

## CHAPTER 247

## SPEED OF MOTOR VEHICLES

H. F. 476

AN ACT to amend section fifteen (15) of chapter five (5), acts of the forty-first (41) general assembly, relating to the speed of passenger carrying motor vehicles.

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

1 SECTION 1. Section fifteen (15) of chapter five (5), acts of the  
2 forty-first (41) general assembly, is hereby amended by striking  
3 from line twenty-four (24) thereof the word "thirty" and inserting  
4 in lieu thereof the word "thirty-five".

1 SEC. 2. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication in  
3 the Des Moines Daily Record, a newspaper published at Des Moines,  
4 Iowa, and the Marshalltown Times Republican, a newspaper published  
5 at Marshalltown, Iowa.

Approved April 12, A. D. 1927.

I hereby certify that the foregoing act was published in the Des Moines Daily Record April 14, 1927, and the Marshalltown Times Republican April 13, 1927.

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

## CHAPTER 248

## COLLECTION OF GASOLINE LICENSE FEE

S. F. 347

AN ACT to amend chapter six (6) of the laws of the forty-first general assembly, and sections one (1), three (3), seven (7) and eight (8) of said chapter, and to repeal sections four (4) and five (5) of said chapter, and enact substitutes therefor, relating to the collection of gasoline license fees.

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

1 SECTION 1. That the law as it appears in section one (1) of  
2 chapter six (6) of the acts of the forty-first general assembly, be  
3 and the same is hereby amended by inserting after the word "gasoline"  
4 in line two (2) thereof the words "used or otherwise disposed of".

1 SEC. 2. That the law as it appears in section three (3) of chapter  
2 six (6) of the acts of the forty-first general assembly be amended  
3 by striking from lines four (4) and five (5) thereof the following:  
4 "the sale price, the amount of the tax and the total price per gallon  
5 charged to customers on the different grades of gasoline sold.", and  
6 by substituting in lieu thereof the following:  
7 "the total sale price per gallon including license fee, of all grades

8 of gasoline sold, said placard to have printed thereon the words  
9 'state license fee included'. When quantity discounts or rebates are  
10 allowed, such facts shall be shown on the placard in the manner desig-  
11 nated by the treasurer of state in regulations promulgated by him."

1 SEC. 3. That the law as it appears in section four (4) of chapter  
2 six (6) of the acts of the forty-first general assembly be and the  
3 same is hereby repealed and the following enacted in lieu thereof:

4 "Each distributor now engaged in business as herein defined, shall  
5 within thirty days after this act becomes effective, and every dis-  
6 tributor desiring to engage in such business shall, before beginning  
7 the sale or manufacture of gasoline in this state, file a duly acknowl-  
8 edged certificate with the treasurer of state on forms prescribed  
9 and furnished by him, which shall contain the name under which such  
10 distributor is transacting business within the state of Iowa, and  
11 the principal place of business of such distributor. If such distributor  
12 is a firm or copartnership, the certificate shall also contain the names  
13 and addresses of the several persons constituting same, and if a  
14 corporation or municipal subdivision, the corporate name under which  
15 it is authorized to transact business, the names and addresses of  
16 its principal officers, resident general or managing agent and at-  
17 torney-in-fact.

18 "Each distributor now engaged in business as herein defined, shall,  
19 within sixty days after this act becomes effective, and any person  
20 or persons desiring to engage in such business shall, before beginning  
21 the manufacture or sale of gasoline within the state, procure a license  
22 from the treasurer of state permitting said distributor to transact  
23 said business within the state of Iowa. The treasurer of state, upon  
24 application of any person or persons who has filed the required certifi-  
25 cate, shall issue such person or persons a license as licensed distributor  
26 permitting such person or persons to continue or engage in business  
27 as a licensed distributor in the state of Iowa. It shall be unlawful for  
28 any distributor to continue or to engage in or to transact the business  
29 of a distributor without first having procured a license as required  
30 in this section."

1 SEC. 4. That the law as it appears in section five (5) of chapter  
2 six (6) of the acts of the forty-first general assembly be and the  
3 same is hereby repealed, and the following enacted in lieu thereof:

4 "On or before the twentieth day of each calendar month each dis-  
5 tributor of gasoline shall file in the office of the treasurer of state,  
6 at Des Moines, Iowa, a duly acknowledged report on forms prescribed  
7 and furnished by said treasurer, showing the total number of gal-  
8 lons of gasoline imported by him during the preceding calendar month,  
9 the date of receipt, unloading point, tank car identification and in-  
10 voiced gallonage of each and every tank car or other receptacle in  
11 which gasoline is imported into the state of Iowa. At the same time  
12 he shall remit to the treasurer the amount of the license fee for  
13 such preceding month; provided, however, that in computing said  
14 amount a deduction of three per cent of the invoiced gallonage im-  
15 ported may be made for evaporation and loss.

16 "If, after the prescribed license fees are so remitted and paid,

17 any gasoline in the possession of a licensed distributor is destroyed  
 18 by fire, lightning, storm or accident not caused by the fault of such  
 19 distributor or any employee thereof, before being sold or used by  
 20 him, upon proper application therefor and proof of such destruction  
 21 or loss satisfactory to the treasurer of state, the said treasurer is  
 22 authorized to certify to the amount of the license fees so paid thereon  
 23 to the auditor of state as a refund. The auditor of state shall issue  
 24 his warrant drawn on the gasoline fund in payment thereof and the  
 25 same shall be paid in the same manner and from the same fund as  
 26 those refunds authorized in section 8, chapter 6, laws of the 41st  
 27 G. A.

28 "If any distributor of gasoline shall fail to remit on or before the  
 29 twentieth of each month to the treasurer of state to cover the license  
 30 fees due on that date, a penalty of ten per cent of the amount thereof  
 31 shall immediately accrue and become due and payable when such  
 32 license fees are paid or collected. If any such distributor shall fail  
 33 to pay such license fees and penalties within thirty days after the  
 34 date due, the attorney general shall bring appropriate action for the  
 35 recovery of such license fees and penalty; and in addition whenever  
 36 any licensed distributor fails to render the prescribed reports, ren-  
 37 ders a false report to the treasurer, or fails to pay the license fee  
 38 due within the prescribed time, the treasurer of state may revoke  
 39 the license of such distributor, and any such license so revoked shall  
 40 not be renewed unless the treasurer of state is satisfied that the  
 41 applicant therefor will in the future comply with the requirements  
 42 of this chapter. Neither this act nor any of its provisions shall apply  
 43 to foreign or interstate commerce."

1 SEC. 5. That the law as it appears in chapter six (6) of the acts  
 2 of the forty-first general assembly be and the same is hereby amended  
 3 by inserting immediately following section five (5) thereof the fol-  
 4 lowing section:

5 "5-a. Every railroad company, or other person, firm or corpora-  
 6 tion transporting gasoline in tank cars or other receptacles from  
 7 without the state consigned and delivered to any point within the  
 8 state shall, through its local agent or agents, on or before the tenth  
 9 of each calendar month, forward to the treasurer of state a report on  
 10 forms furnished by said treasurer, for each station or place of destina-  
 11 tion, showing the name of the railroad or other carrier, the date  
 12 of unloading and identification of each tank car or other conveyer  
 13 of gasoline received at the station or place during the preceding cal-  
 14 endar month, the name of the consignor and the name of the con-  
 15 signee. The books, records and reports of each railroad or other  
 16 carrier pertaining to the transportation and delivery of gasoline as  
 17 herein defined shall be subject to inspection during ordinary business  
 18 hours by the treasurer or his representatives."

1 SEC. 6. That the law as it appears in section seven (7) of chapter  
 2 six (6) of the acts of the forty-first general assembly, be and the  
 3 same is hereby amended by inserting after the word "distributor"  
 4 in line one (1) thereof a comma (,) and the following: "railroad or

5 transportation company or agent of a railroad or transportation com-  
6 pany”;

7 Also further amend said section by inserting immediately following  
8 the word “reports” in line two (2) thereof the words: “or certifi-  
9 cate”;

10 Also further amend said section by striking from line seven (7)  
11 thereof the following “4 and 5”, and by substituting in lieu thereof  
12 the following: “four, five and five-a”;

13 That said section be further amended by adding to the end thereof  
14 the following:

15 “If a distributor is a corporation and fails to comply with the  
16 provisions of this chapter, each principal officer thereof shall be  
17 deemed guilty of a misdemeanor and shall each be subject to punish-  
18 ment therefor.”

1 SEC. 7. That the law as it appears in section eight (8) of chapter  
2 six (6) of the acts of the forty-first general assembly, be and the same  
3 is hereby amended by inserting a comma (,) after the word “pur-  
4 chased” in line fourteen (14) thereof, and the words “paid for”.

1 SEC. 8. This act shall become effective at midnight on April thir-  
2 tieth, 1927. On or before May twentieth, 1927, each distributor shall  
3 report to the treasurer of state on forms prescribed and furnished  
4 by him, the number of gallons of gasoline on hand or in storage at  
5 midnight April thirtieth, 1927, upon which the prescribed license fee  
6 has not been paid, and shall at the same time remit to the treasurer  
7 of state the amount of the license fee thereon, provided however  
8 that a deduction of three per cent of such inventoried gallonage may  
9 be made before the amount of the license fee due is computed to cover  
10 evaporation and loss.

1 SEC. 9. If any part of this act is held to be unconstitutional or  
2 invalid by the courts, such decision shall not affect the validity of the  
3 remaining portions of this act.

1 SEC. 10. This act being deemed of immediate importance, shall  
2 be in full force and effect from and after its passage and publication  
3 in the Des Moines Daily Record, a newspaper published at Des Moines,  
4 Iowa, and the Marshalltown Times Republican, a newspaper published  
5 at Marshalltown, Iowa.

Approved April 15, A. D. 1927.

I hereby certify that the foregoing act was published in the Des Moines Daily Record  
April 18, 1927, and the Marshalltown Times Republican April 16, 1927.

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