

CHAPTER 3

PUBLICATION OF LEGISLATIVE ACTS

S. F. 132

AN ACT to amend section fifty-four (54), code 1924, relating to the publication of legislative acts.

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

1 SECTION 1. Section fifty-four (54), code 1924, is amended by in-
2 serting a period in lieu of a comma after the word "papers" as it ap-
3 pears in lines three (3) and four (4), and by striking out all parts
4 of said section after said period.

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

Approved March 25, A. D. 1925.

I hereby certify that the foregoing act was published in the Fairfield Ledger March 30, 1925, and the Iowa Legionaire April 3, 1925.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 4

MOTOR CARRIERS

H. F. 379

AN ACT to repeal chapter two hundred fifty-two (252) of the code, 1924, and to define motor carriers and to provide for the levy and collection of tax to be paid by such motor carriers for the maintenance and repair of highways and for the administration and enforcement of the provisions hereof.

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

1 SECTION 1. **Repeal.** That chapter two hundred fifty-two (252) of
2 the code, 1924, be and it is hereby repealed.

1 SEC. 2 **Definitions.** (a) The term "motor vehicle", when used
2 in this act, shall mean any automobile, automobile truck, motor bus,
3 or other self-propelled vehicle, not operated upon fixed rails or track,
4 used for the public transportation of freight or passengers for com-
5 pensation between fixed termini, or over a regular route, even though
6 there may be occasional, periodic or irregular departures from such
7 termini or route; except those busses owned by school corporations
8 and used exclusively in conveying school children to and from schools.

9 (b) The term "motor carrier", when used in this act, shall mean
10 any person operating any motor vehicle upon any highway in this
11 state.

12 (c) The term "highway", when used in this act, shall mean every
13 street, road, bridge, or thoroughfare of any kind in this state.

14 (d) The term "commission", when used in this act, shall mean
15 the board of railroad commissioners of this state.

1 **SEC. 3. Tax assessed.** In addition to the regular license fees or
2 taxes imposed upon motor vehicles there shall be assessed against
3 and collected from every motor carrier the following tax for the main-
4 tenance and repair of the highways:

5 For motor vehicles having pneumatic tires, one-fourth cent ($\frac{1}{4}\text{¢}$)
6 per ton-mile of travel.

7 For motor vehicles having hard rubber or solid tires, one-half cent
8 ($\frac{1}{2}\text{¢}$) per ton-mile travel.

1 **SEC. 4. How computed.** The ton miles of freight travel shall be
2 computed as follows: The maximum capacity of each motor vehicle,
3 including trailers, shall be added to the weight of the vehicle; this
4 sum shall be multiplied by the number of miles the vehicle is operated,
5 and the amount thus obtained divided by two thousand (2000).

1 **SEC. 5. How computed.** The ton-miles of passenger travel shall
2 be computed as follows: The maximum seating capacity of each
3 passenger carrying motor vehicle, including trailers, shall be esti-
4 mated at one hundred fifty (150) pounds per passenger seat; to this
5 sum shall be added the weight of the vehicle, the total shall then be
6 multiplied by the number of miles operated, and the amount thus
7 obtained divided by two thousand (2000).

1 **SEC. 6. Records required.** Motor carriers shall keep daily records
2 upon forms prescribed by the commission of all motor vehicles and
3 trailers used during the current month. On or before the tenth day
4 of the month following they shall certify under oath to the commis-
5 sion upon forms prescribed thereby summaries of their daily records
6 which shall show the ton-miles of travel in each county in which
7 motor vehicles were operated and the grand total ton-miles, both
8 passenger and freight, made by the motor carrier during the preced-
9 ing month, and such other information as the commission may re-
10 quire. The daily records shall be filed and preserved for a period
11 of at least five years, and thereafter until permission for their de-
12 struction shall have been given by the commission; but in every case
13 they shall be preserved by the commission or its authorized repre-
14 sentative until they shall have compared them with the summaries
15 on file with the commission.

16 Errors in summaries shall be adjusted from time to time as dis-
17 covered and certified to the county treasurers by the commission in
18 the same manner as the regular monthly certification hereinafter
19 provided.

1 **SEC. 7. Payment of tax.** On or before the last day of each month,
2 the commission shall notify all motor carriers of the amount of the
3 tax due from them for the preceding month, which shall be computed
4 by multiplying the total number of ton-miles operated by the appro-
5 priate rate of taxation as herein prescribed, and shall be paid to the
6 commission on or before the fifteenth (15) day of the following
7 month. If payment is not made upon the said date there shall be
8 added as a penalty a sum equal to one-fourth of the amount of the
9 original tax, if paid within thirty (30) days of such delinquency.

10 Taxes and penalties shall be a first lien upon all the property of the
 11 motor carrier. If payment is not made on or before sixty (60) days
 12 from the date when the tax is payable, the property of the carrier,
 13 or so much thereof as may be necessary, may be sold to satisfy the
 14 said taxes and penalty, interest and costs of sale.

1 **SEC. 8. Duty of commission.** It shall be the duty of the com-
 2 mission to enforce the collection of all taxes and penalties provided
 3 in this act, and notice of sale and procedure thereunder shall, so far
 4 as may be, accord with the provisions of the law for the collection of
 5 taxes upon general property.

6 The commission shall, on the last day of each month, remit to the
 7 treasurer of state all moneys collected under this act during such
 8 month.

1 **SEC. 9. Distribution of proceeds.** All moneys received under the
 2 provisions of this act shall be distributed as follows:

3 (a) For the administration and enforcement of the provisions of
 4 this act and the regulation of motor carriers one-fifth ($1/5$) or so
 5 much thereof as may be necessary shall be paid to the commission
 6 by warrant drawn from time to time by the auditor of state upon
 7 the treasurer of state.

8 (b) The balance shall be allocated each month by the commission
 9 to the various counties in the proportion that the number of ton-miles
 10 of travel in the respective county bears to the total number of ton-
 11 miles of travel within the state. The commission shall certify the
 12 amount due to each county to the auditor of state who shall draw
 13 warrants upon the treasurer of state to be transmitted to the re-
 14 spective county treasurers. Such funds shall be used by each county
 15 board of supervisors for the maintenance and repairs of highways
 16 over which motor carriers operate.

1 **SEC. 10. Act deemed separable.** Should any section of this act,
 2 or any part thereof, be held by any court of competent jurisdiction
 3 to be unconstitutional, such section or part thereof shall be deemed
 4 to be independent of and unrelated to any other section or part of this
 5 act, and such decision shall affect only the specific provision which
 6 it is held offends against the constitution, and shall not be held to
 7 be an inducement to the passage of any other section or provision of
 8 this act.

1 **SEC. 11. Publication clause.** This act being deemed of immediate
 2 importance shall be in full force and effect from and after its publica-
 3 tion in the Clermont Enterprise, a newspaper published in Clermont,
 4 Iowa, and the Des Moines Daily Record, a newspaper published in
 5 Des Moines, Iowa.

Approved April 3, A. D. 1925.

I hereby certify that the foregoing act was published in the Clermont Enterprise
 April 16, 1925, and Des Moines Daily Record April 15, 1925.

W. C. RAMSAY, *Secretary of State.*