

A BILL

FOR AN ACT TO PROVIDE FOR LEVYING AND ENFORCING TAXES ON ROYALTIES OR LICENSE FEES PAID ON THE MANUFACTURE OR USE OF PATENTED ARTICLES IN THE STATE OF IOWA.

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

SECTION 1. Every person receiving royalties or license fees for the manufacture or use of
2 patented articles in this State, shall pay a tax of 10 per cent on the gross amount of such
3 royalties or license fees, the same to be computed for the six months ending June 1st and De-
4 cember 1st, and to be payable within 30 days thereafter to the county treasurer, to be
5 credited to the county funds, in each county where the business for which such royalties or
6 license fees are received is carried on. For the payment of such tax there shall be a lien on
7 said royalties or license fees as soon as the same are payable, and the person conducting such
8 business shall retain said 10 per cent thereof, in his hands for the payment of said tax, and
9 shall pay the same to the county treasurer ; and for failure so to do shall be personally liable
10 and the same shall be a lien on his personal and real estate, to be entered and enforced
11 against him or his property as other taxes ; and upon such payment by him the claim of the
12 person entitled to such royalties or license fees shall be extinguished to the extent of the
13 taxes so paid.

SEC. 2. Every person as aforesaid receiving royalties or license fees, also every person
2 carrying on such business and liable for the payment of such royalties or license fees, shall,
3 within 15 days after June 1st and Decemder 1st of each year, make a return under oath to
4 the county treasurer where said business is carried on, showing where and by whom such
5 business is carried on, its character and the gross amount of royalties or license fees receiv-
6 able therefrom during the preceding six months, and by whom said return is made, which
7 facts the county treasurer shall enter in a book of record to be kept for that purpose, to-
8 gether with the amount of said tax and by whom paid, and upon the failure to make such
9 return within said 15 days, there shall be added to said tax a penalty of fifty per cent, and
10 said return shall be compelled by an action of mandamus in the name of the county treas-
11 urer, under the provisions for such action in this State.

SEC. 3. Upon failure to pay said tax within said 30 days by the person receiving royalties
2 or license fees as aforesaid, the county treasurer shall forthwith notify thereof the person
3 carrying on said business, and that he will be held liable to pay said tax so delinquent, and

4 said taxes so delinquent shall be entered by said county treasurer against such persons in
5 the regular tax list and become a lien upon their real or personal property, to be collected
6 and enforced as other taxes in this State.

SEC. 4. Upon the receipt of the returns herein provided for, the county treasurer shall
2 assess said tax against the person liable therefor, and enter the same in a book kept for that
3 purpose, with the name of the person, the character of business, the amount of royalties or
4 license fees so taxable and the total amount of such tax.

SEC. 5. When said tax has been paid by or enforced against one of said persons all pro-
2 ceeding against the other shall be stayed.

68812

APPROPRIATIONS RECOMMENDED

BY THE

HOUSE COMMITTEE.

TOTAL, \$365,750.

Soldiers' Home.....	\$100,000
Dairy Commission.....	\$ 20,000
Substitute for House File No. 585, Farmers' Protective Association—	
To aid in litigation of patents on barbed wire.....	\$ 1,000
Substitute for House File No. 256, Clarinda Insane Asylum—	
For protection of buildings begun.....	\$ 10,000
Substitute for House Files Nos. 158 and 506, Independence Insane Asylum—	
For enlarging building to increase size of kitchen, etc.....	10,000
Completing low pressure steam heating.....	3,000
Repairs and contingent fund (annually, \$3,000).....	6,000
Building additional cottage.....	\$ 40,000
	\$ 59,000
Substitute for House File No. 449, Anamosa Penitentiary—	
For work on walls of criminal insane department and department for female convicts.....	\$ 30,000
For furnishing the Warden's apartments.....	400
For transportation of convicts.....	1,000
	\$ 31,400
Substitute for House File No. 309, New Orleans Exposition Commission—	
For repayment of notes and county subscriptions—principal.....	\$ 16,019
Interest to March 1, 1886.....	1,220
State Teachers' Association.....	200
To repay advance of money by commissioner (balance of \$20,000).....	
	\$ 20,000

Substitute for House File No. 442, Institution for Feeble-Minded Children—

For purchasing beds and bedding	\$ 1,000
To be expended in improving central building.....	5,000
For repairs and contingent fund (\$2,000 annually).....	4,000
For new piano.....	400
For steam pump and repairing old one	600
For library and surgical instruments.....	200
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Total	\$ 11,200

Substitute for House File No. 316, Ft. Madison Penitentiary—

Contingent fund and repairs.....	7,500
Transportation of convicts.....	\$ 2,200
For new boiler	1,000
For solitary cell house.....	1,000
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Total.....	\$ 11,700

Substitute for House File No. 549, Prisoners' Aid Association—

The sum of \$750 to be placed in the hands of each Warden of penitentiary..	\$ 1,500
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Substitute for House File No. 368, State Normal School—

For teachers' salaries for two years, payable quarterly, commencing October 1, 1886.....	\$ 18,000
For contingent fund	2,000
For apparatus for mathematical department	100
For repairs to steam heating apparatus	200
For general repairs and fire escapes.....	1,000
For coal sheds.....	200
For sewerage	150
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Total.....	\$ 21,650

Substitute for House File No. 321, Agricultural College—

For new engine and improvement of electric light system.....	\$ 2,300
For laboratory and renewing gas supply.....	500
For general repairs and contingent fund	2,500
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Total	\$ 5,300

Substitute for House Files Nos. 71 and 73, Mt. Pleasant Insane Asylum—

For additional wing to accommodate 200 patients.....	\$100,000
For contingent fund (annually \$3,000)	6,000
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Total.....	\$106,000

Substitute for House File No. 209, State University—

To supply deficiency or immediate wants of the University for the current year.....	\$ 20,000
To supplement endowment support fund from June 30, 1886, to June 30, 1888.	30,000
Dental equipment.....	2,000
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Total.....	\$ 52,000

Substitute for House File No. 26, Soldiers' Orphans' Home—

For ice house.....	\$ 300
For general repairs and contingent fund	2,500
For furniture to fit up hospital building as a nursery and dormitory	500
For library	250
For organs	200
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Total	\$ 3,750

Substitute for House File No. 355, College for the Blind—

For repairs to gutters, roof, etc.....	500
For repairs to cupolas and porches.....	225
For painting outside and inside	1,100
For Portland cement work	675
For iron stairs to replace wooden ones worn out.....	3,100
For new floors	775
For repairs to inside wood work and plastering	325
For constructing two cisterns	500
For contingent fund and repairs.....	3,000
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Total	\$ 10,200

Substitute for House File No. 557, Mitchellville Industrial School—

For steam heating for new family building erected in 1885	\$ 1,000
For contingent and repairing fund.....	3,000

For furniture, beds and bedding	500
For purchase of 80 acres of land	4,000
For school supplies.....	100
For completing water supply and grading.....	1,000
For bath tubs and plumbing	250
For Sunday suits for girls	500
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Total	\$ 10,350

House File No. 671, Eldora Industrial School—

For finishing and furnishing fourth story, to increase dining room capacity and dormitory	\$ 3,000
For extending steam heating to same.....	500
For laundry machinery.....	500
or cooking range	300
For two steam kettles	200
For one rotary bake oven.....	500
For library	250
For furniture for hospital building that same may be used as a dormitory ..	500
For contingent fund.....	3,000
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Total	\$ 8,750

Substitute for House File No. 412, Deaf and Dumb Institute—

For new furniture in main building of institution.....	\$ 250
For supply pipe to water reservoir.....	200
For repairs in and on main building	1,000
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Total.....	1,450

Substitute for House File No. 325, Benedict Home—

For support. the sum of.....	\$ 2,000
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Senator Woolson, from the Committee on Labor, submitted the following report :

MR. PRESIDENT—Your Committee on Labor, to whom was referred Senate File No. 341, a bill for an act regulating factories, workshops, and other places where labor is employed, providing for the liability of employers of labor, allowing an attorney's fee in cases for the recovery of debts due for labor actually performed and in such cases doing away with the exemptions now allowed by law, beg leave to report that they have had the same under consideration and a majority of said committee present have instructed me to report the same back to the Senate with the recommendation that it be amended as follows :

- (1). Strike out of section 4 all after words "extinguishing fires" in 3rd line.
- (2). Strike out section 7, and insert the following :

Section 7. Every corporation or company, firm or person owning or operating any mine or manufactory shall be liable for all damages sustained by any person, including employes and laborers of such corporation or person, in consequence of the neglect of agents, or by any mismanagement of the engineers or other employes of such corporation or person, and in consequence of the willful wrongs, whether of commission or omission, of such agents, engineers or other employes, when such wrongs are in any manner connected with the use and operation of any mine or manufactory, on or about which they shall be employed, and no contract which restricts such liability shall be legal or binding.

- (3). Strike out section 8, in line 6 the words "thirty days" and insert the words "*fourteen days.*"

- (4). Strike out of line 7 of said section 8 the words "six months" and insert the words "*three months.*"

- (5). Add at end of section 8 the following :

Provided, that homesteads to the value of \$5,000, and personal property to the extent of \$90 to each judgment debtor shall be exempt from execution under the provisions of this section.

And that as so amended it do pass.

JNO. S. WOOLSON, *Chairman.*

Ordered passed on file.

IN THE MATTER OF THE INVESTIGATION OF HON. J. L. BROWN, MR. HOLBROOK OFFERED THE FOLLOWING:

WHEREAS, The special committee, appointed to inquire into certain acts and phases of the
 2 official conduct of Hon. J. L. Brown, Auditor of State, have reported the result of their in-
 3 quiries and the conclusions arrived at by the committee, said report being accompanied by
 4 the written testimony upon which the findings are based; and,

WHEREAS, Said evidence and report reflect severely on the official acts and character of
 2 said State official; and,

WHEREAS, Said Brown has, in a published communication, addressed to this body, re-
 2 quested the House to bring him before the bar of the Senate on articles of impeachment
 3 preferred, to the end that he may have opportunity to confront his accusers and vindicate
 4 himself before the Senate and the people; and,

WHEREAS, In view of all the facts and circumstances, this Legislature can not afford to
 2 drop the matter where it is, as to do so would be unjust to an expectant public, as well as to
 3 the demands of the accused; therefore,

Resolved, That the Speaker is directed to name a committee of five Representatives—
 2 members of the legal profession—to prepare articles of impeachment against said John L.
 3 Brown, as Auditor of State, and submit the same to the House immediately for its action,
 4 or in the event that such committee shall, in its judgment, fail to find sufficient evidence
 5 and cause to justify it in reporting articles of impeachment, that it make prompt report of
 6 the fact, with such recommendations as it may deem proper in the premises.

MR. WALKER PRESENTED THE FOLLOWING AS A SUBSTITUTE, AND ACCOMPANIED THE SAME BY THE STATEMENT OF SAID J. L. BROWN:

WHEREAS, By the report of the Joint Committee appointed to investigate the official con-
 2 duct of Hon. John L. Brown, Auditor of State, it appears that said Brown is guilty of mis-
 3 demeanors and malfeasance in office; and,

WHEREAS, It is due to the people of the State, as well as the accused, that said charges of
 2 misdemeanor and malfeasance be promptly tried before the tribunal provided by the Con-
 3 stitution for that purpose; therefore,

Be it Resolved, First. That said John L. Brown, Auditor of State, be and he is hereby
 2 impeached for misdemeanors and malfeasance in office.

Second. That a committee of five be appointed by the Chair to draw up and present for
 2 the consideration of the House specific articles of impeachment against said Auditor of

3 State, setting forth in detail, as provided by law, the charges upon which said impeachment
4 will be presented.

To the House of Representatives of the Twenty-First General Assembly:

In view of the recent report of the Joint Committee to investigate the office of Auditor
2 of State, and of the censure contained therein of said officer, it would seem, if such cen-
3 sure is merited, to be a matter of justice to the people of the State that proceedings be at
4 once commenced to remove such officer; and if such censure is not merited then justice to
5 said officer would require that the opportunity be given him to vindicate himself.

Believing it to be my right, I therefore respectfully demand that the necessary steps be
2 taken to present articles of impeachment against me in the Senate of this General Assem-
3 bly, where the charges against me will be definitely specified and I will be allowed the
4 assistance of counsel and the right to cross-examine witnesses and present testimony rele-
5 vant to the case, which rights have been heretofore denied me.

Confident of my ability to vindicate my every official act in such a proceeding, I earnestly
2 insist that such action be taken.

I accompany this request with a copy of a protest filed with said committee, which more
2 fully explains the ground of this action on my part.

3 Respectfully submitted,

4 J. L. BROWN, *Auditor of State.*