

Legislation of the 45th General Assembly of
Iowa. Extra Session

Iowa. Laws, Statutes, etc.

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IOWA MONOGRAPH SERIES : NUMBER 7

Edited by BENJ. F. SHAMBAUGH

The Legislation of the Forty-fifth
General Assembly of Iowa

Extra Session

By
JACOB A. SWISHER

PUBLISHED AT IOWA CITY IOWA IN 1934 BY
THE STATE HISTORICAL SOCIETY OF IOWA

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THE LEGISLATION OF THE FORTY-FIFTH
GENERAL ASSEMBLY OF IOWA

EXTRA SESSION

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General Assembly of Iowa

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EDITOR'S INTRODUCTION

The Forty-fifth General Assembly of Iowa was called into extra session by Governor Herring to enact legislation on taxation, liquor control, emergency relief, and other matters of vital public interest. Accordingly the outstanding accomplishments of the extra session consist of (1) the enactment of a three-way tax measure providing income, sales, and corporation taxes; (2) the passage of a liquor control act creating a State Liquor Control Commission; (3) the creation of a \$3,000,000 relief fund; and (4) the establishment of an old age pension system.

This was the tenth extra session of the General Assembly since Iowa became a State in 1846. Two of the previous extra sessions were called to select United States Senators — the first in 1848 and the second in 1908. In 1856 an extra session was called to decide upon grants of land for railroads. During the Civil War two extra sessions were held — one in 1861 and the other in 1862. An adjourned session in 1873 and extra sessions in 1897 and 1923-1924 were concerned with code revision. In July, 1919, a very brief extra session ratified the Nineteenth Amendment to the Federal Constitution; and in 1928 the General Assembly held an extra session to enact legislation affecting road bonds.

As in previous reviews of legislation in Iowa, the purpose of this monograph is to present briefly the es-

essential features of the laws enacted and to list the appropriations made: it is not the aim of the compiler of this monograph either to commend or to criticise the enactments of the General Assembly.

Similar reviews of legislation of the General Assemblies of Iowa from 1911 to 1933 may be found in *The Iowa Journal of History and Politics* (1911-1927), and in the *Iowa Monograph Series* (Nos. 1, 3, and 5).

BENJ. F. SHAMBAUGH

OFFICE OF THE SUPERINTENDENT AND EDITOR
THE STATE HISTORICAL SOCIETY OF IOWA
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THE LEGISLATION OF THE FORTY-FIFTH
GENERAL ASSEMBLY OF IOWA

EXTRA SESSION

“*Whereas*, It is deemed necessary and expedient to the Governor of the State of Iowa that certain measures concerning the tax revision, liquor control, emergency relief and other matters of vital public interest be enacted into legislation as speedily as possible,

“*Now, Therefore*, I, Clyde L. Herring, Governor of Iowa, do hereby convene the Forty-fifth General Assembly in special session commencing on Monday, November sixth, 1933, at ten o'clock in the morning, for the purpose of enacting legislation on the various matters hereinbefore referred to.”¹

In pursuance of this proclamation, issued on October 13, 1933, the Extra Session of the Forty-fifth General Assembly convened at the Capitol in Des Moines on Monday, November 6th. It adjourned on March 12, 1934, one hundred and twenty-seven days later. This extra session lasted longer than any regular session of the General Assembly in the history of the Commonwealth and longer than any other special session except the one of 1923-1924 which was convened to recodify the laws of the State. Although one hundred and twenty-seven days elapsed between the convening and adjournment of the extra session, the houses were actually in session only ninety-seven days — there having been eighteen Sundays and twelve other days when the Assembly was not in session.

There had been a slight change in the personnel of the

¹ *Journal of the House of Representatives*, Extra Session, 1933-1934, pp. 1, 2.

legislature since the adjournment of the regular session. In the House of Representatives, Frank E. Wenig, representing Clay County, was succeeded by A. H. Avery; F. J. Swift of Jackson was succeeded by George M. Schlatter; O. J. Ditto of Osceola was succeeded by C. L. Fletcher; and Carl B. Stiger of Tama was succeeded by Edward E. Wieben.² There was no change in party alignment, however, the Democratic party controlling the House as it had in the regular session.

In the Senate during the regular session there had been a tie of party strength—twenty-five Republicans and twenty-five Democrats. In the interval between the adjournment of the regular session and the convening of the special session, Matt D. Cooney of Dubuque County, a Democrat, was succeeded by Howard C. Baldwin, also a Democrat; and Harry C. White of Benton and Tama counties, a member of the Democratic party, was succeeded in office by Richard V. Leo, a Republican.³ Thus at the opening of the special session, the Senate consisted of 24 Democrats and 26 Republicans, the presiding officer—the Lieutenant Governor—being a Democrat.

At the regular session Matt D. Cooney had been elected President pro tem. Since he was no longer a member of the Senate it was necessary, upon the convening of the special session, to elect a new President pro tem. The Re-

² All four of the Representatives who did not return had received appointments to other offices prior to the convening of the extra session. Frank E. Wenig was appointed Commissioner of Labor; F. J. Swift became Deputy Commissioner of Health; O. J. Ditto was appointed a member of the Highway Commission; and Carl B. Stiger had become a judge of the district court in the seventeenth judicial district, including Benton, Marshall, and Tama counties. — *Iowa Official Register*, 1933-1934, pp. 34, 36, 43, 110.

³ The two Senators who did not return for the extra session had previously received appointments to other offices. Matt D. Cooney had been appointed to the Board of Parole, and H. C. White had become a member of the Board of Control. — *Iowa Official Register*, 1933-1934, pp. 28, 31.

publicans now having a majority in the Senate, it was expected that a Republican officer would be named. Senator George A. Wilson of Polk County was named by the Republican caucus as a candidate for the office and Senator Harold L. Irwin of Clinton was selected as the Democratic candidate. In the election, two Republican members of the Senate declined to follow the party leadership — each voting for the other. Thus the vote upon the two leading candidates stood 24 to 24. After the fifth ballot had been cast without an election, the Lieutenant Governor broke the tie by casting a ballot for Senator Irwin and he was thereby declared elected.⁴

During the extra session, 328 bills and 3 joint resolutions were introduced in the Senate, and 360 bills and 3 joint resolutions in the House — a total of 688 bills and 6 joint resolutions.

Of this number 130 Senate bills and 3 Senate joint resolutions and 112 House bills — a total of 245 measures — were passed by both houses and approved by the Governor. Of the bills that failed of passage 24 Senate bills and 47 House bills passed the house in which they originated but failed in the other house. Forty Senate bills and 37 House bills were withdrawn by the authors; 3 Senate bills and 6 House bills were indefinitely postponed; and 16 Senate bills and 17 House bills were voted down in the house in which they originated. An unusually large number of bills were in the hands of the sifting committees at the time of adjournment. The Senate Sifting Committee held 113 Senate bills and 43 House bills, and the House Sifting Committee had 21 Senate bills and 139 House bills. The measures referred

⁴ *Iowa City Press-Citizen*, October 11, 13, 1933; *The Des Moines Register*, October 4, November 6, 7, 8, 1933; *Legislative Directory, Forty-fifth General Assembly, Extra Session*; *Journal of the House of Representatives, Extra Session, 1933-1934*, pp. iii-vi.

to the sifting committees and unreported included some of the bills that had already passed one house.⁵

Of the 245 laws enacted, 39 were legalizing acts, 58 were appropriation and claim bills, 3 were joint resolutions, 2 were special acts, and 3 were passed to correct obvious errors in the Code, leaving 140 measures which amended or changed the substantive law.

The compensation of members of the General Assembly, based on the payment to the members in the regular session, was \$9.80 per day. Since the extra session lasted 127 days (including Sundays and recess periods) each member (except the Speaker) received \$1244.60 for the extra session. The total paid to members and the presiding officers for the extra session was, therefore, \$200,380.60.

TAXATION AND FINANCE

In the Regular Session of the Forty-fifth General Assembly there was much discussion about taxation, and several bills were passed amending the laws relative to taxation. The changes made were, however, of a minor nature. A comprehensive measure — Senate File No. 263 — known as the “three-way tax bill”, which provided for a retail sales tax, a franchise tax, and a personal net income tax, was much discussed but failed of passage at the regular session. At the time the regular session adjourned a committee consisting of six members from each house was appointed to study taxation and to prepare and submit a bill for consideration by the extra session.

This committee included Senators I. G. Chrystal, M. X. Geske, D. W. Kimberly, Irving H. Knudson, Garritt E. Roelofs, and John K. Valentine, and Representatives Earl M. Dean, Ernest H. Fabritz, O. J. Grau, Leroy S. Mercer, C. L. Rice, and John Speidel. The chairman was Wm. F.

⁵ *Index and History of Senate and House Bills of the Extra Session of the Forty-fifth General Assembly, 1933-1934.*

Riley. At the beginning of the extra session it introduced in each house, as Senate File No. 1, and House File No. 1, a comprehensive tax measure which brought about a greater change in the tax laws of Iowa than had been made by any single act for many years. This measure, like the one introduced in the regular session, was a "three-way" bill, providing for a personal net income tax, a business tax on corporations, and a retail sales tax.

The sections of this law which deal with the income tax provide for a levy of one per cent upon the first \$1000 of net income, two per cent on the second thousand, three per cent on the third thousand, four per cent on the fourth thousand, and five per cent on the fifth thousand and on all amounts in excess of that amount. Thus it is a graduated, cumulative tax.

Gross income is defined as including "gains, profits and incomes derived from salaries, wages, or compensation for personal service . . . from professions, vocations, trades, business, commerce, or re-occurring profits and income growing out of the ownership or use of or interest in property, real or personal". It does not include: (a) gains and profits derived from the sale or exchange of property; (b) amounts received from life insurance, except interest on sums held under contract and certain payments which exceed the premiums paid; (c) gifts; (d) interest on United States bonds; (e) salaries and pensions paid by the United States; (f) compensation for injuries; and (g) stock dividends.

The term "net income" as used in this law is defined as "the gross income of the taxpayer less the deductions allowed" by law. These deductions include the necessary expenses incurred in the conduct of any trade or business; interest paid during the year on indebtedness; taxes paid or accrued during the year; credits ascertained to be worth-

less and charged off within the tax year if the sum has previously been included in the gross income; and a reasonable allowance for the damage or destruction of property. Personal or family living expenses, amounts paid for improvements, and moneys paid for life insurance premiums are not to be deducted from the gross income in making this computation.

After the tax has been computed the following personal exemptions shall be made:

- a. For a single individual, six dollars.
- b. For husband and wife, or head of a family, twelve dollars.
- c. For each child under twenty-one years and dependent upon the taxpayer, an additional two dollars.
- d. For each actual dependent other than those mentioned, an additional two dollars.

Provision is made for the filing of a report by every person who is single and receives a salary of six hundred dollars, and of every married person who receives an annual salary of eleven hundred dollars. The "head of a family" is defined as an "individual who, during the taxable year, maintained a household and supported therein himself and one or more persons who were dependent upon him for support".⁶

The division of the law which deals with a business tax on corporations, provides that an annual two per cent net income tax be imposed upon each corporation or organization incorporated under the laws of Iowa, and upon every foreign corporation doing business in this State.

Certain corporations were exempted from this law. In the original measure, the exempted organizations included banks, insurance companies, cemetery corporations, busi-

⁶ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 82, Secs. 1-26a.*

ness leagues, chambers of commerce, labor unions, civic leagues, clubs, and similar organizations. After this law was passed it was, however, amended by another measure which exempted also "Farmers' associations and fruit growers' associations, or like organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expense, on the basis of the quality of produce furnished by them."

The third feature of this law was a provision that for a period of three years following April 1, 1934, there shall be imposed a tax of two per cent upon the gross receipts from all sales of tangible property, consisting of goods, wares, or merchandise, except as otherwise provided, which are sold at retail in the State of Iowa to consumers or users. Transactions subject to this tax include charges to retail consumers or users for gas, electricity, water, and communication service.

Retail dealers are required, so far as practicable, to add the tax thus imposed to the sale price and when so added it shall constitute a part of the sale price of the commodity. It shall be unlawful for any retailer to advertise or hold out or state to the public or to any consumer that the tax or any part of it will be absorbed or refunded by the retailer. Provisions are made for the keeping of records, the making of quarterly reports to the State Board of Assessment and Review, and also for the quarterly payment to the Board of the tax money collected by the retailers.

This law is administered by the State Board of Assessment and Review which has power and authority to prescribe all rules and regulations, not inconsistent with the provisions of the act, which shall be necessary and advisable

⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 82, Secs. 27-36, Ch. 83.

for carrying the law into effect. The Board may employ such auditors, agents, clerks, and employees as may be necessary for the administration of this law, and shall fix the compensation to be paid to such employees, subject to the approval of the Executive Council.

The funds received from these several methods of taxation, the law provides, shall be allocated as follows. Three per cent of the funds shall be transferred to the general funds of the State as collected. Of the remaining collections the first \$3,000,000 is to be placed in the "state emergency relief fund" as provided in Chapter 153 of the *Acts of the Extra Session of the Forty-fifth General Assembly*. On January 1, 1935, and quarterly thereafter, a sum not to exceed \$1,500,000 shall be paid into the general fund of the State. Any balance remaining above the \$1,500,000 shall be distributed among the several counties in proportion to the assessed valuation of their real and tangible property.

An appropriation of \$75,000 plus three per cent of the amount which may be collected was made for administrative expense.⁸

As a part of the recovery program the Governor of Iowa by proclamation issued on October 20, 1933, postponed until the first Monday in January, 1934, the regular tax sales which otherwise would have been held in December, 1933, and a law passed by the General Assembly on November 23, 1933, extended this moratorium to April 2, 1934. By virtue of this proclamation and law the money from tax sales was not received and certain tax moneys which otherwise might have been received during the months of December, January, February, and March were greatly reduced. Since the fiscal year for cities and towns ends on

⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 82, Secs. 36-66.

March 31st, it was necessary that a considerable number of municipal warrants be marked "not paid for lack of funds". Moreover, in accordance with the law prior to 1934, warrants issued during the fiscal year 1933-1934 could not be paid out of taxes received in 1934-1935 until all warrants for the latter year were paid.

To remedy this situation a measure was passed by the Extra Session of the Forty-fifth General Assembly directing county treasurers to segregate any tax money received in 1934 which was due prior to January 1, 1934, and out of such segregated funds to pay to the taxing bodies the amounts due them, designating the same as tax money due and payable prior to January 1, 1934. This law also provided that taxing bodies which receive this money shall keep it in a separate fund and shall use it to pay warrants — including interest on such warrants — which were issued but not paid because of a lack of funds. When these outstanding warrants are all paid, the balance in this fund, if any, may be used in the same manner as though there had been no segregation. If enough money should not be collected from back taxes to pay these warrants during the year 1934, taxing bodies were authorized to issue bonds on January 1, 1935, to meet the deficiency.⁹

Another emergency measure passed by the Extra Session of the Forty-fifth General Assembly provides that in any case where real estate has, in any year prior to 1932, been sold for taxes and the time of redemption had not already expired, the treasurer's deed therefor shall not be delivered prior to December 2, 1935. If, however, the owner of such real estate shall hereafter permit any taxes to become delinquent against the same and remain delinquent after the first of September of any such year the county treasurer

⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 57, 92; *The Des Moines Register*, October 21, 1933.

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shall upon surrender to him of the tax sale certificate, execute and deliver such deed.

The provisions of any law in conflict with this act were suspended until December 2, 1935, when the moratorium shall cease to be in effect.¹⁰

Prior to 1933 the law provided that tax levies should be based upon one-fourth of the assessed valuation of property. To avoid unnecessary bookkeeping the Regular Session of the Forty-fifth General Assembly provided for levies assessed upon actual values, and declared that the terms "actual value", "assessed value", and "taxable value" should be synonymous and arithmetically the same. Many sections of the Code were amended in the interest of uniformity in this matter, but Section 7003 was not changed. This section provides that the taxable value of shares of bank stock "shall be one-fourth of the assessed value and shall be taxed as other property" in the taxing district. The extra session amended this section to provide that the "taxable value of such shares of stock shall be the assessed value and shall be taxed as moneys and credits". This amendment not only removed the difference between the taxable valuation and the assessed value, but also transferred bank stock from the basis of "property" to "moneys and credits".¹¹

In the interest of efficiency in the matter of the collection of taxes a measure was passed by the extra session relative to properties not listed for taxation during the lifetime of any decedent. The new law provides that in any action to recover taxes upon property not listed or assessed during the lifetime of a decedent, it shall be presumed that such property owned by the decedent at the time of his death had been acquired by him more than five years before the

¹⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 81.

¹¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 86.

date of his death. The burden of proving that the property had been acquired at a later date shall be upon the heirs, legatees, and legal representatives of the decedent.¹²

Upon receiving the tax list each year the county treasurer is required to enter upon it in separate columns opposite each parcel of real estate on which the tax remains unpaid for the previous year, the amount of such unpaid tax. Section 7193 of the *Code of 1931* provides that unless such delinquent tax is brought forward and entered it shall cease to be a lien upon the real estate upon which it was levied. This law was amended by the Extra Session of the Forty-fifth General Assembly to provide that it should not be necessary for the treasurer to carry forward the 1932 delinquencies on the 1933 tax lists and all delinquent taxes which were a lien on real estate during the year 1933, it was declared, should "continue to be a lien on said real estate during the year 1934, regardless of a failure to carry the same forward". This was an emergency measure and ceased to be effective after 1934.¹³ The failure of the treasurer to carry forward such delinquent taxes in 1935 might, it would appear, prevent collection later.

Section 7203 of the *Code of 1931*, which deals with liens on real estate for personal taxes, was repealed by the extra session and a substitute section was enacted. The revised law provides that all poll taxes and personal taxes shall, for a period of one year following December 31st of the year of levy, be a lien upon any and all real estate owned by such person, or to which he may acquire title, in the county in which the tax is levied. These taxes shall be a lien on the real estate for an additional period of nine years, if they are entered upon the delinquent personal tax list as provided by law. But in no case shall such taxes

¹² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 87.

¹³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 89.

be a lien after the expiration of ten years from December 31st of the year in which levied.¹⁴

The Regular Session of the Forty-fifth General Assembly reduced the amount of road poll tax from four to three dollars per year. An act passed by the extra session provides that if before the former act became effective any person paid a larger tax for 1933 than would have been collected if the act had been in effect at the time of payment, the board of supervisors of the county may cause the excess payment to be refunded from the fund to which the poll tax payment was credited.¹⁵

The Iowa law authorizes the board of supervisors in any county to remit in whole or in part the taxes of any person whose buildings, crops, stock, or other property has been destroyed by fire, tornado, or other unavoidable casualty, if the taxes had not been delinquent for thirty days at the time of the destruction. This law was amended by the Extra Session of the Forty-fifth General Assembly to provide that the "loss of capital stock in a bank operated within the state of Iowa and the making and paying of a stock assessment for the year such stock was assessed for taxation shall be a destruction within the meaning of this section".¹⁶

Section 7244 of the *Code of 1931* provides that on the first Monday of December of each year the county treasurer in each county shall hold a tax sale. This law was amended by the Regular Session of the Forty-fifth General Assembly by the addition of a provision that no tax sales should be held prior to December 4, 1933. This law was again amended by the special session and the time was extended to April 2, 1934. (See above page 16.) Since neither of these amend-

¹⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 90.

¹⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 47.

¹⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 91.

ments extends the time beyond April 2, 1934, the law now (January, 1935) stands as it did in the *Code of 1931*.¹⁷

The law requires that notices of tax sales shall be given by the county treasurer, and shall be published in some newspaper in the county in which the sale is to be held. This law as amended by the Regular Session of the Forty-fifth General Assembly required two consecutive weekly publications, the last of which should be "at least one week" before the date of the sale. This was amended by the extra session to provide that the last notice shall be "not more than two weeks" before the date of the sale.¹⁸

An act containing forty-one sections was passed by the Extra Session of the Forty-fifth General Assembly to amend, revise, and recodify the law relative to the taxing of motor vehicle fuel. The law now provides that a license fee of three cents per gallon be imposed on the sale or use of all motor vehicle fuel sold or used in this State for any purpose, except that no license fee shall be imposed on fuel sold and exported from the State of Iowa, or sold to the United States, and no fee shall be imposed on fuel brought into the State in the ordinary fuel tanks attached to and forming a part of a motor vehicle, where the amount does not exceed twenty gallons in the ordinary automobile and fifty gallons in busses and trucks.

The tax shall be paid to the State by the distributor, or other person who first receives the fuel in this State or who manufactures, compounds, or blends such fuel in this State — the payment being made in the manner and at the time prescribed by law. It shall be unlawful for any person to engage in business as a distributor without first having procured a distributor's license.

Specific provisions are made in the law for the keeping

¹⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 92.

¹⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 93.

of records by the distributor and for the making of monthly reports on or before the twentieth day of each month — the reports being sent to the office of the Treasurer of State at Des Moines. If it appears to the Treasurer that any distributor is not complying with the law in the payment of fees, he may cancel the distributor's license. Provided, however, that the distributor may pay under protest the amount of money in question and retain his license until the question can be determined in accordance with law.

This measure also sets forth the regulations relative to obtaining permits to sell fuel oil tax free, when such fuel is not used for the operation of motor vehicles. It provides for the revocation of permits, the issuance and revocation of service station licenses, paying rewards for information as to violations of the law, refunds, and the duties imposed on sheriffs, constables, and peace officers in the enforcement of this law.¹⁹

The use of motor vehicle fuel other than gasoline has at various times necessitated changes in the law. Section 4644-c8 of the *Code of 1931* provides that all funds allotted to the county from the State tax on gasoline shall go to the secondary road fund. An amendment now provides that this shall be true not only of the tax on gasoline but of the tax on all kinds of motor vehicle fuel.²⁰

The Treasurer of State, and the treasurer of each county, city or town, and school corporation, and other officers having funds in their hands are required to deposit them in banks approved by their various administrative bodies. Deposits made by the Treasurer of State shall be in banks located within the State. Those made by county officers shall be in banks within the county or in an adjoining county. Section 7420-d4 of the *Code of 1931* provided that if there

¹⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 56.

²⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 45.

is no bank in the city or town, deposits of municipal funds might be made in any bank in the county in which the city or town is located. This provision of the law was amended by the Regular Session of the Forty-fifth General Assembly to provide that if there is no bank in the city or town, deposits may be made in any bank "located in this state which shall be selected as such depository by the city or town treasurer and approved by the city or town council." A similar provision was made relative to the deposit of school funds in a bank selected by the school treasurer and approved by the board of directors.

This revised law was again amended by the extra session to restrict the *selection* of depositories to the governing bodies — namely the city council and the board of directors of the school district. The city or town treasurer and the treasurer of the school district are no longer authorized to make the selection.²¹

Among the officers who are authorized to make deposits of public funds under the above mentioned law is the "secretary of a school board". Section 7420-d6 of the *Code of 1931* provides for a payment of interest on deposits made according to law, but this section does not specifically include funds deposited by a secretary of a school district. Accordingly this law was amended by the Extra Session of the Forty-fifth General Assembly to provide for interest on funds deposited by this officer.²²

Chapter 352-A1 of the *Code of 1931* provides for the filing of claims against the State Sinking Fund for the repayment of public deposits lost in closed banks. By 1934 more claims had been filed than could be paid from this fund and it seemed wise for the State to borrow money

²¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 94; *Laws of Iowa*, 1933, Ch. 137.

²² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 95.

from the Reconstruction Finance Corporation or other governmental agencies to supplement the Sinking Fund. In order to do this it was necessary for the State Treasurer to assign to the agency making such loan all interest in the assets of the closed banks and those of the trust funds established in banks under Senate File 111.

In order to accomplish this the Extra Session of the Forty-fifth General Assembly passed a measure directing that all owners and holders of claims already filed should assign in writing to the Treasurer of State, as custodian of the State Sinking Fund, all right, title, and interest of the claimant to the distribution of the assets of the bank and trust fund, with the authority to reassign for the purpose of borrowing funds. All those who should thereafter file claims should do the same thing within sixty days. Any claimant who failed to make this assignment was thereby precluded from participating in the benefits of the money obtained through the loan. This was a temporary measure and claims made after July 1, 1934, were not to be assigned. All claims not pledged by the Treasurer of State by that date were to be reassigned to the original claimants.²³

Since no money was borrowed under this law by July 1, 1934, it has been without effect.

The reference to trust funds is explained by another amendment to the banking law. Section 7420-a9 of the *Code of 1931*, which provides that whenever any depository bank is placed in the hands of a receiver or a trustee in bankruptcy, and the amount of the several deposits of public funds therein has been ascertained and fixed by an order of court, the Superintendent of Banking shall then certify such list of deposits to the Treasurer and to the Auditor of State for payment from the State Sinking Fund. This law was amended by the Extra Session of the Forty-fifth

²³ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 96.*

General Assembly to make it applicable not only to depository banks in the hands of receivers and trustees in bankruptcy, but also to any such depository bank heretofore or hereafter "reorganized, either by reopening, sale to another bank of all or part of its assets with assumption of all or part of deposit liability, consolidation with another bank, purchase of part or all of assets of another bank, merger with another bank or banks" if such bank has issued trust certificates as authorized by Senate File No. 111 or kindred measures passed by the Regular Session of the Forty-fifth General Assembly, or by any provision of the National Bank Conservation Act. Other sections in the Code dealing with the Sinking Fund were amended to make them conform to this change in the law.²⁴

The *Code of 1931* contains eleven sections dealing with public warrants which are not paid for want of funds. These sections are widely scattered throughout the Code and deal with State, county, municipal, school, and drainage funds. A measure passed by the Extra Session of the Forty-fifth General Assembly amended, revised, and codified these sections. The new law applies to "all warrants which are legally drawn on a public treasury, including the treasury of a city acting under special charter, and which, when presented for payment, are not paid for want of funds".

When such warrants are presented and not paid, or paid only in part, the amount remaining due shall draw five per cent interest on State and county warrants and six per cent on city, drainage, and school warrants, unless the treasurer arranges for a sale of the warrants at par at a lower rate of interest. When the treasurer has funds available for the payment of outstanding warrants he shall post a notice of that fact and also mail a notice to each holder of a warrant. On the expiration of thirty days after the mailing

²⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 97.

of such notice interest on the warrant shall cease. When the warrant is paid, the treasurer shall indorse upon it the date of payment, and the amount of interest.²⁵

In order to clarify the law in regard to the place of payment of public bonds, a new law was adopted which stipulates that the principal and interest of all bonds of any public body in this State shall be payable at the office of the treasurer or public official charged with the duty of making payment.²⁶

APPROPRIATIONS

The general appropriation measure in an extra session of the General Assembly differs from that passed during a regular session, in that it contains neither the usual salary schedule nor the ordinary biennial appropriations for the maintenance of the several State departments. The appropriation measure passed by the Extra Session of the Forty-fifth General Assembly, however, contained several additional or supplementary appropriations for various departments. Moreover, there were, as usual, a large number of claims allowed for personal injuries and for property damages due to accidents on the highways of the State and injuries sustained in the maintenance of State institutions and State buildings.

APPROPRIATIONS BY THE EXTRA SESSION OF THE FORTY-FIFTH GENERAL ASSEMBLY		
FOR THE MAINTENANCE OF STATE GOVERNMENT		
CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
143	Miscellaneous Expenses of General Assembly	
	Gaar Brothers Typewriter Company	\$ 1,100.00
	Des Moines Rubber Stamp Works	72.57

²⁵ Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 6.

²⁶ Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 15.

CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
122	Auditor of State, to provide examiner for building and loan associations	Amount necessary
147	State Board of Education, road construction	\$ 500.00
148	State Board of Education, miscellaneous expenses	15,000.00
149	State Printing Board, extra legislative expense	29,200.00
142	Attorney General, two police broadcasting stations	15,000.00
151	Supreme Court, miscellaneous expenses	400.00
16	State Bureau of Labor, national employment system	32,130.00
19	Old Age Assistance Commission, start old age pension administration	10,000.00
152	Treasurer of State, additions to salary	954.40
153	Federal Emergency Relief Administration	3,000,000.00
155	Special Corporation Commission	
	Elmer A. Johnson, committee expense	20.80
	Glenn Brown, committee expense	55.53
	Francis C. Harrison, committee expense	23.09
	Warren L. Huebner, committee expense	843.75
156	Department of Agriculture, expenses of corn-hog program	5,000.00
157	Department of Agriculture — veterinarians	
	Dr. O. Q. Mosey, Reinbeck	27.54
	Dr. F. L. Buck, Grand Junction	10.98
	Dr. F. L. Buck, Grand Junction	13.20
	Dr. C. E. Hunt, Mount Pleasant	12.80
	Dr. March Green, Grinnell	11.61
	Dr. March Green, Grinnell	11.26
	Dr. March Green, Grinnell	10.14
	Dr. J. W. Bunker, Winterset	13.08
	Dr. C. C. Franks, Grimes	12.24
	Dr. J. H. Spence, Clinton	23.68
	Dr. C. W. Wiley, Farson	13.04
	Dr. C. E. Baxter, Oakland	12.80
	Dr. W. S. O'Brien, Ryan	9.15
	Dr. Thos. W. Gidley, Malvern	13.08
	Dr. J. A. Lueth, Council Bluffs	11.40

CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
	Dr. A. C. Swanson, Webster City	10.35
	Dr. J. E. Frank, Indianola	22.52
	Dr. J. E. Ingmand, Red Oak	11.75
	Dr. F. V. Helsel, Donnellson	12.40
	Dr. B. F. Barber, Fonda	14.20
	Dr. W. H. Empey, Battle Creek	23.71
	Dr. H. J. Hoffeins, Denison	23.66
	Dr. H. J. Hoffeins, Denison	12.50
	Dr. J. F. McCabe, Williamsburg	59.52
	Dr. F. B. Anderson, Whiting	11.40
163	Dr. E. E. Munger, committee expense	29.98
176	Fort Madison Coal and Coke Co., coal	2.75
	The Electric Store, Mt. Pleasant, fan repair	30.61
	Jensen-Dunn Company, Des Moines, repair of automobile	28.03
	Standard Seed Company, Des Moines	24.00
	Men's Reformatory, Anamosa	64.00
	Yates American Machine Company, machinery	150.00
	H. J. Nazett, Eldora, repair of automobile	3.30
	W. H. Frazier, reimbursement for milk purchased	141.67
	T. H. Metfessel, labor	2.00
178	Dallas County News, publication of notice	8.00
186	Mrs. Etta Rock, interest	22.50
189	I. N. Salyers, increases made in building contract	805.14
190	Dr. F. C. Schadt, medical service for indigent patients	85.00
191	Ed A. Schmidt, witness fees and mileage	5.10
196	Robert A. Turpin, military service	183.50
CLAIMS AND DAMAGES ²⁷		
Miscellaneous		
CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
158	Secretary of War, property damage	\$ 3,120.55

²⁷ It is to be noted that in a considerable number of instances claims were allowed concerning which neither the original bill nor the session law make clear just what was involved. Chapter 158 allows a claim to the Secretary of

CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
165	Mercy Hospital, Oelwein, care of J. B. Swalenberg, employee of Fish and Game Commission	520.92
184	Nursing Service for J. B. Swalenberg Violet Bencke Nellie Powers Opal McGarvey	40.50 81.00 252.00
172	Nettie Mae Bennett, damages for imprisonment of husband, now deceased E. D. Marshall, attorney fee in above claim	2,000.00 50.00
173	James Berry, injury at State Penitentiary Tolbert Moore, attorney fee in above case	275.00 25.00
174	Mrs. E. A. Brigham, death of son at State Penitentiary Milton W. Strickler, attorney fee in above case	150.00 10.00
175	Victor Felter, trustee, funeral expenses of Hugh and Ralph Johnson, drowned at Ledges State Park	387.50
176	Henry Harding, damage to overcoat Le Verne Harding, damage to coat Clyde Fee, destruction of blanket	15.00 5.00 1.50
177	Robert Harrison, injury sustained as employee of Fish and Game Commission	30.00
188	Leonard Ruback, injury at National Guard Camp Richard Ruback, hospital bill for Leonard Ruback	400.00 66.50
DAMAGES FOR INJURIES CONNECTED WITH HIGHWAY CONSTRUCTION AND MAINTENANCE		
CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
164	Cornell College, for damage to automobile driven into barricade on highway	\$ 20.90
166	Inter City Bus Line, Yankton, S. D., for collision with State truck	17.00

War "on account of loss, damage and destruction of property". The nature of the loss or damage does not appear. In a number of other claims, the responsibility of the State for the injury is not established. Some claim bills are, however, fairly specific.

CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
167	Soldier Valley Mutual Telephone and Telegraph Company, for damages to cable along highway	30.00
168	Staley Sales Corporation, collision with State truck	25.00
169	B. Agard, for injury to automobile by snow plow	10.00
170	Ralph Almkuist, for injury to automobile caused by hole in pavement	24.10
171	W. F. Bellamy, loss by fire of shed used by Highway Commission	70.00
178	C. W. Haverstein, injury to automobile by road machinery	3.50
179	Amos Hilton, collision with State truck	5.60
180	H. D. Howard, collision with State truck	27.50
181	Robert A. Miller, damage to automobile at broken intake grade	8.61
182	C. R. Piercy, collision with highway maintainer	81.35
183	I. J. Petri, collision with State truck	65.00
185	Dan Rhodes, collision with highway truck	119.00
187	Lewis G. Rodman, administrator, funeral expenses of Alfred F. Rodman, drowned in pit left open by Highway Commission	200.00
192	O. D. Scholl, damage to field, caused by fire started by Highway Commission	60.00
193	H. C. Shaw, collision with State truck	14.89
194	Ben Terhark, automobile damaged by collapse of bridge	53.00
195	Viva Thackrey, injury and subsequent death of husband while employed on highway	1,040.00
	Coleman Hospital, care of V. J. Thackrey	76.75
	Dr. G. H. West and Dr. C. H. Miller	50.00
	Fred J. Sternborg, funeral expense of V. J. Thackrey	80.00
197	A. R. Walton, collision with State truck	100.00

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CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
198	Elmer Williams, personal injury as employee on State highway	123.25
199	Mrs. Olina Waltz, death of husband on highway	300.00
200	Roscoe W. Wilson, personal injury, caused by pile of gravel left on highway	85.36
201	D. F. Wolfe, collision with State truck	291.20
REFUNDS AND REIMBURSEMENTS		
CHAPTER	TO WHOM AND FOR WHAT	AMOUNT
159	Des Moines, payment for pavement	\$ 3,224.14
160	Iowa City, payment for pavement	175.02
161	Waterloo, for damages in repairing street	38.35
162	Lyon County, for care of indigent patients	\$ 1,031.25

In addition to the appropriations made by the special session, there were salaries and expenses already provided by law. The salaries paid to the members of the Senate and House are fixed by the Constitution and the Code. The Constitution provides that "when convened in extra session they shall receive the same mileage and per diem compensation, as fixed by law for the regular session, and none other." The Code fixes the compensation of members of the General Assembly (with the exception of the Speaker of the House and the President of the Senate) at \$1000 per session. At an extra session, they are to receive the same per diem as for the preceding regular session, but not more than \$10.00 per day.

Although there might be some question as to the constitutionality of this limitation (in case the session of the preceding regular session was so short that the per diem would be more than \$10.00), the question has not been raised. At the regular session in 1933, the members received pay on

the basis of 102 days of service, making their per diem \$9.80 and this was used as the basis of payment in the extra session of 1933-1934. The Lieutenant Governor and the Speaker of the House receive double the salary of the members. Since the legislature was in session one hundred and twenty-seven days, the amount paid in salaries to members and presiding officers was \$200,380.60.

In addition, the Code authorizes payment of the assistants needed. There were 118 such employees in the House and 96 in the Senate, 13 custodian's helpers, and 6 library assistants, a total of 233. The salary and wage schedule of this group as fixed by Chapter 244 of the session laws is given below.

COMPENSATION FOR LEGISLATIVE OFFICERS AND EMPLOYEES		
SENATE	HOUSE	PER DIEM
Secretary	Chief clerk	\$9.00
Assistant secretary	Assistant chief clerk	6.30
Reading clerk	Reading clerk	6.30
Engrossing clerk	Engrossing clerk	6.30
Enrolling clerk	Enrolling clerk	6.30
Assistant enrolling clerk		6.30
Journal clerk	Journal clerk	6.30
Assistant journal clerks (2)		5.50
	Assistant journal clerk	6.30
General clerk	Special clerk	6.30
Assistant general clerk		4.25
Clerk to Lieutenant Governor	Speaker's clerk	4.50
Clerk to secretary	Chief clerk's clerk	4.50
Bill clerk	Bill clerk	4.50
File clerk	File clerk	4.50

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	Assistant bill and file clerk	4.50
Sergeant-at-arms	Sergeant-at-arms	4.50
Assistant sergeant-at-arms	Assistant sergeant-at-arms	4.50
Chief doorkeeper	Chief doorkeeper	4.50
Doorkeepers	Doorkeepers (9)	3.60
Clerk of enrolled bills		4.50
	Clerk of enrolled bills	6.30
Postmistress	Postmistress	3.60
Committee clerks (50)	Committee clerks (68)	3.60
Matron		3.60
Janitors		3.60
Messenger to mail carrier		3.60
Telephone messenger	Telephone messenger	2.25
Lieutenant Governor's page	Speaker's page	2.50
Secretary's page	Chief clerk's page	2.50
Pages	Pages	2.00
	Assistant electrician	3.60
	Porter	3.60
	Assistants to porter (4)	3.60

In addition the following extra help was provided:

Assistant in law research	\$7.20
Assistant in general research	4.50
Stenographer and typist for librarian and his office	3.60
Page to librarian and his office	3.60
Stenographer for economics and sociology department of library	3.60

Assistant messenger to mail carrier	3.60
Assistant matron	3.60
Elevator tenders	3.60
Janitors	3.60

The payment of the members, officers, and employees made a total of approximately \$301,251 for salaries during the session.²⁸ An appropriation of \$29,200 was made to the State Printing Board for extra legislative printing.

STATE GOVERNMENT AND ADMINISTRATION

At the Regular Session of the Forty-fifth General Assembly, in 1933, much attention was given to the *Report on a Survey of Administration in Iowa*, by the Brookings Institution, and to the problem of the reorganization of State government. At the extra session this interest was largely concentrated on the taxation program, which has already been discussed under Taxation. (See above, pages 12-26.) Aside from that, however, some sixteen laws were enacted which deal directly or indirectly with the administration of State government.

For many years prior to 1934 the rules of parliamentary practice used in the General Assembly of Iowa, when other rules were not specifically provided, were those found in *Cushing's Manual*. The Extra Session of the Forty-fifth General Assembly amended the law relative to this subject to provide for the use of "Robert's Rules of Order Revised" instead of *Cushing's Manual*.²⁹

A law consisting of thirteen sections was passed to create a Commission of Aeronautics, and to prescribe its powers

²⁸ *The Des Moines Register*, February 25, 1934; *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 244; data furnished by State Comptroller C. B. Murtagh.

²⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 1.

of any crime" may be executed in such areas in like manner as if this law had not been passed.³¹

Section 2886 of the *Code of 1931* provides that the State Fair Board shall have the custody and control of the grounds and equipment used for the State Fair, and sets forth certain powers and duties of the Board. To the specific powers and duties formerly designated, the Extra Session of the Forty-fifth General Assembly added two other provisions. Under the amended law the Board may grant a written permit to such persons as it deems proper "to sell fruit, provisions and other articles not prohibited by law", under such regulations as the Board may prescribe. This section, apparently, was intended to permit the State Fair Board to authorize the sale of beer. Authority was also given the president of the Board to appoint such number of special police as he may deem necessary, and such officers are vested with the powers and charged with the duties of peace officers.³²

Section 34 of the general appropriation act passed by the Forty-fifth General Assembly in 1933 contained an appropriation for the State Printing Board, and a stipulation was made that this appropriation should not be construed or interpreted to include the expense of printing for the State departments, bureaus, boards, or associations enumerated in that section. Provision was made, however, that at the discretion of the Printing Board this money might be used in supplying paper stock or multigraph work for any of these departments, but the amounts so used were to be refunded to the printing fund of the Printing Board. This law was amended by the extra session to provide that

³¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 3.

³² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 32. The Des Moines City Council held it had no authority to issue beer licenses for the fairgrounds, since its walkathon ordinance, according to a court decision, did not apply. — *The Des Moines Register*, August 5, 12, 1933.

any sum used for supplying multigraph work should be refunded to the Printing Board and returned to the credit of the appropriation made for salaries, support and maintenance, and miscellaneous purposes in that department. Moneys advanced for supplying paper stock are to be refunded and placed to the credit of the appropriation made for printing and binding as in the earlier bill.³³

The Forty-fourth General Assembly, in 1931, authorized the Attorney General to enter into contract for the installation of a radio broadcasting system to be used by the peace officers of the State. In accordance with this law, a system was installed at the State Capitol in Des Moines. The law relative to this matter was amended by the Extra Session of the Forty-fifth General Assembly, authorizing the Attorney General to enter into contracts for two additional broadcasting units — one in northeastern Iowa and one in northwestern Iowa, at points to be selected by the Attorney General. These units were to be connected with the system at Des Moines, the total cost of installation was not to exceed \$15,000, and an appropriation of that amount was made to carry out the provisions of the law.³⁴

As an emergency measure, authority was given to the State Board of Education to make certain adjustments in the settlement of loans of State educational funds, made prior to the passage of the law. This act provides that when notes and mortgages had been taken by the finance committee of the State Board of Education evidencing loans of funds and providing a certain interest prior to maturity and a larger rate after maturity, the committee is authorized to compromise and settle the matured and unpaid obligations by computing the interest on the unpaid

³³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 150.

³⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 142; *Laws of Iowa*, 1931, Ch. 241.

principal at a lesser rate, and to make a satisfactory settlement of the interest which has accrued on the so-called delinquent simple interest. This law shall not be operative after July 1, 1935.³⁵

Two new administrative boards were added to the Iowa government by the Extra Session of the Forty-fifth General Assembly. One of these was the Old Age Assistance Commission, created to administer the old age pensions. An account of this board will be found in the discussion of the old age pension bill on pages 56-58 below. Another was the Liquor Control Commission, discussed under the heading Liquor Legislation, pages 49-53.

CODE REVISION

The Regular Session of the Forty-fifth General Assembly passed a law establishing the office of State Comptroller and designating his duties. In Section 7, subsection 4 of that law, reference was made to the "two preceding sections". The reference should have been to the "two preceding subsections". A measure was passed by the Extra Session of the Forty-fifth General Assembly to correct this error.³⁶

The Regular Session of the Forty-fifth General Assembly also passed a comprehensive law relative to what constitutes a legal settlement in Iowa. In the adoption of this measure there was a slight omission which rendered the law somewhat ambiguous. To clarify this measure the extra session amended it by inserting, at its beginning, the statement that "A legal settlement in this state may be acquired as follows". The substance and intent of the law were not altered in any manner by the amendment.³⁷

³⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 37.

³⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 2; *Laws of Iowa, 1933*, Ch. 4.

³⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 61.

Section 7164 of the *Code of 1927* provided that when the valuations for the several taxing districts shall have been adjusted by the several boards for the current year, the county auditor shall apply such a rate, not exceeding the rate authorized by law, as will raise the amount required for the taxing district. In the Forty-fourth General Assembly in 1931 two amendments were proposed to this law. One provided that in computing the tax rate the county auditor should deduct from the total budget requirements certified by the district "all the tax to be derived" from moneys and credits. The other amendment provided that the auditor should deduct "eighty (80) per cent of the tax collected and distributed" to the district for the preceding year, from moneys and credits.

Because of an error in enrolling the bill both these amendments were included in the enrolled bill and were placed in the *Code of 1931*. The Attorney General ruled that the two sections were in conflict and the act therefore inoperative. To correct this error the Extra Session of the Forty-fifth General Assembly passed a measure to strike from the Code the lines embodying the second of these two amendments.³⁸

ELECTIONS

Section 738 of the *Code of 1931* designates the amount of compensation to be paid to members of election boards for the discharge of their duty. A recent amendment to this law adds the provision that such compensation shall be paid "only after the vote has been canvassed and it has been determined in the course of such canvass that the poll book jurat has been properly executed by the election board".³⁹

³⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 88; *Laws of Iowa, 1931*, Ch. 182.

³⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 12.

A frequent abuse of the absent voter's law led to two significant amendments by the Extra Session of the Forty-fifth General Assembly. A voter who will not be able to vote at the polls on election day, because of illness or necessary absence from the county, may request that an absent voter's ballot be sent to him. Prior to 1934 the law permitted some other person to obtain a ballot for an absent voter and take it to him. This provision led to abuses in voting and it has now been repealed. The law has also been amended to provide that ballots cast by absent voters must be returned in time to reach the office of the auditor or clerk "prior to election day".⁴⁰

MILITARY AFFAIRS

In accordance with a measure introduced by the Committee on Military Affairs, Chapter 28 of the *Code of 1931* — which constitutes the "Military Code" — was repealed and a new measure consisting of sixty-five sections was enacted to make the Iowa law conform to the National Defense Act.

The new law provides that the military forces of this State shall consist of those persons subject to military duty in the militia as defined in the Constitution of Iowa, and those persons subject to duty in the National Guard as defined in the National Defense Act of the United States, except that honorably discharged soldiers, sailors, and marines of the United States shall, if they desire, be exempt from military service in this State. The law also provides that it shall be unlawful for any body of men, other than the National Guard and the troops of the United States, to associate themselves together as a military organization within the State without the written permission of the Governor, which may be revoked at any time.

⁴⁰ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 13.*

Restrictions are placed upon the wearing of military uniforms by persons not authorized by law to wear such uniforms. Provision was made that no enlisted man wearing military attire shall be excluded from any public meeting or discriminated against because of his uniform.

The new law provides rules and regulations for the organization and work of the National Guard. The Governor is designated as the commander-in-chief of the military forces of the State, except so much thereof as may be in actual service of the United States. There shall be an Adjutant General of the State who shall be appointed and commissioned by the Governor, upon the recommendation of a majority of the general officers and regimental commanders of the National Guard, upon the expiration of the term of the present Adjutant General. He shall have the rank of Brigadier General and shall hold office for a term of four years.

Provision was also made for training in National Guard camps, for inspection of troops, and for the care of supplies and equipment. In the event of war, the articles of war shall become operative and shall be considered as a part of this law in so far as such law is applicable to members of the Iowa National Guard engaged in the conflict.⁴¹

Memorial buildings and monuments designed to commemorate the service rendered by soldiers, sailors, and marines in the United States may be erected and equipped by counties, cities, and towns. The *Code of 1931* provided that an election on the question of using county funds for such purposes should be called by the supervisors only upon receipt of a petition signed by ten per cent of the qualified electors of the county concerned, or by a majority of the members of the Grand Army of the Republic, the Spanish-American War Veterans' Association, and the

⁴¹ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 10.*

American Legion of the county. The Extra Session of the Forty-fifth General Assembly amended this law to include among the signers of such petition "disabled American veterans of the world war, and the veterans of foreign wars of the United States".⁴²

HIGHWAYS

A number of laws were enacted concerning highways and highway administration. When a secondary road is formally vacated or affirmatively abandoned by the board of supervisors, it shall be the duty of the board to close such abandoned road immediately against ordinary vehicular travel. The work of closing such a road by the erection of a barrier may be assigned to one of the members of the board or to the county engineer, and when so closed neither the members of the board nor the county engineer shall thereafter be under any liability to maintain the barrier. Any person who shall remove any barrier erected in the closing of such a road shall be guilty of a misdemeanor and, in addition, he shall be liable for all damages proximately resulting from such removal.⁴³

When any county has voted a bond issue for improvement of primary roads, such improvement program shall be completed as authorized by the voters of the county. All county primary road programs, however, must be approved by the State Highway Commission. In accordance with this law the Extra Session of the Forty-fifth General Assembly provided a comprehensive plan for refinancing primary road bonds. The new law provides that the State Highway Commission shall prepare and adopt a plan for financing county primary road bonded indebtedness outstanding on November 1, 1933, including primary road

⁴² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 11.

⁴³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 46.

bonds and bonds issued to refund such bonds. This plan must provide for the issuance and sale by the counties of such refunding bonds as are found necessary to readjust the total amount required for interest and principal payments on such bonds in all counties to not less than eight million (\$8,000,000) dollars in any year. The intent of the law is to assist counties to adjust their payments to their income and to reduce the rate of interest paid as much as possible.

Whenever in any county, any of the bonds referred to in this law, or the interest on such bonds, are about to mature or accrue, the State Highway Commission shall prepare a voucher as prescribed by law. Such voucher shall include (a) the amount required to pay the principal and interest of bonds issued under this plan, or (b) the amount of such principal and interest which would be due under this plan, if the county has not complied with the plan, and (c) the amount due on bonds issued after November 1, 1933. It shall be forwarded to the State Comptroller who shall draw his warrant therefor, payable out of the primary road fund. This warrant shall be forwarded to the treasurer of such county. The funds thus received by the county treasurer shall be used to pay the maturing principal and interest on the bonds and for no other purpose. Since the refunding bonds ordinarily draw less interest than the original county bonds, it appears that a county not accepting the plan might have to pay the difference.⁴⁴

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, the Extra Session of the Forty-fifth General Assembly passed a measure authorizing the State Highway Commission to coöperate with the Federal government in the expenditure of such funds, and to provide a means of making prompt payment on the work.

⁴⁴ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 48.*

When the funds are appropriated by the government of the United States for the improvement of streets and highways in this State, and the Federal statutes or rules provide that such work shall be under the supervision of the State Highway Commission, the Commission is authorized to let the contracts, to supervise the work, and to comply with the Federal regulations. In order to avoid delays, payment for such improvements may be advanced from the primary road fund and when Federal funds are received they shall be credited to the primary road fund.⁴⁵

In the changing and improvement of highways, it frequently happens that the State holds land which is no longer needed for highway purposes. In accordance with a new provision of the law the Executive Council may, upon the written application and recommendation of the Iowa State Highway Commission, sell for cash any tracts, parcels, and pieces of land or parts thereof, which have been acquired by the State or may hereafter be acquired if they are no longer needed for highway purposes. The Highway Commission must send to the last known address of the present owner of the adjacent land from which this tract was originally obtained for highway improvement purposes a notice of the proposed sale of such land. This notice is to be given by registered mail. When a sale has been authorized, written conveyances shall be made in the name of the State and signed by the Governor and Secretary of State.⁴⁶

MOTOR VEHICLES

The laws of Iowa require that registration of motor vehicles shall be renewed annually. Prior to 1933 registration became effective on January first. If license fees were not paid on or before that date, a penalty of one dollar per

⁴⁵ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 70.*

⁴⁶ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 8.*

month was added. The Regular Session of the Forty-fifth General Assembly amended this law to provide for registration any time on or before February first without penalty. This law also provided that delinquent registrations shall be listed by the county treasurer on June first instead of May first as formerly required. Nine sections of the *Code of 1931* were amended to make the law uniform in these matters. A measure passed by the Extra Session of the Forty-fifth General Assembly in effect repealed all of the provisions of the former measure and left the law as it was in the *Code of 1931*.⁴⁷

Section 4904 of the *Code of 1931* provides that a registration fee shall be paid for each motor vehicle or trailer operated upon the public highways of this State unless such vehicle be specifically exempted by law. The Extra Session of the Forty-fifth General Assembly passed a measure which added to this law the provision that any motor vehicle "upon which a storage affidavit for the year 1933 has been filed with the county treasurer in the county where registered, may be registered for the year 1934 without payment of any registration fee or penalty for the year 1933." This is a temporary provision, the purpose of which could have been accomplished without amending the Code.⁴⁸

Several amendments were made to the law relative to the reduction of motor vehicle license fees. Section 4909 of the *Code of 1931* provides that no motor vehicle, regardless of age, shall be licensed for a full year for less than ten dollars. This was amended to provide for a minimum fee of seven dollars. Provision was made, however, that any motor vehicle fifteen years old or over, used for exhibition purposes only, may be licensed to go on the public

⁴⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 49; *Laws of Iowa*, 1933, Ch. 76.

⁴⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 50.

roads to and from the place of exhibition for a license fee of one dollar per year.

Section 4910 of the Code dealing with automatic reductions in automobile license fees was repealed and a substitute section enacted. The new section provides that after a motor vehicle has been registered three times, that part of the license fee which is based on the value of the vehicle shall be:

“Seventy-five (75) per cent of the rate as fixed when new;

After four (4) times, fifty (50) per cent;

After five (5) times, twenty-five (25) per cent;

After six (6) times that part of the license fee based on value of said vehicle shall be eliminated.”⁴⁹

After the passage of the law amending Section 4910 of the Code, the extra session passed another law to amend and supplement the amendment. This act provided that whenever any motor vehicle had been licensed prior to April 1, 1934, for the year 1934, in an amount in excess of the fees named in the above mentioned law, the excess should be refunded to the owner by the motor vehicle department. It was further provided that the department should immediately start to compile a list of the owners, their addresses, and amounts due them, which list should be properly sworn to and signed by the head of the department. Individual bank checks drawn on the refund account were authorized for the payment of refunds.⁵⁰

Chapter 80 of the *Acts of the Regular Session of the Forty-fifth General Assembly* made possible the late registration of cars not in use, without the payment of a penalty. This law gave any owner of a motor vehicle who on or before January 1st of any year surrendered the license plates

⁴⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 51.

⁵⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 52.

for the vehicle to the county treasurer of the county in which the plates are of record the right to register the car at any later period in the year by payment of the full yearly license fee without payment of penalty. A measure passed by the extra session extended the date of surrendering the license plates to February first.⁵¹

In the interest of public safety, the Extra Session of the Forty-fifth General Assembly passed a measure which will make it unlawful to operate on the highways of Iowa, after January 1, 1935, a motor vehicle manufactured after that date and used for the purposes of carrying passengers for hire or for carrying school children, "unless such vehicle be equipped in all doors, windows and windowshields with safety glass".

The term "safety glass" is defined in the law, and the Secretary of State is directed not to issue licenses for the above designated motor vehicles after the date named unless they are equipped with such glass in accordance with the law.

Any owner or operator who violates this law shall be guilty of misdemeanor and be subject to a fine of twenty-five dollars or imprisonment for ten days or both. Any common carrier violating this law may also have its permit to operate revoked or suspended.⁵²

Every court having jurisdiction over offences against the motor vehicle and road laws of the State is directed to forward to the motor vehicle department in the office of the Secretary of State a record of the conviction of any person in his court for a violation of such law, and may recommend the suspension of the driver's license of the person convicted. A recent amendment to this law provides that upon

⁵¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 53; *Code of 1931*, Sec. 4931.

⁵² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 54.

conviction in all cases "where recommendation of suspension or revocation is not made or is not mandatory, every court shall detach one stub of the license of such operator or chauffeur and forward same to the department with notation on such stub of record of conviction".⁵³

LIQUOR CONTROL LEGISLATION

In 1933, when it became apparent that the Eighteenth Amendment would be repealed, there was serious question as to what should be done to regulate and control the liquor traffic in Iowa. There were those who thought that the State liquor prohibitory laws should be retained, strengthened, and rigidly enforced. On the other hand, there were those who believed that prohibitory laws would not prohibit, and that a law legalizing the sale of liquor and regulating its use would be more conducive to temperance. There were those, too, who believed that under a properly regulated system there might be "temperance without prohibition, liquor without saloons, and drinking without drunkenness".

As a means of arriving at a solution of this problem Governor Clyde L. Herring appointed a commission, consisting of nine men, to study the liquor legislation of other countries and States and to submit for the consideration of the extra session a proposed plan of regulation. The members of this commission were Mathew A. Tinley of Council Bluffs, Stoddard Lane of Des Moines, John W. Carey of Sioux City, E. G. Moon of Ottumwa, O. R. Latham of Cedar Falls, Richard R. Lane of Davenport, Joseph R. Frailey of Fort Madison, Bernard E. Manley of Mason City, and W. R. Lee of Carroll.

After much deliberation, this commission, on November 15, 1933, made a ten-page report to the Extra Session of

⁵³ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 55; Code of 1931, Sec. 4960-d32.*

the Forty-fifth General Assembly, recommending the repeal of the then existing liquor laws of Iowa and the enactment of a measure drafted by the commission, which would permit the legal sale of liquor under State supervision and control. This report was signed by all nine members of the Commission. A minority report was also filed recommending that the advertising of hard liquor be prohibited in Iowa so far as publications within the State and Iowa radio stations were concerned, a provision which was not recommended in the majority report. The minority report was signed by Stoddard Lane and concurred in by E. G. Moon.

In accordance with the recommendations of the commission an act was passed by the extra session, which in a large measure embodied the suggestions made by the commission, although the local option feature was disregarded. This law provides that it shall "be unlawful to manufacture for sale, sell, offer or keep for sale, possess and/or transport vinous, fermented, spirituous, or alcoholic liquor", exclusive of beer, "except upon the terms, conditions, limitations and restrictions as set forth" in the law.

The law provides for the creation of a State Liquor Commission, composed of three electors of the State, to be known as the Iowa Liquor Control Commission. Not more than two members of the Commission shall belong to the same political party, and no two shall, at the time of appointment, reside in the same congressional district. Each member of the Commission shall devote his full time to the duties of his office and shall receive a salary of five thousand dollars per year. Provision was made that the members of the first Commission should be appointed by the Governor with the approval of the Senate, for terms expiring on July 1, 1935, July 1, 1937, and July 1, 1939, respectively. Thereafter members of the Commission shall be appointed

by the Governor with the approval of the Senate and shall serve for terms of six years.

The Commission was given authority to buy, import, and have in possession for sale, and sell liquors in accordance with this act, and to establish, maintain, and discontinue liquor stores or distributors, but no liquor store shall be within three hundred feet of a school or church. The Commission also has power to issue permits and licenses and to formulate rules and regulations for the conduct of the liquor business in the State of Iowa.

If it seems advisable, the Commission is authorized to establish and maintain a State liquor store or stores or distributor in any city or incorporated town. In cities or towns where the establishment of a State liquor store does not seem advisable, the Commission may select a special distributor, who shall have been in business two years before his appointment, to sell liquor for consumption off the premises — such a distributor to be paid an annual salary of not to exceed \$900.

In the conduct and management of the State liquor stores the Commission is empowered to employ a vendor and such clerks and other employees as may be necessary for the proper conduct of the business. And provision is made that no vendor or employee “shall allow any alcoholic liquor to be consumed on the premises of such state warehouse, store, or special distributor nor shall any person consume any liquor on such premises”.

No alcoholic liquor shall be sold to any purchaser except in a sealed container with the official seal or label prescribed by the Commission. It shall be unlawful to sell any liquor after closing hours, or on any legal holiday, on Sunday, on national, State, or municipal election days, or during such other times as the Commission may designate.

In accordance with this law, liquor shall be sold only to

persons or institutions holding permits. Permits shall be of two kinds — individual and special. Individual permits shall be issued only to persons twenty-one years of age and over and upon the payment of an annual permit fee of one dollar. Special permits shall be issued to physicians, pharmacists, and dentists, and to hospitals and sanitariums, the annual fee for such permits being three dollars. Provision is made for a renewal of permits, and also for the suspension or revocation of permits by the Commission and by municipal and district courts for various causes, including drunkenness, simulation of drunkenness, and desertion or nonsupport of family, and for the commission of any misdemeanor or felony in which liquor was a contributing factor.

This act also provides that upon the payment of an annual license fee of \$250 the Commission may grant to an applicant a permit for the manufacture, storage, and wholesale disposition and sale of liquor and wines to the Commission and to customers outside of Iowa. And for a license fee of \$100 one may receive a license good for a year permitting the wholesale purchase of liquor and its sale to the Commission and to customers outside of the State.

An appropriation of \$500,000 was made to enable the Liquor Commission to begin business. It was, however, provided that in case the business of the Liquor Commission shows a balance in excess of the amount fixed by the Comptroller of the State as necessary to carry out the provisions of this act, the Comptroller shall transfer such surplus to the general fund of the State and it shall be used to reduce the State tax levy on real estate.

As members of the Iowa State Liquor Commission, Governor Herring, with the approval of the majority of the Senate, named H. M. Cooper of Marshalltown, chairman; Richard R. Lane of Davenport, and Bernard E. Manley of

Mason City — the two last named being members of the original commission appointed to study liquor control legislation. Under the Commission's supervision some fifty-six State liquor stores have been opened and are now operating in Iowa.⁵⁴

The Regular Session of the Forty-fifth General Assembly passed a comprehensive measure consisting of forty sections to provide for the sale and distribution of beer and malt liquors containing not more than 3.2 per cent alcohol by weight. At the extra session two measures were passed to amend this law. The first of these was approved on March 2, 1934, and provided that "No beer shall be sold in this state after July 1, 1934, unless made from sixty-six and two-thirds ($66 \frac{2}{3}$) per cent or more of barley malt."⁵⁵

Eight days later another measure was passed which in effect repealed the beer law as passed by the regular session and enacted a substitute therefor.

The amended law provides that the words "liquor" or "intoxicating liquor" as used in the laws of Iowa shall not be construed to include "beer, ale, porter, stout, or any other malt liquor containing not more than four (4) per centum of alcohol by weight." It retained the recent amendment relative to $66 \frac{2}{3}$ per cent barley malt.

In accordance with the new law, permits for the manufacture and sale of beer are divided into three classes — to be known as classes "A", "B", and "C". A class "A" permit allows the holder to manufacture and sell at wholesale beer containing not more than four per cent alcohol by weight — provided, however, that nothing contained in this act shall prohibit the holder of a class "A" permit

⁵⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 24; *The Des Moines Register*, September 10, 1933; Report of Special Commission in the *Journal of the House of Representatives*, Extra Session, 1933-1934, pp. 78-88.

⁵⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 26.

from manufacturing beer of a higher alcoholic content for shipment outside of this State. A class "B" permit allows the holder to sell at retail beer for consumption on or off the premises. A class "C" permit allows the holder to sell at retail beer for consumption off the premises. Class "A" permits are issued by the Treasurer of State, class "B" and "C" by councils of cities and towns, or by boards of supervisors if they are to be used in villages platted prior to January 1, 1931.⁵⁶ Although it is not so specified, it appears that the State Fair Board now has authority to issue permits for the sale of beer on the fairgrounds. (See above, page 37.) It shall be unlawful for any person to be either directly or indirectly interested in more than one class of permit.

Holders of class "A" permits are authorized to sell beer within the State of Iowa only to holders of class "A", "B", or "C" permits. There is no restriction on sales outside the State. Beer sold under class "B" permits to be used on the premises must be served with food where tables are provided for at least twenty-five persons. "It shall be unlawful for any licensee hereunder to give away beer, or to promote the sale of beer by gift of any lunch, meal, or articles of food except pretzels, cheese or crackers."

Provisions are also made for sale of beer by dining car companies, hotels, and clubs, and there is a provision for the proper labelling of containers. Clubs outside municipalities are licensed by the boards of supervisors. The provisions of this law are similar in many respects to the one passed in 1933 — the chief difference being that the present law permits 4 per cent alcohol while the former one permitted only 3.2 per cent. There are also some changes per-

⁵⁶ The Amana villages, which do not wish to incorporate, come under this law, as do many other small villages.

mitting the sale of beer outside the limits of cities and towns.⁵⁷

When a transcript has been filed or a judgment has been entered in the district court, decreeing a forfeiture of any intoxicating liquors, or instruments, utensils, or materials for the manufacture of such liquors, the court or judge may direct the disposition of such liquors or materials. Under the law prior to 1934 these liquors or materials might be destroyed or they might be delivered to a hospital or to the Board of Control of State Institutions. The law now provides that they may be sent "to any reputable educational institution within the state for scientific purposes".⁵⁸

Any peace officer who discovers that intoxicating liquor has been or is being transported in violation of law is authorized to arrest the offender and seize the liquor and the conveyance used in its transportation. Conveyances thus seized may be used by peace officers in the performance of their duties. The law relative to this matter was amended by the Extra Session of the Forty-fifth General Assembly. The amended law provides that the board of supervisors of a county or the council of any city or town within the county may apply to the Department of Justice asking that any vehicle seized in the above manner be delivered to such board or council for use of the officials of the county or municipality in the performance of their duties. Should the county and the city or town both make application for the same vehicle and the applications be granted, the vehicle shall be delivered to the public body whose officers first seized it. No officer using such car shall receive mileage.⁵⁹

⁵⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 25, 150; *The Des Moines Register*, September 10, 1933.

⁵⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 27.

⁵⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 28.

SOCIAL LEGISLATION

One of the most significant measures of social legislation passed during the Extra Session of the Forty-fifth General Assembly is a law consisting of forty-two sections dealing with the protection, welfare, and assistance of aged persons — commonly known as the “Old Age Assistance Law”. This law provides for the creation of an Old Age Assistance Commission to consist of three citizens of the State to be appointed by the Governor, with the approval of two-thirds of the Senate, except in the case of the first members, who were to be approved by the Executive Council. Not more than two of the members shall belong to the same political party. Of the members first appointed one is to serve for four years, one for three years, and one for two years. At the expiration of the terms of the first appointees appointments shall be made for four years. Members of the Commission shall receive ten dollars per day and expenses while actually engaged in the business of the Commission. The Commission appoints a Superintendent of Old Age Assistance who receives a salary of three thousand dollars per year.

The law also provides for an old age assistance board in each county, which shall consist of three members. The overseer of the poor shall be ex-officio a member of this board and the board of supervisors shall appoint the other two members. The first appointees shall be for terms of one and two years respectively and later appointees shall serve for two years. Members of this board receive no compensation, but they are entitled to actual and necessary traveling expenses incurred in the discharge of their official duties. At least one member of the county board must be a woman and not more than two may belong to the same political party.

Under the provisions of this law any person who has

been a citizen of the United States for fifteen years, has resided in Iowa for ten years next preceding the date of his application and in the county two years, if he or she is sixty-five years of age and has an income of less than one dollar per day may, upon proper application to the Commission, be granted assistance. The amount of assistance in each case shall be fixed with due regard to the condition of the individual, but in no case shall such aid, when added to the income of the individual, amount to more than \$25 per month nor is any aid to be granted if the Commission finds that a child or other person legally liable for the support of the applicant is able to support him. It is provided, however, that in calculating the income of the applicant, any earnings or gifts shall not be considered when such do not exceed \$100 for any calendar year.

Upon the death of a person who has received assistance or upon the death of the survivor of a married couple, both of whom have received assistance, the total amount paid for assistance becomes a claim against any property of the decedent. In case a husband or a wife who has received assistance dies, the estate of the deceased shall not be settled or the homestead sold until the surviving spouse shall die or cease to occupy the homestead as such. If the Commission deems it necessary to protect the interest of the State, it may require as a condition of a grant of assistance the absolute conveyance of the property to the State — such property to be managed by the local board and the income paid to the persons entitled thereto.

To provide money with which to carry this law into effect provision was made for a tax of \$2.00 upon every resident of Iowa who is a citizen of the United States and who is more than twenty-one years of age, except inmates of State and county institutions.

For the purpose of affording old age assistance from

November 1, 1934, until July 1, 1935, a tax of \$1 on each such person was assessed. And an appropriation of \$10,000 was made for the purpose of putting this law into operation.

The Commissioners appointed by the Governor in compliance with this law are Mrs. Mabel Meredith, of Ames, chairman, appointed for a two-year term; A. L. Urick, of Des Moines, appointed for three years; and John F. Porterfield, of Hamburg, appointed for four years. Byron G. Allen was named Superintendent. Taxes were assessed and collected in accordance with the provisions of the law and funds became available on November 1, 1934.⁶⁰

One of the appropriation measures passed by the Extra Session of the Forty-fifth General Assembly provided for an expenditure of \$3,000,000 for direct relief or for work relief — this fund to be administered under the direction of the Federal Emergency Relief agencies of the State. The original measure as passed, provided that the hourly rate of pay for work in exchange for relief should not be less than twenty-five cents nor more than thirty-five cents. After the passage of this act another bill was passed striking from the law the provision relative to the hourly rate of pay.⁶¹

In June, 1933, Congress passed an act to provide for the establishment of a national employment system. The cooperation of the several States in the promotion of such a system was necessary to put it into effect within the States. The Extra Session of the Forty-fifth General Assembly passed a law accepting the provisions of this act and agreeing to cooperate with the United States employment service. This act provides that the State Bureau of Labor shall constitute the Iowa agency for the purpose of

⁶⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 19.

⁶¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 153, 154.

putting the law into effect and it is given full power to cooperate with all authorities of the United States in the promotion and maintenance of a system of public employment offices. An appropriation of \$32,130 was made to care for this work until June 30, 1935.⁶²

The *Code of 1931* provides that, with certain exceptions specified in the law, no employment agency or bureau shall exact a fee for services rendered which shall exceed five per cent of the wages offered for the first month of employment. The law setting forth the exceptions was amended by the Extra Session of the Forty-fifth General Assembly. The amended law stipulates that this restriction shall not apply to the furnishing or procurement of employment in any profession for which a license or certificate to engage therein is required by the laws of this State, nor to the furnishing or procurement of vaudeville acts, circus acts, theatrical, stage, or platform attractions, or amusement enterprises.

The law with regard to the licensing of employment agencies was also amended to provide that any person or corporation applying for a license to conduct an employment agency shall furnish the Industrial Commissioner with its contract form. This form shall provide that no fee or other thing of value in excess of one dollar shall be collected in advance of procuring employment, and no license shall be issued unless such contract form contains this provision.⁶³

Prior to 1934 the annual license fees imposed upon employment agencies ranged from five dollars to fifty dollars depending upon the population of the city in which it operated. The law was changed by the extra session to provide a uniform fee of fifty dollars for each agency.⁶⁴

⁶² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 16.

⁶³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 17.

⁶⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 18.

The law relative to the preference to be given to domestic materials by public agencies was amended by the Extra Session of the Forty-fifth General Assembly. The law as amended provides that every commission, board, and officer of the State or of any county, township, municipality, or school district, or agents purchasing for such officers shall "use only those products and provisions grown and coal produced" within the State of Iowa, when products suitable for the purpose intended are found in marketable quantities in the State and can be obtained at a cost no greater than that of products purchased outside of the State. Advertisements for bids must stipulate that preference will be given to Iowa products.⁶⁵

The Iowa Code provides that any adult resident of the State may file a complaint in the office of the clerk of any juvenile court, charging that any legal resident of Iowa in the county in which the complaint is filed is suffering from some malady or deformity that can probably be improved or cured by medical treatment or hospital care, and that neither such person nor persons legally charged with his support are able to pay for such care or treatment. In accordance with a recent amendment to the law, when such complaint is filed the clerk shall furnish the county attorney and board of supervisors with a copy thereof, and the board, by the overseer of the poor or some other agent, shall make an investigation into all of the facts and file a report of such investigation in the office of the clerk of the juvenile court, at or before the time of the hearing.

If it appears at the hearing that the conditions are substantially as they were set forth in the complaint, the clerk shall ascertain if the patient can be admitted to the University Hospital within a period of thirty days. If he can be so received the court shall direct that he be sent there for

⁶⁵ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 14.*

treatment. If he can not be so received, the court shall direct that the patient be given adequate treatment at county expense at home or in some local hospital. Obstetrical and orthopedic cases and emergency cases where immediate treatment is needed may be committed to the University Hospital without regard to the limiting period of thirty days.

The University Hospital authorities may, at their discretion, receive into the hospital for treatment patients not committed, "but the treatment or care of such patients shall not in any way interfere with the proper medical or surgical treatment or hospital care of committed patients."

The amended law also provides that subject to certain qualifications there shall be treated at the University Hospital during each fiscal year a number of committed indigent patients from each county which shall bear the same relation to the total number of committed indigent patients admitted during the year as the population of the county shall bear to the total population of the State. If the number of patients admitted from any county shall exceed by more than ten per cent the county quota, the charges in excess of the ten per cent shall be paid from the funds of such county at actual cost, but if the number of excess patients from any county shall not exceed ten per cent, all costs shall be paid from the appropriation for the support of the hospital.⁶⁶

SCHOOL LEGISLATION

It frequently happens that school problems are among the more important issues confronting a legislative body in Iowa. Such was the case in the Regular Session of the Forty-fifth General Assembly in 1933 when the Beatty-Bennett Bill was under consideration. In the extra session,

⁶⁶ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 38.*

however, relatively little time was given to such legislation: only seven school laws were passed by this session, and these were not of outstanding importance.

Any person of school age who resides in a school corporation where a high school is not maintained and who has completed the course of study offered in that school district is permitted to attend a high school in another school corporation and the tuition up to the amount of nine dollars per month for a period of four years is to be paid by the resident school corporation. A recent amendment to this law provides, however, that the tuition rate chargeable to the home district shall not exceed the pro rata cost to the district maintaining the high school and shall be computed upon the basis of the average daily attendance of all resident and non-resident pupils enrolled in the high school. It shall not include the cost of transportation to high school, unless the actual pro rata cost of tuition is less than the maximum rate authorized by law — now nine dollars. Transportation charges covering the difference between the pro rata cost and the maximum tuition may be charged to the district if the remaining charges are collected from the parents of the children transported.

On or before February 15th and June 15th of each year the secretary of the creditor district shall deliver to the secretary of the debtor district an itemized statement of the tuition fees.⁶⁷

At the Regular Session of the Forty-fifth General Assembly in 1933 a law was passed which provides that when unplatted lands within the boundaries of a school district are owned by the government of the United States, by the State of Iowa, by a county, or by a municipal corporation located wholly outside of the school district, and the lands have been removed from taxation for school purposes, the school

⁶⁷ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 41.*

district shall be reimbursed by the State to the extent of the school taxes that would be raised on such unplatted lands if they were not tax free. A recent amendment to this law provides that if the computed reimbursement to a school district on the government owned land within the district is not sufficient to cover any tuition such district is required to pay for the children of employees of the State or Federal government who reside on such land then the county board of supervisors shall add to the reimbursement due to such district the difference between the computed reimbursement and the tuition such district is required by law to pay because of the children of such employees, and certify the total to the Secretary of the Executive Council for payment by the State as provided by law.⁶⁸

The board of each school corporation is required to estimate and certify to the board of supervisors the amount of money required to pay the interest on the schoolhouse bonded indebtedness, and such amount as the board may deem necessary to apply on the principal. Section 4403 of the *Code of 1931* provides, however, that the amount thus certified for principal and interest shall not exceed "seven mills on the dollar of the actual valuation of the taxable property of the school corporation".

This law was amended by the Extra Session of the Forty-fifth General Assembly to provide that when because of reduced valuation a seven mill tax is not sufficient to produce the amount required to pay the interest and one-twentieth of the principal of original bonds issued prior to 1934, "the board may certify such amount and the county auditor shall compute and apply such tax rate for such purposes as may be necessary to raise the amount so certified and the funds so raised shall be used only for the purpose of paying interest and principal on such bonds and shall

⁶⁸ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 42.*

not be subject to transfer". It is provided, also, that this seven mill tax limitation "shall not operate to restrict or prevent a school district in the issuance of refunding bonds to pay interest or principal of bonds outstanding on March 31, 1934."⁶⁹ Apparently the General Assembly intended to remove the tax limitation as applied to refunding bonds, issued prior to March 31, 1934.

The loaning of the permanent school funds upon real estate security sometimes results in a foreclosure and the acquisition of the land. A recent amendment to the law relative to this subject provides that lands thus acquired prior to the passage of the law shall be resold within six years from January 1, 1934, and land acquired at a later date shall be resold within six years of the date of foreclosure. When lands are sold for more than the principal and interest due the State, the excess, in accordance with an amendment to another section of the Code, shall inure to the county and be credited to the general county fund.⁷⁰

Section 4, Article I, of the Constitution of Iowa provides in substance that no religious test shall be required as a qualification for any office, and no person shall be deprived of any of his rights in consequence of his opinion on the subject of religion. A measure passed by the extra session provides that any violation of this section of the Constitution is a misdemeanor. It makes this constitutional provision specifically applicable to persons employing public school teachers and "any person, agency, bureau, corporation or association employed or maintained to obtain, or aid in obtaining, positions for others in the public schools or any individual or official connected with any public school or public institution". Under this law if any person, agency, or bureau shall ask or indicate the religious affilia-

⁶⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 43.

⁷⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 44.

tion of any person seeking employment in the public schools, such inquiry or indication shall constitute evidence of a violation of this section of the Constitution.⁷¹

The law relative to the closing of schools because of lack of attendance was amended by the Extra Session of the Forty-fifth General Assembly to make it apply specifically to elementary schools. The amended law provides that no contract shall be entered into with any teacher to teach an elementary school when the average daily attendance of elementary pupils in such school during the last preceding term therein was less than five pupils of school age, nor shall a contract be entered into for the teaching of an elementary school when it is apparent that the average daily attendance will be less than five or the enrollment less than six, unless the parents or guardians of seven or more such elementary children subscribe to a sworn statement that such children will attend the school if it is opened and also secure from the county superintendent written authority for the board to hire a teacher for a stated period of time not to exceed three months.

When natural obstacles to the transportation of pupils to another school make it clearly inadvisable that such elementary school be closed, the county superintendent may authorize the board to contract for a teacher for a period of not to exceed three months.⁷²

A measure passed by the Regular Session of the Forty-fifth General Assembly in 1933, made it the duty of the Superintendent of Public Instruction to "prepare a system of financial records that designates the uniform classification headings under which all receipts and disbursements in public school funds shall be recorded." The original law made it mandatory that when the system was prepared it

⁷¹ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 140.*

⁷² *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 39.*

should be printed by the State Printing Board and sold to schools at cost. An amendment to this law now makes the printing and sale of these records optional instead of mandatory.⁷³

In the interest of patents and copyrights developed at State institutions in Iowa, the law has been amended to provide that they may be developed and promoted under the direction of the State Board of Education. The law as amended stipulates that, with the consent of the inventor, the Board of Education may, at its discretion, secure "letters patent or copyright" or inventions of students, instructors, and officials, or it may take an assignment of such letters and make all necessary expenditures in regard to them. Such letters patent or copyright when secured shall be the property of the State of Iowa, and the royalties and earnings thereon shall be credited to the funds of the institution in which the patent or copyright originated.⁷⁴

BANKS

Any corporation now organized under the laws of this State as a savings bank, State bank, or trust company may, in accordance with a law adopted by the extra session, amend its articles of incorporation upon authorization of the stockholders, evidenced by a resolution adopted by the affirmative vote of the amount of stock as required in its articles of incorporation — or in the absence of such provision, by an affirmative vote of fifty-one per cent of the voting stock — at any annual meeting of the stockholders, or at a special meeting called as prescribed by law.

This law also provides that any such corporation shall have power to "create and issue preferred stock of one or

⁷³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 40; *Laws of Iowa*, 1933, Ch. 65.

⁷⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 36.

more classes, as well as common stock, and to fix the rights, privileges, preferences, limitations and conditions of such stock". Such rights and conditions, however, shall not permit the stockholder, in case of liquidation of the bank, to share in the assets thereof before the depositors shall have been paid in full, and no preferred stock shall be issued by any such corporation unless upon the approval of the Superintendent of Banking. Such a corporation shall also have power to "provide for the decrease of its capital stock upon the authorization of its stockholders"; and to "declare any or all classes of its stock nonassessable when issued and fully paid for, except as otherwise expressly provided by law". It may also "exempt its stockholders and their private property from liability for the liabilities of the corporation accruing after this act becomes effective as law". All preferred stock may be sold without first offering the same to the holders of common or preferred stock.

Provision was also made that persons becoming stockholders in such corporations after this law became effective, shall not be held liable to assessments as provided in Sections 9246, 9247, 9248, and 9248-a1 of the *Code of 1931*.⁷⁵

These changes were authorized, it appears, to enable State banks to qualify for certain forms of Federal aid and guaranties, especially those provided in the Glass-Steagall Bill.

Because of the abnormal economic conditions in 1933 it was necessary for many banks to reorganize or recapitalize. In doing so it frequently happened that depositors agreements were entered into which provide in substance for the payment of the earnings of the bank or trust company into a trust fund created as a part of the reorganization or recapitalization. Following this plan of reorganization and as a part of the recovery program, the Reconstruction Fi-

⁷⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 119.

nance Corporation and other governmental agencies advised the officials of this State that before they would purchase preferred stock in such bank or trust company the rights of the "certificate holders" to the earnings of the bank "must be subordinate, junior and inferior to the rights of the holders of preferred stock issued to the reconstruction finance corporation or other governmental agency".

Accordingly, a measure was passed by the extra session which provides that in the event any State bank, savings bank, or trust company, proposing to issue preferred stock, shall have heretofore been reorganized or recapitalized under the plan which provides that the earnings be pledged for the benefit of depositors, creditors, or other certificate holders, "the rights of such 'certificate holders' in such earnings or income may with the written consent of a majority of such 'certificate holders' holding claims totalling in the aggregate 75% of the claims of all 'certificate holders' for whose benefit such earnings shall have been pledged, assigned, or trusteeed, be made subordinate, junior and inferior to the rights of holders of preferred stock issued pursuant to the laws of this state, both as to the payment of dividends and any sinking fund or other requirements, if any, for the retirement of such preferred stock".

Upon the written consent being expressed by a majority of the certificate holders, holding 75 per cent of the claims, all certificate holders shall be bound. Provision is also made that the State, through the Executive Council, in its discretion, and any county, city, town, municipality, or school district, in the discretion of the board, may enter into the written consent and subordination agreement above mentioned. Another section of the law provides that the reorganization of the bank "may with the approval of the superintendent of banking be brought about through the use of the existing corporation or by the organization of

a new bank, where such bank as so reorganized acquires all or a portion of the assets, and assumes all or a portion of the liabilities, of one or more existing banks".⁷⁶

Another emergency banking measure very similar to the one above mentioned provides that in the event any State or savings bank shall have heretofore reorganized in accordance with the law, the rights of certificate holders may "be waived and the trust agreement and any other agreements pertaining thereto may be so modified to such extent; and the future earnings and income dealt with in any manner approved by the superintendent of banking". This law, like the one above, provides that consent of a majority of stockholders holding 75 per cent of the claims shall be binding upon all. It also gives representative boards authority to act in the same manner as under the other law.⁷⁷

After this measure had passed it was discovered that in preparing the bill for printing, a line had been omitted and the measure had been passed in incomplete form. Accordingly, another law was passed to supply this omission and correct the engrossed bill.⁷⁸

In 1929 the Forty-third General Assembly passed an extensive measure of twenty-seven sections to regulate investment companies. This was a revision of the so-called "blue sky law", and was designed to protect investors by regulating the sales and purchases of stocks, bonds, notes, debentures, and other securities. This measure became a part of the *Code of 1931* — Sections 8581-c1 to 8581-c27 inclusive — and is known as the "Iowa Securities Act". The Extra Session of the Forty-fifth General Assembly passed a measure consisting of twenty-one sections which amended this law at many points.

⁷⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 112.

⁷⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 113.

⁷⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 114.

Section 8581-c4 of the *Code of 1931* provides that except as otherwise stipulated, the provisions of the Iowa Securities Act shall not apply to certain designated groups of securities. Among these exemptions are any "securities issued or guaranteed by any foreign government with which the United States is at the time of the sale or offer of sale thereof maintaining diplomatic relations, or by any state, province or political subdivision thereof having power of taxation", which securities at the time are recognized as a valid obligation by the foreign government. The first section of the new law repealed this provision of the Code and thereby removed these securities from the exempted list.

Other securities exempted by the *Code of 1931* included "securities dealt in on the New York, Boston or Chicago stock exchange or on any other recognized and responsible stock exchange which has been previously approved by the secretary of state and which securities have been so listed". This provision was likewise repealed by the new law and an extensive and more comprehensive subsection was added in lieu of it. The new provision excludes from the operation of the act, "Securities appearing in any list of securities dealt in on any recognized and responsible stock exchange which has been previously approved by the secretary of state and which securities have been so listed and dealt in on said exchange pursuant to the official authorization by such exchange, and also all securities senior to or on a parity with any security so listed, or represented by subscription rights which have been so listed, or evidences of indebtedness guaranteed by companies any stock of which is so listed, such securities to be exempt only so long as such listing shall remain in effect."

Section 8581-c5 of the *Code of 1931* provided that except as otherwise stipulated the Securities Act should not apply

to certain designated transactions. A new subsection added to the law exempts from the operation of this act "Subscriptions to capital stock made by incorporators in an Iowa corporation, not exceeding twenty-five (25) in number, provided, that no public offering is made or commissions received for such subscriptions and that such subscribers actually sign the articles of incorporation in person and not by agent".

Section 8581-c8 provides that all securities required to be registered before being sold, and not entitled to registration by notification shall be registered only by qualification in a prescribed manner. To this was added the further provision that "the secretary of state may also limit the price at which the securities, either of par or no par value, may be sold, and allow a commission not to exceed twenty (20) per cent of the sale price", such percentage to include all expenses incidental to the sale.

Section 8581-c12a was added to the Securities Act. This requires that every dealer shall segregate from his general fund all trust funds and items placed with the dealer by any individual, firm, or corporation, and shall at all times carry this in a special trust account in a reputable depository.

In addition to this, subsections were added dealing with examinations, transactions with insolvent dealers, and hypothecation of customer's securities. Section 8581-c17 dealing with injunctions was rewritten. Provision was also made that the Secretary of State shall have the authority to make the necessary rules and regulations and establish the procedure under which all hearings, examinations, or investigations shall be held.⁷⁹

Chapter 419 of the *Code of 1931* which deals with chattle loans, authorizes the organization and operation of small

⁷⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 106.

loan companies, and permits the making of loans up to the amount of \$300 at a rate of interest higher than is permitted by law to persons not operating under this law. A measure enacted by the Extra Session of the Forty-fifth General Assembly repealed this chapter of the Code and enacted a new chapter covering the subject.

The new law provides that no person or corporation shall engage in making loans under this law without first obtaining a license from the State Superintendent of Banking. Licenses are issued only upon application to and examination by the Banking Department. Certain designated fees are charged both for the examination and the license — the amount of the fees varying with the amount of liquid assets which the applicant wishes to use in the business.

After March 1, 1935, the State Banking Board may from time to time redetermine and refix the rates of interest to be charged, but any changes made shall not affect pre-existing contracts and shall not become effective until thirty days notice of the contemplated change has been given to the loan companies. Prior to March 1, 1935, the law permits a maximum rate of interest of three per cent per month (instead of three and one-half per cent as in the former law) on any unpaid principal not exceeding \$150, and a maximum rate of two and one-half per cent per month on any balance in excess of \$150. Interest shall not be compounded and shall be computed only on unpaid principal.

These loans may be secured by chattle mortgages, but not by mortgages on real estate. Loans may also be secured by assignment of salary, wages, or commissions, and an amount not to exceed one-tenth of the amount due the borrower may be collected by the loan company from the employer of the borrower at each payment made whenever a copy of the assignment and a verified statement of the unpaid balance is filed with said employer.

The Superintendent of Banking was authorized to make such rules and regulations as are necessary for carrying this law into effect, and penalties are prescribed for the violation of the law.⁸⁰

Chapter 159 of the *Acts of the Regular Session of the Forty-fifth General Assembly* makes provision for the reorganization of banks, the issuance of trust certificates, and the setting aside of certain assets. Section 7 of this law provides that any county, city, town, or school district may, at the option of its governing board, accept the trust certificates authorized by this law for their deposits in any bank issuing the same. This law was supplemented by a measure passed at the extra session. The new measure provides that any of the above named organizations which was regularly a depositor in any national bank in Iowa the deposit liabilities of which have been assumed by any savings, State, national, or private bank, or trust company, "shall be held to be or to have been a depositor in such state incorporated bank or trust company or national bank or private bank".⁸¹

Because of the economic situation in Iowa in 1933, the Regular Session of the Forty-fifth General Assembly passed an emergency measure commonly known as Senate File 111, which authorized the Superintendent of Banking, with the consent of the Executive Council, or the Governor, or the Lieutenant Governor, to take charge of any State bank, savings bank, trust company, or private bank upon application of the officers or directors of the institution. Such management was not to continue, however, beyond one year except with the consent of the Executive Council. This law has now been amended to provide that the period of man-

⁸⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 125; *Code of 1931*, Sec. 9154-a1.

⁸¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 121.

agement by the Superintendent of Banking shall not extend "beyond two (2) years from the date of taking possession unless further extended by authority of the executive council."⁸²

In accordance with a new law relative to the regulation and examination of private banks, any person, firm, or company doing business as a private bank in this State as permitted by law may request the Superintendent of Banking that such bank be subjected to examination and regulation under the laws of this State and under the regulations that may be prescribed by the Superintendent of Banking. Upon receipt of such a request the Superintendent of Banking shall prescribe rules relative to examination and regulation of private banks, which will show the conditions of the banks, conforming generally to the regulations of other banks and trust companies, and which will insure that the affairs of such banks will be conducted in a manner that will best protect the rights of interested parties and of the banks.

After a request for examination has been received by the Banking Department, the bank making such request will be subject to examination and regulation and may be taken over and managed by the Superintendent of Banking the same as other banks if conditions warrant. Fees for examination are also made to conform to those charged other banks for like services.⁸³

Section 9183 of the *Code of 1931* provides that each savings bank shall invest its funds or capital, all moneys deposited therein, and all its gains and profits in certain designated securities. One type of security authorized is the Federal farm loan bonds. Prior to 1934 investments might be made in farm loan bonds issued under the act of Con-

⁸² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 117.

⁸³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 116.

gress approved on July 17, 1916, as amended, "where the corporation issuing such bonds is loaning in Iowa". This law has been amended to include also "bonds of the Home Owners' Loan Corporation, as provided for in the act of congress, approved June 13, 1933, or in any amendments thereto and in class 'A' stock of the federal deposit insurance corporation, as provided for in the act of congress, approved June 16, 1933, or in any amendments thereto".⁸⁴

Two sections of the *Code of 1931* were amended by the extra session to give the State Banking Board authority to carry out the administrative provisions of the law relative to the staff and employees of the State Banking Department and to limit the annual expenditures for salaries. Section 9136 provides that the Superintendent of Banking shall appoint bank examiners in accordance with certain rules and regulations. An amendment to this section provides that the appointment shall be "subject to the approval of the state banking board".

Section 9137 of the *Code of 1931* provides that the Deputy Superintendent of Banking and all bank examiners shall receive a salary to be fixed by the Superintendent of Banking, but that in no case shall the salary exceed thirty-eight hundred dollars per year, unless increased by the State Banking Board. This law was amended to provide that salaries of the Superintendent, Deputy Superintendent, and examiners shall be fixed by the Banking Board, and that salaries other than that of the Superintendent shall not exceed thirty-eight hundred dollars, except that certain increases may be given upon the recommendation of the Superintendent of Banking. This law also provides that the aggregate salaries for the department for the biennium ending June 30, 1935, shall not exceed \$65,000 annually.⁸⁵

⁸⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 118.

⁸⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 115.

BUILDING AND LOAN ASSOCIATIONS

The law relative to building and loan associations provides for the filing of annual statements with the Auditor of State. Section 9380 of the *Code of 1931* provides for the payment of a fee of \$10 for the filing of such report. The extra session increased this fee to \$15. The law which authorized this change also gave the Auditor of State authority to appoint a chief examiner of building and loan associations. This appointee shall serve under the supervision of the Auditor of State and holds office at his pleasure. He shall receive a salary of not more than twenty-four hundred dollars annually and necessary traveling expenses. A sufficient amount to carry out the provisions of this law was appropriated and certain sections of the Code relative to bonds and securities of building and loan associations were repealed.⁸⁶

Section 9340-b1 of the *Code of 1931* designates the types of bonds in which building and loan associations may invest their surplus funds. This law was amended by the Extra Session of the Forty-fifth General Assembly by adding the provision that any building and loan association may accept bonds issued by the Home Owners' Loan Corporation, organized under the Federal Home Owners' Loan Act of 1933, at par value in payment for notes and mortgages and may carry such bonds as legal assets.⁸⁷

Another measure dealing with building and loan associations passed by the extra session provides that if authorized by a vote of three-fourths of the shares represented at any stockholders' meeting any building and loan association may be converted into a Federal savings and loan association organized under the Home Owners' Loan Act, and all or any of its assets may be transferred to the Federal sav-

⁸⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 122.

⁸⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 123.

ings and loan association upon such terms and conditions and for such considerations as shall be authorized by the directors of the State and Federal associations concerned.

When such conversion and transfer has been made, all shareholders, including borrowing shareholders, in the State association shall become shareholders in the Federal association, and shall be entitled to receive shares of stock in the Federal association in lieu of shares of stock cancelled in the State association. The rights of creditors of a State association shall not be impaired by such transfer of assets and they shall have a right to follow and satisfy their claims out of transferred assets as if no transfer had been made.

Before any conversion or transfer of assets is made the proposed plan of transfer shall be submitted in writing to the Auditor of State who shall issue to the State association his written approval, if he finds that the proposed plan is legal and that the requirements of the law have been met. When the transfer has been completed, the president and secretary of the State association shall file with the Auditor of State a report of the transfer and a copy of the agreements which have been entered into by the parties.⁸⁸

CORPORATIONS

A new law consisting of thirty-two sections was enacted by the extra session to provide for the issuing of permits to pipe-line companies engaged in the business of owning, operating, or controlling lines for the transportation of gas, gasoline, oil, or motor fuel. The administration of this law was placed under the direction of the Board of Railroad Commissioners. This Board is authorized and required to supervise all pipe lines and pipe-line companies, to inspect the construction and maintenance of pipe lines,

⁸⁸ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 124.*

and to inform the company of any device, apparatus, or equipment that is defective, unsafe, or needs repair or replacement. Provision is made for the issuing of permits to pipe-line companies. This involves a public hearing at which any person, corporation, company, or municipality may appear and file objections in accordance with the law.

No exclusive right shall ever be granted to any pipe-line company to construct or maintain any pipe line across or along any highway, and no permit shall be granted for a longer period than twenty-five years. No permit shall be sold until the sale has been approved by the Board of Railroad Commissioners.

Before any permit is granted under the provision of this law the applicant must satisfy the Railroad Commissioners that the applicant will pay any and all damages growing out of the operation of the pipe line. Rules for the regulation of pipe-line companies are to be prescribed by the Board of Railroad Commissioners and any violations of such rules subject the company to certain penalties.⁸⁹

A new law consisting of six sections was passed to regulate telephone companies. After defining such terms as "local exchange", "local exchange company", and "long distance company", this law provides that long distance companies shall furnish equal facilities to any local exchange within the State desiring such service. Long distance companies were directed to make immediately or allow to be made, all necessary connections between local and long distance exchanges. After such connection has been made the long distance company shall transmit communications and messages to and from all local exchanges, "with fidelity and equality and without discrimination or unreasonable delay".⁹⁰

⁸⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 105.

⁹⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 102.

INSURANCE

Section 8737 of the *Code of 1931* provides for the investment of accumulated funds of life insurance companies in certain designated securities. Section 8829 has a similar provision with regard to the investment of funds of fraternal beneficiary societies, and Section 8927 makes similar provision for insurance companies other than life. In each case provision was made for investment in Federal or foreign bonds. These laws were amended and made uniform by the passage of a measure which provides that the securities held by such companies shall be: the bonds issued or guaranteed by the United States, farm loan bonds issued under the act of Congress approved on July 17, 1916, as amended, bonds issued or guaranteed by the Dominion of Canada, bonds of the Federal home loan banks, established by law of Congress known and cited as the Federal Home Loan Bank Act, and bonds of the Home Owners' Loan Corporation organized under the act of Congress known and cited as the "Home Owners' Loan Act of 1933".⁹¹

Another subsection of Section 8927 of the *Code of 1931* deals with the investment of funds of insurance companies other than life in corporate stock or bonds. Prior to 1934 an amount not to exceed twenty per cent of the capital and funds might be invested "in stocks, other than bank stock or the company's own stock, and/or bonds or other evidence of indebtedness of any solvent dividend paying corporation". This law was amended to remove from this restriction investments in "bank stock". Under the amended law an amount not to exceed twenty per cent may be invested in stocks other than the company's own stock and bonds of other corporations — nothing being said about bank stock.⁹²

⁹¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 107.

⁹² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 110.

In Section 8737, mentioned above, provision is made that insurance companies may, with the consent of the Commissioner of Insurance, "substitute for such securities certificates of sale furnished by the sheriff in connection with the foreclosure of mortgages on real estate" owned by the companies. They may also substitute for securities, warranty deeds conveying to the Commissioner of Insurance any of the property included in an original mortgage. Prior to 1933 the total amount of certificates of sale and deeds deposited could not exceed twenty per cent of the amount that the company was required to deposit with the Commissioner of Insurance. An amendment to this law passed by the Regular Session of the Forty-fifth General Assembly, provided that these substitute securities might constitute twenty-five per cent of the amount required to be deposited. A measure passed by the extra session further increased this amount to thirty per cent of the required deposit.⁹³

The law relative to mutual insurance companies other than life provides that any director, officer, or member of such company or any other person may, under certain conditions, advance to the company any sum or sums of money necessary for the purpose of its business, but such moneys, with interest at not to exceed the maximum statutory rate of interest, shall not be an indebtedness against the company except as provided by law, and may be repaid only upon approval of the Commissioner of Insurance and out of the surplus earnings of the company. This law was amended by the Extra Session of the Forty-fifth General Assembly by adding thereto the provision that any such mutual company may establish and maintain a guaranty fund of "at least fifty thousand dollars", in multiples of \$10,000. Such guaranty fund shall be applied to the payment of the legal obligations of the corporation only when

⁹³ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 108.*

the corporation has exhausted its assets in excess of the unearned premium reserve and other liabilities. If the guaranty fund is thus impaired, the directors may restore the whole, or any part of it, by assessment on the policyholders in the manner prescribed by law.⁹⁴

Section 9058 of the *Code of 1931* provides that any State mutual assessment association, before being authorized to do business in Iowa, shall require its secretary and treasurer to give bond to the association in a sum to be designated by the directors. This law was amended in the interest of simplicity and clarity to provide that this be "a fidelity bond", and the words at the end of the section, describing it as a "security for the faithful performance of the duties" of the office, were stricken out. Apparently no change was made in the intent or effect of the law.⁹⁵

REAL ESTATE

Section 11774 of the *Code of 1931* provides that a debtor may redeem real estate at any time within one year from the date of sale, and is, in the meantime, entitled to possession. This measure was amended by Chapter 135 of the *Acts of the Extra Session of the Forty-fifth General Assembly*, which added the provision that any real property redeemed by the debtor "shall thereafter be free and clear from any liability for any unpaid portion of the judgment under which said real property was sold."⁹⁶

In connection with the provisions of this Code section it may be recalled that because of the unprecedented number of foreclosures the Regular Session of the Forty-fifth General Assembly, in 1933, passed two measures extending

⁹⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 109; *Code of 1931*, Sec. 8912.

⁹⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 111.

⁹⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 135.

the time which was allowed to debtors. One of these measures provided that in foreclosure proceedings the court, upon application, should order the cause to be continued until March 1, 1935, "or so long as this act is in effect". The other measure was designated to extend the time of redemption in cases where the action had already been commenced. This law provided that no sheriff's deed should be issued until March 1, 1935. In accordance with a law passed by the extra session these two emergency measures are not to apply to mortgages executed on and after January 1, 1934.⁹⁷

Section 12628 of the *Code of 1931* provides that whenever the sale or mortgage of the real estate of a ward is necessary for his support, or for the support of his family, or the payment of his debts, or will be for the interest of the estate of his children, the guardian may sell or mortgage the property in a manner prescribed by law. This law was amended by the extra session to make it applicable specifically to homestead property as well as to other property.⁹⁸

Section 10138 of the *Code of 1931* dealing with the selection and platting of homesteads was amended by the Extra Session of the Forty-fifth General Assembly to make it more definite and complete. The law as amended provides that when a homestead has been selected "it shall be designated by a legal description, or if incapable thereof it shall be marked off by permanent, visible monuments", of a type designated by law.⁹⁹

Section 10451 of the *Code of 1931* provides that where either the husband or wife is insane and incapable of executing a deed or mortgage relinquishing, conveying, or

⁹⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 137; *Laws of Iowa*, 1933, Chs. 179, 182.

⁹⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 138.

⁹⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 129.

incumbering his or her real estate, the other spouse may petition the district court for an order authorizing the execution of the conveyance which is desired. This law was amended to make it specifically include homestead estates as well as other real estate.¹⁰⁰

It is unlawful in Iowa for any person, copartnership, association or corporation to act as a real estate broker or agent or to advertise as such without a license issued by the Iowa Real Estate Commission. This law does not apply to the owner or lessor of property who transacts business in the regular course of the management of the property. Nor does it apply to any person acting under a power of attorney from the owner authorizing the final settlement of a lease or sale. Neither does it apply to any attorney at law, receiver, trustee in bankruptcy, administrator, executor, or trustee. The Extra Session of the Forty-fifth General Assembly added the further provision that this law shall not apply to any auctioneer while selling real estate at public auction for any of the parties exempted under the law.¹⁰¹

AGRICULTURE

The Iowa law prohibits the sale for seeding purposes of agricultural seeds if the seeds of certain designated noxious weeds are mixed with them. For the sake of clarity the Extra Session of the Forty-fifth General Assembly passed a law which declares that "noxious weeds" shall be divided into two classes: "primary noxious weeds" and "secondary noxious weeds". Certain specific weeds are designated as belonging in each group. Agricultural seeds or mixtures sold by one farmer to another and delivered upon the vendor's premises are exempt from some of these restrictions.

¹⁰⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 132.

¹⁰¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 23.

A recent amendment provides, however, that this exemption shall in no event be construed as permitting the sale of agricultural seeds containing the seeds or bulblets of "primary noxious weeds".¹⁰²

Chapter 427 of the *Code of 1931* deals with unbonded agricultural warehouses. Three acts passed by the Extra Session of the Forty-fifth General Assembly amended various provisions of this law. The first of these amendments, approved on December 8, 1933, provides that any funds remaining in possession of the warehousing board after all expenses are paid at the end of the sealing period shall be prorated to the owners of the corn sealed on a prorata basis of the amount paid by the owner; provided, however, that where the amount paid by the owner was insufficient to meet the costs incurred in sealing, no refund should be made to such owner. This law also amended Section 9797 of the Code to make optional with the local supervisory board the amount that should be paid to the sealer.

This law also amended Section 9795 of the Code reducing from one cent per bushel to one-half cent per bushel the amount to be paid to the supervisory board. In like manner, it amended Section 9798 so as to reduce the fees to be paid to the State Secretary of Agriculture. It is to be noted, however, that another legislative measure approved on March 2, 1934, recodified these two sections and restored the fees as provided in the original Code sections.¹⁰³

Chapter 126 of the laws adopted by the extra session, aside from restoring the fees in the two sections above mentioned, recodified Section 9762. This section now provides that the local supervisory board for agricultural warehouses

¹⁰² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 34; *Code of 1931*, Sec. 3137.

¹⁰³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 126 (Secs. 2 and 3), 127.

shall submit to the State Secretary of Agriculture the name of some person or persons, none of whom shall be members of the board, who shall, with the approval of the Secretary of Agriculture, act as the local sealer or sealers, and the sealers when appointed shall have the power and authority of peace officers.

This law also amended Chapter 427 of the Code by inserting after Section 9777 a new section to be designated as 9777-f1 which provides that when a certificate has been recorded and for any reason is not delivered to the assignee or negotiated it may be reassigned to the owner of the grain upon the written request of the official sealer who issued it, providing the sealer shall write across the face of the original certificate the word "Void" and present it to the county recorder. The recorder in turn shall enter upon the index book "Reassigned to the original owner before delivery", and forward the original certificate to the Secretary of Agriculture.¹⁰⁴ Ordinarily these warehouse certificates are not recorded until they are sold or pledged as security.

Section 9779 of the *Code of 1931* provides that all grain stored and sealed in unbonded agricultural warehouses in accordance with the law on this subject "shall" be insured against fire and windstorm. A measure enacted by the extra session made the insurance of grain optional by striking out the word "shall" and substituting therefor the word "may".¹⁰⁵

In the interest of the dairy industry, the Extra Session of the Forty-fifth General Assembly passed a measure to create an Iowa Butter Control Board. This body consists of the President of the Iowa State Creamery Association, the Dean of Agriculture of the Iowa State College of Agri-

¹⁰⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 126.

¹⁰⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 128.

culture and Mechanic Arts, the Head of the Department of the Dairy Industry at the same institution, and the State Secretary of Agriculture. It is made the duty of this Board to see that the requirements of the law on all butter manufactured in the State of Iowa for sale under the Iowa butter trademark are complied with.

Under the provisions of the new law any creamery which desires to be classified and known as an "Iowa trademark creamery" must meet the requirements of the sanitary and dairy laws of Iowa and must comply with the Iowa State and Federal standard as to butterfat and moisture contents. All butter sold under the Iowa butter trademark shall be manufactured from cream containing not more than two-tenths of one per cent acidity and shall have been pasteurized in accordance with the pasteurization laws of Iowa. Other detailed requirements are set forth in the law and the newly created Board is charged with the enforcement of these regulations.¹⁰⁶

DRAINAGE

A new measure consisting of thirteen sections was passed by the Extra Session of the Forty-fifth General Assembly to provide for the appointment of a conservator of a drainage or levee district, and to provide for adequate proceedings in the district court in matters relative to such districts. This law provides that when drainage bonds which have been issued in anticipation of the collection of drainage district assessments levied on real estate within the district are in default, and funds are not on hand within thirty days after such default, ten owners of real estate in the district or the owners of not less than ten per cent in amount of the outstanding bonds may apply to the district court asking for an extension of time of payment, a re-

¹⁰⁶ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 33.*

amortization of the assessments and a new schedule of payments, and the issuance of new bonds.

Upon the filing of such a petition the judge of the district court shall fix a time for hearing, the board of county supervisors shall be given notice as in civil cases, and the court shall have jurisdiction to determine the case. If the court finds that proper notice has been given, that the law has been complied with, and that there is a default as indicated in the petition he shall enter an order appointing the county auditor as receiver and conservator of the drainage district. The conservator shall receive such compensation as shall be determined by the court and shall have authority to hire such aid as he may need to perform the duties assigned him.

Provisions are made for reports and hearings and for a reamortization in accordance with law.¹⁰⁷

Section 7489 of the *Code of 1931* relative to drainage districts was amended by the Regular Session of the Forty-fifth General Assembly to provide for laterals and main ditches and to designate the method of assessment and issuing of warrants to pay for such improvement. This law was further amended by the extra session to provide that "where all construction work has been completed and all assessments paid in full the board of supervisors may refund all of the remaining surplus to the persons paying the assessments."¹⁰⁸

Section 7562 of the *Code of 1931* provides that if it shall appear that the original assessment or apportionment for a drainage improvement did not designate separately the amount each tract should pay for the tile lateral drain, the board of supervisors shall make reclassification whenever a new assessment is necessary for repairs in accordance

¹⁰⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 98.

¹⁰⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 99.

with the law. This section was amended by the Extra Session of the Forty-fifth General Assembly by adding the provision that "where the district was established prior to the year 1928, the board or trustees of drainage districts, shall have the right at its discretion to levy the cost of such reassessment on the lands of the district according to the original classification and apportionment where such assessment does not exceed fifteen (15) per cent of the original cost of the district."¹⁰⁹

Section 7714-b1 of the *Code of 1931* relative to drainage refunding bonds was repealed by the Extra Session of the Forty-fifth General Assembly and a substitute section was enacted therefor. The new section provides that the board of supervisors of any county may extend the time of payment of unpaid assessments or installments, and may extend the time of payment of legal bonded indebtedness, or any part thereof, "for account of such drainage district", and may refund the same and issue drainage refunding bonds therefor subject to the limitation and in the manner provided by law. Formerly, drainage bonds could be issued for a period of not more than fifteen years. They may now be issued for twenty years. Provision was also made for the payment of drainage assessments on lands which are sold for taxes.¹¹⁰

FISH AND GAME

At the Regular Session of the Forty-fifth General Assembly a measure of twenty-six sections was passed to amend, revise, and recodify the law relative to fish and game. Section 10 of that law, which deals with license fees, was amended by the extra session. The amended law provides that the fee shall be as follows:

¹⁰⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 100.

¹¹⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 101.

Hunting license for legal residents of the State, except as otherwise provided	\$2.00
For legal residents under 16 years of age	\$1.00
Fishing license for legal residents of the State, except as otherwise provided	\$1.00
Hunting and fishing combined license for legal residents of the State, except as otherwise pro- vided	\$2.50

This law is further amended to provide that during the years 1934 to 1938, inclusive, the Fish and Game Commission shall set aside from each \$2.00 resident hunting license, the sum of \$1.50, and from each \$2.50 resident combined license the sum of \$1.00, which amount shall be expended prior to 1940 for the acquisition, establishment, and maintenance of public shooting grounds, the acquisition and restoration of marsh and lake areas, and the establishment and improvement of game refuges.¹¹¹

Section 1745 of the *Code of 1931* provides for the removal of undesirable fish from the inland waters of the State. Prior to 1934 the law provided for the removal of "carp, gar and dogfish" only. This law has now been amended to include "any undesirable or injurious fish". The law was further amended to provide that in the removal of undesirable and injurious fish by net or seine, other than the removal of such fish by the warden, the warden shall enter into a written contract for the taking of such fish from the public waters of the State.¹¹²

COURTS AND COURT PROCEDURE

Section 12804 of the *Code of 1931* provides for rotation of the office of Chief Justice among the members of the

¹¹¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 20; *Laws of Iowa*, 1933, Ch. 30.

¹¹² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 21.

State Supreme Court. This law was amended by the extra session, the General Assembly adding the provision that "the presiding chief justice shall appoint one of the other members of the court to act in his place and stead in case of his absence or inability to act and, when so acting, such member shall have all the rights, duties and powers given by statute to the chief justice of the supreme court."¹¹³

A new law provides that any person who is a party, directly or indirectly, to any legal action in a court of record in this State, and who appears in person or by representative and pleads affirmatively his own mental incompetency, shall, upon the application of any party interested in the case, and at the cost of said applicant, be required to submit to a mental examination by a physician chosen by the applicant. The purpose of such examination shall be to enable the physician to testify in the case, and to enable the applicant to frame his pleadings in accordance with the findings. Upon the failure or refusal of such person to submit to this examination the plea of mental incompetency shall be stricken from the record, and no evidence with reference thereto shall be admissible at the trial.

It was provided that this act shall be construed liberally for the purpose of "permitting discovery" and effectuating the ends of speedy justice, and to prevent concealment, fraud, misrepresentation, and deception, but physicians acting under this law serve only in the capacity of witnesses and not as officers of the court.¹¹⁴

The Regular Session of the Forty-fifth General Assembly in 1933 passed a measure relative to the duration and limitation of judgments. The law as amended at the extra session provides that from and after January 1, 1934, no judg-

¹¹³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 139.

¹¹⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 133.

ment in an action of foreclosure of a real estate mortgage or deed of trust or in any action on a claim for rent or judgment assigned by a receiver of a closed bank "when the assigned is not a trustee for depositors or creditors of the bank, the reconstruction finance corporation or any other federal governmental agency to which the bank or the receiver is or may be indebted", shall be enforced for any purpose other than as a set-off or counter claim after the expiration of two years from the date of entry.¹¹⁵

In accordance with a new provision of the law every veterinarian properly licensed and registered in accordance with the laws of Iowa shall have a lien for the actual and reasonable value of any biological product used and for the actual and reasonable value of any service rendered in the administration of such biological product used by him in the prevention or control of any contagious livestock disease. To establish such a lien the claimant must file his claim with the clerk of the district court in a manner prescribed by law. The lien, when established shall have priority over all other liens and encumbrances upon the livestock upon which it is placed.¹¹⁶

Another legislative measure was enacted giving the operator of a hospital a lien for medical treatment of a patient, if such patient has been injured in an accident for which damages are claimed. This measure provides that any association or corporation, including a municipal corporation, which shall furnish medical service or treatment to a patient injured by an accident not covered by the workmen's compensation act, shall, if the injured party asserts a claim against another for damages because of the injury, have a lien upon any sum that may be collected by the injured

¹¹⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 134.

¹¹⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 130.

party or his legal representatives. This lien shall be for such an amount as is a reasonable and necessary charge for the medical services rendered. Claims for such liens are to be filed in the office of the clerk of the district court in a manner prescribed by law, and the clerk is authorized and directed to keep a "hospital lien docket" in which all such claims shall be filed. This law specifically states that its provisions shall not be applicable to cases arising under the workmen's compensation law of this State.¹¹⁷

Section 11832 of the *Code of 1931* provides that the clerk of the district court shall have and exercise the power and jurisdiction of the court and judge in the matter of "appointment, when not contested, of resident administrators, executors, and guardians of minors". To this law has now been added the provision that the clerk shall have the power of "fixing and determining the amount of bond" required of any of the above named appointees.¹¹⁸

COUNTY GOVERNMENT

As an economy measure the Regular Session of the Forty-fifth General Assembly passed a law reducing the mileage fee of county officers from seven or ten cents, as the case might be, to five cents per mile. The extra session again amended this law in so far as it applies to county sheriffs and their deputies, increasing the rate paid these officers from five to seven and one-half cents per mile. Provision is made, however, that in case a sheriff transports by automobile one or more persons to any State institution or any other destination required by law, he shall receive only five cents per mile for the trip outside the county.¹¹⁹

¹¹⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 131.

¹¹⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 136.

¹¹⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 58; *Laws of Iowa*, 1933, Ch. 90.

County auditors and county treasurers are paid a salary based upon a graduated scale depending upon the population of the county. Reductions were made in the salary scale by the Regular Session of the Forty-fifth General Assembly. The extra session passed a measure in the nature of special legislation which restores a provision dropped by the regular session. This provides that in counties of over twenty-five thousand, "having a special charter city of five thousand or over, where the county auditor prepares and makes up the city tax books for such special charter city, he may receive not to exceed three hundred dollars additional compensation". This, it appears, applies only to Muscatine County. A similar provision was made for the county treasurer who collects the taxes for a special charter city in a county with a population of more than 25,000. This would apply, it seems, to both Clinton and Muscatine counties.¹²⁰

Another measure passed by the regular session in 1933 provided that the salaries of all deputy auditors, deputy treasurers, and all other deputy county officers shall be fixed by the board of supervisors, at a sum "not to exceed sixty (60) per cent" of the salary of the principal of the respective office. This limitation was increased to "sixty-five (65) per cent", at the extra session.¹²¹

Section 5337 of the *Code of 1931* as amended by the Regular Session of the Forty-fifth General Assembly provided that the expense of supporting the poor shall be paid out of the county treasury, and in case the ordinary revenue of the county proves insufficient for this purpose, the board may levy a poor tax, not exceeding "three-fourths" of a mill on the dollar. This levy was increased by the extra

¹²⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 59.

¹²¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 60.

session to one and one-half mill. Section 388 of the Code provided for certain transfers of funds. This section has likewise been amended to provide that "after December 31, 1934, no transfer shall be made to a poor fund unless there is a shortage in said fund after the maximum permissible levy has been made for said fund".¹²²

For the purpose of providing poor relief and employment funds a plan of issuing "scrip" or "stamp notes" was widely advocated in 1932. A plan of this type was first put into operation at Hawarden, Iowa, on a municipal basis, and is frequently referred to as the "Hawarden Plan". The Regular Session of the Forty-fifth General Assembly provided for a "stamp note" plan on a county basis. At the extra session provision was made for a discontinuance of the stamp notes, and authorization was given for the retirement and redemption by the counties of the stamp notes that had been issued.

Under this law the board of supervisors may discontinue the stamp-note plan by the adoption of a resolution declaring the inadvisability of further use of such plan, and the certification of this resolution thereof to the county stamp-note committee, the county treasurer, and the county auditor. Upon the certification of such a resolution the county stamp-note committee shall be dissolved, and the county treasurer shall give public notice of the discontinuance of the plan and state that stamp notes presented at the treasurer's office for cancelation within thirty days will be redeemed by the county and that stamp notes not surrendered for cancelation within the thirty-day period will not be redeemed by the county.

Notes presented for cancelation during the thirty-day period shall be stamped by the county treasurer, who shall

¹²² *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 62.*

keep a record of the amounts of such notes and such amounts shall become a debt against the county, which may be funded and paid within an additional period of six months as provided by law. Stamp notes "not presented to the county treasurer for final redemption, surrender, and cancelation within such six-months' period shall cease to be a valid obligation of the county". The county treasurer is authorized to redeem the stamps from the fund derived from their sale.

Upon the discontinuance of the stamp-note plan by resolution of the board of supervisors, the county shall be authorized and empowered to resume the levy of a poor tax, as provided by law.¹²³

Section 5522 of the *Code of 1931* which provided for the creation of benefited water districts was originally enacted for the benefit of Polk County. This was repealed and a substitute section was enacted which provides that the board of supervisors of any county shall have power to establish such benefited water district if in the judgment of the board, the property within the area will receive special benefits from water service. The board may also change the boundaries of districts as may seem best, and assess such costs against all lots or tracts of land contained in the benefited district as shall equal and be in proportion to the special benefits conferred by said service and not in excess thereto. In no case, however, shall the assessment exceed twenty-five per cent of the actual value of the lots or tracts at the time of the levy, except when the water service has been petitioned for, but in no event shall the assessment for any one year exceed ten per cent of the total cost of installing and establishing such water service.

Provision was also made whereby the board of super-

¹²³ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 63.*

visors of any county in which a benefited water district is created shall appoint a board of trustees for the district. Such a board shall consist of three members, each one to serve for three years. The application of this law in any city, town, township, or benefited district is made optional and the law becomes effective only upon a majority vote of the people within the area.¹²⁴

The *Code of 1924* provided that the county treasurer should deposit public funds, in banks in accordance with certain provisions of the law, and that prior to making such deposits the depository banks should be required to file bonds of security for double the amount deposited. Prior to 1934 these provisions of the law had been repealed, but losses which had been incurred were still carried on county records. In order to clarify the records, the Extra Session of the Forty-fifth General Assembly passed an act which provides that where public funds were deposited in accordance with the law, and such sums were wholly lost because of the insolvency of the depository bank and of the sureties on the depository bond, the Auditor of State may authorize the treasurer to discontinue the carrying of said amount on the books of the office. In such cases the losses shall be equitably apportioned by the Auditor of State among the several funds in the hands of the county treasurer.¹²⁵

The Regular Session of the Forty-fifth General Assembly amended the law relative to the examination and auditing of public accounts, and provided that reports of such examination be made in triplicate. It provided further that one copy of the report be filed with the Auditor of State, one copy with the office audited, and if a county office is under investigation one copy with "the county". The extra ses-

¹²⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 64.

¹²⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 4.

sion made the latter provision of this law more specific by providing that, if county offices are examined, the third copy of the report shall be filed with the county auditor who shall transmit it to the board of supervisors.¹²⁶

MUNICIPAL GOVERNMENT

It is to be expected that each session of the General Assembly will enact a considerable number of laws dealing directly or indirectly with municipal affairs. At the session of the Forty-fourth General Assembly, in 1931, twenty-six such measures were passed. An unusual condition prevailed in the Regular Session of the Forty-fifth General Assembly, in that only ten such measures were enacted. In the extra session, however, the number was again increased to twenty.

The Extra Session of the Forty-fifth General Assembly amended and rewrote the Code sections providing pensions for disabled firemen and policemen. The new law, consisting of twenty-one sections, provides for the creation, maintenance, and administration of a policemen's and firemen's retirement or pension system. In any city in which the firemen and policemen are appointed under the civil service law of the State, there shall be created two separate retirement or pension systems for the purpose of providing retirement allowances for firemen and policemen appointed after the taking effect of this law, or for the benefit of their dependents as the case may be. Each system shall be under a board of trustees, and shall be known as the "fire retirement system of (..... city)" and the police retirement system of (..... city)".

All persons who become policemen or firemen after the date of the establishment of this system shall become mem-

¹²⁶ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 5; Laws of Iowa, 1933, Ch. 90.*

bers thereof as a condition of their employment. Such members shall not be required to make contributions under any other pension or retirement system of the city, county, or State of Iowa.

The general administration and the responsibility for the proper operation of the retirement system and for making effective the provisions of this act are vested in a board of fire trustees and a board of police trustees. The board of fire trustees shall consist of the chief fire officer, the city treasurer, the city attorney, two firemen elected by members of the fire department, and two citizens appointed by the mayor. The board of police trustees shall consist of the chief of police, the city treasurer, the city attorney, two policemen, and two citizens appointed by the mayor.

Each system is financed by the establishment of five funds. The first of these — the annuity savings fund — shall be the fund in which shall be accumulated contributions from the compensation of members to provide for their annuities. A table is set forth showing the rate of contribution for retirement at the age of 55 and also for retirement at 60 — the rate varying with the age at which the participant becomes a member. Retirement may be at the age of either 55 or 60 at the option of the member and the contributions range from 3.91 per cent of the salary to 9.23 per cent, depending on the age of the applicant. Other special funds — the “annuity reserve fund”, the pension accumulation fund, the pension reserve fund, and the expense fund — are provided in the law.

There is also provision for annual contributions by the city. Until determined by actuarial valuations, this is to be 7.9 per cent of the earnings of the members who are under this act. Funds required from this source are certified by the board of trustees to the superintendent of public

safety and made a part of his annual budget estimate. In the definitions, the term "superintendent of public safety" is defined to include the mayor in cities not having a superintendent of public safety and the city manager.

In conformity with this law, Section 6310 of the *Code of 1931* which deals with pension funds was amended by adding the provision that "cities, in which a police and/or fire retirement system based upon actuarial tables shall be established by law, shall levy for the police and/or fire pension funds a tax sufficient in amount to meet all necessary obligations and expenditures; and said obligations and expenditures shall be direct liabilities of said cities".

Other sections of the Code were amended in the interest of uniformity and clarity.¹²⁷

In accordance with a new provision of the law, any city or town maintaining a volunteer fire department, including those acting under special charter, and those under the city manager form of government, may procure and maintain insurance policies for the benefit of members of such department who are not entitled to receive benefits of the firemen's pension or retirement allowance as provided by law.

Such policies of insurance may be individual, covering each regularly appointed and active members of the department separately, or they may be blanket or group policies covering any member who shall receive any injury which shall prevent him from pursuing his usual vocation, provided the injury were caused by or arose out of the duties of such member as fireman. The policies shall provide for a weekly indemnity for a period of not to exceed fifty-two weeks, and for the payment to dependents in the event of the death of such fireman while performing his duty.¹²⁸

¹²⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 75.

¹²⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 67.

Section 5635 of the *Code of 1931* was amended to provide that in cities having a population of from twenty-five thousand to sixty thousand, the mayor may appoint one or more women as police matrons for duty at each station house where women and children are detained under arrest. The appointees shall be residents of the city, over thirty years of age, and so far as applicable they shall be subject to the same regulations, restrictions, and insurance as policemen, and shall hold their office during good behavior unless by reason of age or infirmity they become incapacitated for service. In cities having a population of sixty thousand or more, and in cities operating under the manager plan with a population of not less than twenty thousand, one or more police matrons shall be appointed from the civil service list.

Provision was also made that physical examinations of applicants for appointment to positions of policeman, policewoman, police matron, or fireman shall be held under the direction of the boards of trustees of the policemen's and firemen's pension funds. Chapter 75, Section 5, subsection 9 of the laws of the extra session provides for a medical board to be appointed by the board of fire trustees and the board of police trustees jointly.¹²⁹

Municipal ordinances of a general or permanent nature, and those imposing any fine, penalty, or forfeiture, shall be published in some newspaper printed and of general circulation in the city or town. If no such paper is issued, the ordinance may be published in some other paper designated by the council, or in lieu of publication it may be posted in three public places. Prior to 1934 the law required that if posting were relied upon, one copy of the ordinance must be placed in the post office and another in the mayor's office. Under this law as amended by the Extra Session of

¹²⁹ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 65.*

the Forty-fifth General Assembly a copy need not be posted in the post office.¹³⁰

In cities having a river front improvement commission the fee simple title to the bed of the meandered stream dividing the corporate limits of the city shall vest in the commission in trust for the public. The commission may redeem lands between the meandered lines, construct dams, and beautify the banks as public interest may require. An amendment to this law provides that the commission may erect on land within its jurisdiction "an armory, coliseum, city hall, fire department" or other public building and furnish and equip such building.¹³¹

Section 6944 of the *Code of 1931* deals with property which is exempt from taxation, and provides that bonds or certificates issued by any municipality, school district, drainage or levee district, or county within the State of Iowa shall be exempt. This law was amended to apply also to bonds or certificates issued by any river front improvement commission.¹³²

Certain cities in Iowa are authorized to have full control of the city bridge fund levied and collected therein, and to use the same for the construction and repair of bridges and culverts, and in payment of bridge bonds and interest. Prior to 1934 this law applied only to cities of the second class having a population of two thousand or more, which border on or are traversed by a stream two hundred feet or more in width, and to cities of the first class. The law has now been amended to include cities which have a population of forty-five hundred and not exceeding six thousand, "and which are traversed by a river and in which there

¹³⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 66; *Code of 1931*, Sec. 5720.

¹³¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 68.

¹³² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 84.

are, within the corporate limits, at least twelve (12) bridges used for general traffic". Such cities may in accordance with the new law levy annually a tax of not more than one and one-fourth ($1\frac{1}{4}$) mills, which shall be used only for bridge purposes. This law appears to be, in effect, special legislation for Decorah.¹³³

In the interest of health and sanitation a law consisting of eight sections was passed by the Regular Session of the Forty-fifth General Assembly, authorizing cities and towns to own, operate, and maintain sewage treatment plants. One section of the law was rewritten and three other sections were amended by action of the extra session. The amended law provides that cities and towns may own, acquire, construct, equip, operate, and maintain within or without the corporate limits, sewage treatment plants fully equipped for the collection, treatment, purification, and disposal of wastes. It also authorizes the acquisition and ownership of swimming pools and golf courses. In all such cases the issuance of revenue bonds is authorized to pay the costs of such improvements and these are to be financed only through the Federal government or an agency thereof as directed by law.

Cities and towns are likewise authorized to provide wharves, docks, or piers to be paid for in a similar manner, if such projects are approved by a majority vote at an election called for that purpose. Provision was made, however, that no election need be held unless petitioned for by a number of voters equal to fifteen per cent of those voting at the last preceding municipal election. Under this law the building of any of these improvements shall be under the supervision of the city or town, "and the work of construction shall be done by hand labor so far as is prac-

¹³³ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 69; Code of 1931, Sec. 5875.*

licable". The former law provided for financing such improvement projects through the "reconstruction finance corporation". Under the amended law, money may be borrowed from the "federal government or an agency thereof".¹³⁴

Cities and towns, including cities operating under the commission form of government, are authorized to contract indebtedness and issue bonds for the purpose of building and constructing sewers. This has now been amended to include the building of "sewer outlets and/or purifying plants". The indebtedness incurred for building such sewers or sewer outlets or purifying plants shall not be considered an indebtedness incurred for general or ordinary purposes.¹³⁵

Section 6211 of the *Code of 1931*, as amended at the regular session, provides that if a city or town comprises a single sewer district an annual tax of one and one-fourth mills may be levied and that the funds so raised may be used, among other things, for the "maintenance and operation" of a sewage disposal plant serving the district. This law was amended so that such funds may now be used also for the "construction, reconstruction or repair" of any such plant which is now serving or which is intended to serve the district.¹³⁶

Cities and towns have power to purchase, erect, maintain, and operate heating plants, waterworks, gas-works, electric light, and power plants and lease or sell the same. Section 6134-d1 of the *Code of 1931* provides that municipalities shall have power to pay for any such plants or im-

¹³⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 71; *Laws of Iowa*, 1933, Ch. 111.

¹³⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 72; *Code of 1931*, Sec. 6125.

¹³⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 73.

provements out of the future earnings, and may secure the payment of costs of the improvements by a pledge of the property purchased and the net earnings of the plant. The Extra Session of the Forty-fifth General Assembly added a further provision which authorizes cities and towns to issue negotiable, interest-bearing revenue bonds payable from and secured by the net earnings of the plant. The bonds may also be secured by a pledge of the property purchased, but they shall not constitute a general obligation of the city or town nor may they be enforced in any manner by taxation.

The form of the bond to be used is set forth in the law, and provision is made that such bonds shall not be sold for less than par, plus accrued interest, and shall not be negotiated on a basis to yield more than six per cent per annum, computed to maturity according to the standard tables of bond values.¹³⁷

As a part of the building program to be financed through the Federal emergency administration of public works the Extra Session of the Forty-fifth General Assembly authorized cities and towns to purchase, construct, maintain, and operate armories, for which fees are charged, and pay for the same solely out of the earnings. Any city or town which builds an armory under the provisions of this law is authorized to issue negotiable bonds in such amounts as may be necessary to provide sufficient funds to pay all the costs of construction and operation of such improvement, including engineering and other expenses, together with interest to a date six months subsequent to the estimated date of completion. Bonds thus issued shall be payable only out of the income derived from the building. The council of the municipality may pledge the property purchased and the net earnings of the armory for the payment of the bonds. But

¹³⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 74.

in no case shall the bonds constitute an obligation against the city.¹³⁸

Section 6606 of the *Code of 1931* which deals with the powers of the council in commission governed cities was amended to provide that any city of this group having a population of 20,000 shall have power to establish armories at any suitable location within the corporate limits, and may maintain, lease, and dispose of the same. This measure does not restrict the financing to Federal funds, nor does it require a repayment from net earnings of the building.¹³⁹

Another law dealing with armories provides that any commission governed city with a population of more than 60,000 and less than 85,000 is authorized to take title to a privately constructed armory situated in the city, to assume the indebtedness existing against the building and to finance such indebtedness by issuing bonds in an amount not to exceed \$130,000. The city shall also have power to pledge the net yearly rental of such armory to the payment of the bonds issued and the interest thereon. Bonds shall be issued in accordance with Chapter 320 of the *Code of 1931*. This law was evidently passed for the benefit of Sioux City since that is the only commission governed city in Iowa having the population designated in this law.¹⁴⁰

Section 6607 of the *Code of 1931* provides for the levying of a tax of one-eighth of a mill by commission governed cities for the purchase or construction of swimming pools, bathing beaches, armories, and dance pavilions. This law was amended to provide that the tax designated may be levied annually and that the funds may be used for the

¹³⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 76.

¹³⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 77.

¹⁴⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 78.

purchase of building sites as well as for the construction of improvements. This law also provides that the city council may authorize the issuance of bonds and pledge all or any part of the earnings to be derived from the operation of any improvement acquired, and the earnings so pledged shall be used for the payment of the bonds and interest and toward the reduction of the tax otherwise provided.¹⁴¹

Chapter 326 of the *Code of 1931* which deals with the government of cities by commission was amended by the Extra Session of the Forty-fifth General Assembly by the addition of a provision relative to the building of police stations and jails. The new section provides that commission governed cities with a population between 50,000 and 60,000 shall have power to purchase property and to erect or construct thereon all necessary buildings required for police stations and jails, or to erect such buildings on land already owned. They may also levy a tax of not to exceed 1/4 of a mill on the dollar to pay for such improvements, and they may issue bonds for the payment of these improvements in anticipation of the taxes levied.¹⁴² This was, apparently, special legislation for Cedar Rapids.

The Regular Session of the Forty-fifth General Assembly, in passing the so-called Beatty-Bennett Law, provided, in Section 7 of that law, that the total rate of millage levies for the year 1933 or 1934 by any city or town for the fire funds and fire department maintenance funds should not exceed one-fourth of the total rate of millage levies made in 1930 by the municipality for such funds. This law has now been amended by adding the provision that any city or town, upon application to the State Comptroller and upon showing that the amount thus available is clearly in-

¹⁴¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 79.

¹⁴² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 80.

adequate for such purposes, may be exempted by the Comptroller from the limitations in this section "but only to the extent required by such necessity and not in excess of the amount of money raised by the 1930 millage levy for such fund or purpose, and only for the year for which such exemption shall be granted".¹⁴³

Section 380 of the *Code of 1931* provides that no greater tax than that entered upon the record, in the regular course of procedure, shall be levied or collected in counties, municipalities, school districts (other than rural independent school districts and school townships divided into subdistricts) and other public taxing units. Exceptions are made, however, in which a slightly increased amount may be levied to meet certain designated emergencies. This section was amended by the Regular Session of the Forty-fifth General Assembly to include among the exceptions, expenditures "for the benefit of any person entitled to receive help from public funds". The extra session added the further exception that any city having a population of 24,000 and not more than 27,000 might, during 1933 and prior to April 1, 1934, exceed its levy in the street improvement fund by any sum not exceeding \$25,000. This measure was of a temporary nature. It was introduced by the Senator from Clinton County and was apparently intended for the benefit of the city of Clinton.¹⁴⁴

For several years past any city having a population of thirty-five hundred or over, situated in a county having a population of one hundred and fifty thousand or over, may, through action of its city council, expend a limited amount of money to aid in the purchase of land within the county

¹⁴³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 85; *Laws of Iowa*, 1933, Ch. 123.

¹⁴⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 9; *Laws of Iowa*, 1933, Ch. 14; *Code of 1931*, Secs. 373, 380, 5259.

for use as a State park. This law was recently amended to apply to any city or town regardless of the population of the municipality or the county in which it is situated.¹⁴⁵ Thus a law, which was special in its application, was made general.

Upon request of the local board of health, the mayor in every city or town shall appoint a permanent sanitation and quarantine officer who shall be subject to the orders and directions of the local board and its health officer in the execution of health and quarantine regulations. Prior to 1934 only members of the police force were eligible to such appointment. This restriction has now been removed.¹⁴⁶

MISCELLANEOUS

A new enactment of legislation makes it unlawful to promote various endurance contests in this State. This law provides that it shall be unlawful for any person, firm, or corporation to advertise, operate, maintain, attend, or promote any mental or physical endurance contest in the nature of a "marathon", "walkathon", or "skatathon". But this shall not be deemed to prevent ordinary amateur or professional athletic events or contests of high school, college, and intercollegiate sports.

Any person violating this law shall be subject to a fine of from one hundred to one thousand dollars, to imprisonment for one year, or to both such fine and imprisonment.¹⁴⁷

Bread manufactured for sale in Iowa is subject to certain regulations with regard to weight. A recent amendment to the law upon this subject adds the provision that bread when weighed for inspection shall be weighed in the manu-

¹⁴⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 22.

¹⁴⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 29.

¹⁴⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 141.

facturer's plant when it is wrapped ready for delivery, and bread coming into Iowa from an adjoining State when weighed for inspection shall be weighed in the packages, containers, vehicles, or trucks of the manufacturer at the time when the bread crosses the State line, or at the first point or stop for sale or delivery after crossing the line. The weight shall be determined by averaging the weight of not less than fifteen loaves picked at random from any given lot. Prior to 1934 a variation or tolerance in the weight was allowed, provided, however, that such tolerance should not exceed ten per cent over, nor four per cent under the standard weight. Under the amended law "reasonable variations or tolerances" are permitted but the percentage of such variations is not designated.¹⁴⁸

The law relative to the practice of cosmetology was amended in several minor details by the Extra Session of the Forty-fifth General Assembly. The amended law applies to all persons engaged in the practice of cosmetology and to those "who hold themselves out to the public as being engaged in" it. The law also applies specifically to the practice of "manicuring" as well as massaging, cleaning, stimulating, or otherwise beautifying the human body. Another amendment requires licenses for itinerant cosmetologists. A further amendment provides that any person who violates the rules which relate to the practice of cosmetology shall be guilty of a misdemeanor and shall be punished by a fine of not to exceed one hundred dollars or by imprisonment for not to exceed thirty days.¹⁴⁹

No person shall maintain or conduct a hotel, restaurant, bakery, ice cream factory, meat market, or place where fresh meats are sold at retail until he shall obtain a license

¹⁴⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 35.

¹⁴⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 30.

from the State Department of Agriculture. Each license shall expire one year from date of issuance, except that a hotel or restaurant license shall expire on the last day of December following the date of issuance. Fees for licenses vary from three to fifteen dollars depending upon the type of business conducted. This law was amended by adding the provision that in addition to its annual license fee, each restaurant hereafter opened and each restaurant hereafter changing ownership shall, before it opens for business or before the new owner assumes the management and control of the business, pay to the State Department of Agriculture an inspection fee of fifteen dollars. The funds thus received are to be paid into the State Treasury and retained as a "restaurant fund". They are to be used for the administration and enforcement of the law relating to restaurants. If there is a surplus in this fund which is not needed for the purpose designated, the State Treasurer may, upon the recommendation of the State Secretary of Agriculture, transfer such surplus to the general fund.¹⁵⁰

SPECIAL ACTS

Two measures were passed by the Extra Session of the Forty-fifth General Assembly authorizing the Governor to execute certain land patents. In January, 1932, the sheriff of Fremont County gave a sheriff's deed to certain lands in that county which had been sold at a sheriff's sale. Subsequently the chairman of the board of supervisors of that county executed a contract to sell this land to Lloyd Martin and Edith M. Martin, his wife. Mr. Martin objected to the title, however, and Fremont County thereupon executed a warranty deed to him for the land in question. In order to make the title valid and clear, the General Assembly authorized the Governor of the State to execute a patent to

¹⁵⁰ *Acts of the Extra Session of the Forty-fifth General Assembly, Ch. 31.*

the land in accordance with the law and the rights of the parties involved.¹⁵¹

Another measure authorized the Governor and Secretary of State to issue to Joseph Farley and Laura Farley a patent to certain lots located in Polk County. This act was introduced by the Senate Committee on Ways and Means, but neither the law as passed nor the original bill indicate the reason for its introduction and passage.¹⁵²

LEGALIZING ACTS

At each session of the General Assembly of Iowa a considerable number of legalizing acts are passed. The Extra Session of the Forty-fifth General Assembly was no exception in this regard — there being thirty-nine such measures passed at that session. Twelve of these measures were enacted to make permanent certain transfers of funds which had already been made for temporary purposes. In ten of these cases transfers had been made to the poor fund of the county. In the other two instances transfers were made to the general fund.

In Audubon County, \$7,000 had been transferred from the secondary road construction fund to the poor fund. In O'Brien and Taylor counties similar transfers of \$10,000 in each case had been made. In Cass County a transfer of \$20,000 had been made from the secondary road maintenance fund to the poor fund, and in Cherokee County \$25,000 had been thus transferred. Similar transfers had been made in other counties — in Winneshiek County \$10,000 from the secondary road construction fund and court fund to the poor fund, in Dallas County \$16,358.93 from the Washington Consolidated School District fund to the general fund, in Emmet County \$5,000 from the sec-

¹⁵¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 203.

¹⁵² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 202.

ondary road maintenance fund to the general fund of the county, and in Harrison County \$14,000 from the secondary road trunk construction fund to the general fund of the county. In each of these cases separate measures were passed making permanent the transfers made by the city councils.

In three instances transfers were legalized, but the amounts were not designated. In Hancock and Humboldt counties moneys had been transferred from the bovine tubercular eradication fund to the poor fund, and in Butler County moneys had been taken from the maintenance fund and placed in the poor fund. In each of these cases the transfers were made permanent, regardless of the amount of money involved.¹⁵³

In three instances — in Muscatine County, Story County, and Lee County — moneys had been taken from the fund for care of the insane and used for the maintenance of the county home. Some question having arisen relative to the legality of this expenditure, acts were passed legalizing the expenditure in each of these counties.¹⁵⁴

In like manner for a period of some five years the board of supervisors of Muscatine County had levied a tax for indigent children and used the proceeds as a poor relief fund. This practice was questioned and a legalizing act was passed to validate the expenditure.¹⁵⁵ In Pocahontas County there was an indebtedness of \$47,848.53 for the payment of which no funds were available. To meet this obligation the board of supervisors had issued funding bonds. The validity of these bonds being called in question, a legal-

¹⁵³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 231-242 inclusive.

¹⁵⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 216, 218, 219.

¹⁵⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 215.

izing act was passed declaring them to be legal and binding upon the county.¹⁵⁶

Seven measures were passed to legalize the official acts of governing bodies of municipalities. In Des Moines, Burlington, Lake View, Roland, Grand Junction, and Wyoming bonds, warrants, or pledges had been issued in payment for public improvements which had been contracted for and installed as per contracts. In each instance some question relative to the validity of the proceedings having arisen, a measure was passed to correct any irregularities that may have arisen and to make valid the bonds, warrants, or pledges as the case might be. In the town of Guttenberg money had been taken from the electric light fund and used for the relief of unemployment. A measure was passed to legalize and make valid this transfer.¹⁵⁷

Four measures were passed by the extra session to validate bond issues in various school districts of the State. In the Independent School District of Corydon \$4,000 in school refunding bonds had been issued and an annual tax levied for the repayment of the same. In the consolidated School District of Whiting similar bonds to the extent of \$8,000 had been issued. In the Rural Independent School District No. 2, Fremont Township, Winneshiek County, bond issues to the extent of \$2,200 had been negotiated, and in the Independent School District of Clinton bonds to the extent of \$210,000 had been issued. In each of these cases some question of legality having arisen a measure was passed to legalize and validate the bond issue and the tax levy made in connection therewith.¹⁵⁸

¹⁵⁶ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 217.

¹⁵⁷ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 220, 221, 222, 223, 224, 225, 226.

¹⁵⁸ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 227, 228, 229, 230.

Another legalizing act passed by the extra session made valid all programs and projects for the construction of secondary roads in all counties of Iowa, where the officers whose duty it is to initiate or adopt the program did so, in the year 1933, in conformity with the law, except that they acted at a time or times later than that prescribed in Section 4644-c25 of the *Code of 1931*. This law also provided that where a secondary road construction program had been adopted as contemplated by this law the public officers might at any time, prior to December 31, 1933, proceed to initiate the program as outlined.¹⁵⁹

To alleviate financial distress certain depositors' agreements were entered into by the State and public bodies of the State, through their officers and agents, covering deposits of public moneys in banks. To legalize and make valid these agreements an act was passed which provided that "all depositors' agreements heretofore entered into" by the State, through the Executive Council or any officer or agent, covering deposits of public moneys in any bank that has assumed all or any part of the deposit liability of a depository bank, and all depositors' agreements hereafter entered into by such public officers are legalized and made valid and binding.

This law specifically stipulated that the purpose and intent of this act is "to legalize all depositors' agreements heretofore entered into and to allow such public bodies the right to participate in the state sinking fund for public deposits and insofar as the provisions of this act may conflict with other acts, or parts thereof, the provisions of this act shall control."¹⁶⁰

Ten measures were passed by the Extra Session of the

¹⁵⁹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 204.

¹⁶⁰ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 120.

Forty-fifth General Assembly to legalize the acts of corporations. The Modern Woodman Commercial Club of Bryant, the Star Automobile Company of Pella, the Elgin-Brainard Farmers Cooperative Company of Elgin, the First Methodist Episcopal Church of Nora Springs, the Pooley Lumber Company of Greene, the Marshalltown Manufacturing Company, the Benton County Agricultural Society, the Hudson Cooperative Dairy Association, and the Keokuk Base Ball Grounds Association had each allowed its charter to expire and had not had it renewed within the time prescribed by law. In each case a legislative measure was enacted legalizing the acts which had been performed since the expiration of the charter and granting a renewal of the charter.¹⁶¹

In the case of the Heiberg Brewing Company of Waverly papers had been filed for incorporation, but some question having arisen relative to the legality of the proceedings, a measure was passed to legalize the acts of this company and to make valid its incorporation.¹⁶²

The *Code of 1931* includes a provision that a bill which seeks to legalize the acts of "any official or board or other official body, in regard to any matter not of public nature" shall not be considered until it is printed as a bill and distributed to members of the General Assembly. The printing shall be without expense to the State and the State Printer is not to print such bills until he has received a deposit of at least two dollars per page. Such bills shall be excluded from the journals. The Extra Session of the Forty-fifth General Assembly added to this law the further provision that "Local or legalizing acts of a strictly private interest shall not be printed in the journal, but are to be

¹⁶¹ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 205, 206, 207, 208, 209, 210, 212, 213, 214.

¹⁶² *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 211.

printed in bill form only when the cost of such printing shall be deposited with the superintendent of printing at the rate of \$2 per page, and the newspaper publication of such bill shall be without expense to the state.¹⁶³'

JOINT RESOLUTIONS

Three joint resolutions were passed by the Extra Session of the Forty-fifth General Assembly. The Sixty-eighth Congress by a two-thirds vote of each house had proposed a constitutional amendment giving Congress the power to limit, regulate, and prohibit the labor of persons under eighteen years of age. The powers of the several States were unimpaired by this action except that the operation of State laws must be suspended to the extent necessary to give effect to the Federal legislation. This amendment is to become a part of the Constitution of the United States when it has been ratified by the legislatures of three-fourths of the several States. A joint resolution was passed by the Iowa General Assembly to ratify this Federal child labor amendment.¹⁶⁴

A second joint resolution authorized the payment of officers and employees of the Extra Session of the Forty-fifth General Assembly — the rate of payment for the various individuals being set forth in the bill. After the passage of this measure certain omissions were discovered. Accordingly, a third joint resolution was passed to supplement the former measure. This provided payment for those employees whose names had been omitted from the original bill.¹⁶⁵

¹⁶³ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 7.

¹⁶⁴ *Acts of the Extra Session of the Forty-fifth General Assembly*, Ch. 243.

¹⁶⁵ *Acts of the Extra Session of the Forty-fifth General Assembly*, Chs. 244, 245.

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