

2 or of any rule or regulation promulgated thereunder by any motor  
3 carrier, the commission may, in addition to other penalties herein pro-  
4 vided, revoke and cancel the certificate of such motor carrier.

1 **SEC. 18. Misdemeanor—penalty.** Every owner, officer, agent, or  
2 employee of any motor carrier, and every other person who violates  
3 or fails to comply with, or who procures, aids or abets in the violation  
4 of any provision of this act, or who fails to obey, observe or comply  
5 with any order, decision, rule or regulation, direction, demand or  
6 requirement or any part or provision thereof, of the commission, or  
7 who procures, aids or abets any corporation or person in his failure  
8 to obey, observe or comply with any such order, decision, rule, direc-  
9 tion, demand or regulation or any part or provision thereof, shall be  
10 guilty of a misdemeanor and upon conviction shall be punished by a  
11 fine not exceeding one thousand dollars or by imprisonment in the  
12 county jail not exceeding one year, or by both such fine and imprison-  
13 ment.

1 **SEC. 19. 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 10, 1925.

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

## CHAPTER 6

### GASOLINE LICENSE FEE

S. F. 312

AN ACT imposing a license fee on gasoline used or sold for use in the state of Iowa, providing for the payment, collection, refund, distribution and expenditure thereof; providing for penalties for violations of the law; amend section forty-six hundred thirty-five (4635) of the code, 1924; and making an appropriation for carrying out the provisions of this act.

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

1 **SECTION 1. Amount of fee.** A license fee of two cents (2¢) per gal-  
2 lon or fraction of a gallon is hereby imposed on all gasoline in this  
3 state for any purpose whatsoever. Any person using gasoline within  
4 the state shall be liable for the fee herein provided for unless the  
5 same shall have been previously paid. License fees shall be collected  
6 and disposed of in the manner hereinafter provided.

1 **SEC. 2. Definition of terms.** (a) The term "distributor" as used  
2 in this act shall mean any person who brings into the state or who  
3 produces, refines, manufactures or compounds within the state any  
4 gasoline to be used within the state or sold or otherwise disposed of

5 by him within the state for use in the state. Provided, however, a  
6 person coming into the state traveling by motor vehicle may trans-  
7 port, for his own use, in the ordinary gasoline tank attached to and  
8 forming a part of such motor vehicle, not more than twenty (20)  
9 gallons of gasoline without being considered a distributor.

10 (b) The term "person" includes individual, partnership, corpora-  
11 tion and association. The term "treasurer" means the treasurer of  
12 the state of Iowa.

1 **SEC. 3. Price placard—misdemeanor—penalty.** Any person who  
2 sells or offers for sale at retail gasoline in this state, shall keep posted  
3 in a conspicuous place, most accessible to the public, at his place of  
4 business, a placard showing the sale price, the amount of the tax and  
5 the total price per gallon charged to customers on the different grades  
6 of gasoline sold. Any person violating the provisions of this section  
7 shall be guilty of a misdemeanor and shall be punished by a fine of  
8 not to exceed one hundred (\$100.00) dollars or imprisonment in the  
9 county jail for a period of not to exceed thirty (30) days.

1 **SEC. 4. Certificate required of distributor.** Each distributor of  
2 gasoline shall, within thirty (30) days after the taking effect of this  
3 act, file with the treasurer a duly acknowledged certificate on forms  
4 prescribed and furnished by the treasurer for this purpose, showing  
5 the name under which such distributor is transacting business in the  
6 state of Iowa, the name and addresses of the several persons constitut-  
7 ing the association or partnership and if a corporation, the corporate  
8 name under which it is authorized to transact business and its resi-  
9 dent general agent or other officers upon whom process may be served  
10 or who is authorized to represent it for all the purposes of this act.

1 **SEC. 5. Monthly report—remittance.** Each distributor of gasoline  
2 shall, on or before the twentieth (20th) of each calendar month, for-  
3 ward to the treasurer, a statement, sworn to by one of its principal  
4 officers, showing the total number of gallons of gasoline imported by  
5 him and the total number of gallons of gasoline sold or otherwise dis-  
6 posed of for the preceding calendar month and shall at the same time  
7 remit to the treasurer the amount of the license fee for such preced-  
8 ing month for which such distributor is liable.

1 **SEC. 6. Books open to inspection.** The books, records, papers, re-  
2 cepts, invoices and equipment of any distributor which pertain to the  
3 sale of gasoline shall be subject to inspection at any time during  
4 ordinary business hours by the treasurer or his representatives, but  
5 any information gained by the treasurer of state or such representa-  
6 tive by such investigation, shall be confidential and any person divulg-  
7 ing such information shall be deemed guilty of a misdemeanor and  
8 upon conviction thereof shall be liable to a fine not exceeding one  
9 thousand (\$1000.00) dollars.

1 **SEC. 7. Misdemeanor—penalty.** Any distributor who shall fail to  
2 make, or refuse to make the reports to the treasurer as herein pre-  
3 scribed, or shall refuse to permit the treasurer to examine the books,  
4 records, papers, receipts, invoices or equipment of such distributor  
5 pertaining to the sale of gasoline, or who shall make any incomplete,  
6 false or fraudulent return hereunder, or shall in any manner violate  
7 the provisions of sections 4 and 5 hereof shall be deemed guilty of

8 a misdemeanor and upon conviction shall be punished by a fine of  
9 not less than one hundred (\$100.00) dollars nor more than five hun-  
10 dred (\$500.00) dollars.

1 **SEC. 8. Reimbursement—procedure—false statement.** Any per-  
2 son who shall buy or use any gasoline for the purpose of operating  
3 or propelling stationary gas engines, tractors used for agricultural  
4 purposes, motor boats, airplanes or aircraft, motor vehicles, trucks  
5 and tractors owned and operated by the state of Iowa, or by a mu-  
6 nicipality for municipal purposes within the state, or who shall pur-  
7 chase or use any gasoline for cleaning or dyeing, or for any other  
8 commercial use except for propelling motor vehicles operated in whole  
9 or in part upon the public highways of the state or upon the streets  
10 of any city or town in the state, shall be reimbursed and repaid the  
11 amount of such license fee paid by him, upon presenting to the  
12 treasurer of state a statement accompanied by the original invoices  
13 showing such purchase which statement shall set forth the total  
14 amount of gasoline so purchased and used by such consumer other  
15 than for propelling motor vehicles operated or intended to be operated  
16 in whole or in part upon any of the public highways of this state or  
17 upon the streets of any city or town of this state and the treasurer  
18 of state, shall, upon the presentation of such invoice, cause to be  
19 repaid from the funds operated by the license fee collected on the use  
20 of gasoline as herein provided, the amount of such license fee paid  
21 by such consumer on gasoline used for purposes other than propelling  
22 motor vehicles as hereinbefore provided. All applications for refunds  
23 or reimbursements as provided for in this act shall be filed with the  
24 treasurer of state on blank forms provided by him for that purpose  
25 within ninety (90) days after the date on which such gasoline shall  
26 have been purchased as shown by the invoice. Any person, firm, or  
27 corporation who shall make any false statement in connection with  
28 an application for the refund of any money or license fee as herein  
29 provided or who shall collect or cause to be repaid to him or any  
30 person, any such fees, without being entitled to the same under the  
31 provisions of this section shall be guilty of a misdemeanor and upon  
32 conviction thereof shall be punished by a fine of not to exceed one  
33 thousand (\$1000.00) dollars.

1 **SEC. 9. Distribution of proceeds.** License fees collected under the  
2 provisions of this act shall be distributed and disbursed as follows:  
3 One-third (1/3) to the primary road fund. One-third (1/3) to the  
4 county road fund and one-third (1/3) to the township road fund,  
5 which county and township funds, the treasurer shall apportion  
6 among the counties of the state in the same ratio that the area of the  
7 county bears to the total area of the state, and on the first days of  
8 each month shall remit to the treasurer of each county the apportion-  
9 ments for its county and township road fund. The county treasurer,  
10 thereupon shall apportion such township road fund among the town-  
11 ships of the county in the same ratio that the number of miles of  
12 township roads in the township bears to the total number of miles  
13 of township roads within the county, and shall remit quarterly to the  
14 clerk of each township the apportionment for its township road fund.

1 **SEC. 10. Refunds quarterly.** The refunds provided for in section  
2 eight (8) of this act shall be made, quarterly, by the treasurer of

3 state. Claims for refunds shall be made on blanks provided by the  
4 treasurer of state and under such proofs under oath as he may pre-  
5 scribe. The auditor of state shall issue his warrants for refunds  
6 certified to him by the treasurer of state.

1 **SEC. 10-a1. Employees—appropriation.** The treasurer of state is  
2 authorized to employ such clerical and other help as may be needed to  
3 carry out the provisions of this act, the number and compensation of  
4 such employees to be fixed by the executive council.

5 There is hereby appropriated out of the money received under the  
6 provisions of this act sufficient funds to pay for help employed by  
7 the treasurer in enforcing the act and for making such refunds as  
8 are provided for herein.

1 **SEC. 11. Act separable.** If any part of this act is held to be un-  
2 constitutional or invalid by the courts, such decision shall not affect  
3 the validity of the remaining portions of this act.

1 **SEC. 11-a1. Optional property tax reduction.** Section forty-six  
2 hundred thirty-five (4635) of the code, 1924, is amended by striking  
3 from line two (2) of subsection two (2) of said section the following  
4 words: "less than one mill nor".

1 **SEC. 12. Publication clause.** This act being deemed of immediate  
2 importance shall be in full force and effect from and after its pub-  
3 lication in the Iowa Legionaire, a newspaper published in the city of  
4 Des Moines, Iowa, and the Sioux City Tribune, a newspaper published  
5 in Sioux City, Iowa.

Approved April 3, A. D. 1925.

I hereby certify that the foregoing act was published in the Sioux City Tribune  
April 13, 1925, and in the Winterset Madisonian April 15, 1925.

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

[The above newspapers selected by the Secretary of State under the provisions of Section 55  
of the Code of 1924.]

## CHAPTER 7

### MOTOR VEHICLES

H. F. 336

AN ACT relating to special agents or inspectors of the motor vehicle department and  
providing for a bond therefor.

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

1 **SECTION 1. Peace officers.** Special agents or inspectors employed  
2 in the motor vehicle department and working under the supervision  
3 of the secretary of state are hereby clothed with authority as peace  
4 officers for the purposes of this chapter and shall each qualify by  
5 filing a bond in the sum of five thousand dollars (\$5000.00).

1 **SEC. 2. Publication clause.** This act being deemed of immediate