

J. H. KING, from the Committee on Railroads, submitted the following report:

MR. SPEAKER:

Your Committee on Railroads, to whom was referred house file No. 108, a bill for an act relating to taxes voted in aid of the construction of railroads, beg leave to report that they have had the same under consideration, and herewith present a substitute therefor, and have instructed me to report the same back to the house with the recommendation that the accompanying substitute do pass.

J. H. KING, *Chairman*.

Ordered passed on file.

SUBSTITUTE FOR HOUSE FILE NO. '108.]

A BILL

FOR AN ACT RELATING TO TAXES VOTED IN AID OF THE CONSTRUCTION OF RAILWAYS UNDER CHAPTER 123, OF THE ACTS OF THE SIXTEENTH GENERAL ASSEMBLY, AND CHAPTER 157, OF THE ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY OF THE STATE OF IOWA, AND SUPPLEMENTAL THERETO.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa.* That whenever any
2 taxes have been voted and levied upon the property of any township, city or town in any
3 county in this state under the provisions of chapter 123 of the acts of the sixteenth general
4 assembly, and chapter 157 of the acts of the seventeenth general assembly, to aid in the con-
5 struction of any railway within this state, and the work of construction of the said railway
6 shall not have been in good faith commenced in said township, or in the adjoining township,
7 when the line of said railway does not pass through such township, within two years from
8 the date of the time when such taxes were voted, the right of such company to any such
9 taxes shall be declared to be forfeited, and the board of supervisors of such county shall abate
10 and cancel such tax on the tax-books of the county, and refund any taxes in the treasury of
11 the county that have been paid into such treasury to the person paying the same. The pro-
12 visions of this section are intended to cover all cases where taxes have been voted and no
13 time was stated in the notice of such election when the work was to be commenced.

SEC. 2. When taxes have been voted and levied to aid in the construction of any railway
2 within this state by any township, town or city, under and by virtue of the provisions of the acts

3 of the general assembly referred to in section 1 of this act, and such railway company shall have
4 neglected for the space of six months to comply with the terms of the notice and petition un-
5 der which such taxes have been voted, and such fact shall be certified to the board of super-
6 visors of the county wherein such taxes were voted by the trustees of the township or town
7 or city council, it is hereby made the duty of the board of supervisors of such county to
8 abate and cancel all such taxes on the tax-books of the county, and refund any money in
9 county treasury to the persons who may have paid the same.

SEC. 3. This act, being deemed of immediate importance by the general assembly, shall
2 take effect and be in force from and after its publication in the *Iowa State Register* and *Iowa*
3 *State Leader*, newspapers published at Des Moines, Iowa.