Iowa, Laws, statutes, etc.

ANNOTATED CODE

OF THE

STATE OF IOWA

CONTAINING

ALL THE LAWS OF A GENERAL NATURE

ENACTED BY

THE TWENTY-SIXTH GENERAL ASSEMBLY,

AT THE EXTRA SESSION, WHICH ADJOURNED JULY 2, 1897.

PUBLISHED BY AUTHORITY OF THE STATE.

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person who resorts to such shop, house, room or other place for the purpose of smoking opium or its preparations and compounds, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not exceeding five hundred dollars, or imprisoned in the county jail not exceeding six months, or both. The state, upon the trial of any person indicted for keeping a place described in this section, may, for the purpose of establishing the character of the place so kept by the defendant, introduce evidence of the general reputation of such place so kept, and such evidence shall be competent for such purpose. [26 G. A., ch. 95.]

SEC. **5004. Selling firearms to minors.** No person shall knowingly sell, present or give any pistol, revolver or toy pistol to any minor. Any violation of this section shall be punished by a fine of not less than twenty-five nor more than one hundred dollars, or by imprisonment in the county jail not less than ten nor more than thirty days. [20 G. A., ch. 78.]

SEC. **5005. Sale of tobacco to minors.** No person shali directly or indirectly, by himself or agent, sell, barter or give to any minor under sixteen years of age any cigar or tobacco in any form whatever, except upon the written order of his parent or guardian. Any violation of this section shall be punished by a fine of not less than five nor more than one hundred dollars, and the offender shall stand committed until fine and costs of prosecution are paid. [25 G. A., ch. 61.]

SEC. **5006. Sale of cigarettes.** No one, by himself, clerk, servant, employe or agent, shall, for himself or any person else, directly or indirectly, or upon any pretense, or by any device, manufacture, sell, exchange, barter, dispense, give in the consideration of the purchase of any property, of any services, or in evasion hereof, or keep for sale, any cigarettes or cigarette paper or cigarette wrappers, or any paper made or prepared for the purpose of making cigarettes, or for the purpose of being filled with tobacco for smoking; or own or keep, or be in any way concerned, engaged or employed in owning or keeping, any such cigarettes or cigarette paper or wrappers, with intent to violate any provision of this section; or authorize or permit the same to be done. Whoever is found guilty of violating any of the provisions of this section, for the first offense shall pay a fine of not less than twenty-five dollars nor more than fifty dollars and costs of prosecution, and stand committed to the county jail until such fine and costs are paid; for the second and each subsequent offense, he shall pay, upon conviction thereof, a fine of not less than one hundred dollars nor more than five hundred dollars and the costs of prosecution, or be imprisoned in the county jail not to exceed six months: *provided* that the provisions hereof shall not apply to the sales of jobbers doing an interstate business with customers outside the state. [26 G. A., ch. 96.]

The former statute (26 G. A., ch. 96), from which this section differs in some respects, was held unconstitutional as applied to cigarettes brought into the state and sold in the original package: *State v. McRicker*, 76 Fed., 956.

SEC. **5007. Tax on sale.** There shall be assessed a tax of three hundred dollars per annum against every person, partnership or corporation, and upon the real property, and the owner thereof, within or whereon any cigarettes, cigarette paper or cigarette wrapper, or any paper made or prepared for use in making cigarettes or for the purpose of being filled with tobacco for smoking, are sold or given away, or kept with intent to be sold, bartered or given away, under any pretext whatever. Such tax shall be in addition to all other taxes and penalties, shall be assessed, collected and distributed in the same manner as the mulct liquor tax, and shall be a perpetual lien upon all property both personal and real used in connection with the business; and the payment of such tax shall not be a bar to prosecution under any law prohibiting the manufacturing of cigarettes or cigarette paper, or selling, bartering or giving away the same. But the provisions of this section shall not apply to the sales by jobbers and wholesalers in doing an interstate business with customers outside the state.