

CHAPTER 146

CIGARETTE TAX

S. F. 269

AN ACT to amend, revise and codify sections one thousand five hundred seventy-four (1574) and one thousand five hundred seventy-five (1575) of the code of 1924, relating to the preparation, delivery and sale of cigarette stamps, the redemption of unused stamps, the disposition of spoiled stamps and the refund due and an appropriation therefor.

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

1 SECTION 1. Stamps—how handled. That section one thousand five
2 hundred seventy-four (1574) of the code of 1924, is hereby amended,
3 revised and codified to read as follows:

4 "The auditor of state shall prepare and have suitable stamps for
5 use on each package. Upon requisition of the treasurer of state the
6 auditor shall deliver to him the stamps designated in such requisition
7 and shall charge the treasurer with the stamps so delivered, and shall
8 keep an accurate record of all stamps coming into and leaving his
9 hands. The treasurer of state shall sell the stamps only to dealers
10 holding unrevoked permits. The moneys received from the sale of
11 said stamps shall be turned into the general fund of the state. Any
12 spoiled or unused stamps in the hands of either of the auditor or
13 treasurer shall be destroyed upon the joint certificate of the auditor,
14 treasurer and state accountant, setting forth the number, denomina-
15 tion and face value of the same. Such certificate shall relieve the
16 accountable officer from accountability in the amount thereof."

1 SEC. 2. Redemption to stamps. That section one thousand five
2 hundred seventy-five (1575) of the code of 1924, is hereby amended,
3 revised and codified to read as follows:

4 "Upon the written request of the original purchaser thereof and the
5 return of any unused stamps, the treasurer of state shall redeem such
6 stamps and cause a refund to be made therefor. The treasurer shall
7 prepare a voucher showing the amount of such refund due and the
8 auditor shall draw his warrant on the treasurer for such amount.
9 There is hereby appropriated out of any unappropriated funds in the
10 state treasury a sum sufficient to carry out the provisions of this act.
11 It shall be unlawful for any dealer to sell such unused stamps to any
12 person whomsoever."

Approved April 3, A. D. 1925.