 by another corporation, acquires and disposes of the products, goods  
15 or commodities of the corporation so owning a substantial portion  
16 of its stock in such a manner as to create a loss or improper net  
17 income for either of said corporations, or where a corporation, own-  
18 ing directly or indirectly a substantial portion of the stock of an-  
19 other corporation, acquires and disposes of the products, goods or  
20 commodities, of the corporation of which it so owns a substantial  
21 portion of the stock, in such a manner as to create a loss or improper  
22 net income for either of said corporations, the board may determine  
23 the amount of taxable income of either or any of such corporations  
24 for the calendar or fiscal year, having due regard to the reasonable  
25 profits which, but for such arrangement or understanding, might  
26 or could have been obtained, by the corporation or corporations  
27 liable to taxation under this division, from dealing in such products,  
28 goods or commodities.

29 3. Where the state board has reason to believe that any person  
30 or corporation so conducts his trade or business as either directly  
31 or indirectly to distort his true net income and the net income prop-  
32 erly attributable to the state, whether by the arbitrary shifting of  
33 income, through price fixing, charges for services, or otherwise,  
34 whereby the net income is arbitrarily assigned to one or another unit  
35 in a group of taxpayers carrying on business under a substantially  
36 common control, it may require such facts as it deems necessary for  
37 the proper computation of the entire net income and the net income  
38 properly attributable to the state, and shall determine the same, and  
39 in the determination thereof the board shall have regard to the fair  
40 profits which would normally arise from the conduct of the trade  
41 or business.

1 **SEC. 32. Consolidated returns.** 1. Any corporation capable of  
2 exercising directly or indirectly substantially the entire control of  
3 the business of another corporation doing business in the United  
4 States either by ownership or control of substantially the entire  
5 capital stock of such other corporation, or otherwise, may, under  
6 regulations to be prescribed by the board, be permitted, and upon  
7 demand of the board shall be required, to make a consolidated re-  
8 turn, showing the consolidated net income of all of such corpora-  
9 tions, and such other information as the board may require.

10 The board shall compute, determine and assess the tax upon the  
11 combined net income shown by such consolidated return and as  
12 apportioned and allocated according to section 28 of this act; pro-  
13 vided that the term "taxable income" as used in this act shall not  
14 include income represented by dividends received by any one of

15 such corporations from another when the income of the dividend  
16 paying corporation is reported to and subject to taxation under this  
17 act by the state of Iowa.

18 2. The board may require the filing of a consolidated return  
19 where substantially the entire control of two or more such corpora-  
20 tions liable to taxation under this division is exercised by the same  
21 interests, or under such other circumstances as the effective ad-  
22 ministration of this act may require. Any corporation liable to re-  
23 port under this division and owned or controlled, either directly  
24 or indirectly, by another corporation, may be required to make a  
25 consolidated report showing the combined net income, such assets  
26 of the corporation as are required for the purpose of this division,  
27 and such other information as the board may require.

28 3. In case it shall appear to the board that any arrangement  
29 exists in such a manner as improperly to reflect the business done,  
30 the segregable assets or the entire net income earned from business  
31 done in the state, the board is authorized and empowered, in such  
32 manner and under such rules and regulations as it may determine,  
33 equitably to adjust the tax.

34 4. When any corporation required to make a return under this  
35 division conducts the business, whether under arrangement or other-  
36 wise, in such manner as either directly or indirectly to benefit the  
37 members or stockholders of the corporation, or any of them, or any  
38 person or persons directly or indirectly interested in such business,  
39 by selling its products, or the goods or commodities in which it  
40 deals, at less than a fair price which might be obtained therefrom,  
41 or where such a corporation, a substantial portion of whose capital  
42 stock is owned either directly or indirectly by another corporation,  
43 acquires or disposes of the products of the corporation so owning  
44 the substantial portion of its capital stock in such manner as to  
45 create a loss or improper net income, the board may require such  
46 facts as it deems necessary for the proper computation provided by  
47 this division, and may for the purpose of the division determine the  
48 amount which shall be deemed to be the entire net income of the  
49 business of such corporation for the calendar or fiscal year, and  
50 in determining such entire net income the board shall have regard  
51 to the fair profits which, but for any agreement, arrangement or  
52 understanding, might be or could have been obtained from dealing  
53 in such products, goods or commodities.

1 **SEC. 33. Applicable statutes.** All the provisions of sections fif-  
2 teen (15), sixteen (16), seventeen (17), and eighteen (18) of di-  
3 vision II of this act, insofar as the same are applicable, shall apply  
4 to corporations taxable under this division.

1 **SEC. 34. Applicable statutes.** All the provisions of sections  
2 twenty (20), twenty-one (21), twenty-two (22), and twenty-three  
3 (23) of division II of this act, respecting payment and collection,  
4 shall apply in respect to the tax due and payable by a corporation  
5 taxable under this division.

1 **SEC. 35. Cancellation of authority—penalty—offenses.** 1. If a  
2 corporation required by the provisions of this division to file any

3 report or return or to pay any tax or fee, either as a corporation  
4 organized under the laws of this state, or as a foreign corporation  
5 doing business in this state for profit, or owning and using a part  
6 or all of its capital or plant in this state, fails or neglects to make  
7 any such report or return or to pay any such tax or fee for ninety  
8 days after the time prescribed in this division for making such re-  
9 port or return, or for paying such tax or fee, the board may in its  
10 discretion certify such fact to the secretary of state. The secretary  
11 of state shall thereupon cancel the articles of incorporation of any  
12 such corporation which is organized under the laws of this state by  
13 appropriate entry upon the margin of the record thereof, or cancel  
14 the certificate of authority of any such foreign corporation to do  
15 business in this state by proper entry. Thereupon all the powers,  
16 privileges, and franchises conferred upon such corporation by such  
17 articles of incorporation or by such certificate of authority shall cease  
18 and determine. The secretary of state shall immediately notify by  
19 registered mail such domestic or foreign corporation of the action  
20 taken by him.

21 2. Any person or persons who shall exercise or attempt to ex-  
22 ercise any powers, privileges, or franchises under articles of in-  
23 corporation or certificate of authority after the same are canceled,  
24 as provided in any section of this division, shall pay a penalty of  
25 not less than one hundred dollars nor more than one thousand dol-  
26 lars, to be recovered by an action to be brought by the board.

27 3. Any corporation whose articles of incorporation or certificate  
28 of authority to do business in this state have been canceled by the  
29 secretary of state, as provided in subsection one (1), or similar  
30 provisions of prior revenue acts, upon the filing, within ten years  
31 after such cancelation, with the secretary of state, of a certificate  
32 from the board that it has complied with all the requirements of this  
33 division and paid all state taxes, fees, or penalties due from it, and  
34 upon the payment to the secretary of state of an additional penalty  
35 of fifty dollars, shall be entitled again to exercise its rights, privi-  
36 leges, and franchises in this state; and the secretary of state shall  
37 cancel the entry made by him under the provisions of subsection one  
38 (1) or similar provisions of prior revenue acts, and shall issue his  
39 certificate entitling such corporation to exercise its rights, privi-  
40 leges, and franchises.

41 4. Any person, or any officer or employee of any corporation,  
42 or member or employee of any partnership, who, with intent to  
43 evade any requirement of this division or any lawful requirement  
44 of the board thereunder, shall fail to pay any tax or to make, sign,  
45 or verify any return or to supply any information required by or  
46 under the provisions of this division, shall be guilty of a misde-  
47 meanor and punished accordingly. Any person, corporation, or any  
48 officer or employee of a corporation, or member or employee of any  
49 partnership, who, with intent to evade any of the requirements of  
50 this division, or any lawful requirements of the board thereunder,  
51 shall make, render, sign, or verify any false or fraudulent return  
52 or statement, or shall supply any false or fraudulent information,  
53 or who shall aid, abet, direct, cause, or who shall procure anyone  
54 so to do, shall be liable to a penalty of not more than five thousand

55 dollars, to be recovered by the attorney general, in the name of the  
56 state, by action in any court of competent jurisdiction, and shall  
57 also upon conviction be punished by imprisonment in the peniten-  
58 tiary for a term not exceeding one year, or by a fine of not less than  
59 five hundred dollars nor more than five thousand dollars, or both.  
60 Such penalty shall be in addition to all other penalties in this di-  
61 vision provided.

1     **SEC. 36. Applicable statutes.** All the provisions of section  
2 twenty-four (24) and section twenty-five (25) of division II of  
3 this act, in respect to revision and appeal, shall be applicable to  
4 corporations taxable under this division.

#### Division IV. Retail Sales Tax

1     **SEC. 37. Definitions.** The following words, terms, and phrases,  
2 when used in this division, have the meanings ascribed to them in  
3 this section, except where the context clearly indicates a different  
4 meaning:

5     a. "Person" includes any individual, firm, copartnership, joint  
6 adventure, association, corporation, municipal corporation, estate,  
7 trust, business trust, receiver, or any other group or combination  
8 acting as a unit, and the plural as well as the singular number.

9     b. "Sale" means any transfer, exchange, or barter, conditional  
10 or otherwise, in any manner or by any means whatsoever, for a  
11 consideration.

12     c. "Retail sale" or "sale at retail" means the sale to a con-  
13 sumer or to any person for any purpose, other than for processing  
14 or for resale, of tangible personal property and the sale of gas, elec-  
15 tricity, water, and communication service to retail consumers or  
16 users.

17     d. "Business" includes any activity engaged in by any person  
18 or caused to be engaged in by him with the object of gain, benefit, or  
19 advantage, either direct or indirect.

20     e. "Retailer" includes every person engaged in the business of  
21 selling tangible goods, wares, or merchandise at retail, or the fur-  
22 nishing of gas, electricity, water and communication service, and  
23 tickets or admissions to places of amusement and athletic events  
24 as provided in this division.

25     f. "Gross receipts" means the total amount of the sales of re-  
26 tailers, valued in money, whether received in money or otherwise,  
27 provided, however, that discounts for any purpose allowed and taken  
28 on sales shall not be included, nor shall the sale price of property  
29 returned by customers when the full sale price thereof is refunded  
30 either in cash or by credit. Provided, further, that on all sales of  
31 retailers, valued in money, when such sales are made under condi-  
32 tional sales contract, or under other forms of sale wherein the pay-  
33 ment of the principal sum thereunder be extended over a period  
34 longer than sixty (60) days from the date of sale thereof that only  
35 such portion of the sale amount thereof shall be accounted, for the  
36 purpose of imposition of tax imposed by this bill, as has actually  
37 been received in cash by the retailer during each quarterly period  
38 as defined herein.

39 g. "Relief agency" means the state, any county, city and county,  
40 city or district thereof, or any agency engaged in actual relief  
41 work.

1 **SEC. 38. Tax imposed.** There is hereby imposed, beginning the  
2 first day of April, 1934, and ending April 1, 1937, a tax of two  
3 (2) per cent upon the gross receipts from all sales of tangible per-  
4 sonal property, consisting of goods, wares, or merchandise, except  
5 as otherwise provided in this division, sold at retail in the state of  
6 Iowa to consumers or users; a like rate of tax upon the gross receipts  
7 from the sales, furnishing or service of gas, electricity, water  
8 and communication service, including the gross receipts from such  
9 sales by any municipal corporation furnishing gas, electricity, water  
10 and communication service to the public in its proprietary capacity,  
11 except as otherwise provided in this division, when sold at retail  
12 in the state of Iowa to consumers or users; and a like rate of tax  
13 upon the gross receipts from all sales of tickets or admissions to  
14 places of amusement and athletic events, except as otherwise pro-  
15 vided in this division.

16 The tax herein levied shall be computed and collected as herein-  
17 after provided.

1 **SEC. 39. Exemptions.** There are hereby specifically exempted  
2 from the provisions of this division and from the computation of the  
3 amount of tax imposed by it, the following:

4 a. The gross receipts from sales of tangible personal property  
5 which this state is prohibited from taxing under the constitution or  
6 laws of the United States or under the constitution of this state.

7 b. The gross receipts from the sales, furnishing or service of  
8 transportation service.

9 c. The gross receipts from sales of tangible personal property  
10 used for the performance of a contract on public works executed  
11 prior to the effective date of this division.

12 d. The gross receipts from sales of tickets or admissions to  
13 state, county, district and local fairs, and the gross receipts from  
14 educational, religious, or charitable activities, where the entire  
15 amount of such receipts is expended for educational, religious or  
16 charitable purposes.

1 **SEC. 40. Credit on tax.** A credit shall be allowed against the  
2 amount of tax computed to be due and payable on the gross receipts  
3 from sales at retail of any tangible personal property upon which  
4 the state of Iowa now imposes a special tax, whether in the form of  
5 a license tax, stamp tax, or otherwise, to the extent of the amount  
6 of such tax imposed and paid. Taxes paid on gross receipts repre-  
7 sented by accounts found to be worthless and actually charged off  
8 for income tax purposes may be credited upon a subsequent pay-  
9 ment of the tax herein provided; provided, that if such accounts are  
10 thereafter collected by the retailer, a tax shall be paid upon the  
11 amount so collected.

1 **SEC. 41. Credit to relief agency.** 1. A relief agency may apply  
2 to the board for refund of the amount of tax imposed hereunder

3 and paid upon sales to it of any goods, wares, or merchandise used  
4 for free distribution to the poor and needy.

5 2. Such refunds may be obtained only in the following amounts  
6 and manner and only under the following conditions:

7 a. On forms furnished by the board, and during the time herein  
8 provided for the filing of quarterly tax returns by retailers, the  
9 relief agency shall report to the board the total amount or amounts,  
10 valued in money, expended directly or indirectly for goods, wares,  
11 or merchandise used for free distribution to the poor and needy.

12 b. On these forms the relief agency shall separately list the  
13 persons making the sales to it or to its order, together with the  
14 dates of the sales, and the total amount so expended by the relief  
15 agency.

16 c. The relief agency must prove to the satisfaction of the board  
17 that the person making the sales has included the amount thereof  
18 in the computation of the gross receipts of such person and that  
19 such person has paid the tax levied by this division, based upon  
20 such computation of gross receipts.

21 3. If the board is satisfied that the foregoing conditions and  
22 requirements have been complied with, it shall refund the amount  
23 claimed by the relief agency.

1 **SEC. 41-a. Adding of tax.** Retailers shall, as far as practicable,  
2 add the tax imposed under this division, or the average equivalent  
3 thereof, to the sales price or charge and when added such tax shall  
4 constitute a part of such price or charge, shall be a debt from con-  
5 sumer or user to retailer until paid, and shall be recoverable at law  
6 in the same manner as other debts.

7 Agreements between competing retailers, or the adoption of ap-  
8 propriate rules and regulations by organizations or associations of  
9 retailers to provide uniform methods for adding such tax or the  
10 average equivalent thereof, and which do not involve price-fixing  
11 agreements otherwise unlawful, are expressly authorized and shall  
12 be held not in violation of chapter 434, Code, 1931, or other anti-  
13 trust laws of this state. It shall be the duty of the board to co-  
14 operate with such retailers, organizations, or associations in formu-  
15 lating such agreements, rules and regulations.

1 **SEC. 42. Unlawful acts.** It shall be unlawful for any retailer to  
2 advertise or hold out or state to the public or to any consumer,  
3 directly or indirectly, that the tax or any part thereof imposed by  
4 this division will be assumed or absorbed by the retailer or that it  
5 will not be considered as an element in the price to the consumer,  
6 or if added, that it or any part thereof will be refunded.

1 **SEC. 43. Records required.** It shall be the duty of every retailer  
2 required to make a report and pay any tax under this division, to  
3 preserve such records of the gross proceeds of sales as the board  
4 may require and it shall be the duty of every retailer to preserve  
5 for a period of two years all invoices and other records of goods,  
6 wares, or merchandise purchased for resale; and all such books, in-  
7 voices, and other records shall be open to examination at any time  
8 by the board or any one of its duly authorized agents.

1     **SEC. 44. Return of gross receipts.** 1. The retailer shall, on or  
2 before the twentieth day of the month following the close of the  
3 first quarterly period as defined in the following section, and on or  
4 before the twentieth day of the month following each subsequent  
5 quarterly period of three months, make out a return for the pre-  
6 ceding quarterly period in such form and manner as may be pre-  
7 scribed by the board, showing the gross receipts of the retailer, the  
8 amount of the tax for the period covered by such return, and such  
9 further information as the board may require to enable it correctly  
10 to compute and collect the tax herein levied; provided, however,  
11 that the board may, upon request by any retailer and a proper show-  
12 ing of the necessity therefor, grant unto such retailer an extension  
13 of time not to exceed thirty (30) days for making such return. If  
14 such extension is granted to any such retailer, the time in which he  
15 is required to make payment as provided for in section forty-five  
16 (45) of this act shall be extended for the same period.

17     2. The board, if it deems it necessary or advisable in order to  
18 insure the payment of the tax imposed by this division, may require  
19 returns and payment of the tax to be made for other than quarterly  
20 periods, the provisions of section forty-five or elsewhere to the con-  
21 trary notwithstanding.

22     3. Returns shall be signed by the retailer or his duly authorized  
23 agent, and must be verified by oath.

1     **SEC. 45. Payment of tax—bond.** 1. The tax levied hereunder  
2 shall be due and payable in quarterly installments on or before the  
3 twentieth day of the month next succeeding each quarterly period,  
4 the first of such quarterly periods being the period commencing  
5 with April 1, 1934, and ending on the thirtieth day of June, 1934.

6     2. Every retailer, at the time of making the return required  
7 hereunder, shall compute and pay to the board the tax due for the  
8 preceding period.

9     3. The board may, when in its judgment it is necessary and  
10 advisable to do so in order to secure the collection of the tax levied  
11 under this division, require any person subject to such tax to file  
12 with it a bond, issued by a surety company authorized to transact  
13 business in this state and approved by the insurance commissioner  
14 as to solvency and responsibility, in such amount as the board may  
15 fix, to secure the payment of any tax and/or penalties due or which  
16 may become due from such person. In lieu of such bond, securities  
17 approved by the board, in such amount as it may prescribe, may  
18 be deposited with it, which securities shall be kept in the custody  
19 of the board and may be sold by it at public or private sale, with-  
20 out notice to the depositor thereof, if it becomes necessary so to do  
21 in order to recover any tax and/or penalties due. Upon any such  
22 sale, the surplus, if any, above the amounts due under this division  
23 shall be returned to the person who deposited the securities.

24     4. The tax by this division imposed upon those sales of motor  
25 vehicle fuel which are subject to tax and refund under sections  
26 5093-a1 to 5093-a12, Code of Iowa, 1931, shall be collected by the  
27 state treasurer by way of deduction from refunds otherwise allow-  
28 able under sections 5093-a8, 5093-a10 of that act. The amount of

29 such deductions he shall transfer from the motor vehicle fuel fund  
30 to the special tax fund.

1     **SEC. 46. Permits—applications for.** 1. Sixty days after the  
2 effective date of this act, it shall be unlawful for any person to  
3 engage in or transact business as a retailer within this state, unless  
4 a permit or permits shall have been issued to him as hereinafter  
5 prescribed. Every person desiring to engage in or conduct business  
6 as a retailer within this state shall file with the board an application  
7 for a permit or permits. Every application for such a permit shall  
8 be made upon a form prescribed by the board and shall set forth the  
9 name under which the applicant transacts or intends to transact  
10 business, the location of his place or places of business, and such  
11 other information as the board may require. The application shall  
12 be signed by the owner if a natural person; in the case of an asso-  
13 ciation or partnership, by a member or partner thereof; in the case  
14 of a corporation, by an executive officer thereof or some person  
15 specifically authorized by the corporation to sign the application, to  
16 which shall be attached the written evidence of his authority.

17     2. At the time of making such application, the applicant shall  
18 pay to the board a permit fee of fifty (50) cents for each permit,  
19 and the applicant must have a permit for each place of business.

20     3. Upon the payment of the permit fee or fees herein required,  
21 the board shall grant and issue to each applicant a permit for each  
22 place of business within the state. A permit is not assignable and  
23 shall be valid only for the person in whose name it is issued and for  
24 the transaction of business at the place designated therein. It shall  
25 at all times be conspicuously displayed at the place for which issued.

26     4. Permits issued under the provisions of this division shall be  
27 valid and effective without further payment of fees until revoked by  
28 the board.

29     5. Whenever the holder of a permit fails to comply with any  
30 of the provisions of this division or any rules or regulations of the  
31 board prescribed and adopted under this division, the board upon  
32 hearing after giving ten days' notice of the time and place of the  
33 hearing to show cause why his permit should not be revoked, may  
34 revoke the permit. The board shall also have the power to restore  
35 licenses after such revocation.

36     6. The board shall charge a fee of one dollar for the issuance of  
37 a permit to a retailer whose permit has been previously revoked.

1     **SEC. 47. Failure to file return—incorrect return.** If a return  
2 required by this division is not filed, or if a return when filed is  
3 incorrect or insufficient and the maker fails to file a corrected or  
4 sufficient return within twenty days after the same is required by  
5 notice from the board, such board shall determine the amount of  
6 tax due from such information as it may be able to obtain and, if  
7 necessary, may estimate the tax on the basis of external indices,  
8 such as number of employees of the person concerned, rentals paid  
9 by him, his stock on hand, and/or other factors. The board shall  
10 give notice of such determination to the person liable for the tax.  
11 Such determination shall finally and irrevocably fix the tax unless  
12 the person against whom it is assessed shall, within thirty days

13 after the giving of notice of such determination, apply to the board  
14 for a hearing or unless the board of its own motion shall reduce the  
15 same. At such hearing evidence may be offered to support such  
16 determination or to prove that it is incorrect. After such hearing  
17 the board shall give notice of its decision to the person liable for  
18 the tax.

1     **SEC. 48. Appeals.** 1. An appeal may be taken by the taxpayer  
2 to the district court of the county in which he resides, or in which  
3 his principal place of business is located, within sixty days after  
4 he shall have received notice from the board of its determination as  
5 provided for in the preceding section.

6     2. The appeal shall be taken by a written notice to the chairman  
7 of the board and served as an original notice. When said notice is  
8 so served it shall, with the return thereon, be filed in the office of  
9 the clerk of said district court, and docketed as other cases, with  
10 the taxpayer as plaintiff and the board as defendant. The plaintiff  
11 shall file with such clerk a bond for the use of the defendant, with  
12 sureties approved by such clerk, in penalty at least double the amount  
13 of tax appealed from, and in no case shall the bond be less than  
14 fifty (50) dollars, conditioned that the plaintiff shall perform the  
15 orders of the court.

16     3. The court shall hear the appeal in equity and determine anew  
17 all questions submitted to it on appeal from the determination of  
18 the board. The court shall render its decree thereon and a certified  
19 copy of said decree shall be filed by the clerk of said court with the  
20 board who shall then correct the assessment in accordance with said  
21 decree. An appeal may be taken by the taxpayer or the board to the  
22 supreme court of this state in the same manner that appeals are  
23 taken in suits in equity, irrespective of the amount involved.

1     **SEC. 49. Applicable statutes.** All the provisions of section twen-  
2 ty-two (22) of division II of this act shall apply in respect to the  
3 taxes and/or penalties imposed by this division.

1     **SEC. 50. Service of notices.** 1. Any notice, except notice of  
2 appeal, authorized or required under the provisions of this division  
3 may be given by mailing the same to the person for whom it is  
4 intended by registered mail, addressed to such person at the address  
5 given in the last return filed by him pursuant to the provisions of  
6 this division, or if no return has been filed, then to such address as  
7 may be obtainable. The mailing of such notice shall be presumptive  
8 evidence of the receipt of the same by the person to whom addressed.  
9 Any period of time which is determined according to the provisions  
10 of this division by the giving of notice shall commence to run from  
11 the date of registration and posting of such notice.

12     2. The provisions of the Iowa code relative to the limitation of  
13 time for the enforcement of a civil remedy shall not apply to any  
14 proceeding or action taken to levy, appraise, assess, determine or  
15 enforce the collection of any tax or penalty provided by this division.

1     **SEC. 51. Penalties—offenses.** 1. Any person failing to file a  
2 return or corrected return or to pay any tax within the time required  
3 by this division, shall be subject to a penalty of five (5) per cent

4 of the amount of tax due, plus one (1) per cent of such tax for  
5 each month of delay or fraction thereof, excepting the first month  
6 after such return was required to be filed or such tax became due;  
7 but the board, if satisfied that the delay was excusable, may remit  
8 all or any part of such penalty. Such penalty shall be paid to the  
9 board and disposed of in the same manner as other receipts under  
10 this division. Unpaid penalties may be enforced in the same man-  
11 ner as the tax imposed by this division.

12 2. Any person who shall sell tangible personal property, tickets  
13 or admissions to places of amusement and athletic events, or gas,  
14 water, electricity and communication service at retail in this state  
15 after his license shall have been revoked, or without procuring a  
16 license within sixty (60) days after the effective date of this act,  
17 as provided in section 46 of this act, or who shall violate the provi-  
18 sions of section forty-two of this act, and the officers of any cor-  
19 poration who shall so act, shall be guilty of a misdemeanor, punish-  
20 ment for which shall be a fine of not more than one thousand dollars  
21 or imprisonment for not more than one year, or both such fine and  
22 imprisonment, in the discretion of the court.

23 3. Any person required to make, render, sign, or verify any  
24 return or supplementary return, who makes any false or fraudulent  
25 return with intent to defeat or evade the assessment required by  
26 law to be made, shall be guilty of a felony and shall, for each such  
27 offense, be fined not less than five hundred dollars and not more than  
28 five thousand dollars, or be imprisoned not exceeding one year, or  
29 be subject to both a fine and imprisonment, in the discretion of the  
30 court.

31 4. The certificate of the board to the effect that a tax has not  
32 been paid, that a return has not been filed, or that information has  
33 not been supplied pursuant to the provisions of this division, shall  
34 be prima facie evidence thereof.

#### Division V. Administration

1 **SEC. 52. Generally—bond—approval.** The board shall administer  
2 the taxes imposed by this act. Each member of said board shall give  
3 a bond in an amount to be fixed by the governor, which has been  
4 issued by a surety company authorized to transact business in this  
5 state and approved by the insurance commissioner as to solvency  
6 and responsibility. The reasonable cost of said bond shall be paid  
7 by the state, out of the proceeds of the taxes collected under the  
8 provisions of this act.

1 **SEC. 53. Powers and duties.** 1. The board shall have the power  
2 and authority to prescribe all rules and regulations not inconsistent  
3 with the provisions of this act, necessary and advisable for its  
4 detailed administration and to effectuate its purposes.

5 2. The board may, for administrative purposes, divide the state  
6 into districts, provided that in no case shall a county be divided in  
7 forming a district.

1 **SEC. 54. Funds.** All fees, taxes, interest, and penalties imposed  
2 under this act must be paid to the board in the form of remittances

3 payable to the treasurer of the state of Iowa, and said board shall  
4 transmit each payment daily to the state treasurer to be deposited  
5 in the state treasury to the credit of a special tax fund, which fund  
6 is hereby created.

1     **SEC. 55. General powers.** 1. The board, for the purpose of  
2 ascertaining the correctness of any return or for the purpose of  
3 making an estimate of the taxable income and/or receipts of any  
4 taxpayer, shall have power: to examine or cause to be examined by  
5 any agent or representative designated by it, books, papers, records,  
6 or memoranda; to require by subpoena the attendance and testimony  
7 of witnesses; to issue and sign subpoenas; to administer oaths, to  
8 examine witnesses and receive evidence; to compel witnesses to pro-  
9 duce for examination books, papers, records and documents relating  
10 to any matter which it shall have the authority to investigate or  
11 determine.

12     2. Where the board finds the taxpayer has made a fraudulent  
13 return, the costs of said hearing shall be taxed to the taxpayer.  
14 In all other cases the costs shall be paid by the state.

15     3. The fees and mileage to be paid witnesses and taxed as costs  
16 shall be the same as prescribed by law in proceedings in the district  
17 court of this state in civil cases. All costs shall be taxed in the  
18 manner provided by law in proceedings in civil cases. Where the  
19 costs are taxed to the taxpayer they shall be added to the taxes  
20 assessed against said taxpayer and shall be collected in the same  
21 manner. Costs taxed to the state shall be certified by the secretary  
22 of the board to the state comptroller who shall issue warrant on the  
23 state treasurer for the amount of said costs, to be paid out of the  
24 proceeds of the taxes collected under this act.

25     4. In case of disobedience to a subpoena the board may invoke  
26 the aid of any court of competent jurisdiction in requiring the  
27 attendance and testimony of witnesses and production of records,  
28 books, papers, and documents, and such court may issue an order  
29 requiring the person to appear before the board and give evidence  
30 or produce records, books, papers, and documents, as the case may  
31 be, and any failure to obey such order of court may be punished  
32 by the court as a contempt thereof.

33     5. Testimony on hearings before the board may be taken by a  
34 deposition as in civil cases, and any person may be compelled to  
35 appear and depose in the same manner as witnesses may be com-  
36 pelled to appear and testify as hereinbefore provided.

1     **SEC. 56. Assistants—salaries—expenses—bonds.** 1. The board  
2 may appoint and remove such agents, auditors, clerks, and employees  
3 as it may deem necessary, such persons to have such duties and  
4 powers as the board may, from time to time, prescribe.

5     2. The salaries of all agents and employees shall be fixed by the  
6 board subject to the approval of the executive council.

7     3. All such agents and employees shall be allowed such reason-  
8 able and necessary traveling and other expenses as may be incurred  
9 in the performance of their duties.

10     4. The board may require such of the officers, agents, and em-  
11 ployees as it may designate to give bond for the faithful performance

12 of the duties in such sum and with such sureties as it may determine  
 13 and the state shall pay, out of the proceeds of the taxes collected  
 14 under the provisions of this act, the premiums on such bonds.

15 5. The board may utilize the office of treasurer of the various  
 16 counties in order to administer this act and effectuate its purposes,  
 17 and may appoint the treasurers of the various counties its agents to  
 18 collect any or all of the taxes imposed by this act, provided, how-  
 19 ever, that no additional compensation shall be paid to said treasurer  
 20 by reason thereof.

1 **SEC. 57. Information deemed confidential.** 1. It shall be unlaw-  
 2 ful for the board, or any person having an administrative duty  
 3 under this act, to divulge or to make known in any manner what-  
 4 ever, the business affairs, operations, or information obtained by  
 5 an investigation of records and equipment of any person or cor-  
 6 poration visited or examined in the discharge of official duty, or the  
 7 amount or source of income, profits, losses, expenditures or any  
 8 particular thereof, set forth or disclosed in any return, or to permit  
 9 any return or copy thereof or any book containing any abstract or  
 10 particulars thereof to be seen or examined by any person except as  
 11 provided by law; provided, however, that the board may authorize  
 12 examination of such returns by other state officers, or, if a reciprocal  
 13 arrangement exists, by tax officers of another state, or the federal  
 14 government.

15 2. Any person violating the provisions of subsection one of this  
 16 section shall be guilty of a misdemeanor and punishable by a fine  
 17 not to exceed one thousand (1,000) dollars.

1 **SEC. 58. Correction of errors.** If it shall appear that, as a result  
 2 of mistake, an amount of tax, penalty, or interest has been paid  
 3 which was not due under the provisions of this act, then such amount  
 4 shall be credited against any tax due, or to become due, under this  
 5 act from the person who made the erroneous payment, or such  
 6 amount shall be refunded to such person by the board.

1 **SEC. 59. Certification of refund.** Wherever in any division of this  
 2 act a refund is authorized, the board shall certify the amount of the  
 3 refund and the name of the payee to the state comptroller. Upon  
 4 certification from the board, the state comptroller shall draw his  
 5 warrant on the special tax fund in the amount specified payable to  
 6 the named payee, and the state treasurer shall pay the same.

1 **SEC. 60. Statistics—publication of.** The board shall prepare and  
 2 publish annually statistics reasonably available, with respect to the  
 3 operation of this act, including amounts collected, classification of  
 4 taxpayers, and such other facts as are deemed pertinent and valuable.

#### Division VI. Allocation of Revenues

1 **SEC. 61. Generally.** All revenues arising under the operation of  
 2 this act and carried by the treasurer of state in the special tax  
 3 fund shall be apportioned as follows:

4 1. Three (3) per cent of said fund shall be transferred to the  
 5 general fund of the state as the same is collected.

6 2. During the year 1934 only, the board shall set aside and cause  
7 to be paid into a fund to be known as the "state emergency relief  
8 fund", which fund is hereby created, the next three million  
9 (3,000,000) dollars collected under this act; to be used as provided  
10 in senate file 281, acts of the Forty-fifth General Assembly in ex-  
11 traordinary session.

12 3. On January 1, 1935, and quarterly thereafter, the board shall  
13 set aside and cause to be paid into the general fund of the state from  
14 the balance of said special tax fund a sum of not to exceed one  
15 million five hundred thousand (1,500,000) dollars quarterly, with  
16 which, together with other state revenues expendable for such pur-  
17 poses, to pay all items of general expense of the state government  
18 for the current calendar year as authorized and appropriated for by  
19 the general assembly. Provided, however, that if the sum to be so  
20 set aside and paid as provided above and anticipated as hereinafter  
21 provided, together with other state revenues expendable for such  
22 purposes, for any year, is insufficient to pay all of said items of  
23 general expense for said year, a levy and certification shall be made  
24 by the board under the provisions of sections seventy-one hundred  
25 eighty-two (7182) and seventy-one hundred eighty-three (7183),  
26 Code, 1931, sufficient to raise such deficiency. Provided, further,  
27 that commencing with the 1934 state tax levy the board in making  
28 such levy and certification as provided by sections seventy-one hun-  
29 dred eighty-two (7182) and seventy-one hundred eighty-three  
30 (7183), Code, 1931, shall take into consideration the anticipated  
31 amount of quarterly payments to be made as provided herein for  
32 the next ensuing calendar year, and shall reduce accordingly the levy  
33 and certification by such amount so anticipated. The provisions of  
34 chapter 247, acts of the Forty-fifth General Assembly, are hereby  
35 repealed insofar as they conflict with the provisions of this act.

36 4. The balance of said fund, after the provisions of paragraphs  
37 one (1), two (2) and three (3) hereof have been complied with  
38 and any sums payable thereunder anticipated and set aside, shall  
39 be distributed from time to time upon order of the board in accord-  
40 ance with the provisions of this act, on warrants drawn by the  
41 comptroller upon direction of the board, and made payable to the  
42 county treasurer of the several counties of the state.

1 **SEC. 62. Ratio and manner of distribution.** 1. The revenue dis-  
2 tributable under paragraph four (4) of section sixty-one of this  
3 act shall be allocated each year to the several counties of the state  
4 in the same proportion that the assessed valuation of the taxable  
5 real and tangible personal property, including bank stock and private  
6 banks taxed at the same millage rate as tangible personal property,  
7 in that county for the next preceding tax year bears to the assessed  
8 valuation of the total taxable real and tangible personal property,  
9 including bank stock and private banks taxed at the same millage  
10 rate as tangible personal property, in the state for the next preced-  
11 ing tax year.

12 2. On August 1, 1935, and annually thereafter, the board shall  
13 certify to the county treasurer of each county in the state, the total

14 amount of the money which has been apportioned and/or is then  
15 apportionable to that county.

16 3. The county treasurer shall then distribute the amount so cer-  
17 tified to the several taxing districts of that county by the following  
18 procedure. He shall enter a credit against the second installment  
19 of the tax bill of each taxpayer in said county, being the tax bill of  
20 the next preceding tax year, due and payable in the current year,  
21 the amount of such credit to be in the same proportion to the amount  
22 so certified as the assessed valuation of such taxpayer's taxable real  
23 and personal property, including bank stock and private banks taxed  
24 at the same millage rate as tangible personal property, for the next  
25 preceding tax year, bears to the total assessed valuation of taxable  
26 real and tangible personal property, including bank stock and pri-  
27 vate banks taxed at the same millage rate as tangible personal  
28 property, in that county for the next preceding tax year. The  
29 amount of money so credited shall forthwith be distributed by the  
30 county treasurer to the several taxing districts of said county, the  
31 same as though the amount thereof had been paid to the treasurer  
32 of said county by the taxpayers of said taxing district. In the event  
33 that a taxpayer has paid both installments of the tax prior to the  
34 time of entry of such credit, the county treasurer shall, at the same  
35 time that he enters such credit, remit to such taxpayer the amount  
36 of such credit. Provided, however, in no instance shall a credit or  
37 remittance of less than fifty (50) cents be made on the tax bill of  
38 any taxpayer, but that portion of the amount so certified represent-  
39 ing such credits or remittances of less than fifty (50) cents shall be  
40 credited to the poor fund of said county by said county treasurer.

1 **SEC. 63. Appropriation.** For expenditure by the board in carry-  
2 ing out the provisions of this act, there is hereby appropriated from  
3 the general fund of the state, not otherwise appropriated, a sum of  
4 seventy-five thousand (75,000) dollars for the year 1934 and in  
5 addition thereto, for the year 1934 and thereafter, an amount equal  
6 to three (3) per cent of the amount of taxes collected under this  
7 act; provided, however, that any balance of said amount equal to  
8 said three per cent remaining after the payment of administrative  
9 expense, shall be transferred back to the special tax fund.

#### Division VII. General Provisions

1 **SEC. 64. Constitutionality.** If any section, subsection, clause, sen-  
2 tence, or phrase of this act is for any reason held to be unconstitu-  
3 tional and invalid, such decision shall not affect the validity of the  
4 remaining portions of this act. The legislature hereby declares that  
5 it would have passed this act and each section, subsection, clause,  
6 sentence, or phrase hereof, irrespective of whether any one or more  
7 of the sections, subsections, clauses, sentences, or phrases be de-  
8 clared unconstitutional.

1 **SEC. 65. Repealing clause.** All laws and parts of laws in conflict  
2 with this act are hereby repealed.

1 **SEC. 66. Publication clause.** This act, being deemed of immediate  
2 importance, shall be in full force and effect after its passage and

3 publication in the . . . . ., a newspaper published  
4 at . . . . ., Iowa, and in the . . . . ., a  
5 newspaper published at . . . . ., Iowa.

House File No. 1. Approved March 1, 1934.

I hereby certify that the foregoing act was published in the Sigourney Review, March 7, 1934, and Sioux Center News, March 8, 1934, in accordance with section 55, Code, 1931.  
MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 83

### TAXATION. AMENDATORY TO HOUSE FILE 1

S. F. 326

AN ACT to amend House File 1, acts of the Forty-fifth General Assembly, in extraordinary session, and approved by the governor on the first day of March, 1934, and now on file in the office of the secretary of state, relating to taxation and to exempt certain associations from the provisions of said act imposing a business tax on corporations.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section twenty-nine (29) of House File 1, acts of the  
2 Forty-fifth General Assembly, in extraordinary session, and ap-  
3 proved by the governor on the first day of March, 1934, and now on  
4 file in the office of the secretary of state, is amended by adding to  
5 said section twenty-nine (29), as subdivision f, the following:  
6 "f. Farmers' associations and fruit growers' associations, or like  
7 organizations organized and operated as sales agents for the purpose  
8 of marketing the products of members and turning back to them  
9 the proceeds of sales, less the necessary selling expense, on the basis  
10 of the quantity of produce furnished by them."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Kossuth County Advance, a newspaper published at Algona, Iowa,  
4 and in the Indianola Record, a newspaper published at Indianola,  
5 Iowa.

Senate File No. 326. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Kossuth County Advance, March 22, 1934, and Indianola Record, March 16, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 84

## TAXATION. EXEMPTION OF PUBLIC SECURITIES

## S. F. 321

AN ACT to amend paragraph numbered five (5) of section sixty-nine hundred forty-four (6944) of the Code, 1931, relating to exemption of property from taxation.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That paragraph numbered five (5) of section sixty-  
2 nine hundred forty-four (6944) of the Code, 1931, be and the same  
3 is hereby amended by inserting between the comma following the  
4 word "district" and immediately preceding the word "or" in line 3  
5 of said paragraph numbered five (5) of said section sixty-nine hun-  
6 dred forty-four (6944) the following:  
7 "river front improvement commission."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Times-Republican, a newspaper published at Corydon, Iowa, and in  
4 the Ottumwa Daily Courier, a newspaper published at Ottumwa,  
5 Iowa.

Senate File No. 321. Approved March 2, 1934.

I hereby certify that the foregoing act was published in the Corydon Times-Republican, March 8, 1934, and Ottumwa Courier, March 6, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 85

## TAXATION. FIRE FUND AND FIRE DEPARTMENT MAINTENANCE

## S. F. 83

AN ACT to amend chapter one hundred twenty-three (123), acts of the Forty-fifth General Assembly, relative to levies to be made by any city or town for fire fund and fire department maintenance.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seven (7), chapter one hundred twen-  
2 ty-three (123), acts Forty-fifth General Assembly by adding thereto  
3 the following:  
4 "Provided, any city or town upon application to the state comp-  
5 troller and upon showing made to said state comptroller of strict  
6 necessity arising from the fact that the amount which can be made  
7 available under this act for the fire fund or for the maintenance and  
8 operation of the fire department within such city or town is clearly  
9 inadequate for such purposes, may be exempted by the state comp-  
10 troller from the limitation by this section but only to the extent  
11 required by such necessity and not in excess of the amount of money  
12 raised by the 1930 millage levy for such fund or purpose, and only  
13 for the year for which such exemption shall be granted. Said appli-  
14 cation and hearing shall be in the form and manner prescribed in  
15 section two (2) of this chapter, except that no additional notice of

16 hearing or publication of notice of hearing, required by said section  
 17 two (2) shall be required to permit the state comptroller to recon-  
 18 sider any application heretofore filed for relief from the limitations  
 19 of this section."

1 SEC. 2. This act, being deemed of immediate importance, it shall  
 2 take effect and be in full force from and after its passage and pub-  
 3 lication in the Daily Record, which is a newspaper published at  
 4 Des Moines, Iowa, and the Plain Talk, a newspaper published at Des  
 5 Moines, Iowa.

Senate File No. 83. Approved December 22, 1933.

I hereby certify that the foregoing act was published in the Des Moines Tribune, December 22, 1933, and Des Moines Daily Record, December 23, 1933.

Note: Des Moines Tribune substituted for Plain Talk, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 86

### TAXATION. BANK STOCK

H. F. 324

AN ACT to amend section seven thousand three (7003), Code, 1931, relating to the taxation of bank stock.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seven thousand three (7003), Code, 1931,  
 2 be and the same is hereby amended by striking from line 9 the  
 3 words "one-fourth of"; and from lines 10 and 11 thereof the words  
 4 "other property of such taxing district." and inserting in lieu thereof  
 5 the following: "moneys and credits. The provisions hereof shall  
 6 become effective beginning with the assessment on the capital stock  
 7 of all of said banks as of January 1, 1934."

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the Clin-  
 3 ton Herald, a newspaper published at Clinton, Iowa, and the Hub-  
 4 bard Review, a newspaper published at Hubbard, Iowa.

House File No. 324. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Clinton Herald, March 10, 1934, and Hubbard Review, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 87

## TAXATION. EVIDENCE OF OWNERSHIP OF PROPERTY BY DECEDENT

H. F. 166

AN ACT creating a presumption in any action or proceeding to recover taxes upon property not listed or assessed for taxation during the lifetime of any decedent, that any property, any evidence of ownership or property, and any evidence of a promise to pay, owned by a decedent at the date of his death, had been acquired by such decedent more than five years before the date of his death; and providing that the burden of proving that any such property had been acquired by such decedent less than five years before the date of his death shall be upon the heirs, legatees, and legal representatives of such decedent.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. In any action or proceeding, now pending or here-  
2 after brought, to recover taxes upon property not listed or assessed  
3 for taxation during the lifetime of any decedent, it shall be presumed  
4 that any property, any evidence of ownership of property, and any  
5 evidence of a promise to pay, owned by a decedent at the date of  
6 his death, had been acquired and owned by such decedent more than  
7 five years before the date of his death; and the burden of proving  
8 that any such property had been acquired by such decedent less than  
9 five years before the date of his death shall be upon the heirs,  
10 legatees, and legal representatives of any such decedent.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Burlington Post, a newspaper published at Burlington, Iowa,  
4 and in the Mount Pleasant Daily News, a newspaper published at  
5 Mount Pleasant, Iowa.

House File No. 166. Approved December 21, 1933.

I hereby certify that the foregoing act was published in the Mount Pleasant Daily News, December 28, 1933, and the Burlington Post, January 5, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 88

## COMPUTATION OF TAX RATES

H. F. 21

AN ACT to amend section seventy-one hundred sixty-four (7164), Code, 1931, by striking lines twenty (20) to thirty-one (31), inclusive, relating to the computation of tax rates.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-one hundred sixty-four (7164), Code,  
2 1931, is amended by striking therefrom lines 20 to 31, inclusive.  
House File No. 21. Approved January 10, 1934.

## CHAPTER 89

## LIENS ON REAL ESTATE FOR DELINQUENT TAXES

H. F. 291

AN ACT to amend section seventy-one hundred ninety-three (7193) of the Code of 1931, relative to carrying forward delinquent real estate tax.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seventy-one hundred ninety-three (7193)  
2 of the Code of 1931, be amended by adding thereto the following:  
3 "It shall not be necessary for the treasurer or any other officer, in  
4 order to preserve the lien of the 1932 taxes, to carry said taxes  
5 forward on the 1933 list, and all delinquent taxes which were a lien  
6 on real estate during the year of 1933 shall continue to be a lien on  
7 said real estate during the year of 1934, regardless of a failure to  
8 carry the same forward."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Winterset News, a newspaper published at Winterset, Iowa,  
4 and in the Fairfield Daily Ledger, a newspaper published at Fair-  
5 field, Iowa.

House File No. 291. Approved December 27, 1933.

I hereby certify that the foregoing act was published in the Des Moines Daily Record and Fairfield Ledger, December 30, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Des Moines Daily Record substituted for the Winterset News in accordance with section 55, Code, 1931.

## CHAPTER 90

## POLL TAXES AND PERSONAL PROPERTY

H. F. 17

AN ACT to repeal section seventy-two hundred three (7203), Code, 1931, and to enact a substitute therefor, relating to the lien of poll taxes and of taxes on personal property.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-two hundred three (7203), Code,  
2 1931, is repealed and the following is enacted in lieu thereof, to wit:  
3 "7203. **Lien of personal taxes.** All poll taxes and taxes due from  
4 any person upon personal property shall, for a period of one year  
5 following December 31st of the year of levy, be a lien upon any and  
6 all real estate owned by such person or to which he may acquire title  
7 and situated in the county in which the tax is levied. From and  
8 after the expiration of said one year said taxes shall be a lien on  
9 all such real estate for an additional period of nine years provided  
10 said taxes are entered upon the delinquent personal tax list as pro-  
11 vided by law. But in no instance shall said taxes be a lien after  
12 the expiration of ten years from December 31st of the year in which  
13 levied. This section shall apply to all poll taxes and to all taxes on

14 personal property whether levied prior or subsequent to the time  
15 this act takes effect.”

House File No. 17. Approved February 17, 1934.

## CHAPTER 91

### REMISSION OF TAXES FOR LOSS OF BANK STOCK

#### H. F. 6

AN ACT to amend section seven thousand two hundred thirty-seven (7237), Code, 1931, relating to remission of taxes in case of loss.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seven thousand two hundred thirty-seven  
2 (7237), Code, 1931, is hereby amended by adding thereto the fol-  
3 lowing: “The loss of capital stock in a bank operated within the  
4 state of Iowa and the making and paying of a stock assessment for  
5 the year such stock was assessed for taxation shall be a destruction  
6 within the meaning of this section.”

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and take effect from and after its publication in the  
3 Iowa Falls Citizen, a newspaper published at Iowa Falls, Iowa, and  
4 in the Cedar Rapids Gazette, a newspaper published at Cedar Rapids,  
5 Iowa.

House File No. 6. Approved January 3, 1934.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette, January 5, 1934, and the Iowa Falls Citizen, January 16, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 92

### SALES OF REAL ESTATE FOR DELINQUENT TAXES

#### S. F. 70

AN ACT to amend chapter one hundred thirty-three (133) of the acts of the Forty-fifth General Assembly, relating to sales of real estate for delinquent taxes.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section one (1) of chapter one hundred thirty-three  
2 (133) of the acts of the Forty-fifth General Assembly, is amended  
3 by striking the words and figures, “December 4, 1933”, wherever  
4 they appear in lines 4, 5 and 6 and by inserting in both instances  
5 the words and figures, “April 2, 1934.”

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Estherville News, a newspaper published at Estherville, Iowa, and

4 in the Des Moines Daily Record, a newspaper published at Des  
5 Moines, Iowa.

Senate File No. 70. Approved November 23, 1933.

I hereby certify that the foregoing act was published in the Estherville News and Des Moines Daily Record, November 27, 1933.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 93

#### NOTICE OF SALE OF REAL ESTATE FOR DELINQUENT TAXES

##### S. F. 79

AN ACT to amend the provisions of section seven thousand two hundred forty-six (7246), Code, 1931, relating to the notice of tax sale by the county treasurer and the service of such notice by publication in a newspaper.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seventy-two hundred forty-six (7246)  
2 of the Code of Iowa, 1931, by striking from line 12 thereof the words  
3 "at least one week" and by inserting in lieu thereof the words "not  
4 more than two weeks."

1 SEC. 2. Nothing herein shall be construed to affect the validity  
2 of tax sale notices published prior to November 22, 1933, covering  
3 the tax sale to be held April 2, 1934.

1 SEC. 3. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication  
3 as provided by law, in the Cedar Falls Record, a newspaper pub-  
4 lished at Cedar Falls, Iowa, and in the Estherville News, a news-  
5 paper published at Estherville, Iowa.

Senate File No. 79. Approved November 23, 1933.

I hereby certify that the foregoing act was published in the Cedar Falls Record, November 25, 1933, and Estherville News, November 27, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 94

## LOCATION OF PUBLIC DEPOSITORIES

H. F. 69

AN ACT to amend chapter one hundred thirty-seven (137), section one (1), acts of the Forty-fifth General Assembly, relating to the location of depository banks.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Chapter one hundred thirty-seven (137), section one  
 2 (1), acts of the Forty-fifth General Assembly is amended as follows:  
 3 1. Line 11, strike the words "the city or town treasurer and  
 4 approved by."  
 5 2. Strike from lines 13 and 14 the words "the school treasurer  
 6 and approved by."

House File No. 69. Approved December 27, 1933.

## CHAPTER 95

## INTEREST ON DEPOSITS OF PUBLIC FUNDS

H. F. 284

AN ACT to amend section seventy-four hundred twenty-d six (7420-d6), Code, 1931, relating to the rate of interest on public deposits.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section seventy-four hundred twenty-d six (7420-d6),  
 2 Code, 1931, is amended by striking from line 9 of said section the  
 3 following: "of a school," and inserting in lieu thereof the words:  
 4 "or secretary of a school district, by the treasurer of a."

House File No. 284. Approved March 9, 1934.

## CHAPTER 96

## STATE SINKING FUND FOR PUBLIC DEPOSITS. ASSIGNMENT OF CLAIMS

H. F. 278

AN ACT to amend chapter three hundred fifty-two-A one (352-A1), Code, 1931, relating to limitation of claims now filed or hereafter filed against the state sinking fund for public deposits and providing for assignment and reassignment of such claims and barring claims not so assigned, and repealing all acts in conflict.

WHEREAS, pursuant to the provisions of chapter three hundred fifty-two-A one (352-A1), Code, 1931, numerous claims have been filed against the state sinking fund for public deposits and claims will likewise continue to be filed against the said fund under the provisions of chapter three hundred fifty-two-A one (352-A1), Code, 1931, as amended. That under the provisions of law, the treasurer of state is subrogated to all the title, interest and rights of the claimant, only upon payment of the claim; and

WHEREAS, the state sinking fund for public deposits is now and for some time, has been unable to pay all claims filed against it and to remedy this condition, the treasurer of state has negotiated with the reconstruction finance corporation and other governmental agencies, for the purpose of borrowing sufficient money to pay as many of the claims as possible. That one of the conditions required is that the treasurer of state assign to the agency from which the money is to be borrowed, all interest of the claimant in and to the distribution of the assets of the bank and of the trust fund; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter three hundred fifty-two-A one (352-A1),  
2 Code, 1931, is amended as follows:

3 "That all owners and holders of claims now filed against the state  
4 sinking fund for public deposits shall within sixty (60) days from  
5 the date this act becomes a law, and all owners and holders of claims  
6 hereafter filed against said sinking fund, shall within sixty (60)  
7 days from the date of said filing, assign in writing to the treasurer  
8 of state, as custodian of the state sinking fund, on blanks to be  
9 furnished by the custodian, all right, title and interest of the claim-  
10 ant in and to the distribution of the assets of the bank or trust fund  
11 and such assignment shall also give to the treasurer of state, among  
12 other things, the right and authority to reassign for the purpose of  
13 borrowing money for said sinking fund. That upon the failure of  
14 the claimant to so assign, all rights of such claimant in and to the  
15 proceeds of the loan for which said sinking fund is pledged, shall  
16 be barred.

1 "SEC. 2. From and after the first day of July, A. D., 1934, this  
2 act shall cease to be in force and effect and all claims filed after said  
3 date need not be assigned as provided in this act. All claims or rights  
4 or parts of claims or rights so assigned to the treasurer of state  
5 under and by virtue of this act, and not pledged or assigned by said  
6 treasurer of state before the first day of July, A. D., 1934, shall be  
7 by the treasurer of state reassigned to the respective assignors  
8 thereof.

1 "SEC. 3. Insofar as the provisions of this act may conflict with  
2 other acts, or parts thereof, the provisions of this act shall control."

1 SEC. 4. This act, being adopted to meet an emergency and being  
2 deemed of immediate importance, shall be in full force and effect  
3 from and after its publication in The Clinton Herald, a newspaper  
4 published at Clinton, Iowa, and The Hardin County Index, a news-  
5 paper published at Eldora, Iowa.

House File No. 278. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Clinton Herald, March 17, 1934, and Hardin County Index, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 97

## STATE SINKING FUND FOR PUBLIC DEPOSITS. RULES OF CONSTRUCTION

H. F. 257

AN ACT to amend sections seventy-four hundred twenty-a nine (7420-a9), seventy-four hundred twenty-b one (7420-b1) and seventy-four hundred twenty-a eighteen (7420-a18), Code, 1931, relating to proof, certification, amount and manner of filing claims against the state sinking fund for public deposits where a bank or trust company has reorganized and trust certificates have issued; and also relating to payment, interest, presentation of objections regarding such claims, distribution by trustees, rights of treasurer of state and rights of public depositors; and providing rules for construction.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seventy-four hundred twenty-a nine  
2 (7420-a9), Code, 1931, is hereby amended by inserting the follow-  
3 ing after the word "bankruptcy" in line 4 thereof:

4 "or has been heretofore or is hereafter reorganized, either by  
5 reopening, sale to another bank of all or part of its assets with  
6 assumption of all or part of deposit liability, consolidation with an-  
7 other bank, purchase of part or all of assets of another bank, mer-  
8 ger with another bank or banks, or in any manner authorized by  
9 chapters 156, 159 and 160 of the acts of the Forty-fifth General  
10 assembly, as amended, or by the national bank conservation act,  
11 and especially section 207 of title II thereof, and trust certificates  
12 have issued pursuant to depositors' agreements; or whenever any  
13 bank that has assumed all or part of the deposit liability of a de-  
14 pository bank, has heretofore or is hereafter reorganized in any  
15 manner authorized by chapters 156, 159 and 160 of the acts of the  
16 Forty-fifth General Assembly, as amended, or by the national bank  
17 conservation act and especially section 207 of title II thereof, and  
18 trust certificates have issued pursuant to depositors' agreements."

1 SEC. 2. That section seventy-four hundred twenty-a nine (7420-  
2 a9), Code, 1931, is hereby amended by inserting the following after  
3 the word "court" in line 11 thereof:

4 "or by the treasurer of state if the matter is not pending in  
5 court."

1 SEC. 3. That section seventy-four hundred twenty-b one (7420-  
2 b1), Code, 1931, is hereby amended by striking from lines 1 to 4,  
3 inclusive, the following words:

4 "Immediately upon the closing of a bank, the treasurer having  
5 public funds on deposit therein under this chapter and amendments  
6 thereto, shall" and insert in lieu thereof, the following:

7 "Whenever or wherever any depository bank or any bank which  
8 has assumed the whole or any part of the deposit liability of a  
9 depository bank, has been heretofore or is hereafter closed and  
10 placed in the hands of a receiver or trustee in bankruptcy, or has  
11 been heretofore or is hereafter reorganized, either by reopening,  
12 sale to another bank of a part or all of its assets with the assump-  
13 tion of all or part of deposit liability, consolidation with another  
14 bank, purchase of part or all of the assets of another bank, merger  
15 with another bank or banks, or in any manner authorized by chap-

16 ters 156, 159 and 160 of the acts of the Forty-fifth General Assem-  
17 bly, as amended, or the national bank conservation act and espe-  
18 cially section 207 of title II thereof, and trust certificates have  
19 issued pursuant to provisions of depositors' agreements, the state of  
20 Iowa or any county, city, town, school district or township, having  
21 public funds on deposit therein, may by its governing board at such  
22 board's discretion, by written resolution or order, entered of rec-  
23 ord in the minutes of such board, or executive council, as the case  
24 may be, order and direct its treasurer or other officer to file with  
25 and."

1 SEC. 4. That section seventy-four hundred twenty-b one (7420-  
2 b1), Code, 1931, is hereby amended by inserting after the period  
3 following the word "him" in line 8 thereof, the following:

4 "Whenever trust certificates have issued as herein provided, the  
5 statement of the amount of deposit shall include only the balance  
6 due on the trust certificate unless the bank or trust company is  
7 placed in the hands of a receiver or trustee in bankruptcy. Unless  
8 either the bank liable therefor, or claimant has paid all interest due  
9 the state sinking fund for public deposits to the date of its reorgani-  
10 zation, both on that part of claimant's deposit left in the bank and  
11 that part represented by the trust certificate, the treasurer of state  
12 may refuse to file the claim of such claimant."

1 SEC. 5. That section seventy-four hundred twenty-b one (7420-  
2 b1), Code, 1931, is hereby amended by inserting after the period  
3 following the word "provided" in line 28 thereof, the following:

4 "In the event a receiver or trustee in bankruptcy has not been  
5 appointed, the claimant may present the objections, if made within  
6 the manner and time provided, to any court of competent jurisdic-  
7 tion by any appropriate action."

1 SEC. 6. That section seventy-four hundred twenty-a eighteen  
2 (7420-a18), Code, 1931, is hereby amended by striking from lines  
3 11 to 15, inclusive, the following words:

4 "ratably with the other depositors and the sum received from  
5 such distribution shall be paid by the receiver to the treasurer of  
6 state and deposited in said sinking fund" and insert in lieu thereof,  
7 the following:

8 "or trust fund ratably with the other depositors and the sum re-  
9 ceived from such distribution shall be paid by the receiver or trus-  
10 tees to the treasurer of state and deposited in said sinking fund.  
11 Until the depositor has been paid in full from the sinking fund, it  
12 may share in the distribution of the assets of the bank or trust  
13 fund."

1 SEC. 7. That section seventy-four hundred twenty-a eighteen  
2 (7420-a18), Code, 1931, is hereby amended by inserting after the  
3 word "funds" in line 10 thereof, the following:

4 "or segregated trust fund."

1 SEC. 8. Insofar as the provisions of this act may conflict with  
2 other acts or parts thereof, the provisions of this act shall control.

1 SEC. 9. Should any section of this act, or part thereof, be held  
2 unconstitutional or invalid, such decision shall affect only the spe-  
3 cific provisions which may be held invalid or unconstitutional and  
4 shall not affect the validity of the remaining portions of this act.

1 SEC. 10. This act, being adopted to meet an emergency, and be-  
2 ing deemed of immediate importance, shall be in full force and effect  
3 from and after its publication in The Wheatland Gazette, a news-  
4 paper published at Wheatland, Iowa, and the Radcliffe Signal, a  
5 newspaper published at Radcliffe, Iowa.

House File No. 257. Approved March 9, 1934.

I hereby certify that the foregoing act was published in The Wheatland Gazette,  
March 14, 1934, and Radcliffe Signal, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 98

### LEVEE AND DRAINAGE DISTRICTS. APPOINTMENT OF CONSERVATOR

#### S. F. 233

AN ACT to provide for the appointment of a conservator for a drainage district, levee district, drainage and levee district, drainage and levee district with pumping stations in default to holders of bonds issued by such districts in default; to provide for the issuance of conservator's bonds by such districts to the bondholders; to provide for adequate proceedings in the district court, and to provide for notices and writs incident to the operation of this act; and defining the meaning of the term "drainage district" for the purpose of this act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. When drainage district bonds have been issued in  
2 anticipation of the collection of drainage district assessments levied  
3 on real estate within such drainage district are in default, either  
4 for failure to pay principal installments or accrued interest thereon,  
5 and funds are not on hand within thirty days after such default, ten  
6 owners of real estate in such district or the owners of not less than  
7 ten (10) per cent in amount of the outstanding drainage bonds of  
8 such district may make application to the district court of the county  
9 wherein said drainage district is located, asking for an extension of  
10 time of payment, and a re-amortization of the assessments on the  
11 real estate within such drainage district, which was in default, and  
12 a new schedule of payments of the bonds and other indebtedness,  
13 and the issuance of new bonds as provided by this act.

1 SEC. 2. Ten (10) owners of real estate in such district, or the  
2 owners of not less than ten (10) per cent in amount of the outstand-  
3 ing drainage bonds of such drainage district, may institute pro-  
4 ceedings in the district court of the county issuing such bonds  
5 wherein the drainage district is located, by filing a petition which  
6 shall set forth the names and addresses of the ten (10) petitioning  
7 real estate owners or the names and addresses of the petitioning  
8 owners of ten (10) per cent in amount of the drainage bonds of  
9 said district, that said bonds are in default as defined in section one,

10 of this act, that the petitioners have good reason to believe that  
11 said default cannot, or will not, be removed by payment under the  
12 present schedule of said district, and asking that the matters herein  
13 presented, be reviewed by the court, and determined as provided  
14 by this act.

1 SEC. 3. On the filing of such petition the judge for said court,  
2 either in session, or in vacation, shall enter an order fixing the date  
3 for hearing, which date shall be at least four weeks subsequent to  
4 the date of the filing of the order.

1 SEC. 4. The board of supervisors of such county or counties  
2 wherein the drainage district is located, shall be notified of the pro-  
3 ceeding and hearing by original notice served in the same manner  
4 as in civil actions; notice of said hearing shall be served upon all  
5 owners of each tract of land or lot within such drainage district,  
6 as shown by the transfer books in the county auditor's office; each  
7 lienholder or encumbrancer of any land within the said drainage  
8 district as shown by the county records, and all persons holding  
9 claims against said drainage district, as shown by the county rec-  
10 ords, and also to all other persons to whom it may concern, includ-  
11 ing bondholders and actual occupants of the land within said drain-  
12 age district, without naming individuals, by publication thereof,  
13 once each week for two consecutive weeks, in some newspaper of  
14 general circulation in the county or counties where said drainage  
15 district is located, the last of which publications shall be not less  
16 than twenty days prior to the date set for hearing on the said pe-  
17 tition, and when such notice is complete, shall be deemed a sufficient  
18 notice for all hearings and proceedings under this act. Proof of  
19 such service shall be made by affidavit of the publisher and be on  
20 file with the county auditor on or before the date of hearing.

1 SEC. 5. The district court shall have jurisdiction and power to  
2 adjudicate all the rights and issues between the drainage district,  
3 and the landowners, bondholders, lienholders, encumbrancers, claim-  
4 ants and creditors of the drainage district, and in determining the  
5 rights of the parties, shall take into consideration, the maturity of  
6 the bonds, the interest rate of the bonds, the present schedule and  
7 classification of assessments on the real estate, the ratio between the  
8 amount in default, and the amount of unpaid assessments in the  
9 drainage district, the gross amount needed to retire the bonds now  
10 outstanding and in default, the current retirement schedule on  
11 other indebtedness of the drainage district, the general tax struc-  
12 ture of the drainage district, the unpaid taxes in the drainage dis-  
13 trict, the default by the drainage district in the payment of its  
14 bonded indebtedness, and the current financial condition of the tax-  
15 payers.

1 SEC. 6. If the court finds that the necessary parties have insti-  
2 tuted the proceedings, and that all necessary parties have been prop-  
3 erly served with notice, and the order of the court, and that the  
4 drainage district is in default in the payment of its installment  
5 assessments, or the interest thereon, the court shall enter an order  
6 appointing the county auditor of the county in which such drainage

7 district is located, or if such drainage district is located in more  
8 than one county, the county auditor of the county wherein the  
9 greater portion of the lands within said drainage district are located,  
10 receiver for the said drainage district, said receiver being hereafter  
11 called "conservator", and the said conservator shall be under the  
12 court's direction. The conservator shall be allowed such compensa-  
13 tion as may be determined by the court, and said conservator may  
14 employ, under the direction and approval of the court, an attorney,  
15 and such assistants as may be necessary to perform the duties re-  
16 quired by him under the law, and orders of court.

1 SEC. 7. The conservator shall, within thirty days from the date  
2 of his appointment, prepare and file with the clerk of the district  
3 court, a full report, giving in detail, the bonded indebtedness of said  
4 drainage district, the accrued interest thereon, and any and all other  
5 indebtedness owing by said drainage district; a full and complete  
6 schedule of all lands sold at tax sale, including the amount of drain-  
7 age assessments thereon; a list of all real estate within the drainage  
8 district, showing the unpaid assessments thereon; also said con-  
9 servator shall set forth a schedule, under which the bonded indebted-  
10 ness of said drainage district may be re-amortized; also a schedule  
11 under which all other indebtedness of said drainage district may  
12 be paid or re-amortized. Upon the filing of the report by the con-  
13 servator, the court shall set a date for hearing thereon, which date  
14 shall not be less than ten or more than fifteen days, from the filing  
15 thereof.

1 SEC. 8. At the hearing of the conservator's report, the court shall  
2 fix and determine the amount of money in the hands of the county  
3 treasurer belonging to said drainage district; the amount of the in-  
4 debtedness of said drainage district; to whom said indebtedness is  
5 due, and fix and determine the time, manner and priority of pay-  
6 ment of said indebtedness; also the court shall fix and determine the  
7 amount of unpaid assessment or assessments against each tract of  
8 land within said drainage district, and may extend the time of pay-  
9 ment, re-amortize and re-allocate the said assessments upon each  
10 tract of land within said drainage district; also, if the court finds  
11 that the assessments as levied against each tract of land within said  
12 drainage district, are not sufficient to pay the indebtedness due and  
13 owing by said drainage district, the court may order the board of  
14 supervisors of the county within which the said drainage district  
15 is located, to levy an assessment against the lands within said drain-  
16 age district, in an amount to pay the deficit; provided, however,  
17 that no assessment for the payment of drainage bonds or improve-  
18 ment certificates shall be levied against any tract of land where the  
19 owner of said land is not delinquent in payment of any assessment  
20 and provided, further, that the amount of the reassessment on a par-  
21 ticular piece of land shall be in direct proportion to the amount of  
22 unpaid assessments on said land and provided, further, that no assess-  
23 ment or expenses incidental thereto, for the payment of drainage  
24 bonds or improvement certificates under this act, shall be levied  
25 against any tract of land where the owner of said land had pre-  
26 viously paid all of his assessment. Said assessment to be assessed

27 and levied by the board of supervisors upon the lands within said  
28 drainage district, in the same proportion as the original assessment.  
29 A copy of said order entered by the court, shall be filed by the clerk  
30 of the district court with the county auditor, and the schedule of  
31 payments of the indebtedness of said drainage district as fixed and  
32 determined by the court, shall be entered upon the drainage records  
33 of the drainage district and also spread upon the tax records of the  
34 county, and shall become due and payable at the same time as ordi-  
35 nary taxes, and shall be collected in the same manner with the same  
36 penalties for delinquency, and the same manner of enforcing col-  
37 lection by tax sale. Also the court may apportion the costs between  
38 the creditors of the drainage district, and the drainage district.

1 SEC. 9. The court shall direct the board of supervisors to issue  
2 bonds in lieu of the outstanding drainage bonds for said drainage  
3 district, and additional bonds for the accrued interest and other  
4 indebtedness of said drainage district. Said bonds shall be payable  
5 in amounts, and at the time and manner, and with priority of pay-  
6 ments as has been determined by order of court, as provided by sec-  
7 tion 8 hereof, and shall be called "conservator's drainage district  
8 bonds." Each bond shall be numbered and shall state on its face  
9 that it is a conservator's drainage district bond; that it is issued  
10 in pursuance of a resolution adopted by the board of supervisors,  
11 under order of court, and giving the name of the court and the  
12 county where such court is held; that it is issued to pay indebtedness  
13 of the drainage district; shall state the county where such district  
14 is located, and the number of the drainage district for which it is  
15 issued; shall state the date of maturity of the bond, the rate of  
16 interest thereon, which rate shall not be less than 3½ per cent per  
17 annum, and that the bond is to be paid only from taxes assessed,  
18 levied and collected on the lands within the drainage district for  
19 which the bond is issued subject to the provisions of section eight  
20 (8). All bonds shall be signed by the chairman of the board of  
21 supervisors and countersigned by the conservator designated as such.  
22 The interest coupons attached to said bonds shall be attested by the  
23 signature of the conservator or a facsimile thereof. When the bonds  
24 have been executed as herein required, the conservator may sell  
25 said bonds at not less than par with accrued interest thereon, and  
26 pay the indebtedness of said drainage district, or may exchange  
27 said bonds with the creditors of said drainage district in amounts  
28 as has been fixed and determined by the court, and the conservator  
29 shall cancel all drainage bonds, improvement certificates, warrants  
30 or other evidence of indebtedness received by him in lieu of the  
31 conservator's bonds.

1 SEC. 10. When conservator's drainage district bonds are issued  
2 hereunder, nothing herein, shall be construed as impairing the lien  
3 of all unpaid assessments upon the real estate within said drainage  
4 district, nor shall this chapter be construed as impairing the pri-  
5 ority of the lien thereof, nor the right, duty and power of the officer  
6 authorized by law, to levy, collect and apply the proceeds thereof,  
7 to the payment of outstanding drainage bonds issued in anticipation  
8 of the collection thereof.

1 SEC. 11. Should a drainage district in default be managed by  
2 drainage district trustees, said trustees shall also be named as proper  
3 and necessary parties defendant.

1 SEC. 12. No action shall be brought, questioning the validity of  
2 any conservator's drainage district bond issued under this chapter  
3 from and after three months from the date of the order causing the  
4 said bonds to be issued.

1 SEC. 13. This act, being deemed of immediate importance, shall  
2 be in force and effect after its passage and publication, as provided  
3 by law, in the Mason City Globe-Gazette, a newspaper published in  
4 Mason City, Iowa, and in the Winterset Madisonian, a newspaper  
5 published in Winterset, Iowa.

Senate File No. 233. Approved March 1, 1934.

I hereby certify that the foregoing act was published in the Mason City Globe-Gazette, March 6, 1934, and Winterset Madisonian, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 99

### LEVEE AND DRAINAGE DISTRICT. SURPLUS REFUND

#### H. F. 316

AN ACT to amend section one (1), chapter one hundred forty (140), acts of the Forty-fifth General Assembly, which section amended section seventy-four hundred eighty-nine (7489), Code of 1931, and to permit the board of supervisors having control of a drainage district to refund, under certain circumstances, all of the surplus funds on hand to the persons having paid the assessments creating said surplus.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law as it appears in section seventy-four  
2 hundred eighty-nine (7489), Code of 1931, and as amended by chap-  
3 ter one hundred forty (140), laws of the Forty-fifth General As-  
4 sembly, is hereby amended by inserting, at the end of the first para-  
5 graph of said section after the last word thereof, the following  
6 words:

7 "except that where all construction work has been completed and  
8 all assessments paid in full the board of supervisors may refund  
9 all of the remaining surplus to the persons paying the assessments."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Odebolt Chronicle, a newspaper published at Odebolt, Iowa, and in  
4 the Sigourney Review, a newspaper published at Sigourney, Iowa.

House File No. 316. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Sigourney Review, February 21, 1934, and the Odebolt Chronicle, February 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 100

## LEVEE AND DRAINAGE DISTRICTS. CLASSIFICATION OF ASSESSMENTS

## S. F. 232

AN ACT to amend section seventy-five hundred sixty-two (7562), Code, 1931, relating to the classification and reclassification of assessments in levee and drainage districts.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-five hundred sixty-two (7562), Code,  
2 1931, is hereby amended by striking the period at the end of said  
3 section, inserting a comma in lieu thereof and adding thereafter the  
4 following:  
5 "provided, however, where the district was established prior to  
6 the year 1928, the board or trustees of drainage districts, shall have  
7 the right at its discretion to levy the cost of such reassessment on  
8 the lands of the district according to the original classification and  
9 apportionment where such assessment does not exceed fifteen (15)  
10 per cent of the original cost of the district."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Spen-  
3 cer Reporter, a newspaper published at Spencer, Iowa, and in the  
4 Peterson Patriot, a newspaper published at Peterson, Iowa.

Senate File No. 232. Approved February 13, 1934.

I hereby certify that the foregoing act was published in the Spencer Reporter, February 16, 1934, and Peterson Patriot, February 15, 1934.

Mrs. ALEX MILLER, *Secretary of State.*

## CHAPTER 101

## DRAINAGE. REFUNDING BONDS AND NONPAYMENT OF ASSESSMENTS

## H. F. 295

AN ACT to repeal section seven thousand seven hundred fourteen-b one (7714-b1), Code, 1931, relating to drainage refunding bonds, and to enact a substitute therefor, to amend section seven thousand seven hundred fourteen-b ten (7714-b10), Code, 1931, relating to drainage refunding bonds, and to amend chapter three hundred fifty-eight-B one (358-B1), Code, 1931, relating to drainage refunding bonds, by adding thereto section seven thousand seven hundred fourteen-c one (7714-c1) relating to the redemption of land sold for failure to pay drainage assessments.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seven thousand seven hundred fourteen-b one  
2 (7714-b1), Code, 1931, is hereby repealed and the following enacted  
3 in lieu thereof:  
4 "Section 7714-b1. The board of supervisors of any county may  
5 extend the time of the payment of any of its outstanding drainage  
6 bonds issued in anticipation of the collection of drainage assess-  
7 ments levied upon property within a drainage district, and may ex-  
8 tend the time of payment of any unpaid assessment, or any install-  
9 ment or installments thereof, and may renew or extend the time of

10 payment of such legal bonded indebtedness, or any part thereof, for  
 11 account of such drainage district, and may refund the same and  
 12 issue drainage refunding bonds therefor subject to the limitation  
 13 and in the manner hereinafter provided."

1 SEC. 2. Section seven thousand seven hundred fourteen-b ten  
 2 (7714-b10), Code, 1931, is hereby amended by striking therefrom  
 3 the word "fifteen" in the fifth line of said section, and substituting  
 4 therefor the word "twenty."

1 SEC. 3. Amend chapter three hundred fifty-eight-B one (358-B1)  
 2 by adding thereto the following:  
 3 "Section 7714-c1. In case any land within such drainage district  
 4 shall have been sold at tax sale for failure of the owner thereof to  
 5 pay any drainage assessments levied thereon, and before any tax  
 6 deed has been issued, then on application of the owner of such land,  
 7 the board of supervisors may effect a redemption thereof for such  
 8 owner out of the proceeds of any refunding bond issue and add the  
 9 cost of such redemption of the amount of the unpaid assessments  
 10 against such land, payment thereof to be extended in manner and  
 11 as a part of the remaining unpaid assessments thereon."

1 SEC. 4. This act, being deemed of immediate importance, shall  
 2 be in full force and effect after its passage and publication in the  
 3 Audubon Advocate Republican, a newspaper published at Audubon,  
 4 Iowa, and The Denison Bulletin, a newspaper published at Denison,  
 5 Iowa.

House File No. 295. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Audubon Advocate and Denison Bulletin, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 102

### TELEPHONE COMPANIES. RECIPROCAL SERVICE

#### S. F. 24

AN ACT to require telephone companies to furnish equal service and facilities to each other without discrimination.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. a. "Local exchange", within the meaning of this act,  
 2 shall refer to a telephone line or lines and/or to a telephone switch-  
 3 board or switchboards operating by virtue of a franchise granted  
 4 by a city or town furnishing telephonic communication between two  
 5 or more members of the public within the same city, town, village,  
 6 community, locality and/or neighborhood, which said line or lines  
 7 and/or switchboard or switchboards shall be under the same man-  
 8 agement and control.  
 9 "Local exchange" within the meaning of this act shall not include  
 10 or refer to privately owned or leased lines and/or switchboards,  
 11 operated and used by members of the public other than telephone

12 and/or telegraph companies as a public utility by which the public  
13 is offered telephonic service.

14 b. "Local exchange company" within the meaning of this act,  
15 shall refer to any one or more individuals, firms or corporations  
16 operating one or more local exchanges as herein defined.

17 c. "Long distance company" within the meaning of this act shall  
18 refer to and include one or more persons, firms or corporations  
19 operating connecting lines between two or more local exchanges,  
20 one or more of which local exchanges are owned by a local telephone  
21 company other than such person, firm or corporation, over which  
22 line or lines telephonic communication is had between members of  
23 the public connected with said local exchanges.

1 SEC. 2. Long distance companies shall furnish equal facilities to  
2 any local exchange within the state desiring same, and to that end  
3 shall immediately make, or at the option of the long distance com-  
4 pany, shall immediately permit to be made under its direction and  
5 at reasonably accessible places to be designated by such long dis-  
6 tance company, the necessary connections between said local ex-  
7 change and said long distance company telephone system to effect  
8 the furnishing of equal facilities to such local exchange.

1 SEC. 3. After such connection has been made said long distance  
2 company shall transmit communications and messages to, from and  
3 through all local exchanges connected with its system when re-  
4 quired, with fidelity and equality and without discrimination or  
5 unreasonable delay.

1 SEC. 4. A connected local exchange company shall accept and  
2 furnish telephonic connection for all messages offered over the lines  
3 or through the system of any long distance company without dis-  
4 crimination or unreasonable delay, and with equality.

1 SEC. 5. Should any local exchange company or long distance com-  
2 pany refuse or fail to furnish the connection or service above re-  
3 quired, the law in relation to limited partnerships, corporations, or  
4 the taking of private property for works of internal improvement  
5 shall no longer apply to them and property taken for the use thereof  
6 without the consent of the owner may be recovered by him.

1 SEC. 6. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Times-Republican, a newspaper published at Corydon, Iowa, and  
4 the Leader, a newspaper published at Chariton, Iowa.

Senate File No. 24. Approved December 30, 1933.

I hereby certify that the foregoing act was published in the Corydon Times-  
Republican, January 11, 1934, and Chariton Leader, January 9, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 103

## AERONAUTICS. COMMISSION, POWERS AND DUTIES

H. F. 223

AN ACT to create a commission of aeronautics; to prescribe the powers and duties thereof; to provide for investigations and hearings by said commission; to provide for certain law enforcement duties thereof, and for appeal from the orders of said commission.

*Be it enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1. Commission created.** There is hereby created within  
2 the department of the adjutant general, a commission of aeronautics  
3 which shall consist of three persons, not more than two of whom  
4 shall belong to the same political party and who shall be appointed  
5 by the governor, with the approval of two thirds of the members  
6 of the senate in executive session.

1     **SEC. 2. Tenure.** The members of said commission shall hold  
2 office for four years, except that after the first commission one mem-  
3 ber shall be appointed for the period ending on the third Monday  
4 in January, 1935, one for the period ending on the third Monday  
5 in January, 1936, and one for the period ending on the third Mon-  
6 day in January, 1937.

1     **SEC. 3. Vacancies.** Vacancies on the commission shall be filled  
2 by appointment by the governor for the balance of the unexpired  
3 term.

1     **SEC. 4. Compensation—expenses—offices.** The members of the  
2 aeronautical commission shall serve without compensation. The com-  
3 mission shall be given office space in the offices of the adjutant gen-  
4 eral who shall supply necessary stenographic and clerical help from  
5 the personnel of his office as well as necessary records and stationery.  
6 The executive council of the state of Iowa shall designate rooms  
7 within the statehouse for any hearings herein provided, held in  
8 Des Moines and court rooms of the district court in the county where  
9 the hearing is held, shall be used for other hearings. The members  
10 of the commission shall be reimbursed by the adjutant general for  
11 any actual necessary expenses incurred by them in attending upon  
12 hearings. All other expenses in connection with the administration  
13 of this act shall be paid from the appropriations to the department  
14 of the adjutant general.

1     **SEC. 5. Investigations and hearings.** The commission or any  
2 commissioner, or officer of the commission designated by the com-  
3 mission, shall have the power to hold investigations, inquiries and  
4 hearings concerning matters relating to aeronautics, and all acci-  
5 dents in aeronautics within this state. All hearings conducted by  
6 the commission shall be open to the public.

1     **SEC. 6. Oaths—subpoenas.** Each commissioner, and every officer  
2 of the commission designated by it to hold any inquiry, investiga-  
3 tion or hearing, shall have the power to administer oaths and af-  
4 firmations, certify to all official acts, issue subpoenas, compel the

5 attendance and testimony of witnesses, and the production of papers,  
6 books, and documents. On request of the commission or any officer  
7 or member thereof subpoenas as above authorized shall be issued  
8 by any court of record or by the clerk thereof in vacation.

1 **SEC. 7. Contempt—procedure.** In case of failure to comply with  
2 any subpoena or order issued under authority of the said commis-  
3 sion, or its authorized representative, the commission, commissioner  
4 or officer may invoke the aid of any district court in this state. The  
5 court may thereupon order the witness to comply with the require-  
6 ments of the subpoena, and give such evidence as he may be able  
7 touching the matter in question. Any failure to obey the order of  
8 said court may be punished by the court as a contempt thereof.

1 **SEC. 8. Records and testimony.** The reports of investigations, or  
2 hearings, or any part thereof, shall not be admitted in evidence or  
3 used for any purpose in any suit, action, or proceedings, growing  
4 out of any matter referred to in said investigation, hearing, or re-  
5 port thereof, except in case of criminal or other proceedings insti-  
6 tuted by or in behalf of the commission under the provisions of the  
7 act, nor shall any commissioner or employee of the said commission  
8 be required to testify to any facts ascertained in, or information  
9 gained by reason of, his official capacity, and further, no commis-  
10 sioner shall be required to testify as an expert witness in any suit,  
11 action or proceeding involving any aircraft.

1 **SEC. 9. Cooperation.** It shall be the duty of the commission to  
2 properly instruct every state highway maintenance policeman, and  
3 every county and municipal officer charged with the enforcement of  
4 state and municipal laws, to enforce, and assist in the enforcement  
5 of the laws of this state pertaining to aeronautics.

1 **SEC. 10. Injunction.** The commission is further authorized to  
2 enforce the provisions of the aeronautics laws of the state by in-  
3 junction in the district courts of this state.

1 **SEC. 11. Appeal—procedure.** Any party aggrieved by any final  
2 ruling or decision of said commission may take an appeal therefrom  
3 to the district court of the county of his residence if within this  
4 state, or if he resides outside the state then to the district court of  
5 the county where the matters ruled upon by said commission arose.  
6 Said appeal to be taken and perfected by serving upon any member  
7 of said commission a notice of said appeal stating briefly the ruling  
8 or decision appealed from. Said notice shall be served as original  
9 notices are served in the district court and by filing the same in the  
10 office of the clerk of the district court to which said appeal is taken  
11 within thirty (30) days from the making of the order or decision  
12 appealed from. The appeal shall be docketed for trial not less than  
13 ten (10) days after the filing in the clerk's office of said notice of  
14 appeal and shall be tried by the district court, the parties filing such  
15 pleadings as they may desire, subject to the prevailing rules of  
16 pleading in this state. Upon trial of the appeal the court shall hear  
17 evidence as to matters concerning the order in question, as to the  
18 condition of the property in question and the manner of its opera-

19 tion, and shall enter judgment either affirming or setting aside the  
 20 order of the commission, or the court may remand the matter to  
 21 the commission for further hearing. The filing of the notice of  
 22 appeal shall operate as a supersedeas. Other departments and po-  
 23 litical subdivisions of this state are further authorized to cooperate  
 24 with the aeronautics commission in the development of aeronautics  
 25 and aeronautic facilities within the state.

1 **SEC. 12. Failure to appeal—waiver.** If no appeal is taken from  
 2 the order of the commission within the period fixed, the party against  
 3 whom the order was entered, shall be deemed to have waived the  
 4 right to have the reasonableness or lawfulness of the order reviewed  
 5 by a court and there shall be no trial of that issue in any court in  
 6 which suit may be instituted for the penalty for failure to comply  
 7 with the order.

1 **SEC. 13. Administration.** The commission shall cooperate in  
 2 every way with the department of the adjutant general and with  
 3 his advice and assistance shall administer this act. The commission  
 4 may make and adopt such rules and regulations for the administra-  
 5 tion of this act as it may deem necessary, not inconsistent with the  
 6 provisions of this act.

House File No. 223. Approved March 9, 1934.

## CHAPTER 104

### AERONAUTICS. AMENDATORY TO HOUSE FILE 223

S. F. 328

AN ACT to amend House File 223, acts of the Forty-fifth General Assembly in extraordi-  
 nary session, relating to the tenure of office of members of the commission of  
 aeronautics.

*Be it enacted by the General Assembly of the State of Iowa:*

1 **SECTION 1.** Amend House File 223, acts of the Forty-fifth General  
 2 Assembly in extraordinary session, by striking from section two  
 3 (2), line 2, the word "after" and inserting in lieu thereof the word  
 4 "on"; also, by inserting a comma following the word "except" in  
 5 said line of said section; also, by inserting a comma following the  
 6 word "commission" in said line of said section.

1 **SEC. 2.** This act, being deemed of immediate importance, shall  
 2 be in force and effect from and after its passage and publication in  
 3 the Hamburg Reporter, a newspaper published at Hamburg, Iowa,  
 4 and the Pocahontas Record-Democrat, a newspaper published at  
 5 Pocahontas, Iowa.

Senate File No. 328. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Hamburg Reporter and  
 Pocahontas Record-Democrat, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 105

## PIPE LINES. OPERATION AND REGULATION

## H. F. 216

AN ACT to provide for the issuing of a permit to pipe-line companies engaged in the business of owning, operating or controlling lines for the transportation or transmission of gas, gasoline, oils, or motor fuels and/or inflammable fluids within or through this state; providing for construction and annual inspection fees; providing for the regulation of the construction, location and inspection of pipe lines; providing for the right of eminent domain and regulating the use of such right; providing that the board of railroad commissioners shall have supervision over pipe lines, and providing for the fixing of property security and responsibility by pipe-line companies for the protection of persons sustaining damage by them; fixing jurisdiction in the district court of the county where any controversy arises involving said pipe lines, and providing a method of service of notice of suit against pipe-line companies; and providing for injunction and penalty for violation of same; and repealing chapter three hundred eighty-three-D one (383-D1), Code, 1931.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. 1. The term "pipe line" insofar as this chapter is  
2 concerned shall include and mean any pipe, pipes or pipe lines used  
3 for the transportation or transmission of gas, gasoline, oils or motor  
4 fuels and/or inflammable fluids within or through this state.

5 2. The term "pipe-line company", insofar as this chapter is con-  
6 cerned shall include and mean any person, firm, copartnership, asso-  
7 ciation, corporation or syndicate engaged in or organized for the  
8 purpose of owning, operating or controlling pipe lines for the trans-  
9 portation or transmission of gas, gasoline, oils or motor fuels and/or  
10 inflammable fluids within or through this state.

11 3. The term "commission" when used in this chapter means the  
12 board of railroad commissioners.

13 4. It is hereby declared to be the purpose and policy of the  
14 legislature in enacting this law to confer upon the commission the  
15 power and authority to supervise the transportation or transmission  
16 of gas, gasoline, oils or motor fuels and/or inflammable fluid within  
17 or through this state by pipe line, whether specifically mentioned  
18 herein or not, so as to protect the safety and welfare of the public  
19 in their use of any public and/or private highways, grounds, waters  
20 and streams of any kind in this state.

1 SEC. 2. No pipe-line company shall construct, maintain or operate  
2 any pipe line or lines under, along, over or across any public and/or  
3 private highways, grounds, waters or streams of any kind in this  
4 state except in accordance with the provisions of this chapter.

1 SEC. 3. The commission is vested with power and authority and  
2 it shall be its duty to supervise all pipe lines and pipe-line companies  
3 and shall from time to time inspect and examine the construction,  
4 maintenance and the condition of said pipe lines and whenever said  
5 board shall determine that any pipe line or any apparatus, device or  
6 equipment used in connection therewith is unsafe and dangerous it  
7 shall immediately in writing notify said pipe-line company, construc-  
8 ting or operating said pipe line, device, apparatus or other equip-  
9 ment to repair or replace any defective or unsafe part or portion of  
10 said pipe line, device, apparatus or equipment.

1 SEC. 4. Any pipe-line company engaging in its said business in  
2 this state shall file with the board of railroad commissioners its  
3 verified petition asking for a permit to construct, maintain and  
4 operate its pipe line or lines along, over or across the public and/or  
5 private highways, grounds, waters and streams of any kind of this  
6 state. Any pipe-line company now owning or operating a pipe line  
7 in this state shall be issued a permit by the commission upon supply-  
8 ing the information as provided for in section five.

1 SEC. 5. Said petition shall state:

2 1. The name of the individual, firm, corporation, company, or  
3 association asking for said permit.

4 2. The applicant's principal office and place of business.

5 3. A legal description of the route of said proposed line or lines,  
6 together with a map thereof.

7 4. A general description of the public and/or private highways,  
8 grounds and waters, streams and private lands of any kind along,  
9 over or across which said proposed line or lines will pass.

10 5. The specifications of material and manner of construction.

11 6. The maximum and normal operating pressure under which it  
12 is proposed to transport gas, gasoline, oils, or motor fuels and/or  
13 inflammable fluids.

1 SEC. 6. Upon the filing of said petition the board of railroad  
2 commissioners shall fix a date for hearing thereon and shall cause  
3 notice thereof to be published in some newspaper of general circula-  
4 tion in each county through which said proposed line or lines will  
5 extend; said notice to be published for two consecutive weeks.

1 SEC. 7. Said hearing shall not be less than ten days nor more than  
2 thirty days from the date of the last publication and shall be held  
3 in the office of said board of railroad commissioners, or such place  
4 as the commission shall designate.

1 SEC. 8. Any person, corporation, company, city or town whose  
2 rights or interests may be affected by said pipe line or lines may file  
3 written objections to said proposed pipe line or lines or to the grant-  
4 ing of said permit.

1 SEC. 9. All such objections shall be on file in the office of said  
2 board of railroad commissioners not less than five (5) days before  
3 the date of hearing on said application but said board of railroad  
4 commissioners may permit the filing of said objections later than  
5 five (5) days before said hearing, in which event the applicant must  
6 be granted a reasonable time to meet said objections.

1 SEC. 10. The said board of railroad commissioners may examine  
2 the proposed route of said pipe line or lines or may cause such ex-  
3 amination to be made by an engineer selected by it. At said hearing  
4 the said board of railroad commissioners shall consider said petition  
5 and any objections filed thereto and may in its discretion hear such  
6 testimony as may aid it in determining the propriety of granting  
7 such permit.

1 SEC. 11. It may grant such permit in whole or in part upon such  
2 terms, conditions and restrictions as to safety requirements and as

3 to location and route as may be determined by it to be just and  
4 proper. Provided, however, that before any permit shall be granted  
5 to any pipe-line company proposing to engage in intrastate com-  
6 merce, the commission shall, after a public hearing as provided in  
7 this chapter, determine whether the services proposed to be ren-  
8 dered will promote the public convenience and necessity, and an  
9 affirmative finding to such effect shall be a condition precedent to  
10 the granting of such permit.

1 SEC. 12. Applicant shall pay all costs and expenses of the hearing  
2 and necessary preliminary investigation in connection therewith in-  
3 cluding the cost of publishing notice of hearing and shall pay a con-  
4 struction inspection fee in the sum of fifty cents per mile of pipe  
5 line or fraction thereof for each inch of diameter of such pipe line  
6 located in the state of Iowa.

1 SEC. 13. Every pipe-line company shall pay an annual inspection  
2 fee in the sum of twenty-five cents per mile of pipe line or fraction  
3 thereof for each inch of diameter of such pipe line located in the  
4 state of Iowa and said inspection fee to be paid for the calendar  
5 year in advance and before January 1st of each year to the board  
6 of railroad commissioners.

1 SEC. 14. It shall be the duty of the commission to collect all in-  
2 spection fees provided in this chapter, and failure to pay any such  
3 inspection fee within thirty days after the time the same shall be-  
4 come due shall be cause for revocation of the permit.

1 SEC. 15. The commission shall on the last day of each month  
2 remit to the treasurer of state all moneys collected under this chap-  
3 ter during such month.

1 SEC. 16. All moneys received under the provisions of this chapter  
2 or so much thereof as may be necessary shall be used for the ad-  
3 ministration and enforcement of the provisions of this chapter and  
4 the regulation of pipe lines and shall be paid to the commission by  
5 warrant drawn from time to time by the comptroller of state upon  
6 the treasurer of state. Unexpended balances on December thirty-  
7 first of each year shall be credited to the general fund of the state by  
8 June thirtieth following.

1 SEC. 17. The said board of railroad commissioners shall have full  
2 authority and power to promulgate such rules and regulations as it  
3 deems proper and expedient to insure the orderly conduct of the  
4 hearings herein provided for and also to prescribe rules and regu-  
5 lations for the enforcement of this act.

1 SEC. 18. The said board of railroad commissioners shall cause to  
2 be prepared a uniform blank form of permit which shall provide a  
3 space for a general description of the route authorized thereby, the  
4 name and address of the pipe-line company to whom said permit is  
5 granted and the terms and conditions upon which it is granted. The  
6 provisions of this chapter shall not be retroactive as against existing  
7 rights of property owners where pipe lines have been constructed

8 or are in the process of construction. Said permit shall be signed  
9 by the chairman of the board of railroad commissioners and the  
10 official seal of said board shall be attached thereto.

1 SEC. 19. No exclusive right shall ever be granted to any pipe-line  
2 company to construct, maintain and operate its pipe line or lines  
3 along, over or across any public highway, grounds or waters and  
4 no such permit shall ever be granted for a longer period than twenty-  
5 five years.

1 SEC. 20. No permit shall be sold until the sale is approved by  
2 the commission.

1 SEC. 21. If a transfer of such permit is made before the con-  
2 struction for which it was issued is completed in whole or in part  
3 such transfer shall not be effective until the person, company or  
4 corporation to whom it was issued shall file in the office of said board  
5 of railroad commissioners a notice in writing stating the date of  
6 such transfer and the name and address of said transferee.

1 SEC. 22. The board of railroad commissioners shall keep a record  
2 of all permits granted and issued by it, showing when and to whom  
3 issued and the location and route of said pipe line or lines covered  
4 thereby. When any transfer of such permit has been made as pro-  
5 vided in this chapter the said board shall also note upon its record  
6 the date of such transfer and the name and address of such trans-  
7 feree.

1 SEC. 23. Any pipe-line company owning a permit granted under  
2 this chapter desiring to acquire an extension of such permit may  
3 petition the board in the same manner provided for the granting of  
4 such permit and the same proceeding shall be had as on an original  
5 application.

1 SEC. 24. Any pipe-line company having secured a permit as in  
2 this chapter provided shall thereupon be vested with the right of  
3 eminent domain to such extent as may be necessary and as pre-  
4 scribed and approved by said board of railroad commissioners, not  
5 exceeding seventy-five feet in width for right of way and not ex-  
6 ceeding one acre in any one location in addition to right of way for  
7 the location of pumps, pressure apparatus or other stations or equip-  
8 ment necessary to the proper operation of its said pipe line or lines.  
9 If agreement cannot be made with the private owner of lands as to  
10 damages caused by the construction of said pipe line the same pro-  
11 ceedings shall be taken as provided for taking private property for  
12 works of internal improvement.

13 Nothing in this chapter shall authorize the construction of a pipe  
14 line longitudinally on, over or under any railroad right of way or  
15 public highway, or at other than an approximate right angle to such  
16 railroad track or public highway without the consent of such rail-  
17 road company, the highway commission or board of supervisors, as  
18 the case may be, nor shall any provision of this chapter authorize  
19 or give the right of condemnation or eminent domain for such pur-  
20 poses.

1     SEC. 25. Pipe-line companies operating pipe lines shall have rea-  
2 sonable access to the same for the purpose of constructing, recon-  
3 structing, enlarging, repairing or locating its pipes, pumps, pressure  
4 apparatus or other stations, devices or equipment used in or upon  
5 such line but shall pay to the owner of such lands for the right of  
6 entry thereon and the owner of crops thereon all damages caused by  
7 entering, using or occupying said lands for said purposes; and shall  
8 pay to the owner or owners of such lands all damages caused after  
9 the completion of construction of said pipe line on account of wash  
10 or erosion of the soil at or along the location of said pipe line by  
11 reason of the construction thereof upon said lands on account of the  
12 settling of the soil along and above said pipe line, provided, that  
13 nothing herein contained shall prevent the execution of an agree-  
14 ment between the pipe-line company and the owner of said land or  
15 crops with reference to the use thereof.

1     SEC. 26. Before any permit is granted under the provisions of  
2 this chapter the applicant must satisfy the board of railroad com-  
3 missioners that the applicant has property within this state other  
4 than pipe lines, subject to execution of a value in excess of \$50,000,  
5 or said applicant must file and maintain with said board a surety  
6 bond in the penal sum of \$50,000 with surety approved by the board,  
7 conditioned that said applicant will pay any and all damages legally  
8 recovered against it growing out of the operation of its said pipe  
9 line in the state of Iowa. When such pipe-line company deposits  
10 with said board of railroad commissioners security satisfactory to  
11 said board as a guaranty for the payment of said damages, or fur-  
12 nishes to said board satisfactory proofs of its solvency and financial  
13 ability to pay said damages, the said pipe-line company shall be  
14 relieved of the said provisions requiring bond.

1     SEC. 27. In all cases arising under this chapter the district court  
2 of any county, through which said pipe-line company is located, shall  
3 have jurisdiction; and service of original notice on the pipe-line  
4 company therein shall be had and made upon the chairman of the  
5 board of railroad commissioners.

1     SEC. 28. If said pipe-line company fails to obey an order within  
2 a time prescribed by the said board of railroad commissioners the  
3 said commission may commence an equitable action in the district  
4 court of the county where said defective, unsafe, or dangerous por-  
5 tion of said pipe line, device, apparatus or equipment is located to  
6 compel compliance with its said order. If, after due trial of said  
7 action the court finds that said order is reasonable, equitable and  
8 just, it shall decree a mandatory injunction compelling obedience to  
9 and compliance with said order and may grant such other relief as  
10 may be just and proper. Appeal from said decree may be taken in  
11 the same manner as in other actions.

1     SEC. 29. For a violation of any injunction or other process issued,  
2 any pipe-line company or any officer, agent, or employee thereof,  
3 shall be fined for contempt in the sum not exceeding one thousand  
4 dollars. In addition to any other penalty the court may fix a sum  
5 not exceeding one thousand dollars which each defaulting company,

6 officer, or agent shall pay after a fixed date for each day such in-  
 7 junction or other process is disobeyed and render judgment for  
 8 penalty which shall accrue from disobedience after the time fixed.  
 9 One half of such sums collected shall be paid into the treasury of  
 10 the county where the judgment is rendered and one half into the  
 11 state treasury.

1 SEC. 30. If any section, subsection, clause, sentence or phrase of  
 2 this act is for any reason held to be unconstitutional and invalid,  
 3 such decision shall not affect the validity of the remaining portions  
 4 of this act. The legislature hereby declares that it would have passed  
 5 this act and each section, subsection, sentence, clause or phrase  
 6 thereof irrespective of the fact that any one or more of the sections,  
 7 subsections, sentences, clauses or phrases be declared unconstitu-  
 8 tional.

1 SEC. 31. Chapter three hundred eighty-three-D one (383-D1),  
 2 Code, 1931, is repealed.

1 SEC. 32. This act, being deemed of immediate importance, shall  
 2 be in force and effect after publication in Plain Talk, a newspaper  
 3 published in Des Moines, Iowa, and in the Muscatine Journal, a  
 4 newspaper published in Muscatine, Iowa.

House File No. 216. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Muscatine Journal,  
 March 23, 1934, and Des Moines Plain Talk, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 106

### IOWA SECURITIES ACT

S. F. 227

AN ACT to amend the law regulating the sale of securities as appears in chapter three hundred ninety-three-C one (393-C1) of the Code of Iowa, 1931; to repeal paragraph "b" of section eighty-five hundred eighty-one-c four (8581-c4) relating to exempt securities; to repeal paragraph "f" of section eighty-five hundred eighty-one-c four (8581-c4) relating to exempt securities, and to enact a substitute therefor; to amend paragraph "f" of section eighty-five hundred eighty-one-c five (8581-c5) relating to exempt transactions; to amend paragraph "h" of section eighty-five hundred eighty-one-c five (8581-c5) relating to exempt transactions; to repeal paragraph "i" of section eighty-five hundred eighty-one-c five (8581-c5) relating to exempt transactions and to enact a substitute therefor; to amend section eighty-five hundred eighty-one-c six (8581-c6) relating to registration of securities; to repeal section eighty-five hundred eighty-one-c seven (8581-c7); to amend section eighty-five hundred eighty-one-c eight (8581-c8) relating to registration by qualification; to amend chapter three hundred ninety-three-C one (393-C1) relating to the Iowa securities act by inserting a section pertaining to the regulation of price and commission; to amend section eighty-five hundred eighty-one-c nine (8581-c9) relating to consent to service; to amend section eighty-five hundred eighty-one-c eleven (8581-c11) relating to registration of dealers and salesmen; to amend section eighty-five hundred eighty-one-c twelve (8581-c12) relating to deposits for special examinations; to amend chapter three hundred ninety-three-C one (393-C1) relating to the Iowa securities act by inserting a section pertaining to trust funds; to amend section eighty-five hundred eighty-one-c thirteen (8581-c13) relating to revocation of dealers' and salesmen's registration; to amend chapter three hundred ninety-three-C one (393-C1) relating

to the Iowa securities act by inserting a section pertaining to examinations and insolvency; to amend chapter three hundred ninety-three-C one (393-C1) relating to the Iowa securities act by inserting a section pertaining to transactions with insolvent dealers; to amend chapter three hundred ninety-three-C one (393-C1) relating to the Iowa securities act by inserting a section pertaining to hypothecation of customer's securities; to amend section eighty-five hundred eighty-one-c fourteen (8581-c14) relating to bonds and conditions; to amend section eighty-five hundred eighty-one-c fifteen (8581-c15) relating to burden of proof; to repeal section eighty-five hundred eighty-one-c seventeen (8581-c17) relating to injunctions and to enact a substitute therefor; to amend chapter three hundred ninety-three-C one (393-C1) relating to the Iowa securities act by inserting a section pertaining to the authority of the secretary of state.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section eighty-five hundred eighty-one-c four  
2 (8581-c4), chapter three hundred ninety-three-C one (393-C1) of the  
3 Code of Iowa, 1931, be amended by striking therefrom paragraph  
4 "b."

1 SEC. 2. That section eighty-five hundred eighty-one-c four (8581-  
2 c4), chapter three hundred ninety-three-C one (393-C1) of the Code  
3 of Iowa, 1931, be amended by striking all of paragraph "f" and sub-  
4 stituting therefor the following:

5 "f. Securities appearing in any list of securities dealt in on any  
6 recognized and responsible stock exchange which has been previously  
7 approved by the secretary of state and which securities have been  
8 so listed and dealt in on said exchange pursuant to the official author-  
9 ization by such exchange, and also all securities senior to or on a par-  
10 ity with any security so listed, or represented by subscription rights  
11 which have been so listed, or evidences of indebtedness guaranteed  
12 by companies any stock of which is so listed, such securities to be  
13 exempt only so long as such listing shall remain in effect. If, after  
14 application by any recognized and responsible stock exchange re-  
15 questing that said exemption be granted to it, the applicant shall  
16 fail to convince the secretary of state that it is entitled to such ex-  
17 emption, it is hereby provided that no order of refusal shall be  
18 entered until the applicant has been given due notice of not less than  
19 twenty (20) days and a hearing on the reasons for such refusal.  
20 The secretary of state shall have power at any time to withdraw  
21 approval theretofore granted by him to any exchange, and thereupon  
22 no security listed on such exchange shall be longer entitled to the  
23 benefit of such exemption, only after due notice of not less than  
24 twenty (20) days and a copy of the grounds upon which withdrawal  
25 was based has been sent by registered mail to the main office of the  
26 exchange, citing it to appear at a regularly held hearing and to  
27 show cause why the exemption theretofore granted to the exchange  
28 should not be withdrawn. The secretary of state shall have the  
29 power and authority at any time after twenty (20) days' notice and  
30 opportunity for hearing has been given to the exchange, and issuer  
31 of the security involved, by registered mail, to withdraw the exemp-  
32 tion of any such security listed on one or more of the exchanges that  
33 had previously been granted an exemption, when, in his opinion,  
34 the further sale of the security would work a fraud. Thereafter  
35 such security shall not be entitled to the benefit of the exemption  
36 except upon the further written order of the secretary of state."

1 SEC. 3. That paragraph "f", section eighty-five hundred eighty-  
2 one-c five (8581-c5), chapter three hundred ninety-three-C one (393-  
3 C1) of the Code of Iowa, 1931, be amended:

4 1. By striking from the fourth line thereof after the word "cor-  
5 porations" the period.

6 2. By adding to the fourth line of said paragraph after the  
7 word "corporations" the following:

8 " , subject to the approval by the secretary of state of any pro-  
9 posed plan of consolidation or merger. The secretary of state shall  
10 have the right to demand any information necessary to assist him  
11 in determining that said plan complies with the Iowa securities act."

1 SEC. 4. That paragraph "h", section eighty-five hundred eighty-  
2 one-c five (8581-c5), chapter three hundred ninety-three-C one  
3 (393-C1) of the Code of Iowa, 1931, be amended by striking from  
4 the twelfth line of said paragraph after the word "by" the word  
5 "notification" and substituting therefor the word "qualification."

1 SEC. 5. That section eighty-five hundred eighty-one-c five  
2 (8581-c5), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended by striking all of subdivision  
4 "i" thereof, and substituting therefor the following:

5 "i. Subscriptions to capital stock made by incorporators in an  
6 Iowa corporation, not exceeding twenty-five (25) in number, pro-  
7 vided, that no public offering is made or commissions received for  
8 such subscriptions and that such subscribers actually sign the  
9 articles of incorporation in person and not by agent."

1 SEC. 6. That section eighty-five hundred eighty-one-c six  
2 (8581-c6), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended:

4 1. By striking from the seventh line thereof after the word "by"  
5 the words "notification or by."

6 2. By striking from the lines 10 and 11 after the word "if" the  
7 words "the notice under section eighty-five hundred eighty-one-c  
8 seven (8581-c7) or."

1 SEC. 7. That section eighty-five hundred eighty-one-c seven  
2 (8581-c7), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, is hereby repealed.

1 SEC. 8. That section eighty-five hundred eighty-one-c eight  
2 (8581-c8), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended:

4 By striking from the third line thereof after the word "state"  
5 the comma and by striking from the third and fourth lines thereof  
6 the words "and not entitled to registration by notification."

1 SEC. 9. That chapter three hundred ninety-three-C one (393-C1),  
2 of the Code of Iowa, 1931, be amended by inserting immediately  
3 after section eighty-five hundred eighty-one-c eight (8581-c8) the  
4 following sections:

5 "Sec. 8581-c8a. **May limit price and commission.** The secretary  
6 of state may also limit the price at which the securities, either of

7 par or no par value, may be sold, and allow a commission not to  
8 exceed twenty (20) per cent of the sale price, such percentage to  
9 include all expenses incidental to such sale, including advertising or  
10 any other expense chargeable in any way to the sale of such  
11 securities.”

1 SEC. 10. That section eighty-five hundred eighty-one-c nine  
2 (8581-c9), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended by striking from the second,  
4 third and fourth lines of said section, beginning after the word “by”  
5 in line 2 thereof, the words “notification under section eighty-five  
6 hundred and eighty-one-c seven (8581-c7) made by an issuer, and  
7 upon any application for registration by.”

1 SEC. 11. That section eighty-five hundred eighty-one-c eleven  
2 (8581-c11), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended by inserting immediately after  
4 the word “salesmen” in line 80 thereof, the following paragraph:  
5 “Every dealer shall, at such time as may be required by the secre-  
6 tary of state, make and file in the office of the secretary of state, a  
7 true and correct statement concerning any security sold or offered  
8 for sale by such dealer, pursuant to the provisions of section eighty-  
9 five hundred eighty-one-c five (8581-c5), paragraph (c), or any other  
10 provisions of this act, showing the name and location of the principal  
11 office of the issuer of such security, the names of its managing offi-  
12 cers, if it is a corporation, or of its members, if it is a partnership;  
13 its assets, liabilities, and issued capital stock, at the close of its  
14 fiscal year then last ended, or at a later date; its gross income,  
15 expenses, and fixed charges for the year next preceding such date,  
16 or for such time as such issuer of such security has transacted busi-  
17 ness, if for less than one (1) year, and the approximate price at  
18 which such dealer has sold or proposes to sell such security, together  
19 with such other information, of which the dealer may have knowl-  
20 edge, as the secretary of state may require, nor shall any dealer sell  
21 or offer for sale any security after notice in writing given to it by  
22 the secretary of state, that, in his opinion, the sale thereof would  
23 be unfair, unjust or inequitable to the purchaser thereof, unless the  
24 secretary of state shall subsequently in writing withdraw such objec-  
25 tion to the sale thereof.”

1 SEC. 12. That section eighty-five hundred eighty-one-c twelve  
2 (8581-c12), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended by striking from the third line  
4 thereof after the word “application” the word “notification.”

1 SEC. 13. That chapter three hundred ninety-three-C one  
2 (393-C1), of the Code of Iowa, 1931, be amended by inserting im-  
3 mediately following section eighty-five hundred eighty-one-c twelve  
4 (8581-c12), the following section:

5 “Sec. 8581-c12a. **Trust funds.** Every dealer shall segregate from  
6 his general fund all trust funds and items placed with said dealer  
7 by any individual, firm or corporation, and shall at all times carry  
8 the same in a special trust account in a reputable depository, and  
9 all violations of this section shall be prosecuted as provided in sec-

10 tion eighty-five hundred eighty-one-c twenty-two (8581-c22), chap-  
 11 ter three hundred ninety-three-C one (393-C1), of the Code of Iowa,  
 12 1931."

1 SEC. 14. That section eighty-five hundred eighty-one-c thirteen  
 2 (8581-c13), chapter three hundred ninety-three-C one (393-C1), of  
 3 the Code of Iowa, 1931, be amended by inserting immediately fol-  
 4 lowing line 21 thereof the following paragraphs:

5 "5. Has been convicted of a felony, or any misdemeanor of which  
 6 an essential element is fraud;

7 "6. Has made any misrepresentations or false statements to, or  
 8 concealed any essential or material fact from, any person in the  
 9 sale of a security to such person;

10 "7. Has failed to account to persons interested for all money  
 11 and/or property received;

12 "8. Has not delivered after a reasonable time, to persons entitled  
 13 thereto, securities held or agreed to be delivered by the dealer or  
 14 broker, as and when paid, and due to be delivered;

15 "9. Has made or is making misrepresentations of any essentials  
 16 or material fact to the secretary of state, or has violated a provision  
 17 of the laws of any foreign state regulating the sale of securities  
 18 therein;

19 "10. Is insolvent;

20 "11. Is selling or offering for sale securities through any solicitor  
 21 and agent not registered in compliance with the provisions of this  
 22 act;

23 "12. Has been refused a license in any state, or that any license  
 24 in any state theretofore granted the applicant or registrant, or any  
 25 officer, director, member or partner, manager or trustee thereof has  
 26 been canceled, suspended or withdrawn for fraudulent conduct or  
 27 violation of the law of such state regulating the sale of securities  
 28 therein;

29 "13. Is or has been using practices in the sale of securities that  
 30 work or tend to work a fraud;

31 "14. Has refused to furnish or give pertinent data to the secre-  
 32 tary of state;

33 "15. Has in the sale of a security stated that a dividend would  
 34 be paid thereon, when said dividend had not actually been declared  
 35 by the issuer thereof; or

36 "16. Has in the sale of a security, promised that such security  
 37 would be listed on a security exchange when no application for such  
 38 a listing has actually been made to the exchange."

1 SEC. 15. That section eighty-five hundred eighty-one-c thirteen  
 2 (8581-c13), chapter three hundred ninety-three-C one (393-C1), of  
 3 the Code of Iowa, 1931, be amended by inserting immediately after  
 4 the word "suspension" in line 28 thereof the following paragraph:

5 "During the suspension and pending the hearing, the secretary  
 6 of state shall have access to and may compel the production of all  
 7 books and papers of such dealer or salesman, and he or the super-  
 8 intendent may administer oaths to and examine the officers of such  
 9 dealer or any other person connected therewith, as to its business  
 10 and affairs and may also require a balance sheet exhibiting assets

11 and liabilities of any such dealer or salesman or his income state-  
12 ment, or both, to be certified to by a public accountant either of this  
13 state or of any other state, wherever the dealer's business is located,  
14 approved by the secretary of state. If any dealer shall refuse to  
15 permit an examination to be made by the secretary of state, it shall  
16 be proper ground for cancelation of registration."

1 SEC. 16. That chapter three hundred ninety-three-C one  
2 (393-C1), of the Code of Iowa, 1931, be amended by inserting im-  
3 mediately following section eighty-five hundred eighty-one-c thirteen  
4 (8581-c13), of the following sections:

5 "Sec. 8581-c13a. **Examinations and insolvency.** The secretary of  
6 state may compel every licensed dealer to make a report not later  
7 than the tenth of each month of all securities purchased and sold  
8 by such dealer and its salesmen during the preceding calendar  
9 month, and the books of all dealers, whether they are duly licensed  
10 or their license has been suspended, revoked or canceled, shall at all  
11 times be open to examination and inspection by the secretary of  
12 state or any of his employees or any person delegated to examine  
13 them. If, upon examination, it is found that the dealer is insolvent  
14 or if the records are in such condition that the examiner is unable  
15 to determine the financial condition of the dealer, the secretary of  
16 state may ask the appointment of a receiver to safeguard the inter-  
17 ests of the public; the district court in Polk county or the county  
18 in which such dealer has its principal place of business shall have  
19 authority to appoint such receiver.

20 "Sec. 8581-c13b. **Transactions with insolvent dealer.** It shall be  
21 unlawful for any person engaged in business as a broker within the  
22 meaning of this act and who is insolvent, to accept or receive from  
23 a customer, ignorant of such broker's insolvency, any money or  
24 securities belonging to such customer otherwise than in liquidation  
25 of or as security for an existing indebtedness and to thereby cause  
26 the customer to lose in whole or in part any money or securities.  
27 A person shall be deemed insolvent within the meaning of this act  
28 whenever the aggregate of his property shall not at a fair value be  
29 sufficient in amount to pay his debts.

30 "SEC. 8581-c13c. **Hypothecation of customer's securities.** It shall  
31 be unlawful for any person engaged in business as a broker, within  
32 the meaning of this act, who has in his possession for safekeeping  
33 or otherwise any securities belonging to a customer without having  
34 any lien thereon, to pledge or dispose of the same or any part thereof  
35 without such customer's consent; or for one who has in his posses-  
36 sion any securities belonging to a customer on which he has a lien  
37 for indebtedness due him by the customer, to pledge the same or  
38 any part thereof for more than the amount due to him thereon, or  
39 otherwise dispose of the same or any part thereof for his own  
40 benefit without the customer's consent without having other securi-  
41 ties of the kind and amount to which the customer is then entitled,  
42 for delivery to him upon demand therefor and tender of the amount  
43 due thereon, and to thereby cause the customer to lose such securi-  
44 ties or any part thereof."

1 SEC. 17. That section eighty-five hundred eighty-one-c fourteen  
2 (8581-c14), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended:

4 By striking from the twenty-third line of said section after the  
5 word "surety" the words "by a surety company authorized to do  
6 business in this state" and substituting therefor the words "or  
7 sureties satisfactory to the secretary of state."

1 SEC. 18. That section eighty-five hundred eighty-one-c fifteen  
2 (8581-c15), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be amended by:

4 1. Striking from line 9 the word "notification" and inserting in  
5 lieu thereof the word "qualification."

6 2. Striking from line 10 the figures "8581-c7" and inserting in  
7 lieu thereof the figures "8581-c8."

1 SEC. 19. That section eighty-five hundred eighty-one-c seventeen  
2 (8581-c17), chapter three hundred ninety-three-C one (393-C1), of  
3 the Code of Iowa, 1931, be repealed and the following enacted:

4 "8581-c17. Injunctions. Whenever it shall appear to the secre-  
5 tary of state, either upon complaint or otherwise, that in the  
6 issuance, sale, promotion, negotiation, advertisement, or distribu-  
7 tion of any securities within this state, including any security ex-  
8 empted under the provisions of section four (4), and including any  
9 transaction exempted under the provisions of section five (5), any  
10 person, as defined in this act, shall have employed or employs, or is  
11 about to employ any device, scheme or artifice to defraud or for  
12 obtaining money or property by means of any false pretense, repre-  
13 sentation or promise, or that any such person shall have made,  
14 makes or attempts to make, in this state fictitious or pretended pur-  
15 chases or sales of securities or shall have engaged in, or engages in  
16 or is about to engage in any practices or transaction or course of  
17 business relating to the purchase or sale of securities which is in  
18 violation of law or which is fraudulent or which has operated or  
19 which would operate as a fraud upon the purchaser, any one or all  
20 of which devices, schemes, artifices, fictitious or pretended purchases  
21 or sales of securities, practices, transactions and courses of busi-  
22 ness are hereby declared to be and are hereinafter referred to as  
23 fraudulent practices; or that any person acting as a dealer or sales-  
24 man within this state without being duly registered as such dealer  
25 or salesman as provided in this act, the secretary of state may:

26 1. Require or permit such person to file with him on such forms  
27 as he may prescribe, a statement or report in writing under oath or  
28 otherwise, as to all the facts and circumstances concerning the sale  
29 of securities within or from this state by such person, and such  
30 other data and information as may be relevant and material thereto.

31 2. Examine the promoter, seller, broker, dealer, negotiator, ad-  
32 vertiser or issuer of any such securities, and any agents, employees,  
33 partners, officers, directors, members or stockholders thereof, under  
34 oath; and examine such records, books, documents, accounts and  
35 papers as may be relevant or material to the inquiry. For this pur-  
36 pose the secretary of state shall have power to require by subpoena  
37 the attendance and testimony of witnesses and the production of  
38 papers, and the secretary of state may sign subpoenas, administer

39 oaths, and affirmations, examine witnesses and receive evidence.  
40 The fees and mileage shall be the same as prescribed by law in judi-  
41 cial procedure in the courts of this state in civil cases. Any party  
42 to any hearing before the secretary of state, shall have the right to  
43 the attendance of witnesses in his behalf at such hearing, upon  
44 making a request therefor to the secretary of state and designating  
45 the person or persons sought to be subpoenaed.

46 In cases of disobedience to a subpoena the secretary of state may  
47 invoke the aid of any court of competent jurisdiction in requiring  
48 the attendance and testimony of witnesses and the production of  
49 papers; and such court may issue an order requiring the persons  
50 to appear before the secretary of state and give evidence or to pro-  
51 duce papers as the case may be; and any failure to obey such order  
52 of the court may be punished by the court as a contempt thereof.

53 3. In case any person shall fail or refuse to file any such state-  
54 ment or report or shall fail or refuse to obey any subpoena or sum-  
55 mons of the secretary of state, or to give testimony or to answer  
56 questions as required, or to produce any books, records, documents,  
57 accounts or papers as required, the secretary of state may apply to  
58 a court of competent jurisdiction for the issuance and service of a  
59 proper subpoena or summons, directing the party so required to  
60 appear before the secretary of state for examination under oath  
61 and to produce any books, documents or other things necessary for  
62 such examination. Any person failing to comply with such court  
63 subpoena or summons may be cited and punished for contempt of  
64 court as in such cases provided in the courts of record.

65 4. Whenever it shall appear to the secretary of state from any  
66 report or statement filed, from any examination made as provided  
67 for in this act, or from any other source that any person, as defined  
68 in this act, has engaged in, is engaged in or is about to engage in  
69 any practice declared to be illegal and prohibited by the act, or that  
70 it will be against public interest for any person, as defined in this  
71 act, to issue, sell, offer for sale, purchase, offer to purchase, pro-  
72 mote, negotiate, advertise or distribute any securities within or  
73 from this state, he may by petition apply to a court of equity for a  
74 writ of injunction or the appointment of a receiver, or both. The  
75 said petition shall allege that it appears to the secretary of state  
76 from an investigation made in accordance with the provisions of  
77 this act, that such person, as defined in the act, is engaged in or is  
78 about to engage in practices declared to be illegal and prohibited  
79 or that it is against public interests for such person, as defined in  
80 this act, to issue, sell, offer for sale, purchase, offer to purchase,  
81 promote, negotiate, advertise or distribute any securities within or  
82 from this state, which allegations may be verified generally, and on  
83 the filing of said petition the court may issue an injunction re-  
84 straining such person from continuing such practices or engaging  
85 therein or doing any acts in furtherance thereof and/or the court  
86 may issue an injunction restraining the issuance, sale, offer for sale,  
87 purchase or offer to purchase, promotion, negotiation, advertisement,  
88 or distribution within or from this state, of any securities by such  
89 person and any agents, employees, brokers, partners, officers, direc-  
90 tors or stockholders thereof, until the court shall otherwise order."

1 SEC. 20. That chapter three hundred ninety-three-C one (393-C1),  
2 of the Code of Iowa, 1931, be amended by inserting immediately  
3 after section eighty-five hundred eighty-one-c seventeen (8581-c17),  
4 the following section:

5 "Sec. 8581-c17a. The secretary of state shall have the authority  
6 to provide the necessary rules and regulations and procedure under  
7 which all hearings, examinations or investigations as provided in  
8 this act shall be held."

1 SEC. 21. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Cedar Rapids Gazette, a newspaper published at Cedar Rap-  
4 ids, Iowa, and the Cascade Pioneer, newspaper published at Cascade,  
5 Iowa.

Senate File No. 227. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette,  
March 21, 1934, and Cascade Pioneer, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 107

### INSURANCE. INVESTMENT OF FUNDS

#### S. F. 277

AN ACT to amend sections eighty-seven hundred thirty-seven (8737), eighty-eight hundred twenty-nine (8829), and eighty-nine hundred twenty-seven (8927) of the Code, 1931, authorizing the investment of funds by all insurance companies and associations in bonds issued or guaranteed by the United States or the Dominion of Canada, and bonds of the Federal Home Loan Banks and bonds of Home Owners' Loan Corporation.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Strike out all of subsection one (1) of section eighty-  
2 seven hundred thirty-seven (8737) of the Code, 1931, as amended  
3 by chapter one hundred seventeen (117), acts of the Forty-fifth  
4 General Assembly, and insert in lieu thereof the following:

5 "1. Federal and dominion bonds. The bonds issued or guaran-  
6 teed by the United States, and farm loan bonds issued under the  
7 act of congress approved July 17, 1916, as amended, and bonds  
8 issued or guaranteed by the Dominion of Canada, and bonds of the  
9 federal home loan banks, established by act of congress known and  
10 cited as the Federal Home Loan Bank Act, and bonds of Home  
11 Owners' Loan Corporation, organized under the act of congress  
12 known and cited as the 'Home Owners' Loan Act of 1933.'"

1 SEC. 2. Strike out all of subsection one (1) of section eighty-  
2 eight hundred twenty-nine (8829) of the code, 1931, as amended  
3 by chapter one hundred seventeen (117), acts of the Forty-fifth  
4 General Assembly, and insert in lieu thereof the following:

5 "1. Federal and dominion bonds. The bonds issued or guaran-  
6 teed by the United States, and farm loan bonds issued under the  
7 act of congress approved July 17, 1916, as amended, and bonds

8 issued or guaranteed by the Dominion of Canada, and bonds of the  
 9 federal home loan banks, established by act of congress known and  
 10 cited as the 'Federal Home Loan Bank Act,' and bonds of Home  
 11 Owners' Loan Corporation, organized under the act of congress  
 12 known and cited as the 'Home Owners' Loan Act of 1933.'"

1 SEC. 3. Strike out all of subsection one (1) of section eighty-  
 2 nine hundred twenty-seven (8927) of the Code, 1931, as amended  
 3 by chapter one hundred seventeen (117), acts of the Forty-fifth  
 4 General Assembly, and insert in lieu thereof the following:

5 "1. Federal and foreign bonds. The bonds issued or guaranteed  
 6 by the United States, or federal farm loan bonds issued under the  
 7 provisions of the act of congress relative thereto approved July 17,  
 8 1916, and bonds issued or guaranteed by the Dominion of Canada,  
 9 and bonds of the federal home loan banks, established by act of  
 10 congress known and cited as the 'Federal Home Loan Bank Act', and  
 11 bonds of Home Owners' Loan Corporation organized under the act  
 12 of congress known and cited as the 'Home Owners' Loan Act of  
 13 1933.'"

1 SEC. 4. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the  
 3 Mount Vernon Hawkeye-Record, a newspaper published in Mount  
 4 Vernon, Iowa, and the Central City News-Letter, a newspaper pub-  
 5 lished in Central City, Iowa.

Senate File No. 277. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Mount Vernon Hawkeye-  
 Record and Central City News-Letter, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 108

### INSURANCE. INVESTMENT OF FUNDS

#### H. F. 290

AN ACT to amend chapter one hundred forty-eight (148), acts of the Forty-fifth General  
 Assembly, relating to the investment of funds of insurance companies.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend chapter one hundred forty-eight (148), acts  
 2 of the Forty-fifth General Assembly, by striking therefrom the  
 3 word "twenty-five", in line 4, and inserting in lieu thereof the word  
 4 "thirty."

House File No. 290. Approved February 13, 1934.

## CHAPTER 109

## INSURANCE. MUTUAL COMPANY GUARANTY FUND

## H. F. 77

AN EMERGENCY ACT to amend the law as it appears in section eighty-nine hundred twelve (8912), Code, 1931, relating to and regulating the advancement of funds to mutual insurance companies other than life, so as to authorize such insurance companies to establish a guaranty fund, and to provide for the establishment, regulation and administration of such fund.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law as it appears in section eighty-nine  
2 hundred twelve (8912), Code, 1931, be amended by adding thereto  
3 as a new and separate paragraph thereof, the following:  
4 "Any mutual company heretofore or hereafter organized under  
5 this chapter may establish and maintain a guaranty fund of at least  
6 fifty thousand dollars made up of multiples of ten thousand dollars,  
7 divided into shares of not less than fifty dollars each, to be invested  
8 as provided for the investment of insurance capital and funds by  
9 section 8927 of this chapter. Guaranty shareholders shall be mem-  
10 bers of the corporation, and provision may be made for representa-  
11 tion of the shareholders of such guaranty fund on the board of di-  
12 rectors of the corporation, such representation not to exceed one  
13 third of the membership of such board. Guaranty shareholders in  
14 such mutual companies shall be subject to the same regulations of  
15 law relative to their right to vote as apply to its policyholders. Such  
16 guaranty fund shall be applied to the payment of the legal obliga-  
17 tions of the corporation only when such corporation has exhausted  
18 its assets in excess of the unearned premium reserve and other  
19 liabilities; and if such guaranty fund be thus impaired, the direc-  
20 tors may restore the whole, or any part thereof, by assessment on  
21 its policyholders as provided for in section 8911, of this chapter.  
22 By a legal vote of the policyholders of the corporation, at any regul-  
23 lar or special meeting thereof, said guaranty fund may be fully  
24 retired or may be reduced to an amount of not less than fifty thou-  
25 sand dollars, provided, that the net surplus of the corporation to-  
26 gether with the remaining guaranty fund shall equal or exceed the  
27 amount of minimum assets required by this chapter for such com-  
28 panies, and provided, further, that the commissioner of insurance  
29 consents thereto. Due notice of such proposed action on the part  
30 of the corporation shall be included in the notice given to policy-  
31 holders and shareholders of any annual or special meeting and notice  
32 of such meeting shall also be given in accordance with the pro-  
33 visions of its articles of incorporation. No company with such  
34 guaranty fund, which has ceased to do business, shall distribute  
35 among its shareholders or policyholders any part of its assets, or  
36 guaranty fund, until it has fully performed, or legally canceled, all  
37 of its policy obligations. Shareholders of such guaranty fund shall  
38 be entitled to interest on the par value of their respective shares at  
39 a rate to be fixed by the board of directors, not to exceed 7% per  
40 annum, cumulative, payable semiannually, and payable only out of  
41 the surplus earnings of such company, but in no event shall the

42 surplus account of such company be reduced by the payment of  
 43 such interest below the figure maintained at the time said guaranty  
 44 fund was established; and provided, further, that no such interest  
 45 payment shall be made unless the surplus assets remaining after  
 46 the payment thereof shall at least equal the amount required by the  
 47 statutes of Iowa to permit such corporation to continue in business.  
 48 In the event of the dissolution and liquidation of any corporation  
 49 having a guaranty fund under the provisions hereof, the share-  
 50 holders of such fund shall be entitled, after the payment of all valid  
 51 obligations of the company, to receive the par value of their respec-  
 52 tive shares, together with any unpaid interest thereon, before there  
 53 may be any distribution of the assets of said corporation among  
 54 its policyholders. These provisions are in addition to and inde-  
 55 pendent of the provisions now contained in section 8912, of the  
 56 Code, 1931."

House File No. 77. Approved December 9, 1933.

## CHAPTER 110

### INSURANCE, OTHER THAN LIFE. INVESTMENT OF FUNDS

#### H. F. 330

AN ACT to amend paragraph six (6) of section eighty-nine hundred twenty-seven (8927), of the Code of Iowa, 1931, relating to the corporate stock and bonds in which insurance companies other than life may invest their capital and funds.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That paragraph six (6) of section eighty-nine hun-  
 2 dred twenty-seven (8927), of the Code of Iowa, 1931, be and the  
 3 same is hereby amended by striking out of said paragraph the  
 4 words: "bank stock or" in the third line of said paragraph.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the Har-  
 3 lan Tribune, a newspaper published in Harlan, Iowa, and the Deni-  
 4 son Bulletin, a newspaper published in Denison, Iowa.

House File No. 330. Approved February 13, 1934.

I hereby certify that the foregoing act was published in the Harlan Tribune and the Denison Bulletin, February 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 111

## INSURANCE. BONDS MUTUAL COMPANIES

## H. F. 289

AN ACT amending section nine thousand fifty-eight (9058), Code of 1931, relative to provisions of bonds of certain mutual insurance companies.

*Be it enacted by the General Assembly of the State of Iowa:*

1 That section nine thousand fifty-eight (9058), Code of 1931, is  
2 hereby amended by inserting the words "a fidelity" in line 5 after  
3 the word "give", and by striking out all of said section beginning  
4 with the word "as" in the eleventh line thereof.

House File No. 289. Approved March 9, 1934.

## CHAPTER 112

BANKS. REORGANIZATION, ISSUANCE OF PREFERRED STOCK, RIGHTS OF  
CERTIFICATE HOLDERS

## H. F. 122

AN EMERGENCY ACT to provide for the issuance of preferred stock of one or more classes by state banks, savings banks and trust companies organized under the laws of this state that have been reorganized and/or recapitalized, or are in the process of reorganization and/or recapitalization; providing for the consent of "certificate holders" and subordinating the rights of "certificate holders" in and to earnings or income of such banks and trust companies, to the rights of holders of preferred stock, both as to dividends and sinking fund; and binding nonconsenting "certificate holders" upon written consent of required number and amount; providing for public bodies as "certificate holders" entering into written consents and subordination agreements; further defining the term "reorganization" as used in this act and as used in chapters one hundred fifty-six (156), one hundred fifty-nine (159) and one hundred sixty (160), acts of the Forty-fifth General Assembly; and providing rules of construction in event of conflict or unconstitutionality of a part of the act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That it is hereby declared that a public emergency  
2 has existed affecting the welfare of the people of Iowa growing out  
3 of the abnormal disruption in economic and financial processes;  
4 that because of this, a large number of banks and trust companies  
5 in this state have been and still are unable to carry on in an ordi-  
6 nary and normal manner; and depositors of many of the banks and  
7 trust companies of Iowa have entered into depositors' agreements  
8 and pursuant thereto and to the laws of this state, a number of  
9 such banks and trust companies have reorganized and/or recap-  
10 italized, and a number are in the process of reorganization and/or  
11 recapitalization.

1 SEC. 2. That many of these depositors' agreements provide in  
2 substance for the payment of the earnings of the bank or trust  
3 company into a trust fund created as part of such reorganization  
4 and/or recapitalization.

1 SEC. 3. That the reconstruction finance corporation and other  
2 governmental agencies have advised the officials of this state that

3 prior to their purchase of preferred stock in such banks or trust  
4 companies, the rights of the "certificate holders" as to the earnings  
5 of the bank or trust company sufficient to the payment of dividends  
6 and sinking fund requirements for the retirement of such preferred  
7 stock so purchased, must be subordinate, junior and inferior to the  
8 rights of the holders of preferred stock issued to the reconstruction  
9 finance corporation or other governmental agency.

1 SEC. 4. In the event any state bank, savings bank or trust  
2 company organized under the laws of this state, proposing to issue  
3 preferred stock pursuant to the laws of this state, shall have there-  
4 tofore been reorganized and/or recapitalized or shall then be in pro-  
5 cess of reorganization and/or recapitalization (whether pursuant  
6 to the provisions of chapters 159 and 160 of the laws of the Forty-  
7 fifth General Assembly, and amendments thereto, or otherwise)  
8 pursuant to a plan of reorganization and/or recapitalization pro-  
9 viding that the future earnings or income of such state bank, sav-  
10 ings bank or trust company, or any portion thereof be pledged, as-  
11 signed or trusteeed for the benefit of depositors, creditors or holders  
12 of trust certificates of such state bank, savings bank or trust com-  
13 pany (hereinafter, for convenience, referred to as "certificate hold-  
14 ers"), the rights of such "certificate holders" in such earnings or  
15 income may, with the written consent of a majority of such "cer-  
16 tificate holders" holding claims totalling in the aggregate 75% of the  
17 claims of all "certificate holders" for whose benefit such earnings  
18 shall have been pledged, assigned, or trusteeed, be made subordinate,  
19 junior and inferior to the rights of holders of preferred stock issued  
20 pursuant to the laws of this state, both as to the payment of divi-  
21 dends and any sinking fund or other requirements, if any, for the  
22 retirement of such preferred stock.

23 Upon such written consent being executed by a majority in num-  
24 ber of such "certificate holders" holding claims totalling in the  
25 aggregate 75% of the claims of such "certificate holders," all such  
26 "certificate holders" shall be bound thereby whether or not they  
27 shall have consented.

1 SEC. 5. Such state banks, savings banks or trust companies shall  
2 issue preferred stock of one or more classes in the same manner as  
3 provided by law for the issuance of preferred stock in state banks,  
4 savings banks or trust companies organized under the laws of this  
5 state.

1 SEC. 6. The state of Iowa, through the executive council, in its  
2 discretion, and any county, city, town, municipality, township or  
3 school district, in the discretion of its governing board, when a  
4 "certificate holder" as defined in section 4 of this act, may enter into  
5 the written consent and subordination agreement as provided in  
6 section 4 of this act, through and by any member or officer desig-  
7 nated for that purpose by such public body. Joining in such written  
8 consent and subordination agreement shall not be a waiver of any  
9 preference or of the right to participate in the state sinking fund  
10 for public deposits.

1 SEC. 7. The reorganization of state banks, savings banks and  
 2 trust companies referred to in this act and in chapters one hundred  
 3 fifty-six (156), one hundred fifty-nine (159) and one hundred sixty  
 4 (160), acts of the Forty-fifth General Assembly and acts amendatory  
 5 thereto, may with the approval of the superintendent of banking  
 6 be brought about through the use of the existing corporation  
 7 or by the organization of a new bank, where such bank as so re-  
 8 organized acquires all or a portion of the assets, and assumes all or  
 9 a portion of the liabilities, of one or more existing banks.

1 SEC. 8. Insofar as the provisions of this act may conflict with  
 2 other acts or parts thereof, the provisions of this act shall control.

1 SEC. 9. Should any section of this act, or any part thereof be  
 2 held by any court of competent jurisdiction to be unconstitutional  
 3 or invalid, such decision shall affect only the specific provisions  
 4 which may be held invalid or unconstitutional and shall not affect  
 5 the validity of the remaining portions of this act.

1 SEC. 10. This act, being adopted to meet an emergency, and  
 2 being deemed of immediate importance, it shall be in full force and  
 3 effect from and after its publication in the Freeman-Journal, a  
 4 newspaper published at Webster City, Iowa, and The Ackley World-  
 5 Journal, a newspaper published at Ackley, Iowa.

House File No. 122. Approved November 27, 1933.

I hereby certify that the foregoing act was published in The Ackley World-Journal,  
 November 30, 1933, and the Webster City Freeman-Journal, December 1, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 113

### BANKS. WAIVERS BY PRIVATE AND PUBLIC CERTIFICATE HOLDERS

#### H. F. 331

AN EMERGENCY ACT providing for the waiver by "certificate holders" of the earnings or income of banks or trust companies and waiving the contribution of any part of the future earnings or income of the bank or trust company into the trust fund created for the benefit of "certificate holders" or the application of any part of the earnings or income to the payment of outstanding certificates of trust; and binding nonconsenting "certificate holders" upon written waiver of required number and amount; providing for public bodies as "certificate holders" entering into such written consents or waivers; and providing rules of construction in event of conflict or unconstitutionality of a part of the act.

WHEREAS, a public emergency has existed and still exists affecting the welfare of the people of Iowa, growing out of the economic disruption in economic and financial processes, and because of this a large number of banks and trust companies in this state have been and still are unable to carry on in an ordinary and normal manner and depositors of many banks and trust companies of Iowa have entered into depositor agreements, and pursuant thereto and to the laws of this state, a number of such banks and trust companies have reorganized and/or recapitalized and a number are in the process of reorganization and/or recapitalization; and

WHEREAS, many of these depositors' agreements provide in substance for the payment of earnings and income of the bank or trust company into a trust fund created as a part of such reorganization and/or recapitalization, and the issuance of trust certificates, and application of earnings and income to the payment thereof; and

WHEREAS, through aid of legislation of the national congress, a corporation known as the federal deposit insurance corporation, has been formed, which guarantees the deposits of banks and trust companies pursuant to the provisions therein, and to fully conform to the provisions of this corporation it will be necessary for these banks to subsequently become members of the federal reserve bank for this district, and that one of the conditions of membership is that earnings and income of the member bank be unrestricted, unpledged and unimpaired.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. In the event any state bank, savings bank or trust  
2 company, organized under the laws of this state, shall have hereto-  
3 fore reorganized and/or recapitalized, or shall be in the process of  
4 reorganization and/or recapitalization (whether pursuant to pro-  
5 visions of chapters 159 and 160 of the laws of the Forty-fifth Gen-  
6 eral Assembly and amendments thereto, or otherwise), pursuant to  
7 the plan of reorganization and/or recapitalization; providing, that  
8 the future earnings or income of such state bank, savings bank or  
9 trust company, or any portion thereof, be pledged, assigned or trust-  
10 eed for the benefit of depositors, creditors or holders of \*trust com-  
11 panies (hereinafter for convenience referred to as "certificate hold-  
12 ers"), the rights of such "certificate holders" in such earnings or  
13 income, or the application of the same or any part thereof to pay-  
14 ment of trust certificates may, with written consent of the majority  
15 of such "certificate holders" holding claims totalling in the aggre-  
16 gate, seventy-five per cent of the claims of all "certificate holders"  
17 for whose benefit such earnings have been pledged, assigned or  
18 trusteeed, be waived and the trust agreement and any other agree-  
19 ments pertaining thereto may be so modified to such extent; and  
20 the future earnings and income dealt with in any manner approved  
21 by the superintendent of banking.

22 Upon such written consent being executed by a majority in num-  
23 ber of such "certificate holders" holding claims totalling in the ag-  
24 gregate, seventy-five per cent of the claims of such "certificate hold-  
25 ers", all such "certificate holders" shall be bound thereby, whether  
26 or not they shall have consented.

1 SEC. 2. The state of Iowa, through the executive council, in its  
2 discretion, and any county, city, town, municipality, township or  
3 school district, in the discretion of its governing board, when a  
4 "certificate holder", as defined in section one of this act may enter  
5 into the written consent and waiver agreement as provided in sec-  
6 tion one of this act, through and by any member or officer desig-  
7 nated for that purpose by such public body. Joining in such con-  
8 sent and waiver agreement shall not be a waiver of any preference  
9 or of the right to participate in the state sinking fund for public  
10 deposits.

\*Through error a line was here omitted in original bill. Correction was made by House File 344, now chapter 114.

1 SEC. 3. Insofar as the provisions of this act may conflict with  
2 any other act or parts thereof, the provisions of this act shall con-  
3 trol.

1 SEC. 4. Should any section of this act or any part thereof be held  
2 by any court of competent jurisdiction unconstitutional or invalid,  
3 such decision shall affect only the specific provisions which may be  
4 held invalid or unconstitutional and shall not affect the validity of  
5 the remaining portions of this act.

1 SEC. 5. This act, being adopted to meet an emergency and being  
2 deemed of immediate importance, shall be in full force and effect  
3 from and after its publication in the Harlan Tribune, a newspaper  
4 published at Harlan, Iowa, and in The Denison Bulletin, a news-  
5 paper published at Denison, Iowa.

House File No. 331. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Harlan Tribune and  
The Denison Bulletin, February 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 114

### BANKS. AMENDATORY TO HOUSE FILE 331

#### H. F. 344

AN ACT to amend House File three hundred thirty-one (331), acts of the Forty-fifth  
General Assembly in extraordinary session, relating to the nature of waivers by  
certificate holders as provided for therein.

WHEREAS, House File three hundred thirty-one (331) was duly passed at  
the present special session of the Forty-fifth General Assembly and is  
now a law in this state; and

WHEREAS, in preparing the bill for printing, a line was omitted and  
through oversight, the bill was passed with such omission; and

WHEREAS, the omitted line is a very necessary part of the bill,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section one (1) of House File three hundred  
2 thirty-one (331), acts of the Forty-fifth General Assembly in ex-  
3 traordinary session, be and the same is hereby amended by insert-  
4 ing after the first "of" in line 9 of the engrossed bill thereof, the  
5 following:

6 "trust certificates of such state banks, savings banks, or."

1 SEC. 2. This act, being adopted to meet an emergency and being  
2 deemed of immediate importance, shall be in full force and effect  
3 from and after its publication in the Rockwell City Advocate, a  
4 newspaper published at Rockwell City, Iowa, and in the Donnellson  
5 Review, a newspaper published at Donnellson, Iowa.

House File No. 344. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Rockwell City Advocate,  
March 15, 1934, and Donnellson Review, March 16, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 115

## BANKS. STATE BANKING BOARD, EMPLOYEES AND SALARIES

## H. F. 358

AN ACT to amend sections ninety-one hundred thirty-six (9136) and ninety-one hundred thirty-seven (9137), Code, 1931, giving to the state banking board authority to carry out the administration provisions of law relating to the staff of and to their employment by the state banking department; limiting the annual expenditure for salaries; and to repeal acts in conflict therewith.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section ninety-one hundred thirty-six (9136),  
2 Code, 1931, is amended by inserting after the word "banking" in  
3 line 1 the following: "subject to the approval of the state banking  
4 board."

1 SEC. 2. That section ninety-one hundred thirty-seven (9137),  
2 Code, 1931, is amended as follows:  
3 Line 1 after the word "The" insert the word "superintendent,";  
4 also  
5 Strike from lines 3 and 4 the words "superintendent of banking"  
6 and insert in lieu thereof "state banking board"; also  
7 Line 6, insert after the word "anyone" the words "under the  
8 superintendent."

1 SEC. 3. The aggregate salaries for the department for the bi-  
2 ennium ending June 30, 1935, shall not exceed sixty-five thousand  
3 (65,000) dollars, annually.

1 SEC. 4. All acts or parts of acts in conflict herewith are hereby  
2 repealed.

1 SEC. 5. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Harlan Tribune, a newspaper published at Harlan, Iowa, and The  
4 Denison Bulletin, a newspaper published at Denison, Iowa.

House File No. 358. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Harlan Tribune and The Denison Bulletin, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 116

## BANKS. REGULATION AND EXAMINATION PRIVATE BANKS

## S. F. 157

AN ACT in reference to private banks and their examination and regulation by the superintendent of banks and to amend section ninety-one hundred forty-three (9143), Code, 1931, relating to fees for examination.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Any person, firm, association, business, or trust com-  
2 pany doing business as a private bank in this state as permitted

3 under the sections ninety-one hundred fifty-one (9151), ninety-one  
4 hundred fifty-two (9152), ninety-one hundred fifty-three (9153)  
5 and ninety-one hundred fifty-four (9154), Code, 1931, may request  
6 of the superintendent of banks that such bank be subjected to exami-  
7 nation and regulation under the laws of this state and under the  
8 regulations that may be prescribed by the superintendent of banks.

1 SEC. 2. The superintendent of banks upon receiving a request  
2 as provided in section one (1) hereof, shall make such regulations  
3 as to examination and regulation of private banks as will show the  
4 condition of such banks conforming generally to the regulations gov-  
5 erning savings banks, state banks and trust companies and to insure  
6 that the affairs of such banks will be conducted in such manner as  
7 will best protect the rights of the parties dealing therewith and of  
8 such banks.

1 SEC. 3. From and after the receipt of such request by the super-  
2 intendent of banks as in section one (1) provided, the bank making  
3 such application shall be subject to such examination and regulation  
4 as may be provided in the regulations made by the superintendent  
5 of banks and the superintendent of banks shall have power to take  
6 possession of any such bank and of its assets and administer the  
7 affairs thereof as nearly as may be and in the same manner as he  
8 administers the affairs of savings banks, state banks and trust com-  
9 panies and in the event of a receiver being appointed for any such  
10 bank, the superintendent of banks shall be the receiver thereof.

1 SEC. 4. Section ninety-one hundred forty-three (9143) of the  
2 Code, 1931, is amended by inserting after the word "bank" in line 1  
3 thereof the words "including every private bank subject to exami-  
4 nation and regulation by the banking department."

1 SEC. 5. This act, being deemed of immediate importance, shall  
2 be in force and effect upon its passage and publication in the Eldora  
3 Herald-Ledger, a newspaper published at Eldora, Iowa, and in the  
4 Earlham Echo, a newspaper published at Earlham, Iowa.

Senate File No. 157. Approved January 4, 1934.

I hereby certify that the foregoing act was published in the Eldora Herald-Ledger  
and the Earlham Echo, January 11, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 117

### BANKS. CONTROL BY SUPERINTENDENT OF BANKING

#### H. F. 134

AN ACT to amend chapter one hundred fifty-six (156), section one (1), acts of the  
Forty-fifth General Assembly, relating to the right of the superintendent of banking  
to take possession of banking institutions without insolvency proceedings.

WHEREAS, a public emergency existed resulting in the enactment of  
chapter 156, laws of the Forty-fifth General Assembly, also known as  
Senate File No. 111, acts of the Forty-fifth General Assembly; and

WHEREAS, the emergency is declared to still exist to the extent of seriously affecting the welfare of the people of Iowa because of the abnormal economic and financial situation; and

WHEREAS, many state banks, savings banks, private banks and trust companies are now operating under supervision of and under the restrictions of the superintendent of banking under the provisions of chapter 156, laws of the Forty-fifth General Assembly, and because of the continued abnormal situation have as yet been unable to reorganize or liquidate their assets sufficiently to be released from the control of the superintendent of banking; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter one hundred fifty-six (156), section one (1),  
2 acts of the Forty-fifth General Assembly, is hereby amended as  
3 follows:

4 Strike from lines 8, 9 and 10 the words "Such management,  
5 however, not to exceed beyond one year from the taking possession  
6 except with the consent of the executive council." and insert in lieu  
7 thereof the following words "Such period of management by the  
8 superintendent of banking shall not, however, extend beyond two (2)  
9 years from the date of taking possession unless further extended by  
10 authority of the executive council."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Boone  
3 News-Republican, a newspaper published in Boone, Iowa, and the  
4 Alden Times, a newspaper published in Alden, Iowa.

House File No. 134. Approved January 20, 1934.

I hereby certify that the foregoing act was published in the Boone News-Republican, January 23, 1934, and the Alden Times, January 25, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 118

### BANKS. INVESTMENT IN BONDS OF HOME OWNERS' LOAN AND FEDERAL DEPOSIT INSURANCE CORPORATIONS

#### H. F. 343

AN ACT to amend section ninety-one hundred eighty-three (9183), Code, 1931, and to permit savings banks to invest in bonds of the Home Owners' Loan Corporation, and in class "A" stock of the federal deposit insurance corporation.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section ninety-one hundred eighty-three (9183),  
2 Code, 1931, be and the same is amended by striking the period fol-  
3 lowing the word "Iowa" in the last line of subsection two (2) thereof  
4 and adding the following: "; and in bonds of the Home Owners' Loan  
5 Corporation, as provided for in the act of congress, approved June  
6 13, 1933, or in any amendments thereto and in class "A" stock of the  
7 federal deposit insurance corporation, as provided for in the act of  
8 congress, approved June 16, 1933, or in any amendments thereto."

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in full force and effect upon its passage and publication in the  
 3 Clinton Herald, a newspaper published at Clinton, Iowa, and the  
 4 Wright County Monitor, a newspaper published at Clarion, Iowa.

House File No. 343. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Clinton Herald, March 10, 1934, and Wright County Monitor, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 119

### BANKS. AMENDMENT OF ARTICLES OF INCORPORATION

#### H. F. 87

AN ACT deemed necessary for the public good, and relating to the rights, powers, privileges, duties and liabilities of corporations now or hereafter organized as a state or savings bank, or trust company, and the stockholders thereof; and to authorize and provide a method for amending the articles of incorporation of any such corporation, and for the increase or reduction of the capital stock of any such corporation, and to authorize the issuance of one or more classes of preferred stock by any such corporation; and to limit the scope and effect of sections 9246, 9247, 9248, 9248-a1, 9251, 9252 and 9253, Code of Iowa, 1931, relating to assessments and double liability and the imposition and enforcement of assessments upon capital stock and liabilities of stockholders of such corporations and providing rules of construction in event of conflict or unconstitutionality of a part of the act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Any corporation now organized under the laws of this  
 2 state as a savings bank, state bank, or trust company may amend  
 3 its articles of incorporation upon authorization of the stockholders,  
 4 evidenced by a resolution adopted by the affirmative vote of the  
 5 amount of stock as required in its articles of incorporation (or if no  
 6 such provision appears in such articles, then by the affirmative vote  
 7 of not less than fifty-one (51) per cent of the voting stock of said  
 8 corporation issued and outstanding) at any annual meeting of the  
 9 stockholders of such corporation, or at any special meeting thereof,  
 10 called and held in the manner and upon the notice as in this act  
 11 provided.

1 SEC. 2. At any annual or special meeting of the stockholders of  
 2 any such corporation, a proposal to amend the articles of incorpora-  
 3 tion, and/or to provide for the exercise by the corporation of any  
 4 or all of the powers and rights as specified in section 4 of this act,  
 5 may lawfully be considered and passed upon; provided, that at least  
 6 five (5) days before the day that any such meeting is held, a written  
 7 notice of the hour, date and place at which such meeting is to be  
 8 convened shall have been given by the presiding officer of the board  
 9 of directors, or such other person as the board may designate, which  
 10 notice shall state briefly the matters that are to be submitted to and  
 11 passed upon at such meeting. Such notice shall be deemed suffi-  
 12 ciently given if the same is mailed to each voting stockholder of  
 13 record by registered mail at his last known address as shown by

14 the records of the corporation, at least five (5) days before the day  
15 that such meeting is to be convened; and any meeting thus called  
16 shall be a lawful meeting and, provided, the requisite amount of  
17 stock is represented thereat, shall be qualified to consider and pass  
18 upon the matters specified in such notice, irrespective of contrary  
19 provisions of law, if any, or contrary provisions in the articles of  
20 incorporation, amendments thereto, or by-laws of any such cor-  
21 poration.

1 SEC. 3. Where the right to amend its articles of incorporation  
2 and/or to exercise any of the rights and powers as specified in sec-  
3 tion 4 of this act, is submitted to either an annual meeting or spe-  
4 cial meeting of stockholders as provided in section 2 of this act, an  
5 affirmative vote of the amount of stock as required in its articles  
6 of incorporation (or if no such provision appears in such articles,  
7 then an affirmative vote of fifty-one (51) per cent of the voting  
8 stock of said corporation issued and outstanding) shall be required  
9 to exercise the right or to amend the articles of incorporation for  
10 that purpose if such amendment is necessary. At all such meetings,  
11 proxies may be voted.

1 SEC. 4. Any corporation now or hereafter organized under the  
2 laws of this state as a savings bank, state bank, or trust company,  
3 shall have the power (provided it assumes to have and exercise the  
4 same by appropriate provisions in its articles of incorporation, or  
5 an amendment thereto duly adopted) :

6 a. To create and issue preferred stock of one or more classes, as  
7 well as common stock, and to fix the rights, privileges, preferences,  
8 limitations and conditions of such stock; such rights, privileges, pref-  
9 erences, limitations and conditions, however, shall not permit such  
10 stockholder, either common or preferred, in case of liquidation of  
11 such bank, to share in the assets thereof before the depositors shall  
12 have been paid in full; provided, that no preferred stock shall be  
13 issued by any such corporation unless upon the approval of the  
14 superintendent of banking of the state of Iowa.

15 b. To provide for the decrease of its capital stock upon the  
16 authorization of the stockholders of such corporation, evidenced by  
17 a resolution adopted by the affirmative vote of the amount of stock  
18 as required in its articles of incorporation to authorize such change  
19 (or if said articles contain no provisions designating the required  
20 majority of stockholders, then by the affirmative vote of not less  
21 than fifty-one (51) per cent of the stock of said corporation issued  
22 and outstanding) either through a reduction of par value of stock  
23 issued and outstanding, or by a reduction of the number of shares,  
24 and to provide for the exchange of new shares to be issued for out-  
25 standing shares of such corporation, and to provide by similar  
26 methods for the increase of the capital stock of such corporation;  
27 provided, however, that any such action shall be subject to the  
28 approval of the superintendent of banking of the state of Iowa.

29 c. To declare any or all classes of its stock nonassessable when  
30 issued and fully paid for, except as otherwise expressly provided  
31 by law.

32 d. To exempt its stockholders and their private property from  
33 liability for the liabilities of the corporation accruing after this act  
34 becomes effective as law.

35 e. To exempt persons becoming stockholders after this act be-  
36 comes effective as law, and their private property, from liability  
37 for liabilities of the corporation, whether such liabilities accrued  
38 before or after this act became effective as law.

39 All preferred stock may be sold without first offering the same  
40 to the holders of common or preferred stock.

1 SEC. 5. Persons becoming holders of stock, either common or pre-  
2 ferred, of either a state bank, savings bank or trust company, now  
3 organized or hereafter organized, under the laws of this state, and  
4 who acquire such stock after the effective date that this act becomes  
5 a law, shall not be held liable to assessment on such stock or to pay  
6 any penalty for refusal to pay any assessment on such stock as con-  
7 templated and provided in sections 9246, 9247, 9248 and 9248-a1 of  
8 the Code of Iowa, 1931; nor shall such persons be liable to the cred-  
9 itors of any such corporation under section 9251, Code of Iowa,  
10 1931, because of ownership of such stock, nor may any action be  
11 maintained against any such person to enforce liability because  
12 of the ownership of such stock under sections 9252 and 9253 of the  
13 Code of Iowa, 1931, or otherwise. Provided, that nothing herein  
14 contained shall be construed as relieving or releasing any person  
15 who held stock prior to the date this act becomes effective as law,  
16 in any such corporation existing prior to the date that this act  
17 becomes effective as law, from liability for assessment pursuant to  
18 section 9246, Code of Iowa, 1931, on stock held by him at or prior  
19 to such time or for liability as provided by section 9251, Code of  
20 Iowa, 1931, for liabilities of such corporation accruing prior to the  
21 time this act becomes effective as law, the extent of such liability  
22 to be measured by his stock holdings at or prior to the time that  
23 this act becomes effective as law, and as contemplated by sections  
24 9251, 9252 and 9253, Code of Iowa, 1931, and provided, further, that  
25 nothing herein contained shall create, or be construed as creating  
26 any liability, on the part of any stockholder in any such banking  
27 corporation, contrary to the provisions of chapter 156 or chapter  
28 159, laws of the Forty-fifth General Assembly, or acts amendatory  
29 thereto.

1 SEC. 6. Insofar as the provisions of this act may conflict with  
2 other laws of this state, the provisions of this act shall control. It  
3 is hereby declared that the provisions of this act and of each clause,  
4 sentence, paragraph, section, or part hereof, are severable and not  
5 dependent upon each other, and that none of such parts are an in-  
6 ducement to the enactment of any other part, and if any such clause,  
7 sentence, paragraph, section, or part hereof, shall for any reason  
8 be adjudged by any court of competent jurisdiction to be invalid,  
9 such judgment shall not affect, impair or invalidate the remainder  
10 of this act, but shall be confined in its operation to the clause, sen-  
11 tence, paragraph, section, or part hereof, directly involved in the  
12 controversy in which such judgment shall have been rendered.

1 SEC. 7. This act, being deemed of immediate importance, shall be  
 2 in full force and effect from and after its passage and publication  
 3 as provided by law, in....., a newspaper pub-  
 4 lished at....., Iowa, and in....., a newspaper  
 5 published at....., Iowa.

House File No. 87, Approved November 23, 1933.

I hereby certify that the foregoing act was published in the Centerville Iowegian, November 25, 1933, and the Cascade Pioneer, November 30, 1933, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 120

### BANKS. LEGALIZING DEPOSITORS' AGREEMENTS AND PARTICIPATION IN STATE SINKING FUND

#### H. F. 231

AN EMERGENCY ACT to legalize all depositors' agreements heretofore entered into by any county, town, city, township or school district, by its governing body or any designated officer or agent for that purpose, or by the state of Iowa, through its executive council, or any officer or agent for that purpose covering deposits of public moneys in any state bank, savings bank, trust company, private bank or national bank in Iowa, or any bank or trust company assuming all or any part of the deposit liability of a depository bank or trust company, and providing for participation in the state sinking fund for public deposits.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That it is hereby declared that a public emergency  
 2 has existed affecting the welfare of the people of Iowa, growing out  
 3 of the abnormal disruption in economic and financial processes.  
 4 That because of this, a large number of banks of this state have been  
 5 unable to carry on in an ordinary and normal manner.

1 SEC. 2. That to assist in alleviating the condition described in  
 2 section one (1) hereof, certain depositors' agreements have hereto-  
 3 fore been entered into by the state of Iowa and by public bodies of  
 4 this state, by and through their respective governing boards, offi-  
 5 cers or agents, covering deposits of public moneys in banks in this  
 6 state.

1 SEC. 3. That all depositors' agreements heretofore entered into  
 2 by the state of Iowa through the executive council or any officer or  
 3 agent, for that purpose, covering deposits of public moneys in any  
 4 state bank, savings bank, trust company, private bank or national  
 5 bank in this state, or with any such bank or trust company that has  
 6 assumed all or any part of the deposit liability of a depository bank  
 7 or trust company and all depositors' agreements heretofore entered  
 8 into by any county, town, city, township or school district, by and  
 9 through their respective governing bodies, boards, officers or agents,  
 10 for that purpose, covering deposits of public moneys in any state  
 11 bank, savings bank, trust company, private bank or national bank  
 12 in this state, or with any bank or trust company that has assumed  
 13 all or any part of the deposit liability of a depository bank or trust  
 14 company, are hereby legalized and each of the same are hereby de-

15 clared legal, valid and binding as of the respective dates appearing  
 16 on each of the depositor agreements with all rights of such public  
 17 bodies to participate in the state sinking fund for public deposits,  
 18 as provided by law.

1 SEC. 4. That the purpose and intent of this act is to legalize all  
 2 depositors' agreements heretofore entered into and to allow such  
 3 public bodies the right to participate in the state sinking fund for  
 4 public deposits and insofar as the provisions of this act may conflict  
 5 with other acts or parts thereof, the provisions of this act shall  
 6 control.

1 SEC. 5. Should any section of this act or any part thereof be held  
 2 to be unconstitutional or invalid, such decisions shall affect only the  
 3 specific provisions which may be held invalid or unconstitutional  
 4 and shall not affect the validity of the remaining portions of this act.

1 SEC. 6. This act, being adopted to meet an emergency and being  
 2 deemed of immediate importance, shall be in full force and effect  
 3 from and after its publication in The Clinton Herald, a newspaper  
 4 published at Clinton, Iowa, and the Iowa Falls Citizen, a news-  
 5 paper published at Iowa Falls, Iowa.

House File No. 231. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Clinton Herald, March  
 17, 1934, and Iowa Falls Citizen, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 121

### BANKS. PROTECTION FOR DEPOSITS OF PUBLIC FUNDS

S. F. 240

AN ACT to amend section seven (7), chapter one hundred fifty-nine (159) of the acts  
 of the Forty-fifth General Assembly, relating to public funds in any bank whose  
 deposit liabilities have been assumed by another bank.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seven (7) of chapter one hundred fifty-  
 2 nine (159) of the acts of the Forty-fifth General Assembly, be and  
 3 the same is hereby amended by adding at the end of said section  
 4 the following:

5 "Any county, city, town, township, or school district which was  
 6 regularly a depositor in any national bank in Iowa the deposit lia-  
 7 bilities of which have been assumed by any savings, state, national  
 8 or private bank, or trust company, shall be held to be or to have  
 9 been a depositor in such state incorporated bank or trust company  
 10 or national bank or private bank."

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its passage and publica-  
 3 tion as provided by law, in the Lamoni Chronicle, a newspaper pub-

4 lished at Lamoni, Iowa, and in the Leon Reporter, a newspaper  
5 published at Leon, Iowa.

Senate File No. 240. Approved January 27, 1934.

I hereby certify that the foregoing act was published in the Lamoni Chronicle and the Leon Reporter, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 122

### BUILDING AND LOAN. INCREASED FEES; APPOINTMENT OF EXAMINER, SALARY AND APPROPRIATION

#### H. F. 236

AN ACT to provide for increasing annual fees to be paid to the auditor of state by building and loan associations; to provide for appointment by the auditor of state of a chief examiner of building and loan associations; to fix the maximum salary of such chief examiner; to make appropriation for the same and to repeal sections ninety-three hundred twenty-three (9323) to ninety-three hundred twenty-seven (9327), both inclusive, ninety-three hundred thirty-two (9332), ninety-three hundred thirty-five (9335), ninety-three hundred thirty-seven (9337), ninety-three hundred thirty-eight (9338), ninety-three hundred forty-five (9345) and ninety-three hundred fifty-nine (9359) and ninety-three hundred eighty-one (9381), Code, 1931, together with amendments thereto, and to amend section ninety-three hundred and eighty (9380), Code, 1931.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section ninety-three hundred eighty (9380),  
2 Code, 1931, is amended by striking the word "ten" in the last line  
3 and inserting in lieu thereof the following: "fifteen (15)."

1 SEC. 2. The auditor of state may appoint a chief examiner of  
2 building and loan associations, who shall serve under the supervision  
3 of the auditor of state and shall hold office at his pleasure, and shall  
4 receive a salary not to exceed twenty-four hundred dollars per annum  
5 and necessary traveling expenses.

1 SEC. 3. There is hereby appropriated from any moneys in the  
2 state treasury, not otherwise appropriated, an amount sufficient to  
3 carry out the provisions of this act.

1 SEC. 4. Sections ninety-three hundred twenty-three (9323), to  
2 ninety-three hundred twenty-seven (9327), both inclusive, ninety-  
3 three hundred thirty-two (9332), ninety-three hundred thirty-five  
4 (9335), ninety-three hundred thirty-seven (9337), ninety-three hun-  
5 dred thirty-eight (9338), ninety-three hundred forty-five (9345)  
6 and ninety-three hundred fifty-nine (9359) and ninety-three hun-  
7 dred eighty-one (9381), Code, 1931, together with all amendments  
8 thereto, are hereby repealed.

- 1 SEC. 5. This act, being deemed to be of immediate importance,
- 2 shall be in full force and effect after its passage and publication in
- 3 two newspapers of this state, as provided by law.

House File No. 236. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Beaverdale News, March 23, 1934, and Valley Junction Booster, March 22, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 123

#### BUILDING AND LOAN. INVESTMENT IN BONDS HOME OWNERS' LOAN CORPORATION

##### H. F. 313

AN ACT to amend section ninety-three hundred forty-b one (9340-b1), Code, 1931, as amended, pertaining to investments of building and loan associations and to authorize such associations to accept bonds of Home Owners' Loan Corporation in payment or exchange for notes and mortgages.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. Section ninety-three hundred forty-b one (9340-b1),
- 2 Code, 1931, as amended by the Forty-fifth General Assembly, is
- 3 hereby amended by adding thereto the following:
- 4 "Any building and loan association may accept bonds issued by
- 5 Home Owners' Loan Corporation, a corporation organized under the
- 6 act of congress cited and known as 'Home Owners' Loan Act of
- 7 1933', at par value in payment for or in exchange for notes and
- 8 mortgages and may carry such bonds as legal assets."

- 1 SEC. 2. This act, being deemed of immediate importance, shall
- 2 be in force and effect from and after its passage and publication in
- 3 two (2) newspapers of this state as provided by law.

House File No. 313. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Monroe Mirror and The Ackley World-Journal, March 22, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 124

#### BUILDING AND LOAN. CONVERSION INTO FEDERAL SAVINGS AND LOAN ASSOCIATIONS

##### S. F. 206

AN ACT to authorize conversion of building and loan associations and savings and loan associations into federal savings and loan associations organized under the act of congress known as "Home Owners' Loan Act of 1933"; to provide for complete or partial transfer of assets to such federal savings and loan associations and to provide the procedure for such conversion and transfer.

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. If authorized by a vote of not less than three fourths
- 2 of the shares represented in person or by proxy at any stockholders'

3 meeting any building and loan or savings and loan association or-  
4 ganized under the laws of this state shall have power to convert  
5 into a federal savings and loan association organized under the  
6 act of congress entitled and known as "Home Owners' Loan Act of  
7 1933" and to transfer all or any part of its assets, engagements and  
8 obligations to such federal savings and loan association upon such  
9 terms and conditions and for such consideration as shall be author-  
10 ized and agreed upon by the boards of directors of such state and  
11 such federal savings and loan associations.

1 SEC. 2. When such conversion and transfer of assets are made to  
2 a federal savings and loan association all shareholders, including  
3 borrowing shareholders, in the state association shall become share-  
4 holders in the federal savings and loan association and shall be en-  
5 titled to receive shares of stock in the federal savings and loan  
6 association in lieu of shares of stock canceled in the state associa-  
7 tion, in such amounts and upon such terms and conditions as shall  
8 be approved by the boards of directors of such state and such fed-  
9 eral association.

1 SEC. 3. The borrowing shareholders whose mortgages have been  
2 transferred to a federal savings and loan association shall have a  
3 period of thirty days after such transfer is completed and recorded  
4 with the county recorder in which to elect whether to continue their  
5 loans on the plan, rate of interest and terms of such state associa-  
6 tion or on the loan plan adopted and used by such federal savings  
7 and loan association. Each borrowing shareholder shall give notice  
8 in writing of such election, delivered to the president or secretary  
9 of such federal savings and loan association and if such notice is not  
10 so given within such thirty-days' period it shall be conclusively pre-  
11 sumed that borrowing shareholders not giving such notice have  
12 elected and accepted and agreed to the loan plan, terms and rate of  
13 interest adopted by such federal savings and loan association.

1 SEC. 4. If only a portion of the assets and business of a state  
2 association is transferred to a federal savings and loan association  
3 such state association may continue in business for the purpose of  
4 liquidating its remaining assets and if authorized by a three-fourths  
5 vote of the shares represented at any stockholders' meeting it may  
6 from time to time make additional transfers of assets to such fed-  
7 eral savings and loan association in exchange for stock or may trans-  
8 fer such remaining assets to trustees who shall liquidate the same  
9 in the manner authorized, but after any such partial or complete  
10 transfer of assets no such state association shall sell or issue any  
11 additional shares or accept any payments on stock except on shares  
12 still held by it as security for loans not transferred to such federal  
13 savings and loan association.

1 SEC. 5. The rights of creditors of a state association shall not  
2 be impaired by such transfer of assets to a federal savings and  
3 loan association and they shall have the same rights to follow and  
4 satisfy their claims out of all transferred assets as if no transfer  
5 had been made, or they may elect to accept the obligations of such  
6 federal savings and loan association in satisfaction of their claims  
7 against such state association.

1 SEC. 6. A state association in receivership may convert and trans-  
2 fer all or part of its assets to a federal savings and loan asso-  
3 ciation if in such case the court having jurisdiction of the receiver-  
4 ship shall after due notice and hearing approve such conversion  
5 and transfer.

1 SEC. 7. Before any conversion and transfer of assets are made  
2 to a federal savings and loan association the proposed plan of con-  
3 version and transfer shall either before or after it is authorized  
4 by the shareholders be submitted in writing to the auditor of state  
5 who shall issue to the state association his written approval thereof  
6 if he finds that the proposed plan is legal and that the requirements  
7 of law have been complied with.

1 SEC. 8. When such conversion and transfer are made the presi-  
2 dent and secretary of the state association shall file with the re-  
3 corder of the county in which the principal place of business of  
4 such association is located and with the auditor of state a written  
5 report showing in general terms the nature of such conversion and  
6 transfer together with true copies of the agreements entered into  
7 and transfers made and the resolutions of shareholders and direc-  
8 tors authorizing the same.

1 SEC. 9. This act, being deemed of immediate importance, shall  
2 be in force and effect after its passage and publication in the Cen-  
3 terville Daily Iowegian, a newspaper published in Centerville, Iowa,  
4 and in the Waukon Democrat, a newspaper published in Waukon,  
5 Iowa.

Senate File No. 206. Approved February 21, 1934.

I hereby certify that the foregoing act was published in the Centerville Iowegian,  
February 23, 1934, and Waukon Democrat, February 28, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 125

## CHATTEL LOANS. REGULATORY ACT

## H. F. 40

AN ACT to define, license, supervise, and regulate the business of making loans in the amount or of the value of three hundred (300) dollars or less at a greater rate of interest or charge than the lender would be permitted by law to charge if not licensed hereunder; to prescribe maximum rates of interest or charges therefor and methods of determining the same from time to time; to provide for the classification of such loans for the purposes of this act; to enlarge the powers of the superintendent of banking and the state banking board; to regulate assignments of wages or salaries when given as security for any such loan or as consideration for a payment of three hundred (300) dollars or less; to provide penalties; to repeal chapter four hundred nineteen (419) of the Code, 1931, and to enact a substitute therefor; and to repeal all acts and parts of acts, whether general, special, or local, which relate to the same subject matter as this act, insofar as they are inconsistent with this act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. No person, copartnership, association, or corporation  
2 shall engage in the business of making loans of money, credit, goods,  
3 or things in action in the amount or of the value of three hundred  
4 (300) dollars or less and charge, contract for, or receive on any  
5 such loan a greater rate of interest or consideration therefor than  
6 the lender would be permitted by law to charge if he were not a  
7 licensee hereunder except as authorized by this act and without first  
8 obtaining a license from the superintendent of banking, hereinafter  
9 called the superintendent. The word "person", when used herein-  
10 after, shall include individuals, copartnerships, associations, and  
11 corporations unless the context requires a different meaning.

1 SEC. 2. Application for such license shall be in writing, under  
2 oath, and in the form prescribed by the superintendent, and shall  
3 contain the name and the address (both of the residence and place  
4 of business) of the applicant, and if the applicant is a copartner-  
5 ship or association, of every member thereof, and if a corporation,  
6 of each officer and director thereof; also the county and municipality  
7 with street and number, if any, of the place where the business of  
8 making loans under the provisions of this act is to be conducted  
9 and such further relevant information as the superintendent may  
10 require. Such applicant at the time of making such application  
11 shall pay to the superintendent the sum of fifty (50) dollars if the  
12 liquid assets of the applicant are not in excess of twenty thousand  
13 (20,000) dollars, and the sum of one hundred (100) dollars if the  
14 liquid assets of the applicant are in excess of twenty thousand  
15 (20,000) dollars, as a fee for investigating the application and the  
16 additional sum of seventy-five (75) dollars if the liquid assets of the  
17 applicant are not in excess of twenty thousand (20,000) dollars, and  
18 one hundred fifty (150) dollars if the liquid assets of the applicant  
19 are in excess of twenty thousand (20,000) dollars, as an annual  
20 license fee and in full payment of all expenses for examinations  
21 under and for administration of this act for a period terminating  
22 on the last day of the current calendar year; provided, that if the  
23 application is filed after June thirtieth in any year such payment  
24 shall be seventy-five (75) dollars as such license fee in addition to  
25 the said fee for investigation.

26 Every applicant shall also prove, in form satisfactory to the super-  
27 intendent, that he or it has available for the operation of such busi-  
28 ness at the place of business specified in the application, liquid  
29 assets of at least five thousand (5,000) dollars, or that he or it has  
30 at least the said amount actually in use in the conduct of such  
31 business at such place of business.

1 SEC. 3. The applicant shall also at the same time file with the  
2 superintendent a bond to be approved by him in which the appli-  
3 cant shall be the obligor, with one or more sureties, in the sum of  
4 one thousand (1,000) dollars. The said bond shall run to the state  
5 of Iowa for the use of the state and of any person or persons who  
6 may have a cause of action against the obligor of said bond under  
7 the provisions of this act. Such bond shall be conditioned that said  
8 obligor will faithfully conform to and abide by the provisions of this  
9 act and of all rules and regulations lawfully made by the superin-  
10 tendent hereunder, and will pay to the state and to any such per-  
11 son or persons any and all moneys that may become due or owing  
12 to the state or to such person or persons from said obligor under  
13 and by virtue of the provisions of this act.

1 SEC. 4. Upon the filing of such application, the approval of such  
2 bond and the payment of such fees, the superintendent shall make  
3 such investigation of the facts as he may deem necessary or proper.  
4 If the superintendent shall determine from such application or  
5 from such investigation that the financial responsibility, experience,  
6 character, and general fitness of the applicant, and of the members  
7 thereof if the applicant be a copartnership or association, and of  
8 the officers and directors thereof if the applicant be a corporation,  
9 are such as to warrant the belief that the business will be operated  
10 lawfully, honestly, fairly, and efficiently within the purposes of this  
11 act, and if the superintendent shall find that the applicant has  
12 available or actually in use the assets described in section two (2)  
13 of this act, he shall thereupon issue and deliver a license to the  
14 applicant to make loans in accordance with the provisions of this  
15 act at the place of business specified in the said application; if the  
16 superintendent shall not so find he shall not issue such license and he  
17 shall notify the applicant of the denial and return to the applicant  
18 the bond and the sum paid by the applicant as a license fee, retain-  
19 ing the investigation fee to cover the costs of investigating the  
20 application. The superintendent shall approve or deny every appli-  
21 cation for a license hereunder within sixty (60) days from the  
22 filing of the application and the approved bond and the payment of  
23 the said fees.

24 If the application is denied the superintendent shall within twenty  
25 (20) days thereafter file with the banking department a written  
26 transcript of the evidence and decision and findings with respect  
27 thereto containing the reasons supporting the denial, and forthwith  
28 serve upon the applicant a copy thereof.

1 SEC. 5. Such license shall state the address of the place where  
2 the business of making such loans is to be conducted and shall state  
3 fully the name of the licensee, and if the licensee is a copartnership

4 or association, the names of the members thereof, and if a corpora-  
5 tion, the date and place of its incorporation. Such license shall be  
6 kept conspicuously posted in such place of business and shall not  
7 be transferable or assignable.

1 SEC. 6. If the superintendent shall find at any time that the bond  
2 is insecure or exhausted or otherwise of doubtful validity or collecti-  
3 bility, an additional bond to be approved by him, with one or more  
4 sureties and of the character specified in section three (3) of this  
5 act, in the sum of not more than one thousand (1,000) dollars, shall  
6 be filed by the licensee within ten (10) days after written demand  
7 upon the licensee by the superintendent.

8 Every licensee shall have available at all times for each licensed  
9 place of business at least five thousand (5,000) dollars in assets,  
10 either in liquid form or actually in use in the conduct of such busi-  
11 ness.

1 SEC. 7. Not more than one place of business where such loans  
2 are made shall be maintained under the same license, but the super-  
3 intendent may issue more than one license to the same licensee upon  
4 compliance, for each such additional license, with all the provisions  
5 of this act governing an original issuance of a license.

6 Whenever a licensee shall change such place of business to another  
7 location he shall at once give written notice thereof to the super-  
8 intendent who shall attach to the license in writing his record of the  
9 change and the date thereof, which shall be authority for the opera-  
10 tion of such business under such license at such new place of busi-  
11 ness.

1 SEC. 8. Every licensee shall, on or before the fifteenth day of each  
2 December, pay to the superintendent the sum as provided in section  
3 two (2) of this act as an annual license fee for the next succeeding  
4 calendar year and shall at the same time file with the superintendent  
5 a new bond or renewal of the old bond in the same amount and of  
6 the same character as required by section three (3) of this act.

1 SEC. 9. The superintendent may, upon at least twenty (20) days'  
2 written notice to the licensee stating the contemplated action and  
3 grounds, and upon reasonable opportunity to be heard, revoke any  
4 license issued hereunder if he shall find that:

5 a. The licensee has failed, after ten-days' notice of default,  
6 to pay the annual license fee or to maintain in effect the bond or  
7 bonds required under the provisions of this act or to comply with  
8 any rule or regulation of the superintendent lawfully made pur-  
9 suant to and within the authority of this act; or that

10 b. The licensee has violated any provision of this act or any  
11 rule or regulation lawfully made by the superintendent under and  
12 within the authority of this act; or that

13 c. Any fact or condition exists which would clearly have war-  
14 ranted the superintendent in refusing originally to issue such license.

15 If the superintendent shall find that probable cause for revocation  
16 of any license exists and that the enforcement of the act requires  
17 immediate suspension of such license pending investigation, he may,

18 upon five (5) days' written notice and a hearing, suspend such  
19 license for a period not exceeding thirty (30) days.

20 The superintendent may revoke or suspend only the particular  
21 license with respect to which grounds for revocation or suspension  
22 may occur or exist, or, if he shall find that such grounds for revo-  
23 cation or suspension are of general application to all licensed places  
24 of business, or to more than one licensed place of business, operated  
25 by such licensee, he shall revoke or suspend all of the licenses issued  
26 to such licensee or such licenses as such grounds apply to, as the  
27 case may be.

28 Any licensee may surrender any license by delivering to the super-  
29 intendent written notice that he thereby surrenders such license,  
30 but such surrender shall not affect such licensee's civil or criminal  
31 liability for acts committed prior to such surrender.

32 No revocation or suspension or surrender of any license shall  
33 impair or affect the obligation of any pre-existing lawful contract  
34 between the licensee and any borrower.

35 Every license issued hereunder shall remain in force and effect  
36 until the same shall have been surrendered, revoked, or suspended  
37 in accordance with the provisions of this act. The superintendent  
38 shall have authority on his own initiative to reinstate suspended  
39 licenses or to issue new licenses to a licensee whose license or li-  
40 censes shall have been revoked if no fact or condition then exists  
41 which would have warranted the superintendent in refusing origi-  
42 nally to issue such license under this act.

43 Whenever the superintendent shall revoke or suspend a license  
44 issued under this act, he shall forthwith file with the banking de-  
45 partment a written transcript of the evidence and order to that  
46 effect and findings with respect thereto containing the reasons sup-  
47 porting the revocation or suspension, and forthwith serve upon the  
48 licensee a copy thereof.

1 SEC. 10. For the purpose of discovering violations of this act or  
2 securing information lawfully required by him hereunder, the super-  
3 intendent may at any time, either personally or by an individual or  
4 individuals duly designated by him, investigate the loans and busi-  
5 ness and examine the books, accounts, records, and files used therein,  
6 of every licensee and of every person engaged in the business de-  
7 scribed in section one (1) of this act, whether such person shall act  
8 or claim to act as principal or agent, or under or without the author-  
9 ity of this act. For that purpose the superintendent and his duly  
10 designated representatives shall have and be given free access to  
11 the place of business, books, accounts, papers, records, files, safes,  
12 and vaults of all such persons. The superintendent and all individ-  
13 uals duly designated by him shall have authority to require the  
14 attendance of and to examine under oath all individuals whomso-  
15 ever whose testimony he may require relative to such loans or such  
16 business.

17 The superintendent shall make an examination of the affairs,  
18 place of business, and records of each licensed place of business at  
19 least once each year.

1 SEC. 11. The licensee shall keep such books, accounts, and records  
2 as the superintendent may require in order to determine whether  
3 such licensee is complying with the provisions of this act and with  
4 the rules and regulations lawfully made by the superintendent here-  
5 under. Every licensee shall preserve for at least two (2) years after  
6 making the last entry on any loan recorded therein all books, ac-  
7 counts, and records, including cards used in the card system, if any.

8 Each licensee shall annually on or before the twentieth day of  
9 January file a report with the superintendent giving such relevant  
10 information as the superintendent reasonably may require concern-  
11 ing the business and operations during the preceding calendar year  
12 of the licensed places of business conducted by such licensee within  
13 the state of Iowa. Such report shall be made under oath and shall be  
14 in the form prescribed by the superintendent who shall make and  
15 publish annually an analysis and recapitulation of such reports.

1 SEC. 12. No licensee or other person shall advertise, print, dis-  
2 play, publish, distribute, or broadcast or cause or permit to be ad-  
3 vertised, printed, displayed, published, distributed, or broadcast, in  
4 any manner whatsoever, any statement or representation with re-  
5 gard to the rates, charges, terms, or conditions for the lending of  
6 money, credit, goods, or things in action in the amount or of the  
7 value of three hundred (300) dollars or less, which is false, mis-  
8 leading, or deceptive. The superintendent may order any licensee  
9 to desist from any conduct which he shall find to be a violation of  
10 the foregoing provisions.

11 If any licensee refers in any advertising matter to the rate of  
12 charge to be made upon loans the superintendent may require such  
13 licensee to state such rate of charge fully and clearly in such man-  
14 ner as he may deem necessary to prevent misunderstanding thereof  
15 by prospective borrowers.

16 No licensee shall take a real estate mortgage as security for any  
17 loan made under the provisions of this act.

18 No licensee shall conduct the business of making loans under the  
19 provisions of this act within any office, room, suite, or place of busi-  
20 ness in which any other business is solicited or engaged in, or in  
21 association or conjunction therewith, except as may be authorized  
22 in writing by the superintendent upon his finding that the char-  
23 acter of such other business is such that the granting of such author-  
24 ity would not facilitate evasions of this act or of the rules and regu-  
25 lations lawfully made by him hereunder.

26 No licensee shall make any loan provided for by this act under  
27 any other name or at any other place of business than that named  
28 in the license.

29 No licensee shall take any confession of judgment or any power  
30 of attorney to appear or to confess judgment on behalf of a bor-  
31 rower. No licensee shall take any note, promise to pay, or security  
32 that does not accurately disclose the actual amount of the loan, the  
33 time for which it is made, and the agreed rate of charge, nor any  
34 instrument in which blanks are left to be filled in after execution.

1 SEC. 13. a. It shall be the duty of the state banking board, here-  
2 inafter called the board, and it shall have power, jurisdiction, and

3 authority, from time to time to investigate the conditions and find  
4 the facts with reference to the business of making small loans, as  
5 described in section one (1) of this act, hereinafter referred to as  
6 small loans, and after making such investigation, report in writing  
7 their findings to the next regular session of the general assembly,  
8 and upon the basis of such facts:

9 1. To classify small loans by a regulation according to such sys-  
10 tem of differentiation as will reasonably distinguish such classes  
11 of loans for the purposes of this act, and

12 2. To determine and fix by a regulation such maximum rate of  
13 interest or charges upon each such class of small loans as will in-  
14 duce efficiently managed commercial capital to enter such business  
15 in sufficient amounts to make available adequate credit facilities to  
16 individuals without the security or financial responsibility usually  
17 required by commercial banks.

18 b. The board may from time to time, commencing March 1, 1935,  
19 redetermine and refix by a regulation, in accordance with paragraph  
20 (a) above, any maximum rate of interest or charges previously fixed  
21 by it, but such changed maximum rates shall not affect pre-existing  
22 loan contracts lawfully entered into between any licensee and any  
23 borrower; all regulations which the board may make respecting  
24 rates of interest or charges shall fix and contain the effective date  
25 thereof, which shall not be earlier than thirty (30) days after notice  
26 to each licensee by mailing such notice to each licensed place of  
27 business.

28 c. Before fixing any classification of small loans or any maximum  
29 rate of interest or charges, or changing any such classification or  
30 rate under authority of this section thirteen (13), the board shall  
31 give reasonable notice of its intention to consider doing so to all  
32 licensees and a reasonable opportunity to be heard thereon and  
33 to introduce evidence with respect thereto.

34 d. Until March 1, 1935, and until such further time as a differ-  
35 ent rate is fixed by the board, the maximum rate of interest or  
36 charges upon such class or classes of small loans shall be three (3)  
37 per centum per month on any part of the unpaid principal balance  
38 of the loan not exceeding one hundred and fifty (150) dollars and  
39 two and one-half ( $2\frac{1}{2}$ ) per centum per month on any part of the  
40 loan in excess of one hundred fifty (150) dollars.

41 e. Every licensee hereunder may lend any sum of money not  
42 exceeding three hundred (300) dollars in amount and may charge,  
43 contract for, and receive thereon interest or charges at a rate not  
44 exceeding the maximum rate of interest or charges determined and  
45 fixed by the board under authority of this section thirteen (13)  
46 or by the provisions of the preceding paragraph (d).

47 f. The following provisions shall apply to any or all loans in the  
48 amount or of the value of three hundred (300) dollars or less made  
49 by any licensee hereunder:

50 Interest shall not be paid, deducted, or received in advance. In-  
51 terest shall not be compounded and shall be computed only on unpaid  
52 principal balances. The maximum interest permitted shall be com-  
53 puted on the basis of the number of days actually elapsed and for  
54 the purpose of such computations a month shall be any period of

55 thirty (30) consecutive days. No licensee shall induce or permit any  
56 borrower or borrowers to split up or divide any loan or loans for  
57 the purpose of evading any provision of this act nor shall any li-  
58 censee knowingly permit any borrower, nor any husband and wife  
59 individually or together, to be indebted to him under more than one  
60 contract of loan at the same time. In addition to the rates of inter-  
61 est or charges herein provided for no further or other charge for  
62 examination, service, brokerage, commission, expense, fee, or bonus  
63 or other thing shall be directly or indirectly charged, contracted  
64 for, or received, except the lawful fees, if any, actually and neces-  
65 sarily paid out by the licensee to any public officer, for filing or  
66 recording or releasing in any public office any instrument securing  
67 the loan, which fees may be collected when the loan is made, or at  
68 any time thereafter. If any interest or charges in excess of these  
69 permitted by this act are charged, contracted for, or received, the  
70 contract of loan shall be void and the licensee shall have no right  
71 to collect or receive any principal, interest, or charges whatsoever.

1     SEC. 14. Every licensee shall: Deliver to the borrower at the  
2 time any loan is made a statement (upon which there shall be  
3 printed a copy of subsections thirteen (13), a, e, and f of this act)  
4 in the English language showing in clear and distinct terms the  
5 lawful maximum rate or rates of interest or charges in effect, the  
6 amount and date of the loan and of its maturity, the nature of the  
7 security, if any, for the loan, the name and address of the borrower  
8 and of the licensee, and the agreed rate of charge;

9     Give to the borrower a plain and complete receipt for all payments  
10 made on account of any such loan at the time such payments are  
11 made, specifying the amount applied to interest or charges and the  
12 amount applied to principal;

13     Permit payment to be made in advance in any amount on any con-  
14 tract of loan at any time, but the licensee may apply such payment  
15 first to all interest or charges up to the date of such payment;

16     Upon repayment of the loan in full, mark indelibly every obliga-  
17 tion and security signed by the borrower with the word "paid" or  
18 "canceled", and release any mortgage, restore any pledge, return  
19 any note and any assignment given to the licensee by the borrower;

20     Display prominently in each licensed place of business an accurate  
21 schedule, to be approved by the superintendent, of the charges cur-  
22 rently to be made upon all loans.

1     SEC. 15. No licensee shall directly or indirectly charge, contract  
2 for, or receive any interest or consideration greater than the lender  
3 would be permitted by law to charge if he were not a licensee here-  
4 under upon the loan, use, or forbearance of money, goods, or things  
5 in action, or upon the loan, use, or sale of credit, of the amount or  
6 value of more than three hundred (300) dollars. The foregoing  
7 prohibition shall also apply to any licensee who permits any person,  
8 as borrower or as endorser, guarantor, or surety for any borrower,  
9 or otherwise, to owe directly or contingently or both to the licensee  
10 at any time the sum of more than three hundred (300) dollars for  
11 principal.

1 SEC. 16. The payment of three hundred (300) dollars or less in  
2 money, credit, goods, or things in action, as consideration for any  
3 sale or assignment of, or order for, the payment of wages, salary,  
4 commissions, or other compensation for services, whether earned or  
5 to be earned, shall for the purposes of this act be deemed a loan  
6 secured by such assignment, and the amount by which such assigned  
7 compensation exceeds the amount of such consideration actually paid  
8 shall be deemed interest or charges upon such loan from the date  
9 of such payment to the date such compensation is payable. Such  
10 transaction shall be governed by and subject to the provisions of  
11 this act.

1 SEC. 17. A valid assignment or order for the payment of future  
2 salary, wages, commissions, or other compensation for services, may  
3 be given as security for a loan made by any licensee under this act,  
4 and under such assignment or order a sum not to exceed ten (10)  
5 per centum of the borrower's salary, wages, commissions, or other  
6 compensation for services shall be collectible from the employer of  
7 the borrower by the licensee at the time of each payment to the  
8 borrower of such salary, wages, commissions, or other compensation  
9 for services, from the time that a copy of such assignment, verified  
10 by the oath of the licensee or his agent, together with a similarly  
11 verified statement of the amount unpaid upon such loan, is served  
12 upon the employer.

13 No assignment of or order for payment of any salary, wages,  
14 commissions, or other compensation for services, earned or to be  
15 earned, given to secure any loan made by any licensee under this  
16 act, shall be valid unless the amount of such loan is paid to the bor-  
17 rower simultaneously with its execution; nor shall any such assign-  
18 ment or order, or any chattel mortgage or other lien on household  
19 furniture then in the possession and use of the borrower, be valid  
20 unless it is in writing, signed in person by the borrower, nor if the  
21 borrower is married unless it is signed in person by both husband  
22 and wife, provided, that written assent of a spouse shall not be  
23 required when husband and wife have been living separate and apart  
24 for a period of at least five (5) months prior to the making of such  
25 assignment, order, mortgage, or lien.

1 SEC. 18. No person, except as authorized by this act, shall di-  
2 rectly or indirectly charge, contract for, or receive any interest or  
3 consideration greater than the lender would be permitted by law  
4 to charge if he were not a licensee hereunder upon the loan, use, or  
5 forbearance of money, goods, or things in action, or upon the loan,  
6 use, or sale of credit of the amount or value of three hundred (300)  
7 dollars or less.

8 The foregoing prohibition shall apply to any person who, by any  
9 device, subterfuge, or pretense whatsoever, shall charge, contract  
10 for, or receive greater interest, consideration, or charges than  
11 authorized by this act for any such loan, use, or forbearance of  
12 money, goods, or things in action or for any such loan, use, or sale  
13 of credit.

14 No loan of the amount or value of three hundred (300) dollars  
15 or less for which a greater rate of interest, consideration, or charges

16 than is permitted by this act has been charged, contracted for, or  
17 received, wherever made, shall be enforced in this state and every  
18 person in anywise participating therein in this state shall be subject  
19 to the provisions of this act, provided, that the foregoing shall not  
20 apply to loans legally made in any state or country which then had  
21 in effect a regulatory small loan law substantially similar in principle  
22 and purpose to this act.

1 SEC. 19. Any person, copartnership, association, or corporation  
2 and the several members, officers, directors, agents, and employees  
3 thereof, who shall violate or participate in the violation of any of  
4 the provisions of sections one (1), twelve (12), thirteen (13), four-  
5 teen (14), or eighteen (18) of this act, shall be guilty of a mis-  
6 demeanor, and upon conviction thereof, shall be punishable by a  
7 fine of not more than five hundred (500) dollars or by imprisonment  
8 of not more than six (6) months, or by both such fine and imprison-  
9 ment, in the discretion of the court.

1 SEC. 20. This act shall not apply to any person doing business  
2 under and as permitted by any law of this state or of the United  
3 States relating to banks, savings banks, trust companies, building  
4 and loan associations, credit unions or licensed pawnbrokers, nor  
5 shall it apply to any domestic corporation entitled to the benefits of  
6 sections sixty-nine hundred ninety-four (6994) to sixty-nine hundred  
7 ninety-six (6996), inclusive.

1 SEC. 21. The superintendent is hereby authorized and empow-  
2 ered to make such reasonable and relevant rules and regulations as  
3 may be necessary for the execution and the enforcement of the provi-  
4 sions of this act, in addition hereto and not inconsistent herewith.  
5 All rules and regulations shall be filed and entered by the superin-  
6 tendent in the banking department in an indexed, permanent book  
7 or record, with the effective date thereof suitably indicated, and  
8 such book or record shall be a public document.

1 SEC. 22. Any person having a license under chapter four hun-  
2 dred nineteen (419), of the Code, 1931, in force when this act be-  
3 comes effective, shall, notwithstanding the repeal of said chapter  
4 four hundred nineteen (419), be deemed to have a license under  
5 this act for a period expiring December thirty-first next after the  
6 said effective date, if not sooner revoked, suspended or surrendered;  
7 provided, that such person shall keep on file with the superintendent  
8 during such period the bond either required by this act or by the said  
9 chapter four hundred nineteen (419). Any such license so continued  
10 in effect under the provisions of this act shall be subject to revoca-  
11 tion during such period as provided in section nine (9) of this act,  
12 except that it may not be revoked during such period upon the  
13 ground that such licensee has not the minimum amount of assets  
14 required in section six (6) of this act.

1 SEC. 22-a. That the superintendent of banking is hereby author-  
2 ized to employ such competent help as he deems necessary to carry  
3 out and perform the provisions of this act, and is hereby authorized

4 and empowered to pay such persons so employed from the license  
5 fees and investigation fees referred to in section two (2) of this act.

1 SEC. 23. The district court in and for Polk county shall have  
2 jurisdiction in an equitable action by an aggrieved party to review  
3 any final order, demand, finding, or decision of the superintendent  
4 or the state banking board, and to grant such relief as may be war-  
5 ranted by the facts under the provisions of this act. An appeal to  
6 the supreme court may be taken as in other equitable actions.

1 SEC. 24. Chapter four hundred nineteen (419), of the Code,  
2 1931, is hereby repealed and all acts and parts of acts whether gen-  
3 eral, special, or local, which relate to the same subject matter as  
4 this act are hereby repealed insofar as they are inconsistent with  
5 the provisions of this act.

1 SEC. 25. If any clause, sentence, section, provision, or part of  
2 this act shall be adjudged to be unconstitutional or invalid for any  
3 reason by any court of competent jurisdiction, such judgment shall  
4 not impair, affect, or invalidate the remainder of this act, which  
5 shall remain in full force and effect thereafter.

1 SEC. 26. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Waterloo Daily Courier, a newspaper published in Waterloo, Iowa,  
4 and in the Grundy County Register, a newspaper published in  
5 Grundy Center, Iowa.

House File No. 40. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Waterloo Daily Courier,  
March 20, 1934, and Grundy County Register, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 126

### UNBONDED AGRICULTURAL WAREHOUSES. APPOINTMENT OF SEALERS; FEES

S. F. 252

AN ACT to amend, revise and codify sections ninety-seven hundred sixty-two (9762),  
ninety-seven hundred ninety-five (9795), and ninety-seven hundred ninety-eight  
(9798), Code, 1931, and to amend chapter four hundred twenty-seven (427), Code,  
1931, relating to the charges to be paid by the owners of grain at the time of the  
sealing of the warehouse, the fees of the sealer and the secretary of agriculture and  
releasing the warehouse certificates; providing, that the sealers appointed by the  
secretary of agriculture shall not be members of the local board; all under the  
unbonded agricultural warehouse act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend, revise and codify section ninety-seven hun-  
2 dred sixty-two (9762), Code, 1931, to read as follows:

3 "9762. Local sealers. The board shall submit to the secretary  
4 of agriculture the name of some person or persons, none of whom  
5 shall be members of said board, who shall, subject to the approval

6 of the secretary of agriculture, act as the local sealer or sealers,  
 7 and every such sealer shall have the same authority with respect to  
 8 the provisions of this chapter and the rules and regulations promul-  
 9 gated thereunder, and the enforcement thereof, as any officer of the  
 10 peace.”

1 SEC. 2. Amend, revise and codify section ninety-seven hundred  
 2 ninety-five (9795), Code, 1931, to read as follows:

3 “9795. **Supervision fund—disbursement.** For the purposes of de-  
 4 fraying the expenses of supervision, the owner shall pay to the board  
 5 at the time of sealing, an amount which shall not exceed one cent  
 6 per bushel of grain inspected and sealed by the sealer. In no case  
 7 shall the cost to the owner of the grain, housed in a single ware-  
 8 house, be less than one dollar, nor more than twenty dollars. Out  
 9 of the fund thus created the compensation of the sealer, as fixed  
 10 by the board, subject to the approval of the secretary of agriculture,  
 11 and all other expenses, shall be paid.”

1 SEC. 3. Amend, revise and codify section ninety-seven hundred  
 2 ninety-eight (9798), Code, 1931, to read as follows:

3 “9798. **Fees of the secretary of agriculture.** The secretary of  
 4 agriculture shall receive the following fees for services rendered  
 5 under the provisions of this chapter:

6 1. For issuing licenses in each case, three dollars.

7 2. For approving the applications for group organizations, one  
 8 dollar.”

1 SEC. 4. That chapter four hundred twenty-seven (427), Code,  
 2 1931, be amended by inserting immediately after section ninety-  
 3 seven hundred seventy-seven (9777), the following:

4 “9777-f1. When a certificate has been recorded and for any  
 5 reason, whatsoever, is not negotiated or delivered to the assignee  
 6 named therein, such certificate may be reassigned to the original  
 7 owner upon the written request of the official sealer who issued said  
 8 certificate providing said sealer, or his successor in office, shall write  
 9 across the face of the original certificate the word ‘Void’ in ink or  
 10 indelible pencil, and providing said sealer presents said original cer-  
 11 tificate at the office of the county recorder. The county recorder  
 12 shall enter upon the index book ‘Reassigned to the original owner  
 13 before delivery’ and forward said original certificate to the secretary  
 14 of agriculture within twenty-four hours.”

1 SEC. 5. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the  
 3 Newell Mirror, a newspaper published in Newell, Iowa, and in the  
 4 Van Buren Record, a newspaper published in Bonaparte, Iowa.

Senate File No. 252. Approved March 2, 1934.

I hereby certify that the foregoing act was published in the Newell Mirror and Van  
 Buren Record, March 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 127

## UNBONDED AGRICULTURAL WAREHOUSES. CHARGES AND FEES FOR SEALING

## S. F. 69

AN ACT to amend chapter four hundred twenty-seven (427), Code, 1931, relating to the charges to be paid by the owner of grain at the time of the sealing of his warehouse, changing the fees of the sealer and the fees accruing to the secretary of agriculture, all under the unbonded agricultural warehouse act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section ninety-seven hundred ninety-five  
2 (9795), Code, 1931, by striking from line 5, the word "one" and  
3 inserting in lieu thereof the word: "one-half."

1 SEC. 2. Amend section ninety-seven hundred ninety-seven  
2 (9797), Code, 1931, by striking the word "shall" in line 4 and insert-  
3 ing the words: "may, at the discretion of the board."

1 SEC. 3. Amend section ninety-seven hundred ninety-eight (9798),  
2 by striking the word "three" in line 5 and inserting in lieu thereof  
3 the words: "one and one-half."

4 Further amend said section by striking the words "one dollar" in  
5 line 8 and inserting in lieu thereof the words: "fifty cents."

1 SEC. 4. Any funds remaining in possession of the warehousing  
2 board after all expenses are paid at the end of the sealing period  
3 shall be prorated to the owners of the corn sealed on a prorata  
4 basis of the amount paid by said owner; provided, however, that  
5 where the amount paid by the owner was insufficient to meet the  
6 costs incurred in sealing, no refund shall be made to such owner.

1 SEC. 5. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Newell Mirror, a newspaper published in Newell, Iowa, and in the  
4 Pocahontas Record-Democrat, a newspaper published at Pocahontas,  
5 Iowa.

Senate File No. 69. Approved December 8, 1933.

I hereby certify that the foregoing act was published in the Newell Mirror and Pocahontas Record-Democrat, December 28, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 128

## UNBONDED AGRICULTURE WAREHOUSES. INSURANCE OPTIONAL

S. F. 267

AN ACT to amend sections ninety-seven hundred seventy-nine (9779) and ninety-seven hundred eighty (9780), of the Code, 1931, relating to insurance on grain stored and sealed under the provisions of chapter 427, Code, 1931, providing that said insurance and the depositing of policies may be optional on all grain sealed after November 23, 1933.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section ninety-seven hundred seventy-nine (9779),  
2 Code, 1931, is amended by striking from line 2 thereof the word  
3 "shall" and inserting in lieu thereof the word "may."

1 SEC. 2. Section ninety-seven hundred seventy-nine (9779), as  
2 amended by section one (1) of this act, shall apply to all grain  
3 stored and sealed under the provisions of said chapter 427, Code,  
4 1931, since November 23, 1933, with the same force and effect as  
5 though said amendment had been at all times since said date in full  
6 force and effect.

1 SEC. 3. Section ninety-seven hundred eighty (9780), Code, 1931,  
2 is amended by striking from line 1 thereof the word "shall" and  
3 inserting in lieu thereof the word "may."

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Corydon Times-Republican, a newspaper published at Corydon,  
4 Iowa, and in the Marathon Republic, a newspaper published at  
5 Marathon, Iowa.

Senate File No. 267. Approved January 20, 1934.

I hereby certify that the foregoing act was published in the Corydon Times-Republican and the Marathon Republic, January 25, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 129

## HOMESTEAD. LEGAL DESCRIPTION

S. F. 41

AN ACT to amend section ten thousand one hundred thirty-eight (10138), Code of Iowa, 1931, relating to the selection and platting of a homestead.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section ten thousand one hundred thirty-eight  
2 (10138), Code of Iowa, 1931, is amended by adding after the comma  
3 following the word "selected" in the sixth line of said section the  
4 following words: "it shall be designated by a legal description, or if  
5 incapable thereof."

Senate File No. 41. Approved February 7, 1934.

## CHAPTER 130

## LIENS. VETERINARIANS

H. F. 35

AN ACT to create a lien for certain biologicals furnished and services rendered in the favor of licensed veterinarians, and providing for the foreclosure thereof.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Every veterinarian, licensed and registered in accord-  
2 ance with chapter one hundred and thirty-two (132), Code, 1931,  
3 shall have a lien for the actual and reasonable value of any biological  
4 product used and for the actual and reasonable value of any service  
5 rendered in the administration of any such biological product used  
6 by him in the prevention or control of any contagious livestock  
7 disease, providing claim for their said lien be filed as hereinafter  
8 provided.

1 SEC. 2. Said lien shall have priority over all other liens and en-  
2 cumbrances upon said livestock if filed as hereinafter provided.

1 SEC. 3. Any veterinarian entitled to a lien under this act shall  
2 make an account in writing, duly verified, stating the kind and  
3 number and a particular description of livestock upon which such  
4 services were rendered, the amount and kind of biological product  
5 used and the actual and reasonable value of such services and  
6 biological products and the name of the person or persons for whom  
7 such services were rendered and file the same in the office of the  
8 clerk of the district court in the county in which the person or per-  
9 sons owning such livestock resides, within sixty (60) days after  
10 the day on which said services were rendered. Said lien shall be  
11 effective from the date of filing.

1 SEC. 4. The lienholder may enforce his lien by a suit in equity.

House File No. 35. Approved March 10, 1934.

## CHAPTER 131

## LIENS. HOSPITAL

H. F. 146

AN ACT giving the operator of a hospital in this state a lien upon all causes of action for damages accruing to a patient therein, or to the legal representatives of such patient, for the reasonable charges for hospital care necessitated by the injuries giving rise to such causes of action.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Every association, corporation, county or other insti-  
2 tution, including a municipal corporation, maintaining a hospital  
3 in the state of Iowa, which shall furnish medical or other service to  
4 any patient injured by reason of an accident not covered by the  
5 workmen's compensation act, shall, if such injured party shall assert  
6 or maintain a claim against another for damages on account of such

7 injuries, have a lien upon that part going or belonging to such  
8 patient of any recovery or sum had or collected or to be collected  
9 by such patient, or by his heirs or personal representatives in the  
10 case of his death, whether by judgment or by settlement or com-  
11 promise to the amount of the reasonable and necessary charges of  
12 such hospital for the treatment, care and maintenance of such patient  
13 in such hospital up to the date of payment of such damages; pro-  
14 vided, however, that this lien shall not in any way prejudice or  
15 interfere with any lien or contract which may be made by such  
16 patient or his heirs or personal representatives with any attorney  
17 or attorneys for handling the claim on behalf of such patient, his  
18 heirs or personal representatives; provided, further, that the lien  
19 herein set forth shall not be applied or considered valid against  
20 anyone coming under the workmen's compensation act in this state.  
21 No such lien shall be effective, however, unless a written notice con-  
22 taining the name and address of the injured person, the date of  
23 the accident, the name and location of the hospital, and the name of  
24 the person or persons, firm or firms, corporation or corporations  
25 alleged to be liable to the injured party for the injuries received,  
26 shall be filed in the office of the clerk of the district court of the  
27 county in which such hospital is located, prior to the payment of  
28 any moneys to such injured person, his attorneys or legal repre-  
29 sentative, as compensation for such injuries; nor unless the hospital  
30 shall also mail, postage prepaid, a copy of such notice with a state-  
31 ment of the date of filing thereof to the person or persons, firm or  
32 firms, corporation or corporations alleged to be liable to the injured  
33 party for the injuries sustained prior to the payment of any moneys  
34 to such injured person; his attorneys or legal representative, as com-  
35 pensation for such injuries. Such hospital shall mail a copy of such  
36 notice to any insurance carrier which has insured such person, firm  
37 or corporation against such liability, if the name and address shall  
38 be known. Any person or persons, firm or firms, corporation or  
39 corporations, including an insurance carrier, making any payment  
40 to such patient or to his attorneys or heirs or legal representatives  
41 as compensation for the injury sustained, after the filing and mail-  
42 ing of such notice without paying to such hospital the amount of its  
43 lien or so much thereof as can be satisfied out of the moneys due  
44 under any final judgment or compromise or settlement agreement,  
45 after paying the amount of any prior liens, shall, for a period of one  
46 year from the date of payment to such patient or his heirs, attorneys  
47 or legal representatives, as aforesaid, be and remain liable to such  
48 hospital for the amount which such hospital was entitled to receive  
49 as aforesaid; any such association, corporation or other institution  
50 maintaining such hospital may, within such period, enforce its lien  
51 by a suit at law against such person or persons, firm or firms, cor-  
52 poration or corporations making any such payment.

1 SEC. 2. Every clerk of the district court shall, at the expense of  
2 the county, provide a suitable well-bound book to be called the hos-  
3 pital lien docket in which, upon the filing of any lien claim under  
4 the provisions of this act, he shall enter the name of the injured  
5 person, the date of the accident and the name of the hospital or

6 other institution making the claim. Said clerk shall make a proper  
7 index of the same in the name of the injured person and such clerk  
8 shall be entitled to twelve (12) cents for filing each claim, and at  
9 the rate of eight (8) cents per folio for such entry made in the  
10 lien docket, and six (6) cents for every search in the office for such  
11 lien claim.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Newton Daily News, a newspaper published at Newton, Iowa, and  
4 the Colfax Tribune, a newspaper published at Colfax, Iowa.

House File No. 146. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Newton Daily News,  
March 20, 1934, and Colfax Tribune, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 132

### CONVEYANCE OF REAL PROPERTY OF INSANE PERSONS

#### H. F. 352

AN ACT to amend section ten thousand four hundred fifty-one (10451), Code, 1931,  
relating to the conveyance of real property of insane persons.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section ten thousand four hundred fifty-one  
2 (10451), Code, 1931, is amended by inserting after the comma in  
3 line 4 the following: "including the homestead."

1 SEC. 2. This act, being deemed of importance, it shall be in full  
2 force and effect from and after its passage and publication in the  
3 Fort Dodge Messenger, a newspaper published at Fort Dodge, Iowa,  
4 and in the Harlan Tribune, a newspaper published at Harlan, Iowa.

House File No. 352. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,  
March 20, 1934, and Harlan Tribune, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 133

### MENTAL EXAMINATIONS ORDERED BY COURT OF RECORD

#### S. F. 126

AN ACT authorizing courts to enter rule for mental examination of persons who  
affirmatively plead their own mental disability in any legal proceedings to which  
they are parties.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Any person who is a party, directly or indirectly, to  
2 any legal action, suit or other judicial proceedings in any court of

3 record in this state, and who appears therein, either in person or  
4 by his guardian, agent, trustee, conservator, committee, legal repre-  
5 sentative, next friend, attorney or otherwise, and therein pleads  
6 affirmatively his own mental incompetency, infirmity or disability,  
7 shall, by order of any court of record having jurisdiction of such  
8 legal action, suit or judicial proceedings, upon the application, and  
9 at the costs of, any interested party thereto, be required to be pro-  
10 duced, after due notice and under such reasonable restrictions and  
11 conditions as the court may prescribe, either before or after issues  
12 are joined in said legal action, suit or judicial proceedings, for  
13 mental examination by physicians chosen by the applicant, for the  
14 purpose of qualifying said physicians to testify in the trial of said  
15 legal action, suit or judicial proceedings as to the mental condition  
16 of such person and to enable the applicant to frame his pleadings  
17 therein accordingly.

1 SEC. 2. Upon failure or refusal of such person, whose mental  
2 examination has been ordered by such court of record, to submit  
3 speedily thereto in the manner prescribed in the rule entered by  
4 such court, or upon wilfull refusal to submit to such reasonable  
5 tests by said physicians as such court upon full hearing may require,  
6 all allegations as to his mental condition shall be stricken from his  
7 pleadings, with prejudice, no evidence with reference thereto shall  
8 be admissible on the trial or hearing of said legal action, suit or  
9 judicial proceedings, and the same shall be withdrawn from the  
10 consideration of the court and/or jury as the case may be.

1 SEC. 3. This act shall be construed liberally for the purpose of  
2 permitting discovery, effectuating the ends of speedy justice and to  
3 prevent concealment, fraud, misrepresentation and deception, but  
4 nothing herein contained shall be interpreted to constitute such  
5 physicians, selected by the applicant, as officers of the court or to  
6 clothe them with greater powers than to examine the person in  
7 question and to testify as to their findings in open court or by  
8 deposition in the same manner as any other competent witness.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Mon-  
3 roe County News, a newspaper published in Albia, Iowa, and the  
4 Chariton Leader, a newspaper published at Chariton, Iowa.

Senate File No. 126. Approved February 10, 1934.

I hereby certify that the foregoing act was published in the Monroe County News,  
February 19, 1934, and the Chariton Leader, February 13, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 134

## JUDGMENTS. DURATION AND LIMITATION

## H. F. 333

AN ACT to amend section one (1) of chapter one hundred seventy-eight (178), of the acts of the Forty-fifth General Assembly, regular session, to aid in advancement by the reconstruction finance corporation, or any other federal governmental agency.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section one (1) of chapter one hundred seventy-  
2 eight (178) of the acts of the regular session of the Forty-fifth  
3 General Assembly, be amended as follows, to wit:

4 By inserting in line 6 following the word "bank" the following,  
5 to wit: "the reconstruction finance corporation or any other federal  
6 governmental agency to which the bank or the receiver is or may  
7 be indebted."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in force and effect from and after its passage and publication in  
3 the Rockwell City Advocate, a newspaper published at Rockwell City,  
4 Iowa, and in the Waverly Journal, a newspaper published at  
5 Waverly, Iowa.

House File No. 333. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Rockwell City Advocate and Waverly Journal, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 135

## REDEMPTION. DEBTOR NOT LIABLE ON JUDGMENT

## S. F. 12

AN ACT to amend section eleven thousand seven hundred seventy-four (11774), of the Code, 1931, relating to redemption by debtor of real property from execution sale.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section eleven thousand seven hundred seventy-four  
2 (11774), of the Code, 1931, is amended by adding to the end thereof  
3 the following:

4 "Any real property redeemed by the debtor shall thereafter be  
5 free and clear from any liability for any unpaid portion of the judg-  
6 ment under which said real property was sold."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Oskaloosa Tribune, a newspaper published in Oskaloosa, Iowa,  
4 and in the Pella Press, a newspaper published in Pella, Iowa.

Senate File No. 12. Approved February 10, 1934.

I hereby certify that the foregoing act was published in the Pella Press, February 14, 1934, and the Oskaloosa Tribune, February 16, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 136

## PROBATE POWERS OF CLERK. DETERMINING AMOUNT OF BOND

S. F. 113

AN ACT to amend subsection one (1) of section eleven thousand eight hundred thirty-two (11832), of the Code of Iowa, 1931, relating to the probate powers of the clerk of the district court.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend subsection one (1) of section eleven thousand  
2 eight hundred thirty-two (11832), of the Code of Iowa, 1931, by  
3 inserting after the comma following the word "minors" in line 3  
4 thereof, the following: "and fixing and determining the amount of  
5 the bond thereof."

Senate File No. 113. Approved February 13, 1934.

## CHAPTER 137

## MORTGAGES. FORECLOSURES

H. F. 357

AN ACT exempting mortgages executed after January first, nineteen hundred thirty-four (January 1, 1934), from the provisions of chapters one hundred seventy-nine (179) and one hundred eighty-two (182), acts of the Forty-fifth General Assembly.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That none of the provisions of chapters one hundred  
2 seventy-nine (179) and one hundred eighty-two (182), acts of the  
3 Forty-fifth General Assembly, shall apply to any real estate mort-  
4 gages executed on and after January first, nineteen hundred thirty-  
5 four (January 1, 1934), and all such mortgages are hereby exempted  
6 from the provisions of these acts.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and take effect from and after its publication in the  
3 Cedar Rapids Gazette, a newspaper published at Cedar Rapids, Iowa,  
4 and in the Mount Vernon Hawkeye-Record and The Lisbon Herald,  
5 a newspaper published at Mount Vernon, Iowa.

House File No. 357. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette, March 19, 1934, and Mount Vernon Hawkeye-Record and The Lisbon Herald, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 138

## MORTGAGE OR SALE OF REAL ESTATE BY GUARDIANS

H. F. 353

AN ACT to amend section twelve thousand six hundred twenty-eight (12628), Code, 1931, relating to the sale or mortgage of real estate by guardians.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section twelve thousand six hundred twenty-eight  
2 (12628), Code, 1931, is amended by inserting after the word "same"  
3 in line 6 the following: ", including the homestead."

1 SEC. 2. This act, being deemed of importance, it shall be in full  
2 force and effect from and after its passage and publication in the  
3 Fort Dodge Messenger, a newspaper published at Fort Dodge, Iowa,  
4 and in the Harlan Tribune, a newspaper published at Harlan, Iowa.

House File No. 353. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Harlan Tribune, March 22, 1934, and Fort Dodge Messenger, March 20, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 139

## SUPREME COURT. APPOINTMENT OF ASSISTANT CHIEF JUSTICE

H. F. 179

AN ACT to amend section twelve thousand eight hundred four (12804), Code, 1931, and providing for an assistant chief justice, and defining his rights, duties and powers.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section twelve thousand eight hundred four  
2 (12804), Code, 1931, is amended by adding thereto the following:

3 "The presiding chief justice shall appoint one of the other mem-  
4 bers of the court to act in his place and stead in case of his absence  
5 or inability to act and, when so acting, such member shall have all  
6 the rights, duties and powers given by statute to the chief justice  
7 of the supreme court."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and take effect from and after its publication in the  
3 Cedar Rapids Tribune, a newspaper published at Cedar Rapids,  
4 Iowa, and in the Waterloo Daily Courier, a newspaper published at  
5 Waterloo, Iowa.

House File No. 179. Approved January 23, 1934.

I hereby certify that the foregoing act was published in the Waterloo Courier, January 26, 1934, and Mount Vernon Record, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

Note: Mount Vernon Record substituted for Cedar Rapids Tribune in accordance with section 55, Code, 1931.

## CHAPTER 140

## INQUIRY CONCERNING RELIGIOUS AFFILIATIONS PROHIBITED

S. F. 28

AN ACT regarding section four (4), article one (I) of the constitution of Iowa and providing penalties for violation thereof.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Any violation of section four (4), article one (I) of  
2 the constitution of Iowa is hereby declared to be a misdemeanor.

1 SEC. 2. If any person, agency, bureau, corporation or association  
2 employed or maintained to obtain, or aid in obtaining, positions for  
3 others in the public schools, or positions in any other public insti-  
4 tutions in the state of Iowa, or any individual or official connected  
5 with any public school or public institution shall ask, indicate or  
6 transmit orally or in writing the religion or religious affiliations of  
7 any person seeking employment in the public schools or any other  
8 public institutions, it shall constitute evidence of a violation of sec-  
9 tion one (1) hereof.

1 SEC. 3. Any person, agency, bureau, corporation or association  
2 that violates provisions of this act shall be guilty of a misdemeanor  
3 and upon conviction be fined not less than \$25 nor more than \$100,  
4 or imprisoned not more than thirty days, or by both such fine and  
5 imprisonment.

Senate File No. 28. Approved March 10, 1934.

## CHAPTER 141

## PROHIBITING ENDURANCE CONTESTS

S. F. 169

AN ACT to prohibit "marathon dances", "walkathons", "skatathons", or any endurance contest in the state of Iowa, and providing penalties for any person, firm or corporation participating in, attending or promoting such contests.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. It shall be unlawful for any person or persons, firm  
2 or corporation to advertise, operate, maintain, attend, promote or  
3 aid in the advertising, operating, maintaining or promoting any  
4 mental or physical endurance contest in the nature of a "marathon",  
5 "walkathon", "skatathon", or any other such endurance contest of  
6 a like or similar character or nature, whether under that or other  
7 names. Nothing in this act shall apply to the continuance of the  
8 ordinary amateur or professional athletic events or contests, or high  
9 school, college, and intercollegiate athletic sports.

1 SEC. 2. Any person or persons, firm or corporation participating  
2 in, attending or promoting any such contest and violating any of the  
3 provisions of this act, shall be fined not less than one hundred (100)

4 dollars, or more than one thousand (1,000) dollars, or be imprisoned  
5 not more than one year or both.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Lamoni Chronicle, a newspaper published at Lamoni, Iowa, and in  
4 the Record-News, a newspaper published at Mount Ayr, Iowa.

Senate File No. 169. Approved February 20, 1934.

I hereby certify that the foregoing act was published in the Lamoni Chronicle and  
Mount Ayr Record-News, February 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 142

### POLICE RADIO BROADCASTING SYSTEM

#### H. F. 268

AN ACT to amend chapter six hundred sixteen-D one (616-D1), Code, 1931, relating to  
the police radio broadcasting system and to provide an appropriation therefor.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That chapter six hundred sixteen-D one (616-D1),  
2 of the Code, 1931, be and the same is hereby amended by adding  
3 thereto the following:

4 "The attorney general is hereby authorized to enter into contracts  
5 for the installation of one additional police broadcasting unit in the  
6 northeastern part of the state and one additional police broadcasting  
7 unit in the northwestern part of the state, the total cost of which  
8 shall not exceed the sum of fifteen thousand (15,000) dollars. That  
9 these said two additional police broadcasting units shall be installed  
10 in such locations in said parts of the state as the attorney general  
11 shall find will best serve the peace officers therein, in the transmis-  
12 sion of direct and rapid communications and information to them.  
13 These additional police radio broadcasting units shall be connected  
14 with and be a part of the state-wide police broadcasting system  
15 heretofore installed at the state capitol in Des Moines, Iowa, and  
16 shall be under the direct supervision of the department of justice."

1 SEC. 2. There is hereby appropriated from the general funds of  
2 the state, not otherwise appropriated, the sum of fifteen thousand  
3 (15,000) dollars or so much thereof as may be necessary to carry  
4 out the provisions of this act.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in full force and effect upon its publication in the Charles City  
3 Press, a newspaper published at Charles City, Iowa, and in the Rock-  
4 well City Advocate, a newspaper published at Rockwell City, Iowa.

House File No. 268. Approved February 10, 1934.

I hereby certify that the foregoing act was published in the Charles City Press,  
February 13, 1934, and Rockwell City Advocate, February 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

# APPROPRIATION ACTS

## CHAPTER 143

### GENERAL ASSEMBLY. MISCELLANEOUS EXPENSES

#### S. F. 327

AN ACT to make an appropriation for the typewriter rentals and miscellaneous expenses of the Forty-fifth General Assembly in extraordinary session, to make appropriations for certain interim committees named by the Forty-fifth General Assembly, and to make other miscellaneous appropriations incidental to the needs of the state government.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated, out of any funds in the  
2 state treasury not otherwise appropriated, the following sums of  
3 money, or so much thereof as may be necessary, to pay the claims  
4 and/or expenses herein enumerated, and for the purposes indicated.

1 SEC. 2. To Gaar Brothers Typewriter Company, for the rental  
2 of typewriters and an adding machine used by the general assem-  
3 bly, the sum of one thousand one hundred (1,100) dollars, or so much  
4 thereof as may be necessary, to be determined by the president and  
5 secretary of the senate and the speaker and chief clerk of the house.

1 SEC. 3. To the Des Moines Rubber Stamp Works, for badges and  
2 supplies furnished the general assembly, the sum of seventy-two dol-  
3 lars and fifty-seven cents (\$72.57).

1 SEC. 4. To the Western Union Telegraph Company, for com-  
2 munication services rendered the secretary of the senate and the  
3 chief clerk of the house in performing the duties of their respective  
4 offices, the sum of four dollars and forty-eight cents (\$4.48).

1 SEC. 5. To the Postal Telegraph-Cable Company, for communica-  
2 tion services rendered the secretary of the senate and the chief clerk  
3 of the house in performing the duties of their respective offices, the  
4 sum of five dollars and seventy-seven cents (\$5.77).

1 SEC. 6. To the Northwestern Bell Telephone Company, for com-  
2 munication services rendered the secretary of the senate and the  
3 chief clerk of the house in performing the duties of their respective  
4 offices, the sum of thirteen dollars and twenty cents (\$13.20).

1 SEC. 7. To the Tangney-McGinn Hotels Company (Kirkwood  
2 Hotel), for rental of rooms used by the committee on claims and  
3 other committees of the general assembly, the sum of fifty-nine dol-  
4 lars and twenty cents (\$59.20).

1 SEC. 8. A sum sufficient to pay the per diem compensation made  
2 necessary by senate concurrent resolution fifteen (15), for services  
3 required of officers and employees of the general assembly, after the  
4 date of final adjournment.

1 SEC. 9. To Mary Bales, for services rendered as secretary's clerk  
2 prior to the convening of the extraordinary session, which services  
3 are normally cared for by the after session pay roll but now made  
4 impossible by Miss Bales' resignation, the sum of twenty dollars and  
5 twenty-five cents (\$20.25).

1 SEC. 10. To Byron G. Allen, secretary of the Senate, for postage,  
2 supplies and other expenses incurred and paid for by him in connection  
3 with the duties of his office during the extraordinary session of  
4 the general assembly, the sum of thirty-five dollars and ninety-five  
5 cents (\$35.95).

1 SEC. 11. To Virgil Lakin, chief clerk of the House, for postage,  
2 supplies and other expenses incurred and paid for by him in connection  
3 with the duties of his office during the extraordinary session of  
4 the general assembly, the sum of twenty-seven dollars and twenty-  
5 four cents (\$27.24).

1 SEC. 12. To N. G. Kraschel, lieutenant governor, having had no  
2 regularly assigned secretary, for clerk hire, the sum of two hundred  
3 fifty (250) dollars.

1 SEC. 13. To Edna Kilgore, secretary to the speaker, for services  
2 rendered in connection with the opening of the extraordinary session  
3 of the Forty-fifth General Assembly, the sum of thirty-one dollars  
4 and fifty cents (\$31.50).

1 SEC. 14. To the members of the committee appointed under  
2 authority of chapter two hundred seventy-one (271), acts of the  
3 Forty-fifth General Assembly, for expenses incurred in connection  
4 with their legislative duties: Representative John Speidel, the sum  
5 of eighteen dollars and fifty cents (\$18.50).

1 SEC. 15. To Frank Crouch, House employee, for services rendered  
2 prior to the convening of the extraordinary session of the general  
3 assembly, the sum of seven dollars and twenty cents (\$7.20).

1 SEC. 16. To the Underwood Elliott Fisher Company, for rental  
2 of typewriter tables, thirty (30) tables at one (1) dollar per month,  
3 November 10, 1933, to March 10, 1934, the sum of one hundred  
4 twenty (120) dollars.

1 SEC. 17. To Vernon L. Grant, certified court reporter, for serv-  
2 ices of shorthand reports, transcript and photostat copies of exhibit,  
3 in the committee of the whole hearing of the House during the in-  
4 vestigation of the state highway commission, the sum of three hun-  
5 dred forty-two dollars and fifteen cents (\$342.15).

1 SEC. 18. To Charlotte Warren, a committee clerk in the House,  
2 for services rendered February 5 and 6, 1934, for which she has  
3 not been compensated, the sum of seven dollars and twenty cents  
4 (\$7.20).

1 SEC. 19. To Margaret Johnson, committee clerk in the House,  
2 for cleaning coat, made necessary because of being splashed with

3 rusty water while hanging in the cloakroom, the sum of two dollars  
4 and fifty cents (\$2.50).

1 SEC. 20. To the members of the committee appointed under  
2 authority granted under the provisions of chapter two hundred  
3 seventy-one (271), acts of the Forty-fifth General Assembly, for  
4 expenses incurred by them in performing the duties of that com-  
5 mittee, which sum is in addition to that appropriated under the  
6 provisions of chapter one hundred ninety-two (192), acts of the  
7 Forty-fifth General Assembly:

8 Senator M. Moore, the sum of fourteen (14) dollars.

9 Dr. Oliver J. Fay, Des Moines, Iowa, the sum of ten (10) dollars.

10 Dr. W. A. Sternberg, Mount Pleasant, Iowa, the sum of fifty-eight  
11 dollars and eighty cents (\$58.80).

12 Dr. Arthur W. Erskine, Cedar Rapids, Iowa, the sum of one hun-  
13 dred eighteen dollars and twenty-eight cents (\$118.28).

1 SEC. 21. To Byron G. Allen, secretary of the Senate, and Virgil  
2 Lakin, chief clerk of the House, the sum of fifty (50) dollars, each,  
3 or so much thereof as may be necessary, for miscellaneous expenses  
4 and postage incurred by them after the close of the extraordinary  
5 session of the Forty-fifth General Assembly.

1 SEC. 22. The sum of one thousand five hundred (1,500) dollars  
2 as an emergency and contingent fund for any legislative expenses,  
3 not above enumerated, which shall be paid upon the approval of the  
4 executive council.

1 SEC. 23. The state comptroller is hereby authorized and directed  
2 to draw the warrants, and the treasurer of state to pay the same,  
3 in the amounts above appropriated, upon certification by the presi-  
4 dent and secretary of the Senate for Senate expense, and the speaker  
5 and chief clerk of the House for House expense, or by certification by  
6 the secretary of the executive council under the provisions of section  
7 twenty-two (22) of this act.

1 SEC. 24. To the department of mine inspectors, for each year of  
2 the biennium ending June 30, 1935, the sum of one thousand (1,000)  
3 dollars, which sum shall be additional to the funds appropriated and  
4 provided for said department under the provisions of section thirty-  
5 one (31), chapter one hundred eighty-eight (188), acts of the Forty-  
6 fifth General Assembly.

7 The department of mine inspectors shall allocate the sum of one  
8 thousand (1,000) dollars, for each year of the biennium ending June  
9 30, 1935, to the payment of salaries, support, maintenance and mis-  
10 cellaneous expenses of the Iowa coal institute, which allocated  
11 amount shall be over and above that allocated under the provisions  
12 of section thirty-one (31), chapter one hundred eighty-eight (188),  
13 acts of the Forty-fifth General Assembly.

1 SEC. 25. To the commission on uniform laws, the sum of five  
2 hundred (500) dollars, or so much thereof as may be necessary,  
3 which commission is authorized under chapter five (5) of the Code,  
4 1931. Such funds so appropriated shall be expendable under the  
5 provisions of section sixty-six (66) of the Code, 1931.

1 SEC. 26. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its passage and publication  
 3 in the Pocahontas Record-Democrat, a newspaper published at Poca-  
 4 hontas, Iowa, and in the Sigourney Review, a newspaper published  
 5 at Sigourney, Iowa.

Senate File No. 327. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Pocahontas Record-Democrat, March 22, 1934, and Sigourney Review, March 28, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 144

### LIQUOR CONTROL. EXPENSES FOR LEGISLATIVE COMMITTEE

#### S. F. 294

AN ACT making an appropriation for the payment of the necessary expenses of the Iowa commission to study liquor control legislation appointed by the governor to study and recommend a plan of liquor control for the state of Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any money in  
 2 the state treasury, not otherwise appropriated, the sum of two thou-  
 3 sand eight hundred eighty-five dollars and eighty-eight cents  
 4 (\$2,885.88), or so much thereof as may be necessary, as an emer-  
 5 gency appropriation for the purpose of paying the expenses incurred  
 6 by the Iowa commission to study liquor control legislation, whose  
 7 recommendations for a plan of liquor control for the state of Iowa  
 8 have been received by this general assembly.

1 SEC. 2. Authority is hereby granted the Iowa commission to  
 2 study liquor control legislation to expend this appropriation with  
 3 the approval of the executive council.

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the  
 3 Evening Democrat, a newspaper published at Fort Madison, Iowa,  
 4 and the Ottumwa Daily Courier, a newspaper published at Ottumwa,  
 5 Iowa.

Senate File No. 294. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Fort Madison Evening Democrat and Ottumwa Daily Courier, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 145

STATE BOARD OF CONSERVATION. STATE EMERGENCY RELIEF WORK

S. F. 68

AN ACT to make an appropriation for the use of the state board of conservation.

WHEREAS, it is desirable to furnish a maximum of employment to the citizens of the state as emergency relief work; to secure a maximum benefit to the state from the work of the civilian conservation corps and other federal agencies; to enable more complete cooperation with local, state or federal relief agencies; to cooperate with various communities in the making available and improving conservation areas; and

WHEREAS, at this time a maximum saving to the state can be made in numerous projects by cooperation with federal conservation agencies and other agencies in such work; useful employment can be furnished to persons now receiving county, municipal or state relief; and

WHEREAS, the funds now available for the use of the state board of conservation are insufficient to secure a maximum of benefit as above designated to the state or its citizens; therefore,

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. There is hereby appropriated out of any funds in the
2 state treasury not otherwise appropriated, the sum of one hundred
3 thousand (100,000) dollars or as much thereof as may be necessary
4 for the use of the state board of conservation, and subject to the
5 present provisions of law as to expenditure, for the purpose of pro-
6 viding employment to the citizens of the state as emergency relief
7 work; for the purpose of cooperation with local, state or federal relief
8 agencies; and for the purpose of making available and/or improv-
9 ing conservation areas, provided, that no part of the fund appro-
10 priated hereby shall be used for the purchase of any real estate,
11 except to provide necessary roadways into any parks or other
12 projects now owned or under development by the state of Iowa
13 and under the jurisdiction of the state board of conservation.

1 SEC. 2. The appropriation made in the foregoing section is in
2 addition to the appropriation made under the provisions of chapter
3 one hundred eighty-eight (188), section nine (9), laws of the Forty-
4 fifth General Assembly. The appropriation herein made shall be in
5 full force and effect and be available unless earlier expended until
6 June 30, 1935.

1 SEC. 3. This act, being deemed of immediate importance, shall
2 take effect and be in force from and after its passage and publication
3 in the . . . . ., a newspaper published in
4 . . . . ., Iowa, and in the . . . . ., a news-
5 paper published in . . . . ., Iowa.

Senate File No. 68. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Carroll Herald, March 26, 1934, and Cantril Register, March 29, 1934, in accordance with section 55, Code, 1931.
MRS. ALEX MILLER, Secretary of State.

## CHAPTER 146

## BOARD OF CONTROL. UNEXPENDED APPROPRIATIONS

H. F. 317

AN ACT relating to unexpended appropriations of the Forty-fourth General Assembly and previous general assemblies made to the institutions under the board of control.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the appropriations made to the institutions  
2 under the board of control by the Forty-fourth General Assembly  
3 of the state of Iowa and previous general assemblies remaining un-  
4 expended on June 30, 1933, be held available for expenditure by the  
5 board of control to June 30, 1935.

1 SEC. 2. All laws and parts of laws in conflict with this act are  
2 hereby repealed and insofar as the provisions of this act may con-  
3 flict with other acts or parts thereof, the provisions of this act shall  
4 control.

House File No. 317. Approved March 9, 1934.

## CHAPTER 147

## STATE BOARD OF EDUCATION. EXPENSE CONSTRUCTING VIADUCT

S. F. 270

AN ACT to make an appropriation to the state board of education from the primary road fund for the purpose of defraying a portion of the expense attending the construction of a viaduct under highway number 218 at or near its intersection with Tenth street in the city of Vinton, Iowa, for the protection, in part, of the inmates of the state school for the blind.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated to the state board of  
2 education from the primary road fund the sum of five hundred  
3 (500) dollars which shall be wholly available immediately upon the  
4 taking effect of this act and which shall be applied by said board  
5 on the cost of the construction of a viaduct under highway number  
6 218 at or near its intersection with Tenth street in the city of Vinton,  
7 Iowa, which intersection is in the immediate vicinity of the state  
8 school for the blind, provided said viaduct is constructed by the said  
9 city of Vinton and, provided the labor cost of said construction is  
10 paid by the government of the United States.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in force and effect from and after its passage and publication in  
3 two newspapers of this state as provided by law.

Senate File No. 270. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Cedar Valley Daily Times, January 30, 1934, and Belle Plaine Union, February 1, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 148

STATE BOARD OF EDUCATION. MISCELLANEOUS EXPENSES

H. F. 328

AN ACT to make an emergency appropriation to the Iowa state board of education for the purpose of providing a water system, including a water softener, and for fire-proofing the roof and remodeling the attic of the main building at the Iowa school for the blind, Vinton, Iowa.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. There is hereby appropriated out of any money in
2 the state treasury not otherwise appropriated, the sum of fifteen
3 thousand (15,000) dollars as an emergency appropriation, or as
4 much thereof as may be necessary, to the Iowa state board of edu-
5 cation for the purpose of providing a water system including a water
6 softener, and for fire-proofing the roof and remodeling the attic of
7 the main building at the Iowa school for the blind, Vinton, Iowa.

1 SEC. 2. The emergency appropriation provided for in section 1
2 of this act shall be available on March 1, 1934, or at any time there-
3 after.

1 SEC. 3. This act, being deemed of immediate importance, shall
2 take effect and be in force from and after its passage and publication
3 in the Fenton Reporter, a newspaper published at Fenton, Iowa,
4 and the Gazette-Tribune, a newspaper published at Sibley, Iowa.

House File No. 328. Approved February 23, 1934.

I hereby certify that the foregoing act was published in the Fenton Reporter and Sibley Gazette-Tribune, March 1, 1934.

MRS. ALEX MILLER, Secretary of State.

CHAPTER 149

STATE PRINTING BOARD. EXTRA LEGISLATIVE EXPENSE

H. F. 300

AN ACT to make an appropriation for the payment of the extra expense of the state printing board incurred by and on account of the Forty-Fifth Extraordinary Session of the General Assembly.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. There is hereby appropriated out of any funds in the
2 state treasury not otherwise appropriated, the following sums, or so
3 much thereof as may be necessary, to pay the expenses indicated.
4 a. For the department of the state printing board for
5 salaries, support, maintenance, and miscellaneous
6 purposes .....\$ 1,200.00
7 b. For the department of the state printing board for
8 the necessary printing and binding authorized by
9 law for legislative printing for the general assem-
10 bly .....\$28,000.00

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Estherville Vindicator and Republican, a newspaper published at  
4 Estherville, Iowa, and in the Kossuth County Advance, a newspaper  
5 published at Algona, Iowa.

House File No. 300. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Estherville Vindicator and Republican, March 20, 1934, and Kossuth County Advance, March 22, 1934.  
MRS. ALEX MILLER, Secretary of State.

CHAPTER 150

STATE PRINTING BOARD. EXPENSE OF STATE DEPARTMENTS, PAYMENT

H. F. 296

AN ACT to amend section thirty-four (34), chapter one hundred eighty-eight (188), laws of the Forty-fifth General Assembly, relating to payments to the state printing board for work and supplies furnished to certain state departments.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section thirty-four (34), chapter one hundred  
2 eighty-eight (188), laws of the Forty-fifth General Assembly as  
3 follows:

4 a. Strike the period after the word "institutions" in line 31, in-  
5 sert a comma in lieu thereof, and add thereafter the following: "any  
6 sum so used for supplying multigraph work to be refunded to the  
7 printing board and returned to the credit of the appropriation made  
8 by section thirty-three (33) at lines 7 and 8."

9 b. Also insert after the word "used" in line 31, the words "for  
10 supplying paper stock."

11 c. Also, after the word "section" in line 33, strike out the words  
12 "When paper stock is so furnished payment" and insert in lieu  
13 thereof the words "These payments."

14 d. Also strike out the word "appropriation" in line 38 and insert  
15 the word "appropriations" in lieu thereof.

16 e. Also strike out the words "this section" in line 39, and insert  
17 in lieu thereof the words "sections thirty-three (33), and thirty-  
18 four (34)."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 ..... , a newspaper published at ..... ,  
4 Iowa, and in the ..... , a newspaper published  
5 at ..... , Iowa.

House File No. 296. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Cascade Pioneer and Casey Vindicator, March 22, 1934, in accordance with section 55, Code, 1931.  
MRS. ALEX MILLER, Secretary of State.

## CHAPTER 151

## SUPREME COURT. MISCELLANEOUS EXPENSES

## H. F. 151

AN ACT to provide an appropriation to defray the expenses of the supreme court and the judges thereof during the biennium from July first, nineteen hundred thirty-three, to June thirtieth, nineteen hundred thirty-five.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the sum of four hundred (400) dollars in addi-  
2 tion to all other sums heretofore provided therefor, or so much  
3 thereof as may be necessary, be appropriated for the purpose of  
4 providing the supreme court of Iowa and the judges thereof with  
5 the necessary supplies and equipment to enable them to properly and  
6 efficiently perform their work for the biennium beginning July first,  
7 nineteen hundred thirty-three, and ending June thirtieth, nineteen  
8 hundred thirty-five.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and take effect from and after its publication in the  
3 Des Moines Register, a newspaper published at Des Moines, Iowa,  
4 and in the Cedar Rapids Gazette, a newspaper published at Cedar  
5 Rapids, Iowa.

House File No. 151. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Valley Junction Booster, March 22, 1934, and Cedar Rapids Gazette, March 19, 1934.

MRS. ALEX MILLER, *Secretary of State.*

Note: Valley Junction Booster substituted for Des Moines Register in accordance with section 55, Code, 1931.

## CHAPTER 152

## TREASURER OF STATE. EMPLOYEES MOTOR VEHICLE FUEL TAX

## H. F. 94

AN ACT to amend section fifty-one (51) of chapter one hundred eighty-eight (188) of the laws of the Forty-fifth General Assembly, relating to the compensation of employees in the motor vehicle fuel tax division of the office of the treasurer of state.

WHEREAS, chapter two hundred fifty-one-A one (251-A1) of the Code, provides that the treasurer of state may employ such help as is required to enforce the motor vehicle fuel license fee laws of the state of Iowa, and provides that the executive council may fix the number of said employees and the compensation to be paid; and

WHEREAS, it appears that the motor vehicle fuel license fee law is being evaded and a vigorous campaign to apprehend the violators is demanded and greater latitude should be allowed the administrative officers in select-

ing the number of employees required to enforce the motor vehicle fuel license fee laws and the fixing of their compensation; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section fifty-one (51) of chapter one hundred  
2 eighty-eight (188) of the laws of the Forty-fifth General Assembly  
3 be and the same is hereby amended by substituting in lieu thereof  
4 the following:

5 "On and after December 15, 1933, and until June 30, 1935, the  
6 compensation of employees in the motor vehicle fuel tax division  
7 of the office of treasurer of state shall not exceed the following  
8 amounts annually:

9 For salaries:

10 Superintendent .....	\$1,980.00
11 Chief clerk and secretary.....	1,700.00
12 Auditors (each) .....	1,733.00
13 Refund investigators .....	1,530.00
14 Refund auditor .....	1,350.00
15 Assistant auditor .....	1,080.00
16 Warrant clerk .....	1,188.00

17 Provided, that no part of said compensation or expenses of such  
18 employees, or postage, equipment, supplies, and printing shall be  
19 paid from the general fund of the state but shall be paid from that  
20 portion of motor vehicle fuel taxes allocated to the motor vehicle  
21 fuel tax division of the office of the treasurer of state."

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Iowa  
3 City Press Citizen, a newspaper published at Iowa City, Iowa, and  
4 the Lone Tree Reporter, a newspaper published at Lone Tree, Iowa.

House File No. 94. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Lone Tree Reporter,  
February 22, 1934, and Iowa City Press Citizen, February 17, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 153

FEDERAL EMERGENCY RELIEF ADMINISTRATION

S. F. 281

AN ACT to make an appropriation for direct relief and/or work relief and expenses incidental thereto for the purpose of caring for the unemployed and needy and to regulate the hourly rates for work in exchange for relief.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any funds in the  
2 state treasury, not otherwise appropriated, the sum of three million  
3 (3,000,000) dollars, or so much thereof as may be necessary, for  
4 direct relief and/or work relief and for expenses incidental thereto,  
5 for the purpose of caring for unemployed and needy persons within  
6 this state.

1 SEC. 2. It is further provided that the fund hereby appropriated  
2 shall be administered through the federal emergency relief adminis-  
3 tration for Iowa, but in no case shall the hourly rate for work in  
4 exchange for relief be less than twenty-five cents nor more than  
5 thirty-five cents.

1 SEC. 3. Said funds shall be withdrawn from the state treasury  
2 only as needed from time to time, by requisition of the governor of  
3 the state of Iowa, and upon warrant drawn by the state comptroller  
4 directly to the federal emergency relief administration of Iowa.  
5 With the exception of necessary administrative expenses, said funds  
6 shall be allocated by the federal emergency relief administration of  
7 Iowa throughout the various counties of this state in accordance  
8 with the need therefor.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Kos-  
3 suth County Advance, a newspaper published in Algona, Iowa, and  
4 the Estherville News, a newspaper published in Estherville, Iowa.

Senate File No. 281. Approved February 1, 1934.

I hereby certify that the foregoing act was published in the Estherville News and the Ames Tribune, February 7, 1934.

MRS. ALEX MILLER, *Secretary of State.*

Note: Ames Tribune substituted in lieu of Kossuth County Advance in accordance with section 55, Code, 1931.

## CHAPTER 154

### FEDERAL EMERGENCY RELIEF ADMINISTRATION

#### H. F. 329

AN ACT to amend Senate File 281, as passed by the Forty-fifth General Assembly, in extraordinary session, relating to the caring for the unemployed and needy and regulating the hourly rates for work in exchange for relief.

*Be it enacted by the General Assembly of the State of Iowa.*

1 SECTION 1. Senate File 281, section two (2), as passed by the  
2 Forty-fifth General Assembly in extraordinary session, is amended  
3 by changing the comma following the word "Iowa" in line 3 to a  
4 period and striking the balance of the section.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Kossuth County Advance, a newspaper published in Algona, Iowa,  
4 and the Estherville News, a newspaper published in Estherville,  
5 Iowa.

House File No. 329. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Kossuth County Advance, March 22, 1934, and Estherville News, March 19, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 155

## SPECIAL CORPORATION COMMISSION. EXPENSE LEGISLATIVE COMMITTEE

## S. F. 238

AN ACT making an appropriation in the sum of nine hundred forty-three dollars and seventeen cents (\$943.17) for the payment of the necessary expenses of the special corporation commission authorized by the Forty-fourth General Assembly and continued by the Forty-fifth General Assembly of the state of Iowa.

WHEREAS, the Forty-fifth General Assembly in regular session authorized the continuance of the special corporation commission created by the Forty-fourth General Assembly for the purpose of completing the proposed legislation to make the corporation laws of this state comprehensive, adequate, modern and harmonious with present business conditions and requirements, to be reported to the Forty-sixth General Assembly or any extraordinary session of the Forty-fifth General Assembly, and provided an appropriation therefor; and

WHEREAS, the said special corporation commission has completed and submitted such proposed legislation to the Forty-fifth General Assembly in extraordinary session, as contained in Senate File 2, a bill for an act for licensing and regulating foreign corporations, Senate File 3, a bill for an act for the incorporation and regulation of cooperative associations, Senate File 4, a bill for an act for certain nonpecuniary corporations, Senate File 5, a bill for an act to amend chapter 392 of the Code, 1931, relating to the sale of stock on the installment plan and Senate File 6, a bill for an act for the incorporation and regulation of general business corporations; and

WHEREAS, the necessary expenses of said special corporation commission exceeded the amount of the appropriation provided therefor,

*Be it enacted by the General Assembly of the State of Iowa:*

1	SECTION 1. There is hereby appropriated out of any funds in the
2	state treasury not otherwise appropriated, the sum of nine hundred
3	forty-three dollars and seventeen cents (\$943.17) to be paid the fol-
4	lowing named persons, the amount set opposite each name:
5	Elmer A. Johnson.....\$ 20.80
6	Glenn Brown ..... 55.53
7	Francis C. Harrison..... 23.09
8	Warren L. Huebner..... 843.75

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in force and effect from and after its publication in the Denison  
3 Review, a newspaper published at Denison, Iowa, and the Missouri  
4 Valley Times, a newspaper published at Missouri Valley, Iowa.

Senate File No. 238. Approved January 10, 1934.

I hereby certify that the foregoing act was published in the Denison Review, January 18, 1934, and Missouri Valley Times, January 12, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 156

## APPROPRIATION TO DEPARTMENT OF AGRICULTURE

S. F. 235

AN ACT to make an emergency appropriation to the state department of agriculture for the purpose of defraying the necessary expenses now being incurred and imposed upon said department by the provisions of chapter four hundred twenty-seven (427), Code, 1931, the unbonded agricultural warehouse act.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any money in  
2 the state treasury, not otherwise appropriated, the sum of five thou-  
3 sand (5,000) dollars, or so much thereof as may be necessary, as an  
4 emergency appropriation to the state department of agriculture for  
5 the purpose of paying the unforeseen and additional expenses in-  
6 curred in the administration of the unbonded agricultural warehouse  
7 act, the provisions of which are being extensively used in connection  
8 with the corn-loan activities of the government of the United States  
9 under the federal agricultural adjustment act.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Alta  
3 Advertiser, a newspaper published at Alta, Iowa, and the Gilmore  
4 City Enterprise, a newspaper published at Gilmore City, Iowa.

Senate File No. 235. Approved February 2, 1934.

I hereby certify that the foregoing act was published in the Alta Advertiser and the Gilmore City Enterprise, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 157

## DEPARTMENT OF AGRICULTURE. EXPENSES CERTAIN VETERINARIANS

S. F. 266

AN ACT to make an appropriation to certain veterinarians employed by the department of agriculture in special cases, to cover fees and mileage.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any moneys in  
2 the state treasury, not otherwise appropriated, to the parties here-  
3 inafter named the sums set opposite their names, respectively, in  
4 payment of fees and mileage incurred by said claimants, veteri-  
5 narians employed by the department of agriculture in certain cases,  
6 to wit:  
7 Dr. O. Q. Mosey, Reinbeck . . . . . \$ 27.54  
8 Dr. F. L. Buck, Grand Junction . . . . . 10.98  
9 Dr. F. L. Buck, Grand Junction . . . . . 13.20  
10 Dr. C. E. Hunt, Mount Pleasant . . . . . 12.80  
11 Dr. March Green, Grinnell . . . . . 11.61  
12 Dr. March Green, Grinnell . . . . . 11.26

13	Dr. March Green, Grinnell .....	10.14
14	Dr. J. W. Bunker, Winterset.....	13.08
15	Dr. C. C. Franks, Grimes.....	12.24
16	Dr. J. H. Spence, Clinton.....	23.68
17	Dr. C. W. Wiley, Farson.....	13.04
18	Dr. C. E. Baxter, Oakland.....	12.80
19	Dr. W. S. O'Brien, Ryan.....	9.15
20	Dr. Thos. W. Gidley, Malvern.....	13.08
21	Dr. J. A. Lueth, Council Bluffs.....	11.40
22	Dr. A. C. Swanson, Webster City.....	10.35
23	Dr. J. E. Frank, Indianola.....	22.52
24	Dr. J. E. Ingmand, Red Oak.....	11.75
25	Dr. F. V. Helsel, Donnellson.....	12.40
26	Dr. B. F. Barber, Fonda.....	14.20
27	Dr. W. H. Empey, Battle Creek.....	23.71
28	Dr. H. J. Hoffeins, Denison.....	23.66
29	Dr. H. J. Hoffeins, Denison.....	12.50
30	Dr. J. F. McCabe, Williamsburg.....	59.52
31	Dr. F. B. Anderson, Whiting.....	11.40

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rants payable to the above named veterinarians in the amounts  
 3 herein appropriated to said several parties and the treasurer of state  
 4 is hereby authorized and directed to pay the same out of any funds  
 5 in the state treasury not otherwise appropriated.

1 SEC. 3. Receipt of said sums by the said parties shall be in full  
 2 settlement of any and all claims against the state of Iowa in con-  
 3 nection with such services.

Senate File No. 266. Approved February 20, 1934.

## CHAPTER 158

### SECRETARY OF WAR. CLAIMS FOR PROPERTY DAMAGE

#### S. F. 280

AN ACT to make an appropriation to the secretary of war.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated to the secretary of war,  
 2 out of any funds in the state treasury, not otherwise appropriated,  
 3 the sum of three thousand one hundred twenty dollars and fifty-five  
 4 cents (\$3,120.55) in payment of claims held by the secretary of war  
 5 against the state of Iowa on account of loss, damage and destruction  
 6 of property charged against the state by the secretary of war and  
 7 not heretofore settled for.

1 SEC. 2. The state comptroller is hereby directed to issue his  
 2 warrant to the secretary of war of the United States of America  
 3 for the sum of three thousand one hundred twenty dollars and fifty-  
 4 five cents (\$3,120.55) in payment of said claim and the treasurer

5 of state is hereby authorized to pay said warrant and charge the  
6 same against any funds in the state treasury not otherwise appro-  
7 priated.

Senate File No. 280. Approved February 20, 1934.

## CHAPTER 159

### APPROPRIATION TO DES MOINES

H. F. 360

AN ACT to make an appropriation to the city of Des Moines, Iowa, to reimburse the city for expenditures made in paving and improving streets adjacent to state-owned property.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any funds in the  
2 state treasury, not otherwise appropriated, the sum of three thousand  
3 two hundred twenty-four dollars and fourteen cents (\$3,224.14)  
4 payable to the city of Des Moines, Iowa, in full settlement of a claim  
5 held by said city against the state of Iowa for expenditures made  
6 by it in paving and improving certain streets adjacent to the state  
7 capitol grounds and the state fair grounds, the claim of the city of  
8 Des Moines being based on the principal assessments with six (6)  
9 per cent interest thereon and embraces assessments levied against  
10 said state property by said city for such street improvements over  
11 a period of years as shown by the records in the office of the county  
12 treasurer of Polk county, Iowa, and including any and all penalties  
13 provided by law. This settlement was approved by the executive  
14 council of the state of Iowa on February 26, 1934.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to the city of Des Moines, Iowa, in the sum of three  
3 thousand two hundred twenty-four dollars and fourteen cents  
4 (\$3,224.14), and the treasurer of state is hereby authorized and  
5 directed to pay said warrant out of any funds not otherwise appro-  
6 priated.

1 SEC. 3. The receipt of said sum by the city of Des Moines, Iowa,  
2 shall be in full settlement of any and all claims by it against the  
3 state of Iowa on account of special assessments for street improve-  
4 ments abutting upon the state capitol grounds and the Iowa state  
5 fair grounds, which, under section 4634 of the 1931 Code of Iowa,  
6 would be properly chargeable against the state of Iowa. This settle-  
7 ment being in full of any and all claims for special improvements  
8 on streets abutting or adjacent to said state property to February  
9 26, 1934.

House File No. 360. Approved March 12, 1934.

## CHAPTER 160

## APPROPRIATION TO IOWA CITY

H. F. 342

AN ACT making an appropriation to reimburse the city of Iowa City, Iowa, for expenditures made in paving streets in front of state owned property.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any funds in the  
2 state treasury, not otherwise appropriated, the sum of one hundred  
3 seventy-five dollars and two cents (\$175.02) payable to the city of  
4 Iowa City, Iowa, to reimburse the city for expenditures made by  
5 it in paving streets in front of lots five (5) and six (6), block  
6 ninety-four (94), city of Iowa City, Iowa, in pursuance of a con-  
7 tract made on the seventh day of October, 1929, the above sum being  
8 the balance of said assessment and interest thereon over and above  
9 the amount included in the appropriation made in chapter two hun-  
10 dred four (204), laws of the Forty-fifth General Assembly.

1 SEC. 2. The comptroller of state is hereby directed to issue his  
2 warrant payable to the city of Iowa City, Iowa, in the sum of one  
3 hundred seventy-five dollars and two cents (\$175.02), and the treas-  
4 urer of state is hereby authorized and directed to pay said warrant  
5 out of any funds not otherwise appropriated.

1 SEC. 3. Receipt of said sum by the city of Iowa City, Iowa, shall  
2 be in full settlement of any claim against the state of Iowa for assess-  
3 ments and interest for paving against the above described property.

House File No. 342. Approved March 12, 1934.

## CHAPTER 161

## APPROPRIATION TO CITY OF WATERLOO

S. F. 256

AN ACT to make an appropriation to the city of Waterloo, Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund the sum of thirty-eight dollars and thirty-five cents (\$38.35)  
3 to the city of Waterloo, Iowa, to compensate it for damages done to  
4 cable by maintenance employees of the state highway commission  
5 while placing sign posts at the corner of West Fifth and Jefferson  
6 streets in said city on or about February 27, 1933.

1 SEC. 2. The state comptroller is hereby authorized and directed  
2 to issue his warrant to the city of Waterloo, Iowa, for thirty-eight  
3 dollars and thirty-five cents (\$38.35) and the treasurer of state is  
4 hereby authorized and directed to pay said warrant out of the pri-  
5 mary road fund.

1 SEC. 3. The receipt of said sum by said city shall be in full settle-  
2 ment of any and all claims by it against the state of Iowa growing  
3 out of damage done to any telephone or other cables by employees  
4 of said highway commission to December 14, 1933.

Senate File No. 256. Approved February 20, 1934.

## CHAPTER 162

### APPROPRIATION TO LYON COUNTY

#### S. F. 303

AN ACT to make an appropriation to Lyon county, Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the fund appro-  
2 priated to the state university of Iowa for medical and surgical  
3 treatment of indigent persons under the provisions of chapter 199  
4 of the 1931 Code of Iowa, for the biennium ending June 30, 1935,  
5 the sum of one thousand thirty-one dollars and twenty-five cents  
6 (\$1,031.25) in full settlement of all claims against the state of Iowa  
7 on account of the transportation of indigent persons and escorts for  
8 indigent persons to and/or from the state university hospital at  
9 Iowa City, for the period from March 7, 1930, to October 31, 1932,  
10 both dates inclusive, the amount herein appropriated to be credited  
11 to the pauper fund of Lyon county, Iowa, from which fund the items  
12 on which this claim is based were paid by Lyon county. Payment of  
13 the claim by the university hospital was refused on account of the  
14 fact that the claim was not filed with the hospital in time to be paid  
15 out of the funds appropriated for the biennium in which the expenses  
16 were incurred.

1 SEC. 2. The state comptroller is hereby authorized to issue his  
2 warrant payable out of the fund above specified to Lyon county,  
3 Iowa, in the sum of one thousand thirty-one dollars and twenty-five  
4 cents (\$1,031.25) and the treasurer of state is hereby authorized  
5 and directed to pay said warrant and charge the same to said fund.

1 SEC. 3. Receipt of said sum shall be in full payment of any and  
2 all claims held by said county against the state of Iowa to October  
3 31, 1932.

Senate File No. 303. Approved March 6, 1934.

## CHAPTER 163

DR. E. E. MUNGER

H. F. 346

AN ACT to make an appropriation of twenty-nine dollars and ninety-eight cents (\$29.98) to Dr. E. E. Munger, Spencer, Iowa, for his expenses as a member of the committee appointed under authority of House Joint Resolution number seven (7) of the Forty-fifth General Assembly for preparation of minority report of the state university hospital.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated to Dr. E. E. Munger  
2 of Spencer, Iowa, from the general fund of the state not otherwise  
3 appropriated, the sum of twenty-nine dollars and ninety-eight cents  
4 (\$29.98) in full payment of expenses incurred by Dr. E. E. Munger  
5 in preparation of minority report as provided by House Joint Reso-  
6 lution number seven (7), acts of the Forty-fifth General Assembly.

1 SEC. 2. The state comptroller is hereby directed to draw his war-  
2 rant on said fund for said amount and the treasurer of state is  
3 directed to pay the same in accordance with the provisions of this act.

House File No. 346. Approved March 10, 1934.

## CHAPTER 164

CORNELL COLLEGE, MOUNT VERNON

S. F. 263

AN ACT to make an appropriation to Cornell college.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund to Cornell college, Mount Vernon, Iowa, the sum of twenty  
3 dollars and ninety cents (\$20.90) to reimburse it for damages to a  
4 Chevrolet coach belonging to said college caused by its being driven  
5 into a barricade on road number 30 on April 29, 1933, as a result of  
6 the failure of highway commission employees to place proper warn-  
7 ing signs.

1 SEC. 2. The state comptroller is hereby directed to issue his  
2 warrant payable to Cornell college out of the primary road fund in  
3 the sum of twenty dollars and ninety cents (\$20.90) and the treas-  
4 urer of state is hereby authorized and directed to pay said warrant  
5 and charge the same to said fund.

1 SEC. 3. Receipt of said sum of twenty dollars and ninety cents  
2 (\$20.90) by said Cornell college shall be in full settlement of any  
3 and all claims by it against the state of Iowa growing out of said  
4 accident.

Senate File No. 263. Approved February 20, 1934.

## CHAPTER 165

## MERCY HOSPITAL, OELWEIN

S. F. 148

AN ACT to make an appropriation to Mercy hospital of Oelwein, Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the fish and game  
2 fund to Mercy hospital located at Oelwein, Iowa, the sum of five  
3 hundred twenty dollars and ninety-two cents (\$520.92) in payment  
4 of the bill of said hospital for room, nursing, medicine, materials  
5 and general hospital services furnished J. B. Swalenberg of Spirit  
6 Lake, Iowa, from July 2 to November 3, 1933, inclusive, said treat-  
7 ment and services being made necessary as a result of a motor  
8 vehicle accident in which said Swalenberg was injured while in the  
9 service of the state of Iowa under the fish and game commission.

1 SEC. 2. The state comptroller is hereby authorized and directed  
2 to issue his warrant payable to Mercy hospital of Oelwein, Iowa,  
3 out of the fish and game fund in the sum of five hundred twenty  
4 dollars and ninety-two cents (\$520.92) and the treasurer of state  
5 is hereby authorized and directed to pay said warrant and charge  
6 the same to the fish and game fund of the state of Iowa.

1 SEC. 3. Receipt of said sum of five hundred twenty dollars and  
2 ninety-two cents (\$520.92) by the said Mercy hospital shall be in full  
3 settlement of any and all claims by it against the state of Iowa grow-  
4 ing out of any and all services rendered and materials furnished by  
5 said hospital to or on account of J. B. Swalenberg to November 24,  
6 1933.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Nashua Reporter, a newspaper published at Nashua, Iowa, and in  
4 the Charles City Press, a newspaper published at Charles City, Iowa.

Senate File No. 148. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Nashua Reporter, Febru-  
ary 7, 1934, and Charles City Press, February 2, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 166

## INTER CITY BUS LINE, YANKTON, S. D.

S. F. 304

AN ACT to make an appropriation to Inter City Bus Line.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund to Inter City Bus Line of Yankton, South Dakota, the sum of  
3 seventeen (17) dollars in full settlement of any and all claims against

4 the state of Iowa on account of a collision of a bus belonging to said  
5 claimant with a highway commission truck and snow plow on pri-  
6 mary road number 30 in Story county, Iowa, on January 3, 1934.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable out of the primary road fund to Inter City Bus Line in  
3 the sum of seventeen (17) dollars and the treasurer of state is hereby  
4 directed to pay said warrant and charge the same to the primary  
5 road fund of the state of Iowa.

1 SEC. 3. Receipt of the sum of seventeen (17) dollars by said  
2 Inter City Bus Line shall be in full settlement of any and all claims  
3 held by it against the state of Iowa, growing out of said collision.

Senate File No. 304. Approved March 6, 1934.

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## CHAPTER 167

### SOLDIER VALLEY MUTUAL TELEPHONE AND TELEGRAPH COMPANY

S. F. 257

AN ACT to make an appropriation to the Soldier Valley Mutual Telephone and Telegraph Company.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of the primary  
2 road fund to Soldier Valley Mutual Telephone and Telegraph Com-  
3 pany of Ute, Iowa, the sum of thirty (30) dollars to compensate it  
4 for damages to one of its telephone cables by highway commission  
5 workmen on primary road number 141 in the town of Ute, on or  
6 about January 18, 1933.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to Soldier Valley Mutual Telephone and Telegraph Com-  
3 pany of Ute, Iowa, out of the primary road fund in the sum of thirty  
4 (30) dollars and the treasurer of state is hereby authorized and  
5 directed to pay the same and charge the same to said fund.

1 SEC. 3. Receipt of said sum by said Soldier Valley Mutual Tele-  
2 phone and Telegraph Company shall be in full settlement of any and  
3 all claims by it against the state of Iowa on any and all accounts  
4 whatsoever to December 16, 1933.

Senate File No. 257. Approved February 20, 1934.

## CHAPTER 168

## STALEY SALES CORPORATION

S. F. 289

AN ACT to make an appropriation to Staley Sales Corporation.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund to Staley Sales Corporation of Decatur, Illinois, the sum of  
 3 twenty-five (25) dollars in full settlement of damages sustained by  
 4 said claimant when a car of claimant collided with a state highway  
 5 commission truck on primary road number 69 in Decatur county,  
 6 Iowa, on December 8, 1933, as said truck was turning off the high-  
 7 way.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant to the Staley Sales Corporation in the sum of twenty-five (25)  
 3 dollars and the treasurer of state is hereby authorized to pay said  
 4 warrant and charge the same to the primary road fund of the state  
 5 of Iowa.

1 SEC. 3. Receipt of said sum by said Staley Sales Corporation shall  
 2 be in full settlement of any and all claims by said Staley Sales Cor-  
 3 poration against the state of Iowa, growing out of said collision and  
 4 the damages resulting therefrom.

Senate File No. 289. Approved March 6, 1934.

## CHAPTER 169

B. AGARD

S. F. 258

AN ACT to make an appropriation to B. Agard.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund to B. Agard the sum of ten (10) dollars to reimburse him on  
 3 account of damages to his Chandler automobile caused by steel snow-  
 4 fence posts on a highway commission truck which came in contact  
 5 with said Chandler automobile on the public highway, on or about  
 6 July 31, 1933.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant payable to B. Agard out of the primary road fund in the sum  
 3 of ten (10) dollars and the treasurer of state is hereby authorized  
 4 to pay said warrant and charge the same to the primary road fund  
 5 of the state of Iowa.

1 SEC. 3. Receipt of said sum of ten (10) dollars by the said B.  
 2 Agard shall be in full settlement of any and all claims by him against  
 3 the state of Iowa on any and all accounts whatsoever to December  
 4 7, 1933.

Senate File No. 258. Approved March 6, 1934.

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### CHAPTER 170

RALPH ALMKUIST

H. F. 274

AN ACT to make an appropriation to Ralph Almkuist.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund of the state of Iowa to Ralph Almkuist the sum of twenty-four  
 3 dollars and ten cents (\$24.10) to compensate him for damages  
 4 sustained by him on primary road number 34 near Lockridge,  
 5 Iowa, on Sunday, May 21, 1933, when he ran his automobile into a  
 6 hole in the pavement.

1 SEC. 2. The state comptroller is hereby authorized and directed  
 2 to draw his warrant to the said Ralph Almkuist for said sum of  
 3 twenty-four dollars and ten cents (\$24.10) and the treasurer of state  
 4 is hereby authorized and directed to pay said warrant and to charge  
 5 the same to the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of said sum by said Ralph Almkuist shall be in  
 2 full settlement of all his claims for damages including property dam-  
 3 age and personal injury sustained as a result of said accident.

House File No. 274. Approved February 21, 1934.

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### CHAPTER 171

W. F. BELLAMY

S. F. 308

AN ACT to make an appropriation to W. F. Bellamy.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund to W. F. Bellamy of Edgewood, Iowa, the sum of seventy (70)  
 3 dollars in full settlement of all claims for damage held by said  
 4 Bellamy against the state of Iowa on account of damages sustained  
 5 by him caused by the destruction by fire of a shed in Edgewood,  
 6 Iowa, belonging to him and which was leased to the Iowa state high-  
 7 way commission for storage of road machinery, the fire being caused  
 8 by the ignition of gasoline stored in said building by said highway  
 9 commission, and the fire insurance company insuring said building

10 refusing to pay for the loss due to the storage of gasoline in the  
11 building contrary to the terms of its policy.

1 SEC. 2. The state comptroller is hereby authorized and directed  
2 to issue his warrant to the said W. F. Bellamy for the sum of seventy  
3 (70) dollars and the treasurer of state is hereby directed to pay said  
4 warrant and charge the same to the primary road fund of the state  
5 of Iowa.

Senate File No. 308. Approved March 12, 1934.

## CHAPTER 172

NETTIE MAE BENNETT AND E. D. MARSHALL

S. F. 305

AN ACT to make an appropriation to Nettie Mae Bennett and to E. D. Marshall.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any money in  
2 the state treasury, not otherwise appropriated, to Nettie Mae Ben-  
3 nett, the sum of two thousand (2,000) dollars, the same to be paid  
4 to her as hereinafter specified, being in full settlement of any and  
5 all claims held by her against the state of Iowa on account of the  
6 imprisonment of her husband, S. E. Bennett, now deceased, in the  
7 state penitentiary at Fort Madison, Iowa, and elsewhere within the  
8 state, said appropriation to be exempt from the claims of her  
9 creditors.

1 SEC. 2. The state comptroller is hereby authorized to draw his  
2 warrant for the sum of two thousand (2,000) dollars payable to  
3 Nettie Mae Bennett, the same to be paid to her in installments of  
4 thirty (30) dollars monthly until fully paid, and the treasurer of  
5 state is hereby authorized to pay said warrant in monthly install-  
6 ments of thirty (30) dollars payable on the first day of each month  
7 until said warrant is fully paid.

1 SEC. 3. There is hereby appropriated out of any funds in the  
2 state treasury, not otherwise appropriated, to E. D. Marshall, attor-  
3 ney of Des Moines, Iowa, the sum of fifty (50) dollars in full pay-  
4 ment of any and all claims and demand of the said E. D. Marshall  
5 against the state of Iowa, and against Nettie Mae Bennett on ac-  
6 count of services heretofore rendered in connection with the litiga-  
7 tion in behalf of claimant and her late husband, S. E. Bennett, and  
8 for services in connection with the presentation of her claim before  
9 the claims committee of the Iowa legislature.

1 SEC. 4. The state comptroller is hereby authorized to issue his  
2 warrant against any funds in the state treasury, not otherwise ap-  
3 propriated, to E. D. Marshall in the sum of fifty (50) dollars, and  
4 the treasurer of state is hereby authorized to pay said warrant and  
5 charge the same against said funds.

Senate File No. 305. Approved March 6, 1934.

## CHAPTER 173

JAMES BERRY AND TOLBERT MOORE

H. F. 275

AN ACT to make an appropriation to James Berry and Tolbert Moore.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of any funds  
 2 in the state treasury not otherwise appropriated, to James Berry  
 3 the sum of two hundred seventy-five (275) dollars on account of  
 4 injuries received by the said James Berry while he was confined in  
 5 the state penitentiary at Fort Madison, Iowa, while in the operation  
 6 of a machine in the chair and furniture factory on or about May 25,  
 7 1928, which resulted in the loss of the index finger below the second  
 8 joint and the loss of the middle finger below the second joint and  
 9 to Tolbert Moore, his attorney, the sum of twenty-five (25) dollars  
 10 for legal services in presenting the claim of the said James Berry  
 11 before the claims committee of the General Assembly.

1 SEC. 2. The state comptroller is hereby authorized and directed  
 2 to draw his warrant to the said James Berry for the sum of two  
 3 hundred seventy-five (275) dollars and his warrant to the said Tol-  
 4 bert Moore in the sum of twenty-five (25) dollars and the treasurer  
 5 of state is hereby authorized to pay the same.

1 SEC. 3. Receipt of said sums by the said James Berry and Tol-  
 2 bert Moore shall be in full settlement of any and all claims against  
 3 the state of Iowa growing out of said injuries and attorney's fees  
 4 to the said Tolbert Moore in connection therewith.

1 SEC. 4. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the  
 3 Harlan Tribune, a newspaper published at Harlan, Iowa, and in the  
 4 Denison Bulletin, a newspaper published at Denison, Iowa, without  
 5 expense to the state.

House File No. 275. Approved February 9, 1934.

I hereby certify the foregoing act was published in the Harlan Tribune and Denison Bulletin, May 24, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 174

MRS. E. A. BRIGHAM, ARCHIE MORRISON, AND MILTON W. STRICKLER

H. F. 312

AN ACT to make an appropriation to Mrs. E. A. Brigham and Milton W. Strickler.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any funds in the  
 2 state treasury not otherwise appropriated, to Mrs. E. A. Brigham  
 3 the sum of one hundred fifty (150) dollars to compensate her for

4 damage sustained by her on account of the loss of her son, Archie  
5 Morrison, who was killed in the furniture factory within the state  
6 penitentiary at Fort Madison, Iowa, on or about September 21,  
7 1928, the said claimant being partially dependent upon said son for  
8 her support and said sum being appropriated to partially compen-  
9 sate the claimant for the payment of funeral expenses in connection  
10 with the funeral of her said son and for the loss of such support  
11 as he might have given her after his discharge from said peniten-  
12 tiary.

1 SEC. 2. There is hereby appropriated out of any funds in the  
2 state treasury not otherwise appropriated, the sum of ten (10)  
3 dollars to Milton W. Strickler, attorney for said claimant, in full  
4 compensation for his services in connection with said claim.

1 SEC. 3. The state comptroller is hereby authorized and directed  
2 to issue his warrants to the said Mrs. E. A. Brigham and the said  
3 Milton W. Strickler in the sums of one hundred fifty (150) dollars  
4 and ten (10) dollars, respectively, and the treasurer of state is  
5 hereby authorized and directed to pay said warrants out of any  
6 funds in the state treasury not otherwise appropriated.

1 SEC. 4. The receipt of one hundred fifty (150) dollars by Mrs.  
2 E. A. Brigham and the sum of ten (10) dollars by Milton W.  
3 Strickler, shall be in full settlement of any and all claims by said  
4 parties against the state of Iowa growing out of the death and  
5 burial of said Archie Morrison and the presentation before the  
6 claims committee of said claim.

House File No. 312. Approved February 21, 1934.

## CHAPTER 175

VICTOR FELTER

H. F. 310

AN ACT to make an appropriation to Honorable Victor Felter, as trustee.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of the state  
2 parks fund to Honorable Victor Felter as trustee, the sum of three  
3 hundred eighty-seven dollars and fifty cents (\$387.50) to be ex-  
4 pended by him in payment of the following items, being funeral  
5 expenses of Hugh and Ralph Johnson, late of Warren county, Iowa,  
6 who were drowned in a lake in Ledges state park in Boone county,  
7 Iowa, on August 17, 1933, to wit:

8	Two caskets .....	\$ 340.00
9	Use of hearse from Carlisle, Iowa, to Boone, Iowa,	
10	and return .....	17.50
11	Expense of removal of bodies from Ledges state	
12	park to Boone .....	10.00
13	Cemetery lot .....	20.00
14	Total.....	\$ 387.50

1 SEC. 2. The state comptroller is hereby directed to issue his  
 2 warrant payable out of the state parks fund to Honorable Victor  
 3 Felter as trustee, in the sum of three hundred eighty-seven dollars  
 4 and fifty cents (\$387.50) and the treasurer of state is hereby author-  
 5 ized and directed to pay said warrant and to charge the same to the  
 6 state parks fund of the state of Iowa.

1 SEC. 3. Receipt of said sum of three hundred eighty-seven dol-  
 2 lars and fifty cents (\$387.50) by said Honorable Victor Felter as  
 3 trustee, shall be in full settlement of any and all claims against the  
 4 state of Iowa growing out of the drowning of said Hugh and Ralph  
 5 Johnson.

House File No. 310. Approved February 21, 1934.

CHAPTER 176

FORT MADISON COAL AND COKE COMPANY, ET AL.

H. F. 321

AN ACT to make appropriations to Fort Madison Coal and Coke Company, Harry Hard-  
 ing, La Verne Harding, Clyde Fee, the Electrical Store, Jensen-Dunn Company,  
 Standard Seed Company, Reformatory for Men at Anamosa, Yates American Machine  
 Company, H. J. Nazett, W. H. Frazier, warden, and T. H. Metfessel.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of any funds  
 2 in the state treasury not otherwise appropriated, to the parties,  
 3 firms and corporations hereinafter named, the amounts set opposite  
 4 their names, respectively, for the items indicated as follows, to wit:

5	Fort Madison Coal and Coke Co., for blacksmith	
6	coal .....	\$ 2.75
7	Harry Harding, for overcoat damaged.....	15.00
8	LaVerne Harding, for coat damaged.....	5.00
9	Clyde Fee, for blanket destroyed.....	1.50
10	The last three above items accrued while said	
11	parties were visiting the state hospital grounds at	
12	Clarinda, Iowa, when they attempted to save the	
13	life of a patient who had set fire to his clothing.	
14	The Electrical Store, Mount Pleasant, Iowa, for six	
15	blade Emerson special fan, mileage and labor....	30.61
16	Jensen-Dunn Company, Des Moines, Iowa, for re-	
17	pairs to automobiles in use at Clive farm.....	28.03
18	Standard Seed Company, Des Moines, Iowa, for flax,	
19	bixon .....	24.00
20	The Reformatory for Men at Anamosa, Iowa, for	
21	timber purchased by former warden Baumel for	
22	use under warehouse building of the soap in-	
23	dustry .....	64.00

24	Yates American Machine Company, Beloit, Wisconsin, for motor driving boring spindle-head for the chair and furniture industry, Fort Madison.....	150.00
25		
26		
27	H. J. Nazett, Eldora, Iowa, for repairs for Ford truck for training school for boys.....	3.30
28		
29	W. H. Frazier, warden, Anamosa, Iowa, for milk delivered to cheese industry during December, 1931, and January, 1932, by C. L. Niles and paid for by warden .....	141.67
30		
31		
32	T. H. Metfessel, for putting up booths in Jackson township, Butler county, Iowa.....	2.00
33		
34		

1     SEC. 2. The state comptroller is hereby authorized to issue his  
2 warrants payable to the above named parties in the amounts specified  
3 and the treasurer of state is hereby authorized and directed to pay  
4 said warrants out of any funds in the state treasury not otherwise  
5 appropriated.

1     SEC. 3. Receipt of said sums by the persons named in section one  
2 hereof, shall be in full settlement of any and all claims by them  
3 against the state of Iowa on account of the items above specified.

House File No. 321. Approved February 23, 1934.

## CHAPTER 177

ROBERT HARRISON

**S. F. 314**

AN ACT to make an appropriation to Robert Harrison.

*Be it enacted by the General Assembly of the State of Iowa:*

1     SECTION 1. There is hereby appropriated out of the fish and game  
2 fund of the state of Iowa to Robert Harrison of Algona, Iowa, the  
3 sum of thirty (30) dollars in full settlement of all claims and  
4 demands of the said Robert Harrison against the state of Iowa on  
5 account of injuries sustained by him during the month of August,  
6 1932, when employees of the fish and game commission entered farm  
7 lands occupied by him and left a gate open allowing his cattle and  
8 horses to enter the oats field of Joseph Clem causing claimant to  
9 pay five (5) dollars damage to said Clem and causing the death of  
10 a heifer belonging to claimant, and on any and all accounts what-  
11 soever.

1     SEC. 2. The state comptroller is hereby directed to issue to said  
2 Robert Harrison his warrant for thirty (30) dollars and the treas-  
3 urer of state is hereby directed to pay said warrant and charge the  
4 same to the fish and game fund aforesaid.

Senate File No. 314. Approved March 6, 1934.

## CHAPTER 178

S. F. 309

AN ACT to make an appropriation to the Dallas County News and to C. W. Havenstein.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any money in  
2 the state treasury, not otherwise appropriated, the sum of eight  
3 (8) dollars to Dallas County News of Adel, Iowa, to pay the publi-  
4 cation fee for a notice of a county convention to be held for the  
5 purpose of nominating candidates to the state convention for the  
6 purpose of voting for or against the ratification of an amendment  
7 to the constitution of the United States, said publication being on  
8 May 3, 1933, payment of the claim by the state comptroller being  
9 refused because not filed within six months.

1 SEC. 2. There is hereby appropriated out of the primary road  
2 fund of the state of Iowa, the sum of three dollars and fifty cents  
3 (\$3.50) to C. W. Havenstein of Scranton, Iowa, in full payment of  
4 all damages sustained by him on account of injuries to his auto-  
5 mobile, sustained on September 22, 1933, in Dallas county, Iowa,  
6 wherein his car came in contact with a mower being used on public  
7 highway by the highway commission.

1 SEC. 3. The state comptroller is hereby authorized to draw his  
2 warrants to the Dallas County News and C. W. Havenstein for the  
3 sums of eight (8) dollars and three dollars and fifty cents (\$3.50),  
4 respectively, and the treasurer of state is hereby authorized to pay  
5 said warrants and charge the same against the funds above specified.

Senate File No. 309. Approved March 6, 1934.

## CHAPTER 179

AMOS HILTON

H. F. 308

AN ACT to make an appropriation to Amos Hilton.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of the primary  
2 road fund to Amos Hilton of Osage, Iowa, the sum of five dollars  
3 and sixty cents (\$5.60) to compensate him in full for damages sus-  
4 tained by him, being damages to his Pontiac sedan as a result of a  
5 collision on June 24, 1933, with a truck operated by the state high-  
6 way commission about five miles north of Osage, Iowa.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to said Amos Hilton out of the primary road fund in  
3 the sum of five dollars and sixty cents (\$5.60) and the treasurer  
4 of state is hereby authorized and directed to pay said warrant and  
5 charge the same to the primary road fund of the state of Iowa.

1 SEC. 3. The receipt of said sum by the said Amos Hilton shall  
2 be in full settlement of any and all claims by him against the state  
3 of Iowa growing out of said collision.

House File No. 308. Approved February 9, 1934.

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## CHAPTER 180

H. D. HOWARD

H. F. 311

AN ACT to make an appropriation to H. D. Howard.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund to H. D. Howard of Council Bluffs, Iowa, the sum of twenty-  
3 seven dollars and fifty cents (\$27.50) on account of damages to his  
4 Dodge automobile as a result of an accident which occurred March  
5 31, 1933, when said automobile and a highway commission truck  
6 collided in the city of Council Bluffs, Iowa.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to H. D. Howard out of the primary road fund in the  
3 sum of twenty-seven dollars and fifty cents (\$27.50) and the treas-  
4 urer of state is hereby authorized to pay said warrant and charge  
5 the same to the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of the sum of twenty-seven dollars and fifty cents  
2 (\$27.50) by the said H. D. Howard shall be in full settlement of any  
3 and all claims by him against the state of Iowa growing out of said  
4 collision.

House File No. 311. Approved February 9, 1934.

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## CHAPTER 181

ROBERT A. MILLER

S. F. 259

AN ACT to make an appropriation to Robert A. Miller.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund to Robert A. Miller of Iowa City, Iowa, the sum of eight dollars  
3 and sixty-one cents (\$8.61) for replacement of automobile tire, cas-  
4 ing and tube, damaged when the car owned by him passed over a  
5 broken intake grade on primary road number 6 in Jasper county,  
6 Iowa, on or about August 13, 1933.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to Robert A. Miller out of the primary road fund in

3 the sum of eight dollars and sixty-one cents (\$8.61) and the treas-  
 4 urer of state is hereby authorized to pay said warrant and charge  
 5 the same to said fund.

1 SEC. 3. Receipt of said sum by said Robert A. Miller shall be in  
 2 full settlement of any and all claims by him against the state of  
 3 Iowa on any and all accounts to December 13, 1933.

Senate File No. 259. Approved February 20, 1934.

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## CHAPTER 182

C. R. PIERCY

H. F. 307

AN ACT to make an appropriation to C. R. Piercy.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of the primary  
 2 road fund to C. R. Piercy of Red Oak, Iowa, the sum of eighty-one  
 3 dollars and thirty-five cents (\$81.35) to compensate him for labor  
 4 and parts for the repair of his Chevrolet truck as a result of a colli-  
 5 sion with a highway commission maintainer on primary road num-  
 6 ber 48 on March 20, 1933.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant payable to the said C. R. Piercy out of the primary road fund  
 3 in the sum of eighty-one dollars and thirty-five cents (\$81.35) and  
 4 the treasurer of state is hereby authorized and directed to pay said  
 5 warrant and charge the same to the primary road fund of the state  
 6 of Iowa.

1 SEC. 3. Receipt of the sum of eighty-one dollars and thirty-five  
 2 cents (\$81.35) by the said C. R. Piercy shall be in full settlement  
 3 of any and all claims by him against the state of Iowa growing out  
 4 of said collision.

House File No. 307. Approved February 9, 1934.

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## CHAPTER 183

I. J. PETRI

S. F. 306

AN ACT to make an appropriation to I. J. Petri.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund to I. J. Petri, 3815 Virginia avenue, Kansas City, Missouri, the  
 3 sum of sixty-five (65) dollars in full settlement of any and all claims  
 4 for damages sustained by him resulting from a collision of his

5 Chevrolet sedan with an Iowa state highway commission truck on  
6 primary road number 14 in Marshall county, Iowa, on January 26,  
7 1934.

1 SEC. 2. The state comptroller is hereby authorized to issue his  
2 warrant payable to the said I. J. Petri in the sum of sixty-five (65)  
3 dollars and the treasurer of state is hereby directed to pay said war-  
4 rant and charge the same against the primary road fund of the state  
5 of Iowa.

1 SEC. 3. Receipt of said sum by said I. J. Petri shall be in full  
2 settlement of any and all claims held by him against the state of  
3 Iowa, on any and all accounts whatsoever.

Senate File No. 306. Approved March 6, 1934.

## CHAPTER 184

VIOLET BENCKE, NELLIE POWERS AND OPAL MCGARVEY

S. F. 177

AN ACT to make an appropriation to Violet Bencke, Nellie Powers and Opal McGarvey.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the fish and game  
2 fund to the following named persons the amounts set opposite their  
3 names to compensate them for services as nurses for the care of  
4 J. B. Swalenberg of Spirit Lake, Iowa, for such time as they served  
5 from July 2 to November 24, 1933.

6	Violet Bencke .....	\$ 40.50
7	Nellie Powers .....	81.00
8	Opal McGarvey .....	252.00

1 SEC. 2. The state comptroller is hereby authorized and directed  
2 to issue warrants to said parties for said sums, respectively, and the  
3 treasurer of state is hereby authorized and directed to pay said  
4 warrants and to charge the same against the funds above named.

1 SEC. 3. Receipts of said sums by Violet Bencke, Nellie Powers  
2 and Opal McGarvey, respectively, shall be in full settlement of all  
3 claims for services in the nursing and care of said J. B. Swalenberg  
4 to November 24, 1933.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Vindicator, a newspaper published at Tingley, Iowa, and in the  
4 News, a newspaper published at Fredericksburg, Iowa.

Senate File No. 177. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Tingley Vindicator and  
Fredericksburg News, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 185

DAN RHODES

S. F. 260

AN ACT to make an appropriation to Dan Rhodes.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund to Dan Rhodes of Fort Dodge, Iowa, the sum of one hundred  
3 nineteen (119) dollars for damages to his automobile which was  
4 run into by a highway commission truck on primary road number  
5 169 in Webster county, Iowa, on or about May 19, 1933.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to the said Dan Rhodes out of the primary road fund  
3 in the sum of one hundred nineteen (119) dollars and the treasurer  
4 of state is hereby authorized to pay said warrant and charge the  
5 same to said fund.

1 SEC. 3. Receipt of said sum by the said Dan Rhodes shall be  
2 in full settlement of any and all claims by him against the state of  
3 Iowa on any and all accounts whatsoever.

Senate File No. 260. Approved February 20, 1934.

## CHAPTER 186

MRS. ETTA ROCK

H. F. 318

AN ACT to make an appropriation to Mrs. Etta Rock.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of the primary  
2 road fund to Mrs. Etta Rock of Columbus Junction, Iowa, the sum  
3 of twenty-two dollars and fifty cents (\$22.50) to compensate her  
4 for damages sustained by her as a result of delay on the part of the  
5 state highway commission in making payment to her of the purchase  
6 price of her homestead in Columbus Junction, Iowa, which home-  
7 stead was purchased for highway purposes, this claim being allowed  
8 her as interest for three months at six per cent on fifteen hundred  
9 (1,500) dollars purchase price for said property.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to the said Etta Rock out of the primary road fund in  
3 the sum of twenty-two dollars and fifty cents (\$22.50) and the treas-  
4 urer of state is hereby authorized and directed to pay said warrant  
5 and charge the same to said fund.

1 SEC. 3. Receipt of the sum of twenty-two dollars and fifty cents  
2 (\$22.50) by the said Etta Rock shall be in full settlement of all  
3 claims by her against the state of Iowa on account of any damage

4 she may have sustained in connection with the sale and transfer by  
 5 her to the state of Iowa of said homestead and also, all claims for  
 6 damages sustained by her on account of injury to property now  
 7 owned by her abutting on primary highway number 76, up to Janu-  
 8 ary 8, 1934.

House File No. 318. Approved February 23, 1934.

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## CHAPTER 187

ALFRED FRANKLIN RODMAN

S. F. 261

AN ACT to make an appropriation to Lewis G. Rodman, administrator of the estate of Alfred Franklin Rodman, deceased.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund to Lewis G. Rodman as administrator of the estate of Alfred  
 3 Franklin Rodman, deceased, the sum of two hundred (200) dollars  
 4 to cover or partially cover the funeral expenses of his decedent,  
 5 Alfred Franklin Rodman, who was drowned in a borrow pit con-  
 6 structed by the state highway commission on the public highway  
 7 adjoining the farm home of said administrator.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant payable to said Lewis G. Rodman, as administrator of the  
 3 estate of Alfred Franklin Rodman, deceased, in the sum of two hun-  
 4 dred (200) dollars and the state treasurer is hereby directed to pay  
 5 said warrant out of the primary road fund.

1 SEC. 3. Receipt of said sum of two hundred (200) dollars by  
 2 said Lewis G. Rodman, administrator, shall be in full settlement of  
 3 any and all claims by said administrator against the state of Iowa  
 4 on account of loss or damage sustained as a result of the drowning  
 5 of his decedent.

Senate File No. 261. Approved March 6, 1934.

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## CHAPTER 188

LEONARD AND RICHARD RUBACK

S. F. 310

AN ACT to make an appropriation to Leonard Ruback and Richard Ruback.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any funds in the  
 2 state treasury, not otherwise appropriated, to Leonard Ruback, a  
 3 minor, of Denison, Iowa, the sum of four hundred (400) dollars  
 4 to be held in trust for him by the treasurer of the state of Iowa

5 until he shall become of age, or until such time as the proper court  
6 shall appoint a guardian for him who shall have authority to re-  
7 ceipt for and administer such fund; this appropriation being made  
8 for him on account of injuries sustained by him on May 3, 1933,  
9 when he fell upon a boiler of hot water on a stove in a cook tent  
10 belonging to the Iowa national guard in camp at that place during  
11 military occupancy of that area, the arm of said child being very  
12 badly burned.

1 SEC. 2. There is hereby appropriated out of any funds in the  
2 state treasury not otherwise appropriated, to Richard Ruback, the  
3 sum of sixty-six dollars and fifty cents (\$66.50) to reimburse him  
4 for expenses paid to St. Anthony hospital at Carroll, Iowa, for  
5 board, room, operating room service, drugs, dressings, etc., furnished  
6 by said hospital in connection with the care and treatment of his  
7 infant son, Leonard Ruback, said care and treatment being made  
8 necessary on account of the severe injury received by Leonard  
9 Ruback as referred to in section one (1) hereof.

1 SEC. 3. The state comptroller is hereby authorized to issue his  
2 warrant to the treasurer of state for four hundred (400) dollars,  
3 said four hundred (400) dollars to be held in trust by the said treas-  
4 urer of state for the use and benefit of said Leonard Ruback, a minor,  
5 until he becomes of age or until such time as a guardian is appointed  
6 for him and said treasurer of state is authorized to pay said warrant  
7 according to the terms of this act. The state comptroller is further  
8 authorized to draw his warrant for the sum of sixty-six dollars and  
9 fifty cents (\$66.50) payable to the order of Richard Ruback, and the  
10 treasurer of state is authorized to pay both of said warrants out  
11 of any money in the state treasury, not otherwise appropriated.

1 SEC. 4. Receipt of said sums so appropriated, respectively, by the  
2 state treasurer in behalf of Leonard Ruback, a minor, and by  
3 Richard Ruback in his own behalf shall be in full settlement of any  
4 and all claims held by said minor and by said Richard Ruback, his  
5 father and next friend, against the state of Iowa on any and all  
6 accounts whatsoever.

Senate File No. 310. Approved March 6, 1934.

## CHAPTER 189

I. N. SALYERS

S. F. 249

AN ACT to make an appropriation to I. N. Salyers.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of any money  
2 in the state treasury, not otherwise appropriated, the sum of eight  
3 hundred five dollars and fourteen cents (\$805.14) in full settlement  
4 of his claim against the state of Iowa on account of extra expense

5 to him as a result of changes made in the plans and specifications  
6 for a building at the state juvenile home at Toledo, Iowa, some of  
7 said changes being made after the work had been partially com-  
8 pleted.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to I. N. Salyers in the sum of eight hundred five dollars  
3 and fourteen cents (\$805.14) and the treasurer of state is hereby  
4 directed to pay the same out of any funds in the state treasury not  
5 otherwise appropriated.

1 SEC. 3. The receipt of said eight hundred five dollars and four-  
2 teen cents (\$805.14) by the said I. N. Salyers shall be in full settle-  
3 ment of any and all claims by him against the state of Iowa growing  
4 out of the construction of said building and on any and all other  
5 accounts whatsoever.

Senate File No. 249. Approved March 6, 1934.

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## CHAPTER 190

DR. F. C. SCHADT

H. F. 320

AN ACT to make an appropriation to Doctor F. C. Schadt.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated to Doctor F. C. Schadt  
2 of Williamsburg, Iowa, the sum of eighty-five (85) dollars out of  
3 any funds in the state treasury not otherwise appropriated, to com-  
4 pensate him for services rendered by him in the examination of  
5 indigent patients under the provisions contained in chapter 199 of  
6 the Code of Iowa. Said services having been rendered throughout  
7 a period of some years and not having been paid for on account of  
8 not having been filed within the proper time.

1 SEC. 2. The state comptroller is hereby authorized to issue his  
2 warrant payable to the said Dr. F. C. Schadt out of any funds in  
3 the state treasury not otherwise appropriated in the sum of eighty-  
4 five (85) dollars and the treasurer of state is hereby authorized  
5 and directed to pay said warrant out of any funds in the state treas-  
6 ury not otherwise appropriated.

1 SEC. 3. The receipt of said sum by the said Dr. F. C. Schadt  
2 shall be in full settlement of any and all claims against the state of  
3 Iowa on account of services heretofore rendered by him under the  
4 provisions of said chapter.

House File No. 320. Approved February 23, 1934.

## CHAPTER 191

ED A. SCHMIDT

S. F. 118

AN ACT to make an appropriation for Ed A. Schmidt.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any moneys in  
2 the state treasury not otherwise appropriated to Ed A. Schmidt of  
3 Oskaloosa, Iowa, the sum of five dollars and ten cents (\$5.10) to  
4 be paid him as a witness fee and mileage in the election contest  
5 wherein W. A. Caldwell was contestant and L. T. Shangle, incum-  
6 bent.

1 SEC. 2. The auditor of state is hereby directed to issue to said  
2 Ed A. Schmidt a warrant for five dollars and ten cents (\$5.10) and  
3 the treasurer of state is hereby directed to pay said warrant.

Senate File No. 118. Approved February 10, 1934.

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CHAPTER 192

O. D. SCHOLL

S. F. 290

AN ACT to make an appropriation to O. D. Scholl.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund the sum of sixty (60) dollars to O. D. Scholl of Decorah, Iowa,  
3 to compensate him in full for damages to his field adjoining primary  
4 road number 9 in Winneshiek county, Iowa, caused by fire set out  
5 on the highway by state highway commission employees, which fire  
6 spread to the land of claimant and caused damage to clover and  
7 timothy meadow.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to O. D. Scholl in the sum of sixty (60) dollars and  
3 the treasurer of state is hereby authorized to pay said warrant and  
4 charge the same to the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of said sum by said O. D. Scholl shall be in full  
2 settlement of any and all claims against the state of Iowa, growing  
3 out of said fire.

Senate File No. 290. Approved March 6, 1934.

## CHAPTER 193

H. C. SHAW

H. F. 309

AN ACT to make an appropriation to H. C. Shaw.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That there is hereby appropriated out of the primary  
 2 road fund to H. C. Shaw of Des Moines, Iowa, the sum of fourteen  
 3 dollars and eighty-nine cents (\$14.89) to compensate him for dam-  
 4 ages to his Plymouth coach caused by a collision with a highway  
 5 commission truck on primary road number 7 in Guthrie county,  
 6 Iowa, on March 19, 1933.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant payable to the said H. C. Shaw out of the primary road fund  
 3 in the sum of fourteen dollars and eighty-nine cents (\$14.89) and  
 4 the treasurer of state is hereby authorized and directed to pay said  
 5 warrant and charge the same against said fund.

1 SEC. 3. Receipt of said fourteen dollars and eighty-nine cents  
 2 (\$14.89) by said H. C. Shaw shall be in full settlement of any and  
 3 all claims by him against the state of Iowa growing out of said  
 4 collision.

House File No. 309. Approved February 8, 1934.

## CHAPTER 194

BEN TERHARK

S. F. 288

AN ACT to make an appropriation to Ben Terhark.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund the sum of fifty-three (53) dollars to Ben Terhark in full  
 3 settlement of all damages sustained by him as a result of a collapse  
 4 of a bridge on primary highway number 33 near Sibley, Iowa, as  
 5 he passed over it in his automobile.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant to the said Ben Terhark in the sum of fifty-three (53) dollars  
 3 and the treasurer of state is hereby authorized to pay said warrant  
 4 and charge same to the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of said sum by the said Ben Terhark shall be in  
 2 full settlement of any and all claims at any time held by him against  
 3 the state of Iowa, growing out of said accident.

Senate File No. 288. Approved March 6, 1934.

## CHAPTER 195

VIVA THACKREY, ET AL.

S. F. 278

AN ACT to make an appropriation to Viva Thackrey, Coleman Hospital, Doctors G. H. West and C. H. Miller, Fred J. Sternborg and Fred J. Sternborg, trustee.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated, out of the primary road  
2 fund, to the following named persons the amounts set opposite their  
3 names, to wit:

4	Coleman Hospital of Estherville, Iowa.....	\$ 76.75
5	Dr. G. H. West and Dr. C. H. Miller.....	50.00
6	Fred J. Sternborg, undertaker.....	55.00
7	Fred J. Sternborg, trustee, for cemetery lot.....	25.00
8	Viva Thackrey, widow .....	1,040.00;

9 this amount to be paid in installments of ten (10) dollars per week  
10 for one hundred four (104) consecutive weeks beginning not later  
11 than April 1, 1934.

12 The above appropriations are made on account of injuries sus-  
13 tained and the subsequent death of Vestel J. Thackrey who, while  
14 helping one Frank Kelly, an employee of the Iowa state highway  
15 commission, was run down by a car on the public highway while  
16 attempting to warn the drivers of approaching motor vehicles of  
17 the danger of striking a truck snow plow operating upon highway  
18 number 9 in Kossuth county, Iowa.

1 SEC. 2. The state comptroller is hereby authorized to issue his  
2 warrants to said parties for said sums, respectively, and the treas-  
3 urer of state is hereby authorized and directed to pay the same  
4 from the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of said sums by said parties, respectively, shall  
2 be in full settlement of all claims and damages they may hold against  
3 the state of Iowa on account of said injuries sustained by, and the  
4 death of the said Vestel J. Thackrey, and including any and all  
5 accounts and claims against the state whatsoever.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Bancroft Register, a newspaper published at Bancroft, Iowa, and  
4 the Swea City Herald, a newspaper published at Swea City, Iowa.

Senate File No. 278. Approved March 6, 1934.

I hereby certify that the foregoing act was published in the Bancroft Register and Swea City Herald, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 196

ROBERT A. TURPIN

S. F. 149

AN ACT to make an appropriation to Robert A. Turpin.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of any funds in the  
 2 state treasury, not otherwise appropriated, to Robert A. Turpin the  
 3 sum of one hundred eighty-three dollars and fifty cents (\$183.50)  
 4 as a soldier's bonus, the said Robert A. Turpin having served three  
 5 hundred sixty-seven (367) days in the military service of the United  
 6 States during the late world war, he having received an honorable  
 7 discharge from said service and having been a resident and citizen  
 8 of the state of Iowa at the time he entered said service.

1 SEC. 2. Receipt of said sum by said Robert A. Turpin shall be  
 2 in full settlement of all claims against the state of Iowa growing  
 3 out of his services as a soldier from the state of Iowa during the  
 4 world war.

1 SEC. 3. The state comptroller is hereby authorized and directed  
 2 to issue his warrant to said Robert A. Turpin for the sum of one  
 3 hundred eighty-three dollars and fifty cents (\$183.50) and the treas-  
 4 urer of state is hereby directed to pay said warrant.

Senate File No. 149. Approved February 10, 1934.

## CHAPTER 197

A. R. WALTON

S. F. 307

AN ACT to make an appropriation to A. R. Walton.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund to A. R. Walton of Cresco, Iowa, the sum of one hundred (100)  
 3 dollars in full settlement of any and all damages sustained by him  
 4 growing out of a collision of his Chevrolet truck with an Iowa state  
 5 highway commission truck which occurred on primary road number  
 6 18 in Floyd county, Iowa, on December 14, 1933.

1 SEC. 2. The state comptroller is hereby authorized to issue his  
 2 warrant to the said A. R. Walton in the sum of one hundred (100)  
 3 dollars and the treasurer of state is hereby directed to pay said war-  
 4 rant and charge the same to the primary road fund of the state  
 5 of Iowa.

1 SEC. 3. Receipt of said sum by said A. R. Walton shall be in full  
 2 settlement of all claims held by him against the state of Iowa on  
 3 any and all accounts whatsoever.

Senate File No. 307. Approved March 6, 1934.

## CHAPTER 198

ELMER WILLIAMS

S. F. 287

AN ACT to make an appropriation to Elmer Williams.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund the sum of one hundred twenty-three dollars and twenty-five  
 3 cents (\$123.25) to Elmer Williams to apply on doctor bills hereto-  
 4 fore incurred by him as a result of injuries he sustained when he  
 5 injured his foot while working as an employee of the maintenance  
 6 department of the state highway commission on November 1, 1932.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant payable to Elmer Williams in the sum of one hundred twenty-  
 3 three dollars and twenty-five cents (\$123.25) and the treasurer of  
 4 state is hereby directed to pay said warrant and charge same to the  
 5 primary road fund of the state of Iowa.

1 SEC. 3. Receipt of said sum of one hundred twenty-three dollars  
 2 and twenty-five cents (\$123.25) by said Elmer Williams shall be  
 3 in full settlement of any and all claims by the said Elmer Williams  
 4 against the state of Iowa, growing out of said injuries so sustained  
 5 by him, but this act is not intended to limit any compensation he  
 6 may hereafter receive through the agency of the industrial commis-  
 7 sion of the state of Iowa.

Senate File No. 287. Approved March 6, 1934.

## CHAPTER 199

MRS. OLINA WALTZ

S. F. 292

AN ACT to make an appropriation to Mrs. Olina Waltz of Mason City, Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
 2 fund the sum of three hundred (300) dollars to Mrs. Olina Waltz  
 3 in full settlement of all claims held by her against the state of Iowa  
 4 on account of the death of her husband, Charles Waltz; as a result  
 5 of an automobile accident which occurred on primary highway num-  
 6 ber 15 on July 17, 1932. Three hundred (300) dollars being the  
 7 amount she claims to have paid as funeral expenses for the decedent.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
 2 rant to Mrs. Olina Waltz in the sum of three hundred (300) dollars  
 3 and the treasurer of state is hereby authorized to pay said warrant  
 4 and charge the same to the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of the sum of three hundred (300) dollars by  
2 the said Olina Waltz shall be in full settlement of any and all claims  
3 against the state of Iowa, growing out of said accident and the dam-  
4 ages resulting therefrom.

Senate File No. 292. Approved March 6, 1934.

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## CHAPTER 200

ROSCOE W. WILSON

S. F. 291

AN ACT to make an appropriation to Roscoe W. Wilson.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated out of the primary road  
2 fund the sum of eighty-five and thirty-six one-hundredths dollars  
3 (\$85.36) to Roscoe W. Wilson of Indianola, Iowa, in full settlement  
4 of all claims held by him against the state of Iowa, growing out of  
5 damages sustained by him when he drove his automobile into a pile  
6 of gravel on primary road number 137 in Warren county, Iowa, on  
7 the night of September 10, 1933, there being no light or other sign  
8 to indicate the presence of said pile of gravel on the highway.

1 SEC. 2. The state comptroller is hereby directed to issue his war-  
2 rant payable to the said Roscoe W. Wilson in the sum of eighty-five  
3 and thirty-six one-hundredths dollars (\$85.36) and the treasurer  
4 of state is hereby authorized to pay said warrant and charge same  
5 to the primary road fund of the state of Iowa.

1 SEC. 3. Receipt of said sum by the said Roscoe W. Wilson shall  
2 be in full settlement of any and all claims held by him against the  
3 state of Iowa, growing out of said accident.

Senate File No. 291. Approved March 6, 1934.

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## CHAPTER 201

D. F. WOLFE

S. F. 279

AN ACT to make an appropriation to D. F. Wolfe.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated, out of the funds of the  
2 Iowa state fish and game commission, the sum of two hundred  
3 ninety-one and 20/100 dollars (\$291.20) to D. F. Wolfe, to compen-  
4 sate him for damages sustained by him as a result of a collision  
5 involving his truck and a truck driven by an employee of the Iowa  
6 state fish and game commission, for doctor bills and other expenses

7 resulting from said collision, claimant's truck having been at the  
8 time operated by his son, Donald Wolfe. The items of expense and  
9 damages are as follows:  
10 For doctor bills and other expenses.....\$ 192.20  
11 For special nurse for guest in claimant's truck... 49.00  
12 For damage to truck..... 50.00

1 SEC. 2. The state comptroller is hereby authorized to issue his  
2 warrant in favor of D. F. Wolfe for the sum of two hundred ninety-  
3 one and 20/100 dollars (\$291.20) and the state treasurer is hereby  
4 authorized to pay the same out of the funds of the Iowa state fish  
5 and game commission.

1 SEC. 3. Receipt of said sum shall be in full settlement of any  
2 and all claims of the said D. F. Wolfe growing out of said collision.

Senate File No. 279. Approved March 6, 1934.

## SPECIAL ACTS

### CHAPTER 202

#### LAND PATENT TO JOSEPH FARLEY, ET AL.

S. F. 299

AN ACT to authorize the issuance of a patent to lots seven (7) and eight (8) in section twenty-three (23), township seventy-eight (78), range twenty-three (23), Polk county, Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1     SECTION 1. The governor and secretary of state shall, in the name  
2 of the state of Iowa and under its seal, convey by patent to Joseph  
3 Farley and Laura Farley, government lots seven (7) and eight (8)  
4 in section twenty-three (23), township seventy-eight (78), range  
5 twenty-three (23), Polk county, Iowa, without expense to the state  
6 of Iowa.

1     SEC. 2. This act shall be in full force and effect from and after  
2 its passage and publication in the Jasper County Mirror, a news-  
3 paper published at Monroe, Iowa, and the Keosauqua Republican,  
4 a newspaper published at Keosauqua, Iowa, without expense to the  
5 state of Iowa.

Senate File No. 299. Approved February 21, 1934.

I hereby certify that the foregoing act was published in the Keosauqua Republican and Jasper County Mirror, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 203

#### LAND PATENT TO LLOYD MARTIN, ET AL.

H. F. 210

AN ACT to authorize and direct the governor of the state of Iowa to execute and deliver to Lloyd Martin and Edith M. Martin, his wife, a patent to the following described real estate, to wit: The northwest one-quarter (NW $\frac{1}{4}$ ) of the southeast one-quarter (SE $\frac{1}{4}$ ) of section eight (8), township sixty-eight (68), range forty-two (42), west of the fifth P. M., situated in Fremont county, Iowa.

WHEREAS, John T. Redenbaugh, sheriff of Fremont county, Iowa, did on the eighth day of January, 1932, give a sheriff's deed to west one-half (W $\frac{1}{2}$ ) of northwest one-quarter (NW $\frac{1}{4}$ ) of the southeast one-quarter (SE $\frac{1}{4}$ ) and the east one-half (E $\frac{1}{2}$ ) of the northwest one-quarter (NW $\frac{1}{4}$ ) of the southeast one-quarter (SE $\frac{1}{4}$ ), all in section eight (8), township sixty-eight (68), range forty-two (42) west of the fifth P. M., and situated in Fremont county, Iowa; said property having been sold by said sheriff under a mortgage foreclosure, said mortgage having been given to secure a loan of school funds; and

WHEREAS, Fremont county, Iowa, by O. H. Prather, chairman of the board of supervisors, did on the second day of May, 1932, execute a contract of sale of said real estate to Lloyd Martin and Edith M. Martin, his wife; and

WHEREAS, the said Lloyd Martin and Edith M. Martin made objection to the title to said real estate and refused to accept the titles to said real estate; and

WHEREAS, Fremont county did on the first day of December, 1933, execute a warranty deed to the state of Iowa; and

WHEREAS, it is necessary to correct the title to said real estate, and to give good title in said real estate to Lloyd Martin and Edith M. Martin, his wife; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. That the governor of the state of Iowa be, and he is
- 2 hereby authorized, empowered and directed to execute to Lloyd Mar-
- 3 tin and Edith M. Martin, his wife, a patent conveying to them the
- 4 following described real estate, to wit: The northwest one-quarter
- 5 (NW $\frac{1}{4}$ ) of the southeast one-quarter (SE $\frac{1}{4}$ ) of section eight (8),
- 6 township sixty-eight (68), range forty-two (42), west of the fifth
- 7 P. M., situated in Fremont county, Iowa.

House File No. 210. Approved January 30, 1934.

## LEGALIZING ACTS

### CHAPTER 204

#### SECONDARY ROADS. LEGALIZING CERTAIN PROGRAMS AND PROJECTS

S. F. 102

AN ACT to legalize all programs and projects for the construction of secondary roads in all counties of the state of Iowa, where the officers whose duty it is to initiate or adopt the same, did so, in the year 1933, in conformity to the provisions of chapter two hundred forty (240) of the 1931 Code of Iowa, except that they acted at a time or times later or after the time or times prescribed specifically in sections forty-six hundred forty-four-c twenty-five (4644-c25) and forty-six hundred forty-four-c thirty-three (4644-c33) of said chapter two hundred forty (240) of the 1931 Code of Iowa, and to authorize the adoption of a secondary road program or project prior to December 31, 1933.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all programs or projects for the construction of  
2 secondary roads initiated or adopted by the county engineers, county  
3 auditors, township trustees, boards of approval and/or boards of  
4 supervisors, during the year 1933, after the time or times fixed  
5 therefor in sections forty-six hundred forty-four-c twenty-five  
6 (4644-c25) and forty-six hundred forty-four-c thirty-three (4644-  
7 c33), of the 1931 Code of Iowa, if otherwise initiated and adopted  
8 in conformity to the provisions of chapter two hundred forty (240),  
9 of the 1931 Code of Iowa, are hereby legalized and made of the same  
10 validity as if said programs or projects had been initiated and  
11 adopted by the county engineers, county auditors, township trustees,  
12 boards of approval and/or boards of supervisors at the time or times  
13 prescribed in sections forty-six hundred forty-four-c twenty-five  
14 (4644-c25) and forty-six hundred forty-four-c thirty-three (4644-  
15 c33), of the 1931 Code of Iowa.

1 SEC. 2. In any county in which a secondary road construction  
2 program or project as contemplated by said chapter two hundred  
3 forty (240) has not been adopted, the public officers of said county  
4 charged by chapter two hundred forty (240), Code, 1931, with the  
5 duty to initiate and adopt such construction program or project  
6 may, at any time prior to December 31, 1933, proceed to initiate and  
7 adopt, in and for said county, such program or project.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in full force and effect after its passage and publication in the  
3 Atlantic News-Telegraph, a newspaper published at Atlantic, Iowa,  
4 and in the Waterloo Daily Courier, a newspaper published at Water-  
5 loo, Iowa.

Senate File No. 102. Approved December 8, 1933.

I hereby certify that the foregoing act was published in the Atlantic News-Telegraph and Waterloo Daily Courier, December 13, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 205

## MODERN WOODMEN COMMERCIAL CLUB OF BRYANT

S. F. 123

AN ACT to legalize the corporate existence of the Modern Woodmen Commercial Club of Bryant Camp No. 4318, of Bryant, Iowa.

WHEREAS, the corporate period of the Modern Woodmen Commercial Club of Bryant Camp No. 4318, of Bryant, Iowa, a corporation organized under the laws of the state of Iowa, expired on the seventh day of June, 1931; and

WHEREAS, on the thirty-first day of October, 1933, at a special meeting of the members of said company and stockholders thereof, called for that purpose, it was, by a majority vote of 62 to 6, voted to renew the corporate period of said corporation for an additional period of twenty (20) years from and after the seventh day of June, 1931; and

WHEREAS, the president and secretary of said Modern Woodmen Commercial Club of Bryant Camp No. 4318 of Bryant, Iowa, as officers of said company, and acting on authority of the stockholders of said company, did on the ninth day of November, 1933, sign for said company a certificate of renewal; and

WHEREAS, said certificate of renewal was properly sworn to and certified by a notary public of Iowa and for Clinton county; and

WHEREAS, the said certificate of renewal of said Modern Woodmen Commercial Club of Bryant Camp No. 4318, of Bryant, Iowa, was duly filed with the secretary of state, along with the necessary fees; and

WHEREAS, the proceedings having been approved as to form by the secretary of state, subject to a legalizing act by the general assembly,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings for renewal of the corporate  
2 existence of the Modern Woodmen Commercial Club of Bryant Camp  
3 No. 4318, of Bryant, Iowa, are hereby declared legal, binding and  
4 effective as though said proceedings had been performed within the  
5 period prescribed by law, and the secretary of state is hereby di-  
6 rected to record said certificate of renewal, and that the same shall  
7 have the same force and effect as though filed within the time pre-  
8 scribed by law, and the corporate period of said corporation is  
9 hereby extended for a period of twenty years from the date of its  
10 expiration, to wit: the seventh day of June, 1931.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Merry War, a newspaper published at Clinton, Iowa, and the Char-  
4 lotte Record, a newspaper published at Charlotte, Iowa, without  
5 expense to the state.

Senate File No. 123. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Clinton Merry War, February 2, 1934, and Charlotte Record, February 1, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 206

## STAR AUTOMOBILE COMPANY OF PELLA

## S. F. 132

AN ACT to legalize the corporate acts and proceedings of Star Automobile Company, of Pella, Marion county, Iowa, and to provide for the renewal and extension of the period of corporate existence and the adoption of renewal, amended and substituted articles of incorporation of said Star Automobile Company.

WHEREAS, the period of corporate existence of Star Automobile Company, organized under the laws of the state of Iowa, with its principal place of business at Pella, Marion county, Iowa, expired on the first day of February, 1933, and through inadvertence the same was not renewed within the period prescribed by statute; and

WHEREAS, the said Star Automobile Company continued thereafter to conduct its business and affairs as a corporation; and

WHEREAS, on the twenty-ninth day of May, 1933, at a special meeting of the stockholders of said corporation called for that purpose, the corporate period of said corporation was renewed for a period of twenty (20) years from the date of its expiration, and said stockholders adopted certain renewal, amended and substituted articles of incorporation; and

WHEREAS, on the thirty-first day of May, 1933, a certificate evidencing the renewal of the corporate existence of said corporation and the adoption of renewal, amended and substituted articles of incorporation was filed in the office of the secretary of state of the state of Iowa, and provision duly made for the payment of the filing and recording fees provided by law; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All proceedings had with respect to the renewal of  
2 the corporate existence of Star Automobile Company and the adop-  
3 tion of renewal, amended and substituted articles of incorporation  
4 be and the same are hereby legalized and shall have the same force  
5 and effect as if adopted pursuant to law within the period prescribed  
6 by statute, and shall be held and considered as a renewal and exten-  
7 sion of the period of corporate existence of said corporation, which  
8 expired February 1, 1933, and all of the corporate acts and proceed-  
9 ings of said corporation subsequent to February 1, 1933, including  
10 the proceedings in connection with the renewal and extension of  
11 the corporate existence of said corporation and the adoption of re-  
12 newal, amended and substituted articles of incorporation, are hereby  
13 declared to be valid and legal and to have the same force and effect  
14 as though said renewal and extension of the corporate existence had  
15 been consummated within the time prescribed by law.

16 The secretary of state is hereby authorized and directed to issue  
17 to said Star Automobile Company a certificate of renewal of the  
18 corporate existence of said corporation, providing that the corporate  
19 existence shall expire on the first day of February, 1953. Nothing  
20 in this act shall be deemed or construed to affect pending litigation.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the

3 Pella Chronicle and the Pella Press, newspapers published in the  
4 city of Pella, Marion county, Iowa, without expense to the state.

Senate File No. 132. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Pella Press, February 7, 1934, and Pella Chronicle, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 207

#### ELGIN-BRAINARD FARMERS COOPERATIVE COMPANY OF ELGIN

S. F. 141

AN ACT to legalize the proceedings of the board of directors of the Elgin-Brainard Farmers Cooperative Company of Elgin, Iowa.

WHEREAS, the articles of incorporation or charter of the Elgin-Brainard Farmers Cooperative Company of Elgin, Iowa, expired on November 24, 1931, and

WHEREAS, said company continued to transact business until October 30, 1933, without renewal of its corporate existence, now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the proceedings of the board of directors of the  
2 Elgin-Brainard Farmers Cooperative Company of Elgin, Iowa, cov-  
3 ering the period from November 24, 1931, to and including October  
4 30, 1933, are hereby legalized and rendered valid to the same extent  
5 that said proceedings would have been valid had said articles of  
6 incorporation been in full force and effect during said period.

Senate File No. 141. Approved January 13, 1934.

### CHAPTER 208

#### FIRST METHODIST EPISCOPAL CHURCH OF NORA SPRINGS

S. F. 229

AN ACT to legalize the reincorporation of the First Methodist Episcopal Church of Nora Springs, Floyd county, Iowa, its articles of incorporation, the election of officers and board of trustees under said articles of incorporation, and of the acts and proceedings to effect said reincorporation and the title to the property belonging to said corporation as heretofore incorporated and assumed by said articles of reincorporation.

WHEREAS, on the fourth day of December, 1869, a corporation was formed and articles of incorporation were adopted, under the corporate name of First Methodist Episcopal Church in Nora Springs, Floyd county, state of Iowa, which articles were duly filed in the office of the recorder of deeds of Floyd county, Iowa, on the third day of January, 1870, at eight o'clock p. m. and recorded in miscellaneous records "A" on pages 36 and 37; and

That said articles of incorporation were duly filed for record in the office of the secretary of state of Iowa, on January 7, 1870, and recorded in book "C" of incorporation records, page 600, by the secretary of state of Iowa;

WHEREAS, the time limit for the existence of said corporation as originally incorporated and renewed, had expired under the provisions of the statutes of this state, and the members of the said First Methodist Episcopal Church in Nora Springs, Iowa, through its official board, and its board of trustees, duly elected and acting in accordance with the rules and discipline of the Methodist Episcopal Church, duly authorized the officers and members of the said board of trustees to reincorporate said church association under the provisions of section eighty-five hundred ninety-two-a one (8592-a1), of the 1931 Code, the said board of trustees hereinafter named for like positions under these articles, did on the seventeenth day of September, 1931, execute, adopt, sign and acknowledge articles of incorporation, or for the purpose of reincorporation under said section of said Code, 1931, naming C. B. Chenoweth, Lafe Hill, Charles Dinsmore, C. A. Swedberg, Walter Gast, O. W. Morphew and K. A. Dailey as the board of trustees of said association, which articles of incorporation were duly acknowledged and filed for record as provided by law and duly recorded in the office of the recorder of deeds of said county in book "H" of miscellaneous records, pages 477 and 478; and

WHEREAS, there may be doubts as to the legality and effectiveness of said articles and the proceedings for said reincorporation, and of the title to property, rights and powers and privileges acquired and obtained thereby, and in order to clear up and remove all doubts as to the validity thereof,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the original proceedings to renew the existence  
2 of and reincorporate the said church corporation, under the present  
3 name of the First Methodist Episcopal Church of Nora Springs,  
4 Floyd county, Iowa, and the said last named articles of incorpora-  
5 tion, filed as aforesaid and recorded in book "H" of miscellaneous  
6 records of the said county, are hereby declared legal and valid to all  
7 intents and purposes as provided by said section eighty-five hundred  
8 ninety-two-a one (8592-a1), of said Code, 1931, and the title, rights,  
9 possession in and to all property heretofore had, owned, possessed  
10 or acquired by either and all of said former named church corpora-  
11 tion, is hereby declared to be lawfully conferred upon and vested  
12 in and made valid as the property and rights of the said last named  
13 corporation, articles of which were filed in said book "H" of mis-  
14 cellaneous records of said county, at pages 477 and 478 thereof, with  
15 all the powers and privileges conferred by lawful reincorporation  
16 under said section eighty-five hundred ninety-two-a one (8592-a1),  
17 whether or not there was or should be found to be any failure in  
18 any particular to comply fully with the provisions of said section  
19 or the laws of Iowa. That the provisions of said articles and the  
20 naming of said officers thereof, and for re-election thereof, and all  
21 acts heretofore and hereafter performed by the said board of trus-  
22 tees or of said corporation are legalized and declared to be valid  
23 in all respects.

1 SEC. 2. That the corporation shall remain valid and continue  
 2 its existence as such for the period and under the conditions pro-  
 3 vided by chapter three hundred ninety-four (394), of the Code of  
 4 1931.

Senate File No. 229. Approved January 10, 1934.

## CHAPTER 209

### POOLEY LUMBER COMPANY OF GREENE

#### H. F. 44

AN ACT to legalize the corporate acts and proceedings of Pooley Lumber Company of Greene, Iowa, and to provide for the renewal and extension of the period of corporate existence and the adoption of renewal, amended and substituted articles of incorporation by said Pooley Lumber Company.

WHEREAS, the period of corporate existence of Pooley Lumber Company, organized under the laws of the state of Iowa, with its principal place of business in the town of Greene, Butler county, Iowa, expired on the fifteenth day of February, 1933, and through inadvertence the same was not renewed within the period prescribed by statute; and

WHEREAS, the said Pooley Lumber Company continued thereafter to conduct its business and affairs as a corporation; and

WHEREAS, on the thirtieth day of October, 1933, at a special meeting of the stockholders of said corporation, called for that purpose, the corporate period of said corporation was renewed for a period of twenty years from the date of its expiration, and said stockholders adopted said renewal, substituted and amended articles of incorporation; and

WHEREAS, on the first day of November, 1933, a certificate evidencing the renewal of the corporate existence of said corporation, and the adoption of renewal, amended and substituted articles of incorporation was filed in the office of the secretary of the state of Iowa, and provision duly made for the payment of the filing and recording fees provided by law; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All proceedings had with the prospect to the renewal  
 2 of the corporate existence of Pooley Lumber Company, and the adop-  
 3 tion of renewal, amended, and substituted articles of incorporation  
 4 be and they are hereby legalized and shall have the same force and  
 5 effect as if adopted pursuant to law within the period prescribed by  
 6 statute, and shall be held and considered as a renewal and extension  
 7 of the period of corporate existence of said corporation which ex-  
 8 pired February 15, 1933, and all of the corporate acts and proceed-  
 9 ings of said corporation, and the adoption of renewal, amended and  
 10 substituted articles of incorporation, are hereby declared to be valid  
 11 and legal, and to have the same force and effect as though said  
 12 renewal and extension of the corporate existence had been consum-  
 13 mated within the time prescribed by law. The secretary of state  
 14 is hereby authorized and directed to issue to said Pooley Lumber  
 15 Company a certificate of renewal of the corporate existence of said

16 corporation, providing that the corporate existence shall expire on  
17 the fifteenth day of February, 1953. Nothing in this act shall be  
18 deemed or construed to affect pending litigation.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the Iowa  
3 Recorder, a weekly newspaper published in the town of Greene,  
4 Butler county, Iowa, and in the Allison Tribune, a weekly newspaper  
5 printed and published at Allison, Butler county, Iowa, without ex-  
6 pense to the state.

House File No. 44. Approved December 5, 1933.

I hereby certify that the foregoing act was published in the Greene Iowa Recorder,  
December 20, 1933, and Allison Tribune, December 27, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 210

### MARSHALLTOWN MANUFACTURING COMPANY

H. F. 49

AN ACT to legalize the corporate acts and proceedings of Marshalltown Manufacturing Company of Marshalltown, Iowa, and to provide for the renewal and extension of the period of corporate existence and the adoption of renewal, amended and substituted articles of incorporation of said Marshalltown Manufacturing Company.

WHEREAS, the period of corporate existence of Marshalltown Manufacturing Company, organized under the laws of the state of Iowa, with its principal place of business in the city of Marshalltown, Marshall county, Iowa, expired on the twelfth day of September, 1932, and through inadvertence the same was not renewed within the period prescribed by statute; and

WHEREAS, the said Marshalltown Manufacturing Company continued thereafter to conduct its business and affairs as a corporation; and

WHEREAS, on the eleventh day of September, 1932, at a special meeting of the stockholders of said corporation called for that purpose, the corporate period of said corporation was renewed for a period of twenty (20) years from the date of its expiration, and said stockholders adopted certain renewal, amended and substituted articles of incorporation; and

WHEREAS, on the fourteenth day of October, 1933, a certificate evidencing the renewal of the corporate existence of said corporation and the adoption of renewal, amended and substituted articles of incorporation was filed in the office of the secretary of state of the state of Iowa, and provision duly made for the payment of the filing and recording fees provided by law, now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All proceedings had with respect to the renewal of  
2 the corporate existence of Marshalltown Manufacturing Company  
3 and the adoption of renewal, amended and substituted articles of  
4 incorporation be and the same are hereby legalized and shall have  
5 the same force and effect as if adopted pursuant to law within the

6 period prescribed by statute, and shall be held and considered as  
 7 a renewal and extension of the period of corporate existence of said  
 8 corporation, which expired September 12, 1932, and all the corporate  
 9 acts and proceedings of said corporation subsequent to September  
 10 12, 1932, including the proceedings in connection with the renewal  
 11 and extension of the corporate existence of said corporation and  
 12 the adoption of renewal, amended and substituted articles of cor-  
 13 poration, are hereby declared to be valid and legal and to have the  
 14 same force and effect as though said renewal and extension of the  
 15 corporate existence had been consummated within the time pre-  
 16 scribed by law.

17 The secretary of state is hereby authorized and directed to issue  
 18 to said Marshalltown Manufacturing Company a certificate of re-  
 19 newal of the corporate existence of said corporation, providing that  
 20 the corporate existence shall expire on the twelfth day of September,  
 21 1952. Nothing in this act shall be deemed or construed to affect  
 22 pending litigation.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in the  
 3 Times-Republican, a newspaper published in the city of Marshall-  
 4 town, Marshall county, Iowa, without expense to the state.

House File No. 49. Approved December 11, 1933.

I hereby certify that the foregoing act was published in the Marshalltown Times-  
 Republican, December 16, 1933, and State Center Enterprise, December 21, 1933, in  
 accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 211

### HEIBERG BREWING COMPANY OF WAVERLY

H. F. 106

AN ACT to legalize the incorporation, including the notice of incorporation and the  
 publication thereof, and corporate acts and proceedings relating to the incorpora-  
 tion of the Heiberg Brewing Company, Incorporated, of Waverly, Iowa.

WHEREAS, the Heiberg Brewing Company, Incorporated, of Waverly,  
 Iowa, adopted articles of incorporation and filed the same in the office of  
 the secretary of the state of Iowa, and in the office of the recorder of  
 Bremer county, Iowa, and also published notice of incorporation and filed  
 the same with proof of publication thereof in the office of the secretary  
 of state; and

WHEREAS, the said Heiberg Brewing Company, Incorporated, of Wav-  
 erly, Iowa, duly received a certificate of incorporation from the secretary  
 of state, and has been doing business as a corporation in the state of Iowa;  
 and

WHEREAS, doubts have arisen as to whether said articles, notice and publication fully comply with the statute governing the same; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all of the proceedings for the organization of  
2 the Heiberg Brewing Company, Incorporated, of Waverly, Iowa, as  
3 a corporation under the laws of the state of Iowa, including the  
4 articles of incorporation, the notice of incorporation and the publica-  
5 tion thereof and all the acts and proceedings relating to the incor-  
6 poration of the Heiberg Brewing Company, Incorporated, of Wav-  
7 erly, Iowa, as a corporation, be and the same hereby are in all things  
8 and in all respects, legalized and declared to be legal and valid the  
9 same as if all of the provisions of the statutes in relation thereto  
10 had been in all respects strictly and fully complied with.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in force and effect from and after its publication in the Waterloo  
3 Evening Courier, a newspaper published in Waterloo, Iowa, and  
4 the Waverly Journal, a newspaper published in Waverly, Iowa, with-  
5 out expense to the state.

House File No. 106. Approved December 27, 1933.

I hereby certify that the foregoing act was published in the Waterloo Courier and Waverly Journal, January 18, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 212

### BENTON COUNTY AGRICULTURAL SOCIETY

#### H. F. 297

AN ACT to legalize the corporate acts and proceedings of the Benton County Agricultural Society of Benton county, Iowa, and to provide for the reincorporation and extension of the period of corporate existence and the adoption of reincorporation articles of incorporation of said Benton County Agricultural Society of Benton county, Iowa.

WHEREAS, the period of corporate existence of the Benton County Agricultural Society of Benton county, Iowa, organized under the laws of the state of Iowa, with its principal place of business at Vinton, Benton county, Iowa, expired on the twentieth day of March, 1928, and, through inadvertence, the same was not reincorporated; and

WHEREAS, the said Benton County Agricultural Society of Benton county, Iowa, continued thereafter to conduct its business and affairs as a corporation; and

WHEREAS, on the twenty-eighth day of December, 1933, at a special meeting of the stockholders of said corporation called for that purpose, the corporate existence of said corporation was reincorporated for a period of fifty (50) years from the date of its expiration, and said stockholders adopted certain reincorporation articles of incorporation; and

WHEREAS, on the second day of January, 1934, reincorporation articles evidencing the reincorporation of the corporate existence of said corporation and the adoption of reincorporation articles of incorporation were filed in the office of the county recorder of Benton county, Iowa, and the filing and recording fees as required by law were paid; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All proceedings had with respect to the reincorpora-  
 2 tion of the corporate existence of the Benton County Agricultural  
 3 Society of Benton county, Iowa, and the adoption of reincorporation  
 4 articles of incorporation be and the same are hereby legalized and  
 5 shall have the same force and effect as if adopted pursuant to law  
 6 within the period prescribed by statute, and shall be held and con-  
 7 sidered as a reincorporation and extension of the period of corporate  
 8 existence of said corporation, which expired March 20, 1928, and  
 9 all of the corporate acts and proceedings of said corporation subse-  
 10 quent to March 20, 1928, including the proceedings in connection  
 11 with the reincorporation and extension of the corporate existence  
 12 of said corporation and the adoption of reincorporation articles of  
 13 incorporation, are hereby declared to be valid and legal and to have  
 14 the same force and effect as though said reincorporation and exten-  
 15 sion of the corporate existence had been consummated within the  
 16 time prescribed by law, and that the corporate existence shall expire  
 17 on the twentieth day of March, 1978. Nothing in this act shall be  
 18 deemed or construed to affect pending litigation.

House File No. 297. Approved January 16, 1934.

## CHAPTER 213

### HUDSON COOPERATIVE DAIRY ASSOCIATION

H. F. 323

AN ACT to legalize the corporate acts and proceedings of the Hudson Cooperative Dairy Association, of Hudson, Black Hawk county, Iowa, and to provide for the renewal and extension of the period of corporate existence and the adoption of renewal, amended and substituted articles of incorporation of said Hudson Cooperative Dairy Association.

WHEREAS, the period of corporate existence of the Hudson Cooperative Dairy Association, organized under the laws of the state of Iowa, with its principal place of business at Hudson, Black Hawk county, Iowa, expired on the twenty-sixth day of March, 1933, and, through inadvertence, the same was not renewed within the period prescribed by statute; and

WHEREAS, the said Hudson Cooperative Dairy Association continued thereafter to conduct its business and affairs as a corporation; and

WHEREAS, on the fourteenth day of February, 1933, at a special meeting of the stockholders of said corporation called for that purpose, the corporate period of said corporation was renewed for a period of twenty-five (25) years from the date of its expiration, and said stockholders adopted certain renewal, amended and substituted articles of incorporation; and

WHEREAS, on the sixteenth day of January, 1934, a certificate evidencing the renewal of the corporate existence of said corporation and the adop-

tion of renewal, amended and substituted articles of incorporation was filed in the office of the secretary of state of the state of Iowa, and provision duly made for the payment of the filing and recording fees provided by law; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All proceedings had with respect to the renewal of  
2 the corporate existence of the Hudson Cooperative Dairy Association  
3 and the adoption of renewal, amended and substituted articles of  
4 incorporation be and the same are hereby legalized and shall have  
5 the same force and effect as if adopted pursuant to law within the  
6 period prescribed by statute, and shall be held and considered as  
7 a renewal and extension of the period of corporate existence of said  
8 corporation, which expired March 26, 1933, and all of the corporate  
9 acts and proceedings of said corporation subsequent to March 26,  
10 1933, including the proceedings in connection with the renewal and  
11 extension of the corporate existence of said corporation and the  
12 adoption of renewal, amended and substituted articles of incorpora-  
13 tion, are hereby declared to be valid and legal and to have the same  
14 force and effect as though said renewal and extension of the cor-  
15 porate existence had been consummated within the time prescribed  
16 by law.

17 The secretary of state is hereby authorized and directed to issue  
18 to said Hudson Cooperative Dairy Association a certificate of renewal  
19 of the corporate existence of said corporation, providing that the  
20 corporate existence shall expire on the twenty-sixth day of March,  
21 1958. Nothing in this act shall be deemed or construed to affect  
22 pending litigation.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Waterloo Evening Courier, a newspaper published in the city of  
4 Waterloo, Black Hawk county, Iowa, and the Cedar Falls Daily  
5 Record, a newspaper published in the city of Cedar Falls, Black  
6 Hawk county, Iowa, without expense to the state.

House File No. 323. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Waterloo Evening Courier and Cedar Falls Daily Record, February 14, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 214

### KEOKUK BASE BALL GROUNDS ASSOCIATION

H. F. 327

AN ACT to legalize the corporate acts and proceedings of Keokuk Base Ball Grounds Association of Keokuk, Iowa, and to provide for the renewal and extension of the period of corporate existence of said Keokuk Base Ball Grounds Association.

WHEREAS, the period of the corporate existence of Keokuk Base Ball Grounds Association organized under the laws of the state of Iowa with its principal place of business in Lee county, Iowa, and its post-office

address as Keokuk, Iowa, expired on the twenty-seventh day of May, 1930, and, through inadvertence, the same was not renewed within the period prescribed by statute; and

WHEREAS, the said Keokuk Base Ball Grounds Association continued thereafter to conduct its business and affairs as a corporation; and

WHEREAS, on the first day of February, 1934, at a special meeting of the stockholders of said corporation called for that purpose, the corporate period of said corporation was renewed for a period of twenty (20) years from the date of its expiration, and said stockholders adopted certain renewal, amended and substituted articles of incorporation; and

WHEREAS, on the third day of February, 1934, a certificate evidencing the renewal of the corporate existence of said corporation and the adoption of renewal, amended and substituted articles of incorporation was filed in the office of the secretary of state of the state of Iowa, and provision duly made for the payment of the filing and recording fees provided by law; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All proceedings had with respect to the renewal of  
2 said corporation be and the same are hereby legalized and shall  
3 have the same force and effect as though in full compliance with  
4 the laws of the state of Iowa, and shall be held and considered as  
5 a renewal and extension of the period of corporate existence of the  
6 said Keokuk Base Ball Grounds Association, which expired on the  
7 twenty-seventh day of May, 1930, and that all of the corporate acts  
8 and proceedings of said company subsequent to the twenty-seventh  
9 day of May, 1930, including the proceedings in connection with the  
10 renewal or extension of the corporate existence of said company  
11 are hereby declared to be valid and legal the same as if they had  
12 in all respects been done in accordance with the general laws of the  
13 state of Iowa, relating to corporations.

14 The secretary of state is hereby authorized and directed to issue  
15 to said Keokuk Base Ball Grounds Association a certificate of renewal  
16 of the corporate existence of said company providing that said cor-  
17 porate existence shall expire on the twenty-seventh day of May, 1950.  
18 Nothing in this act shall be deemed or construed to affect pending  
19 litigation.

House File No. 327. Approved February 16, 1934.

## CHAPTER 215

### MUSCATINE COUNTY. SUPPORT OF INDIGENT CHILDREN

S. F. 248

AN ACT to legalize the tax levy made by the board of supervisors of Muscatine county, Iowa, in the years 1928, 1929, 1930, 1931 and 1933, to provide a fund for the support of indigent children, and to legalize the collection of said taxes by the treasurer of Muscatine county, Iowa.

WHEREAS, in the years 1928, 1929, 1930, 1931 and 1933, the board of supervisors of Muscatine county, Iowa, levied a tax of less than one mill, for the purpose of providing a fund to provide for the welfare of indigent

children in their own homes under order of court, as provided in sections three thousand six hundred forty-one (3641) and three thousand six hundred forty-one-b one (3641-b1), of the 1931 Code of Iowa; and

WHEREAS, the fund raised by such levies was used in Muscatine county, Iowa, for the care of neglected and dependent children, as contemplated by said statutes, except that in the year 1932, with the consent of the budget director, a transfer was made from said fund to the general county fund, to be used as poor relief; and

WHEREAS, doubts have arisen as to the validity of the levy and collection of such taxes in Muscatine county, Iowa, due to the fact that said county has a population of less than sixty-thousand; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the levy of taxes made by the board of super-  
2 visors of Muscatine county, Iowa, in the year 1928, at the rate of  
3 nine tenths (.9) of one mill, also the levy in the year 1929, at the  
4 rate of nine tenths (.9) of one mill, also the levy made in the year  
5 1930, at the rate of nine tenths (.9) of one mill, also the levy made  
6 in the year 1931, at the rate of five tenths (.5) of one mill, also the  
7 levy made in the year 1933, at the rate of eighteen one-hundredths  
8 (.18) of one mill, for the purpose of providing a fund for the care  
9 and support of neglected, dependent and indigent children, as pro-  
10 vided in sections three thousand six hundred forty-one (3641) and  
11 three thousand six hundred forty-one-b one (3641-b1), of the Code  
12 of Iowa, 1931, and the collection of said taxes by the treasurer of  
13 Muscatine county, Iowa, be and the same are hereby legalized, vali-  
14 dated and confirmed, the same as if they had been fully and com-  
15 pletely authorized prior to such levy and collection.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the Mus-  
3 catine Journal & News-Tribune, a newspaper published in the city  
4 and county of Muscatine, Iowa, and in the West Liberty Index, a  
5 newspaper published in the city of West Liberty, Iowa.

Senate File No. 248. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Muscatine Journal, February 17, 1934, and West Liberty Index, February 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 216

### MUSCATINE COUNTY. MAINTENANCE COUNTY HOME

S. F. 285

AN ACT to legalize the expenditure of the board of supervisors of Muscatine county, Iowa, during the year 1933, in the sum of \$11,969.31, from the county insane fund, for the maintenance of the county home.

WHEREAS, it became necessary in Muscatine county, Iowa, during the year 1933, for the board of supervisors of said county to expend and use the sum of \$11,969.31 out of the county insane fund for the support of the Muscatine county home; and

WHEREAS, the checkers from the office of the auditor of state, in examining the accounts of said county, have ruled that such expenditures should have been made from the relief fund of Muscatine county, Iowa, but that said relief funds were exhausted; therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the expenditure of the sum of \$11,969.31 from  
2 the county insane fund of Muscatine county, Iowa, by the board of  
3 supervisors of said county during the year 1933, for the maintenance  
4 of the county home in Muscatine county, Iowa, be and the same is  
5 hereby legalized and made permanent.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in full force from and after its publication in the  
3 Muscatine Journal, a newspaper published at Muscatine, Iowa, and  
4 the West Liberty Index, a newspaper published at West Liberty,  
5 Iowa, without expense to the state.

Senate File No. 285. Approved February 13, 1934.

I hereby certify that the foregoing act was published in the Muscatine Journal, February 24, 1934, and West Liberty Index, March 1, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 217

### POCAHONTAS COUNTY. OUTSTANDING WARRANTS, ISSUANCE OF BONDS

#### S. F. 251

AN ACT to legalize and validate certain warrants of Pocahontas county, Iowa, and the proceedings taken by the board of supervisors of said county authorizing and providing for the issuance of bonds to fund and retire said warrants and the proceedings making provision for the levy of taxes to pay said bonds.

WHEREAS, the warrants of Pocahontas county, Iowa, are now outstanding in the aggregate amount of \$47,848.53, for the payment of which there are no funds available; and

WHEREAS, the board of supervisors of said county by resolution adopted on January 2, 1934, authorized and provided for the issuance of funding bonds of said county in the amount aforesaid for the purpose of retiring and funding said warrants and in and by said resolution also provided for the levy of taxes to pay the principal of and interest upon said bonds; and

WHEREAS, the indebtedness represented by the warrants heretofore issued for \$47,848.53 is now in the form of a judgment duly rendered against Pocahontas county in the district court of Pocahontas county, Iowa; and

WHEREAS, doubts have arisen concerning whether said warrants represent enforceable obligations of said county and concerning the legal sufficiency of the proceedings of the board of supervisors, providing for the

issuance of said bonds and the levy of said taxes, and it is deemed advisable to put said doubts and all others that might arise forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the outstanding warrants and the judgment  
2 based upon such warrants of Pocahontas county, Iowa, in the amount  
3 of \$47,848.53 are hereby legalized and declared to constitute valid,  
4 legal and enforceable obligations and evidences of indebtedness of  
5 said county, and that all proceedings heretofore taken by the board  
6 of supervisors of said county authorizing and providing for the  
7 issuance of funding bonds of said county in the amount of \$47,800  
8 and making provision for the levy of taxes to pay the principal and  
9 interest of said bonds are hereby legalized and validated and con-  
10 firmed, and said funding bonds when issued pursuant to and in  
11 accordance with said proceedings are hereby declared to be legal  
12 and to constitute valid and binding obligations and indebtedness of  
13 said county.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Pocahontas Record-Democrat, a newspaper published in the city of  
4 Pocahontas, Iowa, and in the Fonda Times, a newspaper published  
5 in the city of Fonda, Iowa, all without expense to the state.

Senate File No. 251. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Pocahontas Record-Democrat and Fonda Times, February 1, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 218

### STORY COUNTY. MAINTENANCE COUNTY HOME

S. F. 255

AN ACT to legalize action of the board of supervisors of Story county, Iowa, in making expenditures from the Story county insane fund for the purpose of paying the expenses and maintenance of the Story county home.

WHEREAS, the board of supervisors of Story county, Iowa, has for the past two years paid the total cost of maintaining the Story county home from the insane fund of Story county, Iowa; and

WHEREAS, doubts have arisen as to the legality of such proceedings and expenditures and it is deemed advisable to put such doubts forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The action of the board of supervisors of Story county,  
2 Iowa, in making expenditures for the expenses and maintenance of  
3 the Story county home in the year 1932, in the sum of sixteen thou-

4 sand twenty-seven dollars, fifteen cents (\$16,027.15) from the county  
5 insane fund, are hereby declared to be legal, valid and binding.

1 SEC. 2. The action of the board of supervisors of Story county,  
2 Iowa, in making expenditures for the year 1933 for the maintenance  
3 and expenses of the Story county home from the Story county insane  
4 fund in the sum of fifteen thousand six hundred forty-four dollars,  
5 fifty-eight cents (\$15,644.58), are hereby declared to be legal, valid  
6 and binding.

1 SEC. 3. Nothing in this act shall affect pending litigation.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its passage and publication  
3 in the Nevada Evening Journal, a newspaper published in Nevada,  
4 Iowa, and in the Ames Tribune, a newspaper published in Ames,  
5 Iowa.

Senate File No. 255. Approved February 20, 1934.

I hereby certify that the foregoing act was published in the Nevada Evening Journal,  
February 21, 1934, and Ames Tribune, February 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 219

### LEE COUNTY. MAINTENANCE COUNTY HOME

#### H. F. 8

AN ACT to legalize action of the board of supervisors of Lee county, Iowa, in making expenditures from the Lee county insane fund for the purpose of paying the expenses and maintenance of the Lee county home.

WHEREAS, the board of supervisors of Lee county, Iowa, has for several years last past, paid the total cost of maintaining the Lee county home from the insane fund of Lee county, Iowa; and

WHEREAS, doubts have arisen to the legality of such proceedings and expenditures and it is deemed advisable to put said doubts forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the action of the board of supervisors of Lee  
2 county, Iowa, in making expenditures for the expenses and main-  
3 tenance of the Lee county home in the year 1928, in the sum of  
4 twelve thousand, nine hundred and sixty-three (12,963) dollars from  
5 the county insane fund, are hereby declared to be legal, valid and  
6 binding.

1 SEC. 2. That the action of the board of supervisors of Lee county,  
2 Iowa, in making expenditures for the year 1929, for the maintenance  
3 and expenses of the Lee county home from the Lee county insane  
4 fund in the sum of twelve thousand, eight hundred sixty-five dollars,  
5 twenty-eight cents (\$12,865.28), are hereby declared to be legal,  
6 valid and binding.

1 SEC. 3. That the action of the board of supervisors of Lee county,  
2 Iowa, in making expenditures for the year 1930, for the maintenance  
3 and expenses of the Lee county home from the Lee county insane  
4 fund in the sum of fourteen thousand, eight hundred twenty-six  
5 (14,826) dollars, are hereby declared to be legal, valid and binding.

1 SEC. 4. That the action of the board of supervisors of Lee county,  
2 Iowa, in making expenditures for the year 1931, for the maintenance  
3 and expenses of the Lee county home from the Lee county insane  
4 fund, in the sum of seventeen thousand, nine hundred eighty-two  
5 dollars and thirty-six cents (\$17,982.36), are hereby declared to be  
6 legal, valid and binding.

1 SEC. 5. That the action of the board of supervisors of Lee county,  
2 Iowa, in making expenditures for the year 1932, for the maintenance  
3 and expenses of the Lee county home from the Lee county insane  
4 fund, in the sum of eleven thousand, eight hundred thirty-three dol-  
5 lars and sixty cents (\$11,833.60), are hereby declared to be legal,  
6 valid and binding.

1 SEC. 6. Nothing in this act shall affect pending litigation.  
House File No. 8. Approved January 31, 1934.

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## CHAPTER 220

### TOWN OF GUTTENBERG

#### S. F. 122

AN ACT to legalize the action of the town council of the town of Guttenberg, Clayton county, Iowa, appropriating and using certain moneys from the electric light fund of said town for the relief of unemployment in said town.

WHEREAS, on or about the twenty-eighth day of March, 1933, the town council of the town of Guttenberg, Iowa, authorized the use of fifteen hundred (1,500) dollars of the electric light fund of said town for the purpose of procuring employment for button cutters who constitute a large part of the unemployed of said town; and

WHEREAS, in pursuance of said action fifteen hundred (1,500) dollars was used to provide facilities for a button factory in said town of Guttenberg, Iowa; and

WHEREAS, said action has resulted in the employment of labor in the town of Guttenberg, Iowa, and the payment of wages amounting to many times the sum so appropriated; and

WHEREAS, said action of the town council has saved the use of public funds for poor relief to an extent greatly in excess of the funds so appropriated; and

WHEREAS, doubt has arisen as to the legality of said action of the town council of Guttenberg, Iowa, or of said council's rights to make such use of public funds,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the acts of the town council of Guttenberg,  
2 Clayton county, Iowa, in making use of the sum of fifteen hundred

3 (1,500) dollars from the electric light fund of said town for the  
4 relief of unemployment by providing facilities for a button factory  
5 in said town, be and the same is hereby legalized and validated.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Waterloo Evening Courier, a newspaper published in the city of  
4 Waterloo, Iowa, and the Guttenberg Press, a newspaper published  
5 in Clayton county, Iowa, without expense to the state.

Senate File No. 122. Approved December 30, 1933.

I hereby certify that the foregoing act was published in the Waterloo Evening  
Courier, January 10, 1934, and Guttenberg Press, January 11, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 221

### TOWN OF LAKE VIEW

#### S. F. 234

AN ACT to legalize and validate proceedings taken by the town council of the town  
of Lake View, Iowa, authorizing and providing for the issuance of town hall bonds  
and making provisions for the levy of taxes to pay said bonds.

WHEREAS, it is shown by the records of the town council of the town  
of Lake View, Iowa, that at an election in said town on November 8, 1933,  
there was submitted the proposition of issuing bonds of said town in the  
sum of \$15,000, for the purpose of constructing a town hall, and that at  
said election more than sixty per cent of the votes cast on said proposition  
were in favor thereof; and

WHEREAS, said town council by resolution adopted on December 13, 1933,  
authorized and provided for the issuance of town hall bonds of said town  
in the amount of \$15,000, for the purpose of constructing a town hall,  
and in and by said resolution also provided for the levy of taxes to pay  
the principal of and interest upon said bonds; and

WHEREAS, doubts have arisen concerning the validity and legal suffi-  
ciency of said proceedings to authorize the construction of a town hall  
and to issue bonds in the amount aforesaid and concerning the provisions  
made in and by the resolution aforesaid for the levy of taxes, and it is  
deemed advisable to put said doubts and all others that might arise for-  
ever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings heretofore taken by the town  
2 council of the town of Lake View, Iowa, authorizing and providing  
3 for the issuance of town hall bonds of said town in the amount of  
4 \$15,000, and making provision for the levy of taxes to pay the prin-  
5 cipal and interest of said bonds, are hereby legalized, validated and  
6 confirmed and declared to constitute legal and sufficient authority  
7 for the construction of a town hall, the issuance of said bonds and  
8 the imposition of annual taxes on all of the taxable property in said  
9 town sufficient to pay the principal and interest. Said town hall

10 bonds when issued pursuant to and in accordance with the resolution  
 11 adopted by the town council on December 13, 1933, are hereby de-  
 12 clared to be legal and to constitute valid and binding obligations  
 13 and indebtedness of said town.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in the Lake  
 3 View Resort, a newspaper published in the town of Lake View, Iowa,  
 4 and in the Sac Sun, a newspaper published in the city of Sac City,  
 5 Iowa, without expense to the state.

Senate File No. 234. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Lake View Resort, Feb-  
 ruary 16, 1934, and Sac City Sun, February 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 222

### CITY OF BURLINGTON

#### S. F. 241

AN ACT to legalize and validate proceedings taken by the city council of the city of  
 Burlington, Iowa, authorizing and providing for the issuance of public building bonds  
 of said city and making provisions for the levy of taxes to pay said bonds.

WHEREAS, the city council of the city of Burlington, Iowa, did hereto-  
 fore, on December 26, 1933, by resolution, and as a part of an application  
 for a loan and grant from the federal government, authorize and provide  
 for the issuance of public building bonds of said city in the amount of  
 twenty-one thousand (21,000) dollars, for the purpose of defraying the  
 cost to said city of constructing a public building, and in and by said  
 resolution also provided for the levy of taxes to pay the principal of and  
 interest upon said bonds; and

WHEREAS, doubts have arisen concerning the validity and legal suffi-  
 ciency of said proceedings and concerning the provisions made for the  
 levy of taxes as aforesaid and it is deemed advisable to put said doubts  
 and all others that might arise forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings heretofore taken by the city  
 2 council of the city of Burlington, Iowa, authorizing and providing  
 3 for the issuance of public building bonds of said city in the amount  
 4 of twenty-one thousand (21,000) dollars and making provisions for  
 5 the levy of taxes to pay the principal and interest of said bonds are  
 6 hereby legalized, validated and confirmed, and said public building  
 7 bonds, when issued pursuant to and in accordance with said pro-  
 8 ceedings are hereby declared to be legal and to constitute valid and  
 9 binding obligations and indebtedness of said city.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in the

3 Burlington Hawkeye-Gazette, a newspaper published in the city of  
 4 Burlington, Iowa, and in the Morning Sun News-Herald, a news-  
 5 paper published in the town of Morning Sun, Iowa, all without  
 6 expense to the state.

Senate File No. 241. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Burlington Hawkeye-Gazette, February 5, 1934, and Morning Sun News-Herald, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 223

### TOWN OF WYOMING

#### S. F. 311

AN ACT to legalize warrants issued by the council of the town of Wyoming, county of Jones and state of Iowa, issued against its waterworks' fund and the proceedings taken authorizing the retirement of said warrants and for the levy of taxes to pay the same.

WHEREAS, pursuant to a resolution dated August 15, 1932, the council of the town of Wyoming, county of Jones, state of Iowa, did authorize the issuance of warrants of the said town of Wyoming, Iowa, which are now outstanding, due and payable in the sum of twelve hundred thirteen (1,213) dollars, six of said warrants in the sum of one hundred (100) dollars each, and bearing numbers 173 to 178, inclusive, being due and payable during the year 1934, and five of said warrants in the sum of one hundred (100) dollars each, bearing numbers 179 to 183, inclusive, and one of said warrants in the sum of one hundred thirteen (113) dollars, bearing number 184, being due and payable in the year 1935; and in and by said resolution provided for the levy of taxes to pay said warrants; and

WHEREAS, said warrants represent expenditures for the construction of a well to furnish water for the inhabitants of said town of Wyoming, Iowa, which construction was an emergency act due to the condemnation of the town's former water supply; and

WHEREAS, said well was in fact drilled and has since been completed and is now being used for the purposes intended; and

WHEREAS, doubts have arisen as to the validity of the warrants heretofore described and as to the proceedings had for the issuance of the same and the provisions made for the levy of taxes in sums sufficient to pay said warrants, and it is deemed advisable to put said doubts and all others that might arise, forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the action of the council of the town of Wyoming,  
 2 county of Jones and state of Iowa, in making the expenditures,  
 3 issuing the warrants in the total sum of twelve hundred thirteen  
 4 (1,213) dollars, and levying taxes in the sums sufficient to pay said  
 5 warrants, all as hereinbefore referred to, is hereby declared to be  
 6 legal and valid, notwithstanding any irregularities, omissions or  
 7 defects in connection therewith, and the said warrants in the sum

8 of twelve hundred thirteen (1,213) dollars are hereby declared to  
 9 be valid and binding obligations of the town of Wyoming, county  
 10 of Jones and state of Iowa, and the said council of the town of  
 11 Wyoming, Iowa, is hereby authorized to levy taxes in sums sufficient  
 12 to pay said warrants as the same may become due.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in the  
 3 Wyoming Journal, a newspaper published in the town of Wyoming,  
 4 Iowa, and in the Anamosa Journal, a newspaper published in the  
 5 town of Anamosa, Iowa, all without expense to the state.

Senate File No. 311. Approved March 10, 1934.

I hereby certify that the foregoing act was published in the Wyoming Journal,  
 April 19, 1934, and the Anamosa Journal, April 12, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 224

### TOWN OF ROLAND

#### S. F. 324

AN ACT to legalize and validate proceedings taken by the town council of the town of Roland, Iowa, authorizing and providing for the issuance of waterworks' bonds and making provisions for the levy of taxes to pay said bonds.

WHEREAS, it is shown by the records of the town council of the town of Roland, Iowa, that at an election in said town on October 3, 1933, there was submitted the proposition of issuing bonds of said town in the sum of \$13,000, for the purpose of constructing improvements to the municipal waterworks' system of said town and in connection therewith constructing a building to house the various departments of the municipality, and that at said election more than sixty per cent of the votes cast on said proposition were in favor thereof; and

WHEREAS, said town council by resolution adopted on March 1, 1934, authorized and provided for the issuance of waterworks' bonds of said town in the amount of \$13,000, for the purpose aforesaid, and in and by said resolution also provided for the levy of taxes to pay the principal of and interest upon said bonds; and

WHEREAS, doubts have arisen concerning the validity and legal sufficiency of said proceedings to authorize the issuance of said bonds in the amount aforesaid and concerning the provisions made in and by the resolution aforesaid for the levy of taxes, and it is deemed advisable to put said doubts and all others that might arise forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings heretofore taken by the town  
 2 council of the town of Roland, Iowa, authorizing and providing for  
 3 the issuance of waterworks' bonds of said town in the amount of  
 4 \$13,000, and making provision for the levy of taxes to pay the  
 5 principal and interest of said bonds, are hereby legalized, validated  
 6 and confirmed and declared to constitute legal and sufficient author-  
 7 ity for the issuance of said bonds and the imposition of annual taxes

8 on all of the taxable property in said town sufficient to pay the  
9 principal and interest. Said waterworks' bonds when issued pur-  
10 suant to and in accordance with the resolution adopted by the town  
11 council on March 1, 1934, are hereby declared to be legal and to  
12 constitute valid and binding obligations and indebtedness of said  
13 town.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Roland Record, a newspaper published in the town of Roland, Iowa,  
4 and in the Story City Herald, a newspaper published in the city  
5 of Story City, Iowa, without expense to the state.

Senate File No. 324. Approved March 12, 1934.

I hereby certify that the foregoing act was published in the Roland Record, March 14, 1934, and Story City Herald, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 225

### TOWN OF GRAND JUNCTION

#### H. F. 89

AN ACT to legalize the proceedings relating to an election held in the town of Grand Junction, Greene county, Iowa, on the proposition of establishing a municipal electric light plant within said town; and to legalize the proceedings taken by the council of said town in letting a contract for the construction of said municipal electric light plant, under sections 6134-d1 to 6134-d7, inclusive, of the Code of Iowa; and to legalize the contract entered into between said town of Grand Junction, Iowa, and Fairbanks, Morse & Company for the construction of said municipal electric light plant, and the issuance of pledge-orders in payment thereof; and declaring said contract, and the pledge-orders issued thereunder, as valid.

WHEREAS, the town of Grand Junction, in Greene county, Iowa, ordered a special election in said town to be held on May 12, 1932, on the proposition of establishing and constructing a municipal electric light plant under the provisions of chapter 312 of the Code of Iowa; and which election was carried by a favorable vote of 230 to 10; and

WHEREAS, the council of said town did thereupon proceed to comply with the provisions of sections 6134-d1 to 6134-d7, inclusive, of the Code, in filing proposed plans and specifications, and proposed form of contract, and advertised for bids thereon; and

WHEREAS, on the twelfth day of July, 1932, the council of said town did receive bids upon said plans and specifications, and on July 19, 1932, let a contract to Fairbanks, Morse & Company, they being the low bidder, for the construction of said municipal electric light plant, for the sum of \$75,500. Payment of said contract to be made only from the earnings of said light plant, and said payments being evidenced by the issuance of certain pledge-orders of the town of Grand Junction; and

WHEREAS, said municipal electric light plant has been constructed and completed under said contract, and has been in operation for several months, furnishing electric service to practically all of the residents of

Grand Junction, lighting streets and pumping water for said town. Said plant having been accepted by said town, and said pledge-orders have been issued, and sold to innocent parties, and the terms of said contract have been fully performed to this date; and

WHEREAS, action was brought in court by the Iowa Electric Light and Power Company to enjoin the construction of said plant, and to enjoin the said town of Grand Junction, and Fairbanks, Morse & Company, from complying with said contract, or enforcing or making payments thereon; and

WHEREAS, the supreme court of Iowa has held that the plans and specifications under which said contract was let to said Fairbanks, Morse & Company, were not in substantial compliance with the proposed plans and specifications filed by the town, and entered a decree holding that said contract between the town of Grand Junction and Fairbanks, Morse & Company was invalid; and

WHEREAS, the said town of Grand Junction, on a cross-petition in said suit, alleged that the franchise of the said Iowa Electric Light and Power Company had expired, and asked that said company be ousted from the town of Grand Junction, and be required to discontinue the distribution of electricity in said town, and be required to remove its poles, wires and other equipment from the streets, alleys and public places in said town; and

WHEREAS, in said action, the supreme court sustained the contention of said town, and entered a decree ordering the Iowa Electric Light and Power Company to discontinue the distribution of electricity within said town, and to remove its poles, wires and other equipment from the streets, alleys and public places of said town, within four months from September 26, 1932, unless it secured a new franchise; and

WHEREAS, the furnishing and distribution of electricity in Grand Junction is a public necessity; and in the event the Iowa Electric Light and Power Company neglects or fails to secure a new franchise from the voters, and is required to remove its poles, wires, etc., pursuant to the order of the supreme court, the town of Grand Junction will have no electrical service unless the municipal electric light plant is kept in operation, and its establishment legalized; and

WHEREAS, notice of intention to file petition for rehearing by the town of Grand Junction has been filed, asking a rehearing on that part of the decree of the supreme court which holds the contract to be void; and

WHEREAS, doubts have arisen as to the legal sufficiency of said election, and the subsequent proceedings taken by the council of the town of Grand Junction, to authorize the establishment and construction of said municipal electric light plant, and the letting of a contract for the construction thereof, and it is deemed advisable to put said doubts, and all others that may arise, forever at rest; and

WHEREAS, the town of Grand Junction, Iowa, and the council, desire to assume and fulfill the obligations and benefits of said contract with Fairbanks, Morse & Company, and to validate said contract, and the pledge-orders issued thereunder; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

- 1 SECTION 1. That all proceedings relating to the election held May
- 2 12, 1932, in the town of Grand Junction, Greene county, Iowa, on
- 3 the proposition of establishing and constructing a municipal elec-

4 tric light plant; and all proceedings taken by the council of the  
 5 town of Grand Junction, subsequent to said election, in advertising  
 6 for bids, filing plans and specifications, and the letting of a contract  
 7 to Fairbanks, Morse & Company, under the provisions of sections  
 8 6134-d1 to 6134-d7, inclusive; and the contract entered into between  
 9 the town of Grand Junction and Fairbanks, Morse & Company, on  
 10 July 19, 1932, for the construction of said municipal electric light  
 11 plant, and the pledge-orders issued in connection therewith, are  
 12 hereby declared to be legal and valid notwithstanding any irregu-  
 13 larity, omission or defect in connection therewith, and that said  
 14 contract entered into between the town of Grand Junction, Iowa,  
 15 and Fairbanks, Morse & Company, and the pledge-orders issued in  
 16 connection therewith, shall be and are hereby declared to be valid,  
 17 and the said town of Grand Junction is hereby authorized to accept  
 18 said municipal electric light plant, and pay for the same as provided  
 19 in said contract and pledge-orders.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in full force and effect from and after its publication in the Grand  
 3 Junction Globe, a newspaper published in Grand Junction, Iowa,  
 4 and in the Jefferson Bee, a newspaper published in Jefferson, Greene  
 5 county, Iowa, without expense to the state.

House File No. 89. Approved January 19, 1934.

I hereby certify that the foregoing act was published in the Jefferson Bee, January 23, 1934, and Grand Junction Globe, January 25, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 226

### CITY OF DES MOINES

#### H. F. 193

AN ACT to legalize and validate proceedings taken by the city council of the city of Des Moines, Iowa, authorizing and providing for the issuance of bonds for public improvement purposes and making provisions for the levy of taxes to pay said bonds.

WHEREAS, the city council of the city of Des Moines, Iowa, did heretofore, in cooperation with the federal emergency relief administration, enter upon a program of necessary public improvements in and for said city, the costs whereof to said city will aggregate \$500,000; and

WHEREAS, said city council by resolution adopted on December 1, 1933, authorized and provided for the issuance of public improvement bonds of said city in the amount of \$500,000 for the purpose of defraying the cost to said city of said public improvements, and in and by said resolution also provided for the levy of taxes to pay the principal of and interest upon said bonds; and

WHEREAS, doubts have arisen concerning the validity and legal sufficiency of said proceedings and concerning the provisions made for the

levy of taxes as aforesaid and it is deemed advisable to put said doubts and all others that might arise forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings heretofore taken by the city  
2 council of the city of Des Moines, Iowa, authorizing and providing  
3 for the issuance of public improvement bonds of said city in the  
4 amount of \$500,000 and making provision for the levy of taxes to  
5 pay the principal and interest of said bonds are hereby legalized,  
6 validated and confirmed, and said public improvement bonds issued  
7 pursuant to and in accordance with said proceedings are hereby  
8 declared to be legal and to constitute valid and binding obligations  
9 and indebtedness of said city.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 ..... and in the ....., newspapers  
4 published in the city of Des Moines, Iowa, all without expense to  
5 the state.

House File No. 193. Approved December 9, 1933.

I hereby certify that the foregoing act was published in the Des Moines Register and Des Moines Daily Record, December 11, 1933, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 227

### INDEPENDENT SCHOOL DISTRICT OF CORYDON

#### S. F. 244

AN ACT to legalize the proceedings relating to the issuing of bonds by the independent school district of Corydon, in the county of Wayne, state of Iowa, and the proceedings providing for the levying of an annual tax for the payment of said bonds and declaring said bonds enforceable obligations of said school district.

WHEREAS, the board of directors of the independent school district of Corydon, in the county of Wayne and state of Iowa, has taken proceedings for the issuance of four thousand (4,000) dollars school refunding bonds, to be dated November 1, 1933, and proceedings for the levying of taxes sufficient to pay the principal and interest of said bonds as the same will become due; and

WHEREAS, doubts have arisen as to the legal sufficiency of said proceedings and as to the authority to issue said bonds and to levy and collect taxes sufficient to pay the principal and interest of said bonds as the same will become due, and it is deemed advisable to put said doubts and all others that may arise forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings taken by the board of directors  
2 of the independent school district of Corydon, in the county of

3 Wayne and state of Iowa, for the issuance of four thousand (4,000)  
 4 dollars school refunding bonds, of said school district, to be dated  
 5 November 1, 1933, and all proceedings providing for the levy of a  
 6 tax to pay the principal and interest of said bonds as the same will  
 7 become due, be and the same are hereby declared to be legal and  
 8 valid notwithstanding any irregularity, omission or defect in con-  
 9 nection therewith, and that said bonds in the amount aforesaid when  
 10 issued shall be and are hereby declared to be valid and binding  
 11 obligations of said school district and said board of directors be and  
 12 is hereby authorized to levy and collect the tax as provided for the  
 13 payment of the principal and interest of said bonds as the same will  
 14 become due.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in the  
 3 Times-Republican, a newspaper published at Corydon, Iowa, and in  
 4 the West Liberty Index, a newspaper published at West Liberty,  
 5 Iowa, without expense to the state.

Senate File No. 244. Approved January 26, 1934.

I hereby certify that the foregoing act was published in the Corydon Times-  
 Republican and West Liberty Index, February 8, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 228

### CONSOLIDATED SCHOOL DISTRICT OF WHITING

#### S. F. 246

AN ACT to legalize the proceedings relating to the issuing of bonds by the consolidated school district of Whiting, in the county of Monona, state of Iowa, and the proceedings providing for the levying of an annual tax for the payment of said bonds and declaring said bonds enforceable obligations of said school district.

WHEREAS, the board of directors of the consolidated school district of Whiting, in the county of Monona and state of Iowa, has taken proceedings for the issuance of \$8,000 school refunding bonds, to be dated November 1, 1933, and proceedings for the levying of taxes sufficient to pay the principal and interest of said bonds as the same will become due; and

WHEREAS, doubts have arisen as to the legal sufficiency of said proceedings and as to the authority to issue said bonds and to levy and collect taxes sufficient to pay the principal and interest of said bonds as the same will become due, and it is deemed advisable to put said doubts and all others that may arise forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all proceedings taken by the board of directors  
 2 of the consolidated school district of Whiting, in the county of  
 3 Monona and state of Iowa, for the issuance of \$8,000 school refund-  
 4 ing bonds, of said school district, to be dated November 1, 1933,  
 5 and all proceedings providing for the levy of a tax to pay the prin-  
 6 cipal and interest of said bonds as the same will become due, be

7 and the same are hereby declared to be legal and valid notwith-  
 8 standing any irregularity, omission or defect in connection there-  
 9 with, and that said bonds in the amount aforesaid when issued shall  
 10 be and are hereby declared to be valid and binding obligations of  
 11 said school district and said board of directors be and is hereby  
 12 authorized to levy and collect the tax as provided for the payment  
 13 of the principal and interest of said bonds as the same will become  
 14 due.

1 SEC. 2. That this act, being deemed of immediate importance,  
 2 shall take effect and be in force from and after its publication in the  
 3 Whiting Argus, a newspaper published at Whiting, Iowa, and in  
 4 the Onawa Democrat, a newspaper published at Onawa, Iowa, with-  
 5 out expense to the state.

Senate File No. 246. Approved January 31, 1934.

I hereby certify that the foregoing act was published in the Whiting Argus and Onawa Democrat, February 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 229

### RURAL INDEPENDENT SCHOOL DISTRICT NO. 2, FREMONT TOWNSHIP, WINNESHIEK COUNTY

#### S. F. 254

AN ACT to legalize acts and proceedings of board of directors of the rural independent school district number two, Fremont township, Winneshiek county, Iowa, and to legalize an election held in said school district and to legalize the school building bonds of said school district.

WHEREAS, the schoolhouse in rural independent school district number two, Fremont township, Winneshiek county, Iowa, was destroyed by fire, leaving said district without a schoolhouse; and

WHEREAS, a petition signed by the requisite number of legal voters of said district asking the board of directors to call a special election to submit to voters proposition to authorize board to issue twenty-two hundred (2,200) dollars of school building bonds of said district; and

WHEREAS, at a special election held on October 24, 1933, a unanimous vote of the voters of the rural independent school district voting thereat was in favor of issuing bonds of said school district in the sum of twenty-two hundred (2,200) dollars for the purpose of erecting and equipping a new school building in said district; and

WHEREAS, the board of directors of said school district, pursuant to said election, proceeded to adopt resolution providing for issuance and sale of said bonds, and for certifying tax to provide for payment of said bonds, and for carrying out the vote of the electors at said special election, and proceeded to issue the bonds of said school district; and

WHEREAS, doubts have arisen concerning the validity of said election, and of the validity of the proceedings of said board in the calling and conducting said election, and in relation to the issuance and sale of said bonds, and it is deemed advisable to put said doubts, and all other doubts

which may hereafter arise concerning said election, the issuance and sale of said bonds, and the proceedings of said board of directors, forever at rest,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Acts legalized. That the acts of the board of direc-  
2 tors of rural independent school district number two (2), Fremont  
3 township, Winneshiek county, Iowa, in calling election October 24,  
4 1933, for voting school building bonds of said district in the sum  
5 of twenty-two hundred (2,200) dollars; the conducting of said elec-  
6 tion; the adopting of resolutions, and the issuance and sale of bonds  
7 pursuant to said election, and all matters and things done in con-  
8 nection with said election and in carrying out the provisions for  
9 issuance and sale of bonds; and all matters and things done by said  
10 board in submitting proposition for bids for erecting schoolhouse in  
11 said district be and the same are hereby declared to be legal and  
12 valid.

1 SEC. 2. Bonds. That the school building bonds of said school  
2 district in the amount of twenty-two hundred (2,200) dollars are  
3 hereby legalized, and are declared to constitute valid, legal and sub-  
4 sisting obligations of rural independent school district number two  
5 in Fremont township, Winneshiek county, Iowa, and that all acts  
6 and things done by said board of directors pertaining to certifying  
7 and levying taxes for payment of interest and principal of said  
8 bonds as same shall become due, or are called, be hereby declared  
9 legal and valid.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Cedar Falls Daily Record, a newspaper published in Cedar Falls,  
4 Iowa, and in the Decorah Public Opinion, a newspaper published  
5 in the city of Decorah, Iowa, without expense to the state.

Senate File No. 254. Approved February 2, 1934.

I hereby certify that the foregoing act was published in the Cedar Falls Daily Record and Decorah Public Opinion, February 10, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 230

### INDEPENDENT SCHOOL DISTRICT OF CLINTON

H. F. 86

AN ACT to legalize and validate an issue of \$210,000 school building bonds of the independent school district of Clinton, in the county of Clinton, state of Iowa.

WHEREAS, the board of directors of the independent school district of Clinton, in the county of Clinton, state of Iowa, did heretofore legally issue and sell its negotiable school building bonds in the sum of six hundred thousand (600,000) dollars, of maturities such that fifteen thousand (15,000) dollars thereof plus interest matured on the first day of January, 1923, and a like amount matured or will mature annually until the first day of January, 1939, and the balance in the sum of three hundred forty-

five thousand (345,000) dollars will mature on the first day of January, 1940; and

WHEREAS, the available taxes for the payment of bonds of the said independent school district will not suffice for the full payment of the said bonds by the first day of January, 1940; and

WHEREAS, it was and still is the intention of the board of directors of the said independent school district to refund the said issue of bonds and continue to retire the same at the rate of fifteen thousand (15,000) dollars plus interest per year; and

WHEREAS, the available taxes for the payment of bonds of the said independent school district will amply suffice to retire the balance of said bonds and the issue hereinafter mentioned, at such rate of retirement; and

WHEREAS, at an election held within the said independent school district on the twenty-fifth day of July, 1933, there was submitted to the voters of said independent school district the proposition of issuing bonds in the sum of two hundred ten thousand (210,000) dollars under the federal emergency administration of public works, for the building of a new junior high and grade school; and

WHEREAS, a majority of the votes cast at said election were in favor of the proposition submitted; and

WHEREAS, the board of directors of said independent school district have adopted a resolution authorizing the issuance of said bonds in the amount of two hundred ten thousand (210,000) dollars; and

WHEREAS, doubts have arisen as to the legality of the new bond issue and the power of the said independent school district to issue said bonds while the prior issue remains unrefunded, and it is deemed advisable to put said doubts, and all other doubts which may arise concerning the legality of said proceedings or the validity of said bonds forever at rest; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the election held within the independent school  
2 district of Clinton, in the county of Clinton, state of Iowa, herein  
3 referred to, be and the same is hereby declared to be legal and valid,  
4 notwithstanding any irregularities or omissions or defects in con-  
5 nection therewith.

1 SEC. 2. That the school building bonds of the said independent  
2 school district in the aggregate amount of two hundred ten thou-  
3 sand (210,000) dollars, authorized by the board of directors, when  
4 issued, sold and delivered to the purchasers, and the sale thereof,  
5 are hereby declared to be legal and to constitute valid and binding  
6 obligations of said independent school district, notwithstanding any  
7 irregularities or omissions or defects in connection therewith, and  
8 notwithstanding the maturity of the prior issue of bonds and the  
9 inability of the said independent school district to pay the same  
10 from available taxation, and notwithstanding that the prior issue  
11 of bonds is not refunded at the present time.

1 SEC. 3. Nothing in this act shall affect pending litigation.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 take effect and be in full force from and after its publication in the

- 3 Clinton Herald, a newspaper published in Clinton, Iowa, and the  
 4 Wheatland Gazette, a newspaper published in Wheatland, Iowa, with-  
 5 out expense to the state.

House File No. 86. Approved December 8, 1933.

I hereby certify that the foregoing act was published in the Clinton Herald, December 15, 1933, and Wheatland Gazette, December 20, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 231

### CASS COUNTY. TRANSFER OF FUNDS

#### S. F. 59

AN ACT to make permanent the temporary transfer, made October 20, 1933, of money from the secondary road maintenance fund to the poor fund of Cass county, Iowa.

WHEREAS, the board of supervisors of Cass county, Iowa, on October 17, 1933, applied to the state comptroller for approval of a temporary transfer of twenty thousand (20,000) dollars from the secondary road maintenance fund to the poor fund and said temporary transfer was approved by the state comptroller on the twentieth day of October, 1933, and in accordance with section three hundred eighty-eight (388) of the Code of Iowa, 1931; and

WHEREAS, the tax levy for the poor fund has not been sufficient to permit the county to meet the necessary requirements of the poor fund and said county has been unable and is now unable and it does not appear it will ever be able to reimburse the secondary road maintenance fund from the poor fund; and

WHEREAS, the amount of revenue produced in the secondary road maintenance fund is sufficient to meet the necessary and anticipated expenditures; and

WHEREAS, it is desirable and necessary that said transfer be made permanent; and

WHEREAS, there is no law of this state authorizing said permanent transfer; therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The temporary transfer of twenty thousand (20,000)  
 2 dollars from the secondary road maintenance fund to the poor fund  
 3 of Cass county, Iowa, as approved by the state comptroller on the  
 4 twentieth day of October, 1933, be made and is hereby legalized and  
 5 declared valid, the same as though said transfer had been made  
 6 under and pursuant to a valid provision of law, and it shall not be  
 7 necessary for the board of supervisors to retransfer said sum from  
 8 the poor fund to the secondary road maintenance fund.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 take effect and be in full force from and after its publication in the  
 3 Atlantic News-Telegraph, a newspaper published in Atlantic, Iowa,

4 and in the Griswold American, a newspaper published in Griswold,  
5 Iowa, without expense to the state.

Senate File No. 59. Approved December 8, 1933.

I hereby certify that the foregoing act was published in the Atlantic News-Telegraph,  
December 28, 1933, and Griswold American, January 3, 1934.

Mrs. ALEX MILLER, *Secretary of State.*

## CHAPTER 232

### WINNESHIEK COUNTY. TRANSFER OF FUNDS

S. F. 228

AN ACT to make permanent the transfer, in Winneshiek county, Iowa, of certain funds in the secondary road construction fund, and of certain funds in the court expense fund, to the poor fund.

WHEREAS, it was necessary for the board of supervisors of Winneshiek county, Iowa, to transfer ten thousand (10,000) dollars from the court expense fund to the poor fund, under date of October 31, 1932, all of which was done with the approval of the director of the budget; and

WHEREAS, it was necessary for said board to transfer from the secondary road construction fund to the poor fund the sum of ten thousand (10,000) dollars, under date of August 8, 1933, all of which was done with the approval of the state comptroller; and

WHEREAS, both of said transfers were made for the purpose of taking care of unavoidable demands against the poor fund of the county, which, at the time, was depleted; now, therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the transfer, with the approval of the director  
2 of the budget, from the court expense fund to the poor fund, by the  
3 board of supervisors of Winneshiek county, Iowa, on October 31,  
4 1932, in the sum of ten thousand (10,000) dollars and that the  
5 transfer, with the approval of the state comptroller, from the sec-  
6 ondary road construction fund to the poor fund, by said board on  
7 August 8, 1933, in the sum of ten thousand (10,000) dollars are,  
8 in each instance, made permanent, and said sums so transferred  
9 from said two funds to said poor fund shall remain in said poor fund  
10 for all purposes and as fully and completely as though originally  
11 raised for said poor fund, and Winneshiek county, Iowa, and the  
12 board of supervisors thereof are hereby relieved from the obligation,  
13 whether imposed by statute or by order of the director of the budget  
14 or state comptroller, to transfer said funds out of the poor fund to  
15 the funds from which said funds originally came.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in force and effect from and after its passage and publication in  
3 the Ossian Bee, a newspaper published at Ossian, Iowa, and in the

4 Decorah Journal, a newspaper published at Decorah, Iowa, without  
5 expense to the state.

Senate File No. 228. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Ossian Bee, March 1, 1934, and Decorah Journal, February 28, 1934.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 233

#### CHEROKEE COUNTY. TRANSFER OF FUNDS

##### H. F. 75

AN ACT to make permanent a temporary transfer made June 12, 1933, by authority of the director of the budget for Iowa, of twenty-five thousand (25,000) dollars from the maintenance fund of Cherokee county, Iowa, to the poor fund of said county.

WHEREAS, on application of the board of supervisors of Cherokee county, Iowa, there was authorized and approved by the director of the budget for the state of Iowa, a temporary transfer of twenty-five thousand (25,000) dollars from the maintenance fund of said county to the poor fund of said county, which transfer was on June 12, 1933, duly made; and

WHEREAS, the extraordinary conditions, which resulted in necessary drains upon the said poor fund in excess of the revenues available from taxation, have continued and the said twenty-five thousand (25,000) dollars so transferred from said maintenance fund has not been required, and it now appears will not be required, to balance said maintenance fund; therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the temporary transfer of twenty-five thousand  
2 (25,000) dollars from the maintenance fund of Cherokee county,  
3 Iowa, to the poor fund of said county, of date June 12, 1933, and  
4 approved by the director of the budget for the state of Iowa, of  
5 date June 13, 1933, is hereby made a permanent transfer.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in full force from and after its publication in  
3 the Cherokee Times, a newspaper published at Cherokee, Iowa, and  
4 in the Marcus News, a newspaper published at Marcus, Iowa. Both  
5 of said publications to be without expense to the state of Iowa.

House File No. 75. Approved January 10, 1934.

I hereby certify that the foregoing act was published in the Cherokee Times, January 17, 1934, and Marcus News, January 18, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 234

## HUMBOLDT COUNTY. TRANSFER OF FUNDS

H. F. 84

AN ACT to make permanent the transfers of county funds in Humboldt county to the poor fund from the bovine tubercular eradication fund, where said transfers were originally made with the approval of the director of the budget, June 25, 1932, and November 19, 1932.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all transfers of the county funds heretofore  
2 made by the county supervisors in Humboldt county to the poor  
3 fund of said county from the bovine tubercular eradication fund  
4 of said county, where said transfers were made at the approval of  
5 the director of the budget, June 25, 1932, and November 19, 1932,  
6 are hereby made permanent; and all said funds so transferred to  
7 the poor fund shall remain in said poor fund for all purposes and  
8 as fully and completely as though originally raised for said poor  
9 fund. And in the case of Humboldt county, said county and the  
10 board of supervisors thereof are hereby relieved from the obligation,  
11 whether imposed by statute or by the order of the director of the  
12 budget, to transfer said fund out of the poor fund to the fund from  
13 which it originally came.

House File No. 84. Approved December 30, 1933.

## CHAPTER 235

## AUDUBON COUNTY. TRANSFER OF FUNDS

H. F. 114

AN ACT to make permanent a temporary transfer made July 18, 1932, approved by the director of the budget of the state of Iowa under date of August 4, 1932, of seven thousand (7,000) dollars from the secondary road construction fund of Audubon county to the county poor fund of said county.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the temporary transfer of seven thousand  
2 (7,000) dollars from the secondary road construction fund of Audu-  
3 bon county, Iowa, to the county poor fund of said county of date  
4 July 18, 1932, and approved by the director of the budget of the  
5 state of Iowa, of date August 4, 1932, is hereby made a permanent  
6 transfer.

1 SEC. 2. This act, being deemed of immediate importance shall  
2 take effect and be in full force from and after its publication in  
3 the Audubon Advocate, a newspaper published at Audubon, Iowa,  
4 and the Elk Horn-Kimballton Record, a newspaper published at Elk  
5 Horn, Iowa. Both of said publications to be without expense to the  
6 state of Iowa.

House File No. 114. Approved February 5, 1934.

I certify that the foregoing act was published in the Elk Horn-Kimballton Record and the Audubon Advocate, April 19, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 236

## O'BRIEN COUNTY. TRANSFER OF FUNDS

H. F. 115

AN ACT to make permanent a temporary transfer made August 16, 1932, by authority of the director of the budget for Iowa, of ten thousand (10,000) dollars from the secondary road construction fund of O'Brien county, Iowa, to the poor fund of said county.

WHEREAS, on application of the board of supervisors of O'Brien county, Iowa, there was authorized and approved by the director of the budget for the state of Iowa, a temporary transfer of ten thousand (10,000) dollars from the secondary road construction fund of said county to the poor fund of said county, which transfer was on August 16, 1932, duly made; and

WHEREAS, the extraordinary conditions, which resulted in necessary drains upon the said poor fund in excess of the revenues available from taxation, have continued and the said ten thousand (10,000) dollars so transferred from said poor fund has not been required, and it now appears will not be required, to balance said road construction fund; therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the temporary transfer of ten thousand (10,000)  
2 dollars from the secondary road construction fund of O'Brien county,  
3 Iowa, to the poor fund of said county, of date August 16, 1932, and  
4 approved by the director of the budget for the state of Iowa, of  
5 date August 20, 1932, is hereby made a permanent transfer.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in full force from and after its publication in the  
3 O'Brien County Bell, a newspaper published at Primghar, Iowa.  
4 Said publication to be without expense to the state of Iowa.

House File No. 115. Approved January 10, 1934.

I hereby certify that the foregoing act was published in the O'Brien County Bell, January 24, 1934, and Emmetsburg Democrat, January 25, 1934, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 237

## HARRISON COUNTY. TRANSFER OF FUNDS

H. F. 116

AN ACT to make permanent the temporary transfer, made December 28, 1932, of money from the secondary road trunk construction fund to the general fund of Harrison County, Iowa.

WHEREAS, the board of supervisors of Harrison county, Iowa, on December 28, 1932, applied to the state comptroller for approval of a temporary transfer of fourteen thousand (14,000) dollars from the secondary road trunk construction fund to the general fund and said temporary transfer was approved by the state comptroller on the twenty-eighth day of

December, 1932, and in accordance with section three hundred eighty-eight (388) of the Code of Iowa, 1931; therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The temporary transfer of fourteen thousand (14,000)  
2 dollars from the secondary road trunk construction fund to the  
3 general fund of Harrison county, Iowa, as approved by the state  
4 comptroller on the twenty-eighth day of December, 1932, be made  
5 and is hereby legalized and declared valid, the same as though said  
6 transfer had been made under and pursuant to a valid provision of  
7 law, and it shall not be necessary for the board of supervisors to  
8 retransfer said sum from the secondary road trunk construction  
9 fund to the general fund.

House File No. 116. Approved January 30, 1934.

## CHAPTER 238

### BUTLER COUNTY. TRANSFER OF FUNDS

#### H. F. 118

AN ACT to make permanent the transfers of county funds in Butler county to the poor fund from the maintenance fund, where said transfers were originally made with the approval of the director of the budget.

*Be it enacted by the General Assembly of the State of Iowa.*

1 SECTION 1. That all transfers of the county funds heretofore  
2 made by the county supervisors in Butler county to the poor fund  
3 of said county from the maintenance fund of said county, where  
4 said transfers were made at the approval of the director of the  
5 budget, are hereby made permanent; and all said funds so trans-  
6 ferred to the poor fund shall remain in said poor fund for all pur-  
7 poses and as fully and completely as though originally raised for  
8 said poor fund. And in the case of Butler county, said county and  
9 the board of supervisors thereof are hereby relieved from the obliga-  
10 tion, whether imposed by statute or by the order of the director of  
11 the budget, to transfer said fund out of the poor fund to the fund  
12 from which it originally came.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in effect from and after its publication in the Iowa Recorder, a  
3 newspaper published at Greene, Iowa, and the Waverly Democrat,  
4 a newspaper published at Waverly, Iowa, without expense to the  
5 state.

House File No. 118. Approved January 16, 1934.

I hereby certify that the foregoing act was published in the Greene Iowa Recorder and Waverly Democrat, February 2, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 239

## DALLAS COUNTY. TRANSFER OF FUNDS

H. F. 141

AN ACT to make permanent the transfer of funds in Washington consolidated independent school district, Dallas county, Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the transfer of sixteen thousand, three hundred  
2 fifty-eight and 93/100 dollars (\$16,358.93) from the schoolhouse  
3 fund of the Washington consolidated independent school district of  
4 Dallas county, Iowa, to the general fund of said district, which  
5 transfer was made in the year of 1923, is hereby made permanent  
6 and said funds so transferred to the general fund of said school  
7 district, shall remain in said general fund for all purposes and as  
8 fully and completely as though originally raised for said general  
9 fund.

House File No. 141. Approved December 30, 1933.

## CHAPTER 240

## HANCOCK COUNTY. TRANSFER OF FUNDS

H. F. 188

AN ACT to make permanent the transfer of ten thousand (10,000) dollars, from the bovine tubercular eradication fund, in Hancock county, to the poor fund of said county, said fund having been originally made with the approval of the director of the budget, November 23, 1932.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That all transfers of the county funds heretofore  
2 made by the county supervisors in Hancock county, to the poor fund  
3 of said county from the bovine tubercular eradication fund of said  
4 county, where said transfers were made at the approval of the direc-  
5 tor of the budget, November 23, 1932, are hereby made permanent;  
6 and all said funds so transferred to the poor fund shall remain in  
7 said poor fund for all purposes and as fully and completely as though  
8 originally raised for said poor fund. And in the case of Hancock  
9 county, said county, and the board of supervisors thereof are hereby  
10 relieved from the obligation, whether imposed by statute or by the  
11 order of the director of the budget, to transfer said fund out of the  
12 poor fund to the fund from which it originally came.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 be in effect from and after its publication in the Garner Leader, a  
3 newspaper published at Garner, Iowa, and in the Britt News, a  
4 newspaper published at Britt, Iowa, without expense to the state.

House File No. 188. Approved January 19, 1934.

I hereby certify that the foregoing act was published in the Garner Leader, February 2, 1934, and Britt News, January 31, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 241

## EMMET COUNTY. TRANSFER OF FUNDS

## H. F. 224

AN ACT to make permanent the temporary transfer, made November 6, 1931, of money from the secondary road maintenance fund to the general fund of Emmet county.

WHEREAS, the board of supervisors of Emmet county, Iowa, on November 6, 1931, applied to the state budget director for approval of a temporary transfer of five thousand (5,000) dollars from the secondary road maintenance fund and said temporary transfer was approved by the state budget director on the sixth day of November, 1931, and in accordance with section three hundred eighty-eight (388), Code of Iowa, 1931; therefore,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The temporary transfer of five thousand (5,000) dol-  
 2 lars from the secondary road maintenance fund to the general fund  
 3 of Emmet county, Iowa, as approved by the state budget director  
 4 on the sixth day of November, 1931, be made and is hereby legalized  
 5 and declared valid, the same as though said transfer had been made  
 6 under and pursuant to a valid provision of law, and it shall not be  
 7 necessary for the board of supervisors to retransfer said sum from  
 8 the general fund to the secondary road maintenance fund of said  
 9 county.

House File No. 224. Approved January 31, 1934.

## CHAPTER 242

## TAYLOR COUNTY. TRANSFER OF FUNDS

## H. F. 299

AN ACT to make permanent the transfer of ten thousand (10,000) dollars, from the secondary road construction fund, to the poor fund in Taylor county, Iowa.

WHEREAS, the board of supervisors of Taylor county, Iowa, applied December 30, 1933, to the state comptroller, and secured the approval of the transfer,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The temporary transfer of ten thousand (10,000)  
 2 dollars from the secondary road construction fund to the poor fund,  
 3 of Taylor county, as approved by the comptroller, on the thirtieth  
 4 day of December, 1933, is hereby made permanent.

1 SEC. 2. This act, being deemed of immediate importance, shall  
 2 be in force and effect from and after its publication in the Taylor  
 3 County Herald, a newspaper published at Bedford, Iowa, and the  
 4 Blockton News, a newspaper published at Blockton, Iowa, without  
 5 expense to the state.

House File No. 299. Approved March 1, 1934.

I hereby certify that the foregoing act was published in the Taylor County Herald and Blockton News, March 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## JOINT RESOLUTIONS

### CHAPTER 243

#### AMENDMENT TO U. S. CONSTITUTION. CHILD LABOR

##### S. J. R. 1

A JOINT RESOLUTION ratifying a proposed amendment to the Constitution of the United States of America, relative to the labor of persons under eighteen (18) years of age.

WHEREAS, both houses of the sixty-eighth congress of the United States of America, by a constitutional majority of two thirds thereof, made the following proposition to amend the constitution of the United States of America, to wit:

#### “JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States.

Resolved by the senate and house of representatives of the United States of America in congress assembled (two thirds of each house concurring therein), that the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislatures of three fourths of the several states, shall be valid to all intents and purposes as a part of the constitution:

#### “ARTICLE —

“Section 1. The congress shall have power to limit, regulate, and prohibit the labor of persons under eighteen years of age.

“Sec. 2. The power of the several states is unimpaired by this article except that the operation of state laws shall be suspended to the extent necessary to give effect to legislation enacted by the congress.”

Now, therefore,

*Be it resolved and enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the said proposed amendment to the Constitu-  
2 tion of the United States of America as set forth herein be and the  
3 same is hereby ratified and consented to by the state of Iowa and  
4 by the general assembly thereof.

1 SEC. 2. Be it further resolved and enacted, that copies of this  
2 enactment and resolution, certified by the secretary of state, be for-  
3 warded by the governor of this state to the secretary of state of  
4 the United States at Washington, D. C., and to the presiding officer  
5 of each house of the congress of the United States.

Senate Joint Resolution No. 1.

## CHAPTER 244

## COMPENSATION LEGISLATIVE OFFICERS AND EMPLOYEES

## S. J. R. 2

A JOINT RESOLUTION fixing the compensation of officers and employees of the Forty-fifth General Assembly in extraordinary session.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Pursuant to the provisions of section nineteen (19)  
2 of the Code, 1931, it is provided that the daily compensation of all  
3 officers and employees of the Forty-fifth General Assembly in ex-  
4 traordinary session shall be as follows, to be paid in accordance with  
5 the rules of the senate and house:

6	OFFICERS AND EMPLOYEES OF THE SENATE	
7	Secretary of the senate.....	\$ 9.00
8	Assistant secretary of the senate.....	6.30
9	Reading clerk .....	6.30
10	Engrossing clerk .....	6.30
11	Enrolling clerk .....	6.30
12	Assistant enrolling clerk.....	6.30
13	Journal clerk .....	6.30
14	Assistant journal clerk.....	5.50
15	Assistant journal clerk.....	5.50
16	General clerk .....	6.30
17	Assistant general clerk .....	4.25
18	Clerk to lieutenant governor .....	4.50
19	Clerk to secretary .....	4.50
20	Bill clerk .....	4.50
21	File clerk .....	4.50
22	Sergeant-at-arms .....	4.50
23	Assistant sergeant-at-arms .....	4.50
24	Chief doorkeeper .....	4.50
25	Doorkeepers .....	3.60
26	Enrolled bills clerk .....	4.50
27	Postmistress .....	3.60
28	Committee clerks .....	3.60
29	Matron .....	3.60
30	Janitors .....	3.60
31	Messenger to the mail carrier.....	3.60
32	Telephone messenger .....	2.25
33	Lieutenant governor's page .....	2.50
34	Secretary's page .....	2.50
35	Pages .....	2.00
36	HOUSE OFFICERS AND EMPLOYEES	
37	Chief clerk .....	\$ 9.00
38	Assistant chief clerk.....	6.30
39	Journal clerk .....	6.30
40	Assistant journal clerk .....	6.30
41	Engrossing clerk .....	6.30
42	Enrolling clerk .....	6.30
43	Reading clerk .....	6.30
44	Special clerk .....	6.30

45	Filing clerk .....	4.50
46	Clerk of enrolled bills.....	6.30
47	Bill clerk .....	4.50
48	Assistant bill and file clerk.....	4.50
49	Speaker's clerk .....	4.50
50	Chief clerk's clerk .....	4.50
51	Committee clerks .....	3.60
52	Postmistress .....	3.60
53	Sergeant-at-Arms .....	4.50
54	Assistant sergeant-at-arms .....	4.50
55	Porter .....	3.60
56	Assistants to porter (4) .....	3.60
57	Telephone messenger .....	2.25
58	Chief doorkeeper .....	4.50
59	Doorkeepers (9) .....	3.60
60	Chief clerk's page .....	2.50
61	Speaker's page .....	2.50
62	Pages .....	2.00
63	Assistant electrician .....	3.60
64	EXTRA HELP	
65	Assistant in law research .....	7.20
66	Assistant in general research .....	4.50
67	Stenographer and typist for librarian and his office..	3.60
68	Page to librarian and his office.....	3.60
69	Stenographer for economics and sociology depart-	
70	ment of library .....	3.60
71	Assistant messenger to mail carrier.....	3.60
72	Assistant matron .....	3.60
73	Elevator tenders .....	3.60
74	Janitors .....	3.60

1 SEC. 2. It is further provided that the president and secretary  
2 of the senate and the speaker and chief clerk of the house shall be  
3 authorized to pay compensation to persons acting as temporary  
4 officers or employees, prior to the permanent organization of their  
5 respective houses, in the positions set forth in section one (1) and  
6 at the same scale of compensation as set forth therein.

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in force and effect from and after its publication in the Sigourney  
3 Review, a newspaper published at Sigourney, Iowa, and in the  
4 Odebolt Chronicle, a newspaper published at Odebolt, Iowa.

Senate Joint Resolution No. 2. Approved November 16, 1933.

I hereby certify that the foregoing act was published in the Sigourney Review,  
November 22, 1933, and Odebolt Chronicle, November 23, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 245

## COMPENSATION LEGISLATIVE OFFICERS AND EMPLOYEES

## S. J. R. 3

A JOINT RESOLUTION amending senate joint resolution No. 2, acts of the Forty-fifth General Assembly in extraordinary session, fixing the compensation of officers and employees of the Forty-fifth General Assembly in extraordinary session.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section one (1) of senate joint resolution  
2 number 2, acts of the Forty-fifth General Assembly in extraordinary  
3 session, by adding thereto the following:  
4 "\$4.50 per day to the legislative assistant in economics and soci-  
5 ology department of the library."

1 SEC. 2. Amend section two (2) of senate joint resolution num-  
2 ber 2, acts of the Forty-fifth General Assembly in extraordinary  
3 session, by adding thereto the following: "The custodian's depart-  
4 ment, upon proper certification, is authorized to pay for the services  
5 of one temporary elevator tender from November 13 to 28, 1933,  
6 inclusive, at the rate of \$3.60 per day."

1 SEC. 3. This act, being deemed of immediate importance, shall  
2 be in full force and effect from and after its publication in the  
3 Sigourney Review, a newspaper published at Sigourney, Iowa, and  
4 in the Odebolt Chronicle, a newspaper published at Odebolt, Iowa.

Senate Joint Resolution No. 3. Approved November 28, 1933.

I hereby certify that the foregoing act was published in the Sigourney Review, No-  
vember 29, 1933, and Odebolt Chronicle, November 30, 1933.

MRS. ALEX MILLER, *Secretary of State.*

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