

CHAPTER 56
MOTOR VEHICLE FUEL

H. F. 185

AN ACT to amend, revise and codify chapter two hundred fifty-one-A one (251-A1), Code, 1931, and chapters seventy-five (75) and eighty-six (86) of the acts of the Forty-fifth General Assembly relating to the collection of license fees on all motor vehicle fuel used or otherwise disposed of in the state of Iowa; to define motor vehicle fuel; to impose a license fee of three cents per gallon or fraction of a gallon on all motor vehicle fuel sold or used in the state of Iowa; to make provision for payment and collection of said license fee; to provide for the licensing of distributors of motor vehicle fuel, service station operators selling motor vehicle fuel, and conveyances used to transport motor vehicle fuel, in this state; to provide for the revocation of such licenses; to prescribe the records to be kept and reports to be made and duties to be performed by all persons so licensed; to require all carriers or other persons delivering motor vehicle fuel to persons in this state from outside the state to report to the treasurer of state all such deliveries; to provide for refunding under certain conditions of all motor vehicle fuel license fees paid on such fuel not used in connection with the operation of motor vehicles upon the public highway and to provide for the licensing of applicants for said refunds; to prescribe the purposes and objects for which said motor vehicle fuel license fees shall be used; and to provide penalties for the violation of the provisions of this act.

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

That chapter two hundred fifty-one-A one (251-A1), Code, 1931, and chapters seventy-five (75) and eighty-six (86), acts of the Forty-fifth General Assembly are hereby amended, revised and codified to read as follows:

1 “SECTION 1. **Purpose.** It is the intent and purpose of this act to
2 amend, revise, codify and supplement the existing laws of the state
3 of Iowa relating to the collection of license fees on motor vehicle
4 fuel, and to continue the policy of collecting for highway purposes
5 an excise tax or license fee on all motor vehicle fuel used to propel
6 motor vehicles on the highways of this state, and to provide such
7 regulations as will prevent the evasion of the payment of such license
8 fees and to insure the collection thereof and to that end to collect
9 the license fee on all motor vehicle fuel in the state and from the
10 first person receiving the same in this state for sale or use in this
11 state and to require such person, and all subsequent sellers to collect
12 such license fee from purchasers to whom the same is sold for use
13 or resale in this state so that said license fees shall be ultimately
14 paid by the person using said motor vehicle fuel in this state and to
15 refund to such user such license fees so paid by him on all motor
16 vehicle fuel not used in connection with the operation of motor
17 vehicles on the public highway.

1 “SEC. 2. **Definition of terms.** The following words, terms and
2 phrases, for the purpose of this act, are defined as follows:

3 a. The term ‘distributor’ shall mean any person who receives
4 from outside the state or who produces, refines, manufactures, com-
5 pounds, or blends within the state any motor vehicle fuel to be used
6 within the state or sold or otherwise disposed of within the state
7 for use in the state.

8 Provided, however, a person coming into the state traveling by
9 motor vehicle may transport, for his own use, in the ordinary motor

10 vehicle fuel tank attached to and forming a part of such motor
11 vehicle, not more than twenty gallons of motor vehicle fuel in pas-
12 senger automobiles, and not more than fifty gallons in trucks and
13 busses without being considered a distributor.

14 b. The term 'person' shall mean any individual, firm, partner-
15 ship, joint stock company, association, trust, estate, joint adventure,
16 and/or corporation, and any group or combination acting as a unit,
17 and the plural as well as the singular number. The term 'person'
18 shall also mean any receiver, trustee, conservator or representative
19 appointed by any state or federal court.

20 c. The term 'treasurer' shall mean the treasurer of the state
21 of Iowa.

22 d. The term 'motor vehicle fuel' shall mean any petroleum
23 product or other substance which alone or in combination with any
24 other petroleum product or other substance is capable of being used
25 to operate by combustion any internal combustion engine of the
26 type used in automobiles, trucks, airplanes, motor boats, tractors,
27 or other mechanical contrivances which are propelled by their own
28 power and which is practicable for use for such purpose including
29 the products commonly known as gasoline, kerosene, naphtha, dis-
30 tillate, gas oil, tractor fuel, benzine and benzol; provided, however,
31 that any such product or substance that has a flash point less than
32 one hundred (100) degree Fahrenheit as determined by the Tag-
33 liabue Closed Cup test, or has an initial boiling point of less than
34 three hundred (300) degrees Fahrenheit as determined by the
35 method of the American society of testing materials, or has a ninety
36 (90) per cent distillation point at less than four hundred seventy-
37 five (475) degrees Fahrenheit as determined by the method of the
38 American society of testing materials, shall be regarded as capable
39 of operating such internal combustion engines without combination
40 with other substances.

41 e. The term 'motor fuel' shall mean those motor vehicle fuels
42 which alone and without being combined with other petroleum prod-
43 ucts or other substances are capable of successfully operating by
44 combustion an internal combustion engine of the type used in auto-
45 mobiles and trucks such as gasoline or other petroleum products or
46 other substances having similar qualities.

47 f. The term 'fuel oil' shall mean those motor vehicle fuels which
48 alone and without being combined with other petroleum products
49 or other substances are incapable of successfully operating by com-
50 bustion an internal combustion engine of the type used in automo-
51 biles and trucks such as ordinary kerosene, distillate and gas oil
52 or other petroleum products or other substances having similar
53 qualities.

54 g. The treasurer of the state is authorized and directed to issue
55 and have published, from time to time, regulations in conformity
56 with the provisions of this act, which shall provide more particular
57 descriptions and specifications of the various kinds of fuel which
58 come within the classifications provided for in subsections (d), (e)
59 and (f) of this section.

60 h. The term 'service station' shall mean any place where motor
61 vehicle fuel is sold and delivered into the fuel tanks of motor vehicles.

62 i. The term 'highway' shall mean any way or place of whatever
63 nature open to the use of the public as a matter of right for the
64 purpose of vehicular travel.

65 j. The term 'motor vehicle' shall mean any mechanical con-
66 trivance propelled on the highways by an internal combustion en-
67 gine, including those contrivances used to transport passengers or
68 freight and those used for the purpose of constructing or repairing
69 said highway.

70 k. The term 'license fee' shall mean 'excise tax or license fee.'

71 l. The term 'fuel oil dealer' shall mean a person engaged in
72 selling fuel oil at retail for use for such purposes as shall allow the
73 purchaser to obtain the same tax free under the provisions of this
74 act.

75 m. The term 'fuel oil distributor' shall mean any person who
76 receives fuel oil from outside the state or who produces or manu-
77 factures fuel oil within the state to be used or resold within the
78 state for such purposes as shall allow the purchaser to obtain the
79 same tax free under the provisions of this act.

80 n. The term 'tax free' when used in connection with the sale
81 of fuel oil shall mean a sale or purchase without the payment of
82 the motor vehicle fuel license fees imposed by the provisions of
83 this act.

84 o. The term 'certificate of purchase' shall mean a certificate in
85 such form as the treasurer shall prescribe or approve, issued by a
86 fuel oil dealer to a distributor or fuel oil distributor, covering the
87 purchase by said fuel oil dealer showing the kind and quantity of
88 fuel oil purchased, from whom purchased, and such other informa-
89 tion as the treasurer shall prescribe and in such certificate the maker
90 shall state and agree that he will not use or sell for use any of the
91 products covered by such certificate either alone or in combination
92 with other petroleum products as fuel for motor vehicles.

93 p. The term 'certificate of exemption' shall mean a certificate
94 in such form as the treasurer may prescribe or approve, covering
95 the sale by a fuel oil dealer to the user of fuel oil and shall be signed
96 by the user and shall show the kind and quantity of fuel oil pur-
97 chased, from whom purchased, and the purpose for which it is to be
98 used and in such certificate the maker thereof shall state and agree
99 that he will not use or sell or permit to be used any of the fuel oil
100 covered by said certificate, either alone or in combination with other
101 petroleum products or substances as fuel for motor vehicles.

1 "SEC. 3. Tax imposed. A license fee of three (3) cents per gallon
2 or a fraction of a gallon is hereby imposed on the sale or use of all
3 motor vehicle fuel sold or used in this state for any purpose what-
4 soever, except that no license fee shall be imposed on motor vehicle
5 fuel sold and exported from the state of Iowa, or on motor vehicle
6 fuel sold to the United States of America or any of its instrumentali-
7 ties or agencies, unless now or hereafter permitted by the constitu-
8 tion and laws of the United States of America; provided, however,
9 that no license fee shall be imposed on the motor vehicle fuel brought
10 into this state in the ordinary fuel tanks attached to and forming

11 a part of a motor vehicle operating upon the highways where such
12 amount does not exceed twenty gallons in the ordinary automobile
13 and fifty gallons in busses and trucks. Said license fee shall be paid
14 to the state of Iowa but once on any particular gallonage of motor
15 vehicle fuel. Any person selling, using or otherwise disposing of,
16 motor vehicle fuel within the state shall be liable for the license fees
17 herein provided for, unless the same shall have been previously
18 paid. Said license fee shall be advanced, remitted, collected and
19 paid by the persons and at the time and in the manner hereinafter
20 provided. The said license fees when paid shall be disposed of in
21 the manner hereinafter provided.

1 "SEC. 4. **Passing on the tax.** Said tax shall be paid to the state
2 of Iowa by the distributor, or other person who first receives said
3 motor vehicle fuel in this state or who manufactures, compounds, or
4 blends motor vehicle fuel in this state, at the times and in the manner
5 hereinafter provided, and such distributor or other person having
6 paid said tax or being liable for the payment thereof, shall collect
7 the amount thereof from any person to whom said motor vehicle
8 fuel is sold in this state as a part of the selling price thereof.

9 Every distributor and other person selling motor vehicle fuel in
10 this state, at retail, shall keep posted in a conspicuous place most
11 accessible to the public, at their place or places of business, a placard
12 showing in words and figures, of the same height and size but not
13 less than one inch in height or size, the price per gallon of each
14 grade of motor vehicle fuel offered for sale, the amount of state
15 license fee per gallon thereon, the federal excise tax per gallon
16 thereon, and the total thereof. All price placards shall be subject
17 to the approval of the treasurer. Any person failing to post or
18 keep posted the placard required by this section or posting price
19 placards not approved by the treasurer as provided in this section,
20 shall be guilty of a misdemeanor and shall be punished by a fine of
21 one hundred dollars or imprisonment in the county jail for a period
22 of thirty days. Each day the required placard remains unposted
23 or an unauthorized placard remains posted shall be considered a
24 separate offense.

1 "SEC. 5. **Licensing of distributors.** It shall be unlawful for any
2 person to engage in business as a distributor in this state without
3 first having procured a distributor's license as provided in this act.
4 A person who has filed a proper application with the treasurer and
5 has complied with the provisions and met the requirements of this
6 act and has shown to the satisfaction of the treasurer that he is a
7 person of good moral character and desires honestly to engage in
8 business as a distributor, shall be granted a distributor's license by
9 the treasurer, authorizing said person to engage in business in this
10 state as a distributor, unless it appears to said treasurer from any
11 source of information available to him that said person has failed
12 to pay motor vehicle fuel license fees due from him to the state of
13 Iowa, or that a distributor's license previously issued to said person
14 has been canceled and said person cannot now be depended upon
15 to honestly and in good faith make and keep the records and reports
16 required of distributors, and pay the motor vehicle fuel license fees

17 which he would be required to pay under the provisions of this act.
18 A fee of one dollar shall be collected by the treasurer from each
19 person to whom a distributor's license is issued.

1 "SEC. 6. **Application for distributor's license.** Every person desir-
2 ing to engage in business as a distributor shall file a duly verified
3 application with the treasurer on forms provided by the treasurer,
4 which shall contain the name under which the business of distributor
5 is to be transacted within the state of Iowa and the place of such
6 business. If such applicant is a firm or copartnership, the applica-
7 tion shall also contain the names and addresses of the several per-
8 sons constituting the same and if a corporation or municipal sub-
9 division, the correct name under which it is authorized to transact
10 business, the name of its principal officers, resident agent or man-
11 aging agent and attorney in fact.

12 Said applicant must further state and agree in such application
13 that he will faithfully and honestly keep and preserve all the records
14 which the provisions of this act or the regulations of the treasurer
15 require him to keep and that he will report to the treasurer of state
16 all the matters required by this act and that he will pay to the state
17 of Iowa all license fees on motor vehicle fuel due from him to the
18 state of Iowa in accordance with the provisions of this act. Said
19 application shall also contain such other information as the treas-
20 urer shall demand or the forms prepared by him require.

1 "SEC. 7. **Security required of distributor before license issued.**
2 Each applicant for a distributor's license, except agencies of the
3 state and municipal corporations in the state or other governmental
4 subdivisions of the state shall, before the license is issued to him,
5 file with the treasurer of state a bond payable to the state of Iowa
6 in the sum of one thousand (1,000) dollars and such additional sum
7 or satisfactory property statement as the treasurer of state shall
8 determine, which bond or property statement is to be approved by
9 the treasurer of state.

1 "SEC. 8. **Records required to be kept by distributor.** Each dis-
2 tributor must keep a true and accurate record on such form as the
3 treasurer of state may approve or prescribe of each consignment of
4 motor vehicle fuel received by him, showing the person from whom
5 received, the method of transportation employed in delivering the
6 same to the distributor and the identification of the tank car, and
7 of the truck if delivered by truck, the character of the product and
8 the disposition made thereof. Such distributor must also preserve
9 all invoices, bills of lading and other pertinent papers in connection
10 with the purchase and receipt of motor vehicle fuel and all sales
11 tickets, invoices and other pertinent papers in connection with the
12 sale of motor vehicle fuel, and to keep such records of purchases
13 and sales as the treasurer of state shall prescribe. Said distributor
14 must likewise keep a record of his receipts and sales of motor vehicle
15 fuel on such form as the treasurer of state may approve or prescribe
16 and must make and transmit to the treasurer of state an inventory
17 of all petroleum products on hand upon call of the treasurer of
18 state, and each distributor must upon demand of the treasurer of

19 state, furnish a statement under oath reflecting the contents of any
20 records to be kept under the provisions of this act. The records
21 required by this section must be preserved by the distributor for a
22 period of three years after the making thereof and all such records
23 must be available at all times for the inspection of the treasurer of
24 state or his representatives.

1 **"SEC. 9. Monthly reports of distributors.** On or before the twen-
2 tieth day of each calendar month, each distributor of motor vehicle
3 fuel shall file in the office of the treasurer of state at Des Moines,
4 Iowa, a report, duly verified under oath, on forms prescribed and
5 furnished by said treasurer, showing:

6 1. The total number of gallons of motor vehicle fuel received
7 by him from outside the state during the preceding calendar month,
8 the person from whom received, the date of receipt, unloading point,
9 tank car identification and invoiced gallonage of each tank car or
10 other receptacle in which motor vehicle fuel is imported into the
11 state of Iowa. If said motor vehicle fuel was imported by truck,
12 said report shall show the name of person from whom received, date
13 of receipt, the unloading point, the invoiced gallonage of each truck
14 load, the name of the manufacturer of the truck, the name of the
15 owner, the name of the person in charge of the truck when delivery
16 was made, and motor vehicle transport license number of the truck,
17 and number of the manifest covering each shipment, or load.

18 2. The total number of gallons of motor vehicle fuel produced,
19 refined, manufactured, blended or compounded, and the date thereof,
20 and the place where such processing occurred and the materials used
21 therein and the source from which obtained.

22 3. The total number of gallons of motor vehicle fuel received by
23 him from points within the state during the preceding calendar
24 month, the name of the person from whom received, the date of
25 receipt, unloading point, tank car identification and invoiced gallon-
26 age of each tank car or other receptacle in which received. And if
27 received by truck, said report shall show the name of the person
28 from whom received, the date of receipt, unloading point, invoiced
29 gallonage of each truck load, the name of the manufacturer of the
30 truck, the name of the owner, the name of the person in charge of
31 the truck when delivery was made, and motor vehicle transport
32 license number of the truck. Said report shall also show whether
33 the price paid for such motor vehicle fuel included the license fee
34 payable under the provisions of this act. All such information as
35 to gallonage received from points within the state shall be only for
36 the use and guidance of the treasurer, if the license fee has been
37 previously paid on such gallonage and such gallonage shall not be
38 included in the gallonage on which the license fees are payable by
39 said distributor unless the license fees thereon have not been previ-
40 ously paid to the state of Iowa.

41 4. The total number of gallons exported from the state of Iowa,
42 the date of export, name of person to whom exported, destination,
43 tank car identification and railroad handling shipment, if by rail,
44 and if shipped by truck, name of manufacturer of truck, name of

45 owner, name of person in charge of truck, manifest number and
46 motor vehicle transport license number of truck.

47 5. The total number of gallons of motor vehicle fuel sold to the
48 United States of America or its agencies on which the collection of
49 a license fee is not permitted by the constitution or laws of the
50 United States of America, and the name of the officer or particular
51 agency of the United States to whom sold.

52 6. If said distributor holds a permit to sell, or use fuel oil as
53 provided by this act without the collection or payment of a tax
54 thereon, such report shall also show, the amount of fuel oil received
55 during the preceding calendar month and the amount disposed of
56 and the purpose for which it was used or sold for use, and such other
57 information in connection therewith as the treasurer may require.
58 Said report shall also be accompanied by the certificates of exemp-
59 tion covering the fuel oil sold for use in pursuance of said permit,
60 and certificates of purchase covering fuel oil sold to fuel oil dis-
61 tributors for resale, and the gallonage thus sold or used shall not be
62 included in the gallonage on which the license fees are payable.

63 A distributor handling fuel oil may, if he desires, make his report
64 as to fuel oil on an inventory basis, by giving the treasurer thirty
65 (30) days' notice of an intention to so report. In that event he
66 may deduct the fuel oil on hand at the end of each month to deter-
67 mine the gallonage on which the tax is to be computed. In such case,
68 he must show on his monthly report the gallonage on hand at the
69 commencement of each month, and so make his report on forms
70 prescribed by the treasurer as to show the amount of fuel oil sold
71 or used during the month, and the amount thereof covered by pur-
72 chase certificates or exemption certificates and pay the tax on any
73 balance.

74 A distributor may with the approval of the treasurer, in connec-
75 tion with his fuel oil report, merely list the exemption certificates
76 and certificates of purchase held by him covering fuel oil used or
77 sold by him during the preceding calendar month, and such certifi-
78 cates so listed may be retained by the distributor subject to be
79 inspected by the treasurer or his representative.

80 7. Said report shall contain such other information as the treas-
81 urer may demand or may be called for by the forms prepared by him.

82 If no motor vehicle fuel be received or produced during the pre-
83 ceding calendar month, a report shall be made to that effect on the
84 forms prescribed herein, and in the same manner. At the same time
85 he shall remit to the treasurer the amount of the license fee on
86 motor vehicle fuel produced or received by said distributor for sale
87 or use within the state of Iowa during the preceding calendar month
88 on which a license fee is payable under the provisions of this act;
89 provided, however, that in computing said amount a deduction of
90 three per cent of the invoiced gallonage received from outside the
91 state or produced, manufactured, compounded or blended within the
92 state, and which remained within the state may be made for evapora-
93 tion and loss.

94 If, after the prescribed license fees are so remitted and paid, any
95 motor vehicle fuel in the possession of a licensed distributor is de-
96 stroyed by fire, lightning, storm or accident not caused by the fault

97 of such distributor or any employee thereof, before being sold or
98 used by him, upon proper application therefor and proof of such
99 destruction or loss satisfactory to the treasurer of state, the said
100 treasurer is authorized to certify to the amount of the license fees
101 so paid thereon to the comptroller of state as a refund. The comp-
102 troller of state shall issue his warrant drawn on the motor vehicle
103 fuel fund in payment thereof and the same shall be paid in the same
104 manner and from the same fund as those refunds authorized in
105 section twenty-nine of this act. But no such claim for refund shall
106 be paid unless the treasurer was notified of said loss within ten days
107 after the same occurred and the claim was filed within thirty days
108 after such loss.

109 If any distributor of motor vehicle fuel shall fail to remit on or
110 before the twentieth of each month to the treasurer of state to cover
111 the license fees due on that date as shown by his report, a penalty
112 of ten per cent of the amount thereof shall immediately accrue and
113 become due and payable when such license fees are paid or collected.

1 "SEC. 10. **Cancellation of distributor's license.** The treasurer may
2 revoke any distributor's license issued under the provisions of this
3 act, where it appears to the satisfaction of the treasurer, that the
4 distributor holding such license has failed to accurately or correctly
5 make the reports, or keep the records required by this act, or has
6 refused to give to the treasurer or his representatives free access
7 to his books and records, or has failed to pay the license fees shown
8 to be due by his reports, or determined to be due by the treasurer
9 in accordance with the provisions of this act, provided, however,
10 that if said distributor disputes the correctness of the treasurer's
11 finding as to the amount of tax due, he may pay the amount de-
12 manded by the treasurer, under protest and avoid a cancellation of
13 his license on that account until the matter has been determined by
14 the court. And should the court determine in the manner provided
15 by this act that the amount thus paid is in excess of the amount
16 actually owing by said distributor at said time, the excess shall be
17 repaid to said distributor.

18 Before the treasurer shall cancel any distributor's license he shall
19 advise the distributor of the charges against him, and shall give the
20 distributor an opportunity to be heard and to be represented by
21 counsel and to show cause why the license should not be canceled.
22 Such notice of the charges and opportunity to show cause may be
23 furnished to the distributor by registered mail, addressed to him
24 at his place of business and must be mailed or served at least five
25 days before the day fixed by the treasurer for the hearing.

1 "SEC. 11. **Treasurer may assess amount of license fees due.** If
2 the treasurer of state should at any time receive complaints or re-
3 ports from any source that any licensed distributor is suspected of
4 evading the payment of the license fees provided by this act or is
5 failing to report all of the motor vehicle fuel received by him and
6 sold, used or otherwise disposed of by him in this state, or should
7 receive complaints or reports from any source that some person is
8 suspected of acting as a distributor without a license and without
9 the payment of the license fees imposed by this act upon distributors,

10 the treasurer of state may, upon five days' notice to such distributor
11 or other person of the time and place of hearing and the nature
12 thereof, proceed to hold a hearing and to determine the amount of
13 license fee, if any, due from such licensed distributor or other person
14 on motor vehicle fuel not reported to the treasurer as provided by
15 this act, and said treasurer may adjourn said hearing from time
16 to time until the completion thereof. Said treasurer of state may
17 use any information available to him to determine what amount,
18 if any, of license fees are owing by said distributor or other person.
19 And he shall immediately assess the license fees in the amount found
20 due together with a penalty of one hundred per cent of such amount.
21 The findings of the said treasurer as to the amount of license fees
22 due, if any, shall be presumed to be the correct amount; and in any
23 litigation which may follow over the amount of said license fees
24 due, the certificate of the treasurer assessing the motor vehicle fuel
25 license fees and penalty shall be admitted in evidence and shall con-
26 stitute a prima facie case, and the burden shall be upon the dis-
27 tributor or other person to show the error in the treasurer's finding
28 and the extent of such error. In any litigation involving the amount
29 of motor vehicle fuel license fees due the state of Iowa, it shall be
30 presumed that the distributor or other person receiving motor
31 vehicle fuel from outside of this state, sold or used or otherwise
32 disposed of the same within this state, unless such distributor or
33 other person can show a different disposition of the product and it
34 will be presumed that all petroleum products capable of being
35 blended with other petroleum products to produce motor vehicle fuel
36 were so blended unless the contrary appears by clear and satis-
37 factory evidence.

38 The treasurer of state may remit in whole or in part the penalty
39 herein provided for, if convinced that there was no intent to evade
40 the payment of the motor vehicle fuel license fees. And said penalty
41 in all events shall be considered as cumulative and shall not relieve
42 the person against whom it is assessed from the penal provisions of
43 this act.

1 "SEC. 12. **Hearings before treasurer.** Hearings before the treas-
2 urer authorized under the provisions of this act may be held at the
3 seat of government in Des Moines or elsewhere in the state as the
4 treasurer may direct. Any power granted to the treasurer in this
5 act may also be exercised by his deputy, and the treasurer is hereby
6 authorized to appoint special deputies for the purpose of conducting
7 said hearings. The treasurer or his deputy shall have the power
8 to issue subpoenas, including subpoenas duces tecum, and to require
9 the attendance of witnesses and the production of books, records and
10 papers. In the event any person shall refuse to obey such subpoena,
11 or after appearing refuses to testify, the treasurer shall certify the
12 name of such person or persons to the district court of the county
13 where said hearing is being held or any judge thereof, and the court
14 or any judge thereof shall proceed with said witness in the same
15 manner as if said refusal had occurred in a proceedings in open
16 court.

1 "SEC. 13. **Lien of licensed fees.** The certificate of the treasurer
2 assessing the amount of motor vehicle fuel license fees and penalty

3 due from a distributor or other person ascertained in accordance
4 with the provisions of this act, or from a distributor ascertained
5 from the report of such distributor, may be filed in the office of the
6 clerk of the district court of the county in which the place of busi-
7 ness of such distributor or other person is located. The clerk of
8 the district court upon receipt of the certificate shall, without requir-
9 ing the payment of any fee, file and index the same in the manner
10 now provided for judgments. And said treasurer may in like man-
11 ner, file a duplicate of said certificate in any other county where the
12 same shall in like manner be indexed. And the claim of the state
13 of Iowa as shown by said certificate or duplicate so filed shall be a
14 lien on the real estate of the person named therein as owing motor
15 vehicle fuel license fees, located in the county where said certificate
16 or a duplicate thereof is recorded for the amount shown by said
17 certificate to be due, including penalty and interest from the date
18 of said filing to the same extent as a mortgage lien. Said lien may
19 be foreclosed in the same manner as real estate mortgage liens are
20 foreclosed, and the court in said proceedings shall enter judgment
21 against such distributor or other person for the amount found by
22 the court in the manner provided by this act to be due to the state,
23 with interest and the penalty as assessed by the treasurer, and may
24 in the same proceedings foreclose on any security which it may hold
25 for the payment of said license fees, and may in the same proceed-
26 ings entertain suit on any bond which it may hold as security for
27 the payment of said fees.

28 The treasurer may give notice of the amount of motor vehicle
29 fuel license fees and penalty due as ascertained by him by registered
30 mail to all persons having in their possession or under their control
31 any credits or other personal property belonging to such distributor
32 or other person or to any person owing any debts to such distributor
33 or other person. And thereafter such person so notified shall neither
34 transfer nor make any other disposition of such credit or other per-
35 sonal property or debts until thirty days shall have elapsed from
36 and after the receipt of such notice unless the treasurer of state
37 shall have given his consent to a previous transfer or other disposi-
38 tion. At the expiration of said thirty-day period said property shall
39 be released, unless in the meantime it shall have been attached by
40 process of court or the holder thereof garnished. All persons so
41 notified, must, within five days after receipt of such notice, advise
42 the treasurer of state, of any and all such credits or personal prop-
43 erty or debts in their possession or under their control, or owing
44 by them as the case may be.

45 The amount of the license fees imposed by this act, including
46 interest and penalty and costs that may accrue, shall be a lien in
47 favor of the state upon all franchises, property and rights to prop-
48 erty, whether real or personal, then belonging to or thereafter
49 acquired by the person liable for the payment of such license fees
50 from the date such taxes are due and payable as provided in this
51 act and remaining until the amount of the lien is paid or the prop-
52 erty sold in payment thereof. Such lien shall have priority over
53 any lien or encumbrance whatsoever except the lien of other state

54 taxes having priority by law, and except that such lien shall not
55 have priority over any bona fide mortgagee, pledgee, attaching credi-
56 tor or purchaser whose right shall have attached prior to the time
57 the treasurer shall have filed his certificate in the office of the clerk
58 of the court as provided in this section.

1 **"SEC. 14. Permits to sell fuel oil tax free.** Every person desiring
2 to engage in business as a fuel oil dealer shall apply to the treasurer
3 for a fuel oil dealer's permit, which permit shall be in a form pre-
4 scribed by the treasurer and shall entitle the holder thereof to pur-
5 chase fuel oil tax free from a distributor or a fuel oil distributor
6 in this state by issuing to the seller a certificate of purchase therefor.
7 But no such permit shall be issued until the applicant therefor files
8 with the treasurer a verified application on forms prepared and
9 furnished by the treasurer, stating the purpose for which the permit
10 is desired, the use the holder desires to make of it and the nature
11 of the business in which the applicant is engaged. In said applica-
12 tion the applicant must also agree not to use said fuel oils either
13 alone or in combination with other substances as fuel for motor
14 vehicles or sell any of said products for such use or to sell said
15 products for resale and to report to the treasurer of state promptly
16 any sales which may have been made where the amounts involved
17 or the circumstances are such as to arouse suspicion that said prod-
18 ucts have been purchased for use as fuel for motor vehicles either
19 alone or in combination with other substances. Said application
20 must have endorsed thereon the affidavit of a freeholder of the state
21 as to the good moral character of the applicant, if an individual or
22 a group of individuals, and the officers of the corporation, if a cor-
23 poration. The treasurer, if convinced by the showing made in the
24 application or from any investigation he desires to make that the
25 applicant is of good moral character and is actually engaged, or
26 about to engage, in business as a fuel oil dealer, shall issue a permit
27 as herein provided. The holder of a fuel oil permit may purchase
28 fuel oil tax free only from distributors or fuel oil distributors within
29 this state and shall sell only for the purpose or use otherwise than as
30 fuel for motor vehicles, and shall sell only to such persons as furnish
31 to him a certificate of exemption covering said sale; provided, how-
32 ever, that tax-free sales of fuel oil may be made by fuel oil dealers
33 or fuel oil distributors for the purpose of operating tractors used
34 for agricultural purposes to persons holding refund permits issued
35 under the provisions of this act, but in such event the purchaser
36 must sign the exemption certificate stating the purpose for which
37 such fuel is to be used, and indorse thereon his refund permit
38 number.

39 Every holder of such fuel oil permit shall keep all certificates of
40 exemption for a period of three years, and shall keep a record of all
41 purchases and receipts of fuel oil and of all sales and deliveries
42 thereof, which record is to be kept in the manner and form pre-
43 scribed by the treasurer or approved by the treasurer or his repre-
44 sentative and said certificates of exemption and record are to be
45 at all reasonable times open to the inspection of the treasurer or
46 his representatives. Should any dealer be unable to produce cer-

47 tificates of exemption covering all fuel oil sold or used by him, the
48 difference shall be presumed to have been sold or used as motor
49 vehicle fuel.

1 **“SEC. 15. Fuel oil distributors.** Every person desiring to engage
2 in business as a fuel oil distributor, except those who already hold
3 a distributor's license, shall apply to the treasurer for a fuel oil
4 distributor's license on forms to be prescribed and furnished by the
5 treasurer. The treasurer shall, if satisfied that the applicant desires
6 to honestly and in good faith engage in distributing fuel oil, issue
7 to such applicant a fuel oil distributor's license in a form pre-
8 scribed by the treasurer. The holder of a fuel oil distributor's li-
9 cense may receive fuel oil from outside the state or manufacture or
10 compound fuel oil within the state either for sale or use, but may
11 sell only to fuel oil dealers holding fuel oil permits and then only
12 upon receipt of a certificate of purchase covering said sale.

13 Each fuel oil distributor shall keep his fuel oil purchase certifi-
14 cates for a period of three years, and shall keep a record on such
15 form as the treasurer shall prescribe or approve of all purchases
16 and sales of fuel oil, and said purchase certificates and record shall
17 at all reasonable times be open to the inspection of the treasurer
18 or his representatives. Should any distributor be unable to produce
19 certificates of purchase covering all fuel oil sold or used by him,
20 the difference shall be presumed to have been sold or used as motor
21 vehicle fuel.

22 A fee of one (1) dollar shall be collected by the treasurer for each
23 fuel oil distributor's license.

1 **“SEC. 16.** Should a fuel oil dealer or a fuel oil distributor be a
2 user of fuel oil, he may make out exemption certificates, or certifi-
3 cates of purchase as the case may be, and file them with other such
4 certificates, when said fuel oil is withdrawn from stock.

1 **“SEC. 17. Revocation of fuel oil permits.** Any fuel oil permit or
2 fuel oil distributor's license issued under the provisions of this
3 act may be revoked by the treasurer upon five days' notice to the
4 holder to show cause why it should not be revoked, when the treas-
5 urer is convinced from any information available to him that the
6 holder thereof, has violated the undertaking in his application or
7 has issued or knowingly received any false exemption certificates
8 or certificates of purchase and is knowingly either directly or in-
9 directly, a party to the use of the fuel oil received by him as fuel
10 for motor vehicles, or has violated any of the provisions of this act.

1 **“SEC. 18. Treasurer may issue specifications.** The treasurer is
2 hereby authorized in regulations promulgated and published by him
3 to fix tests and specifications by end points and flash points or other-
4 wise for products which may be sold as fuel oil, and to change and
5 modify such tests and specifications from time to time as condi-
6 tions may in his judgment require.

1 **“SEC. 19. Motor vehicle transport licenses.** Every person desiring
2 to operate any conveyance for the purpose of hauling, transporting
3 or delivering motor vehicle fuel in bulk, shall, before entering upon

4 the public highways of this state with such conveyance, apply for
5 the registration thereof with the treasurer on such forms as he
6 shall provide and the treasurer, if satisfied that such applicant is
7 of good moral character and desires to honestly engage in the law-
8 ful and legitimate transportation of motor vehicle fuels on the pub-
9 lic highways, shall upon the payment by said applicant of a motor
10 vehicle fuel transport license fee in the sum of one dollar for each
11 conveyance, assign a license number to such person and shall issue
12 separate license cards for each conveyance to be operated over the
13 highways of this state. Said card shall show the license number
14 assigned, the motor number, if any, of the conveyance, and such
15 other information as the treasurer may prescribe and shall be con-
16 spicuously displayed on the conveyance at all times during its opera-
17 tion on the public highways of this state. The treasurer shall also
18 furnish to the licensee duplicate license plates for such conveyance
19 so operated, containing the number assigned to the licensee and
20 the words 'Iowa motor vehicle fuel transport license' or any ab-
21 breviation thereof authorized by the treasurer. The authorized num-
22 ber plate shall be attached conspicuously on the front and rear of
23 such conveyance and in such manner that they can be plainly seen
24 and read at all times. It shall be the duty of each holder of the
25 motor vehicle fuel transport license to secure from the treasurer
26 under such conditions as the treasurer may require, new number
27 plates to replace any such plates which may have been damaged
28 to such an extent that the figures thereon cannot be plainly read.
29 The treasurer shall charge and collect from each licensee a sum of
30 one dollar for each set of two license plates and seventy-five cents
31 for each single plate assigned as replacement of the damaged plate.
32 Nothing contained in this section shall be construed as relieving
33 the owner or operator of such conveyance from complying with
34 any and all other provisions of the existing law, including the law
35 with reference to motor vehicles and trucks.

36 Each person operating such a conveyance must carry a manifest
37 record in permanent form to be designed and prescribed by the
38 treasurer of state, in which he shall enter under a separate number
39 the following information as to each cargo of motor vehicle fuel
40 moved in said conveyance, the date and place of loading, the date
41 and place of unloading, the person from whom the motor vehicle
42 fuel was received and the person to whom delivered, the nature and
43 kind of product, and the amount thereof and such other informa-
44 tion as the treasurer may in the forms prescribed by him, require.
45 Said record shall be kept for a period of three years, provided,
46 however, that the record of the manifest of past cargoes need not
47 be carried on the conveyance but must be preserved for the inspec-
48 tion of the treasurer or his representatives at all reasonable times.

49 All such persons must have and possess during the entire time
50 they are hauling or transporting motor vehicle fuel upon the high-
51 ways of this state an invoice, bill of sale, or other statement show-
52 ing the true name and address of the seller or consignor, the name
53 of the purchaser or consignee, or if said motor vehicle has not been
54 sold, a statement of the consignor of the purpose for which said
55 motor vehicle fuel is to be used and the number of gallons, and

56 shall, at the request of any sheriff, deputy sheriff, constable or any
57 other representative of the treasurer or other person authorized by
58 law to inquire into or investigate said matters, produce and offer
59 for inspection said invoice, bill of sale or other statement and shall
60 permit such officer to inspect and measure the contents of the ve-
61 hicle. If any such person fails to produce said invoice, bill of sale
62 or other statement or if, when produced, it fails to disclose the
63 aforesaid information, then the said officer or other person author-
64 ized to make said inquiry shall take and impound the motor vehicle
65 fuel together with the conveying equipment until the license fees
66 on said motor vehicle fuel together with penalty amounting to one
67 hundred per cent of said license fees have been paid. In case the
68 license fees, and penalty are not paid within forty-eight hours after
69 the taking of said property, the treasurer may proceed to sell the
70 same in the mode and manner provided by law for the sale of per-
71 sonal property by the sheriff under execution.

72 Where a distributor desires to license more than one conveyance
73 he may apply for the licensing of all such conveyances in one appli-
74 cation on forms prescribed by the treasurer. But separate licenses
75 shall be issued for each conveyance.

1 "SEC. 20. **Penalty for operating transport without license.** It shall
2 be unlawful for any person to operate a conveyance transporting
3 motor vehicle fuel in bulk upon the highways of this state without
4 the transport license provided by the preceding section and any
5 person found guilty of such unlawful act shall be fined not to ex-
6 ceed one hundred dollars or imprisoned in the county jail not more
7 than thirty days, and each cargo transported shall be considered
8 a separate offense. The penalty herein provided shall be in addition
9 to any penalties which may have been suffered under the provisions
10 of the preceding section.

11 Persons transporting for their own use, not to exceed one hun-
12 dred sixty-five (165) gallons in barrels or drums, shall not be re-
13 garded as transporting in bulk.

1 "SEC. 21. **Service station license.** Every person desiring to operate
2 a service station in this state shall apply to the treasurer for a
3 service station license on such forms as the treasurer may prescribe
4 and the treasurer shall, if satisfied that the applicant will faith-
5 fully comply with all the provisions of the law with reference to
6 motor vehicle fuels, issue to such person a service station license.
7 No person shall operate a service station in this state without such
8 license and shall keep said license conspicuously posted at such serv-
9 ice station and such license must be obtained for each service sta-
10 tion operated. Each license issued by the treasurer shall be as-
11 signed a number.

12 Each service station shall keep a record on forms prescribed by
13 the treasurer of state of all motor vehicle fuel received at said serv-
14 ice station and the kind and character of the product, that is
15 whether distillate, kerosene, gasoline, etc., and the amount thereof
16 and the date of receipt and shall keep a record of the sales of all
17 motor vehicle fuel, provided, however, that the record of sales
18 through the regular pumps through which motor vehicle fuel is

19 conveyed to the fuel tanks of motor vehicles need not be shown in
20 detail but the total of such sales for each kind of motor vehicle fuel
21 must be shown by days, and a detailed record must be kept of sales
22 made in any other manner than through said pumps.

23 Each service station shall keep such additional records as the
24 treasurer shall require and in such form as the treasurer shall pre-
25 scribe, and shall make and transmit to the treasurer whenever the
26 treasurer shall so demand a report reflecting the contents of such
27 records or any part thereof.

28 Where one person operates more than one service station, he may
29 apply for the licensing of all in one application on forms prescribed
30 and furnished by the treasurer. But separate licenses shall be issued
31 for each service station.

1 "SEC. 22. **Revocation of service station license.** A service station
2 license may be revoked by the treasurer upon five days' notice to
3 the holder to show cause why the same should not be revoked if the
4 treasurer finds the holder thereof is not making the records or re-
5 ports required of him, or is attempting to engage in business as a
6 distributor without a license to conduct said business, or is in any
7 other way directly or indirectly evading the laws of the state of
8 Iowa with reference to motor vehicle fuel license fees or is aiding
9 or encouraging others in such evasion.

1 "SEC. 23. **Penalty for operating service station without license.**
2 It shall be unlawful for any person to operate a service station in
3 this state without a service station license and any person convicted
4 of such violation of the law shall be fined not less than twenty-five
5 dollars nor more than one hundred dollars or imprisoned in the
6 county jail not less than thirty days. And each day such person so
7 operates without a license may be considered a separate offense.

1 "SEC. 24. **Trust funds.** Every sale of motor vehicle fuel in this
2 state, except the sale of fuel oil by the holder of a fuel oil permit
3 where a certificate of purchase or certificate of exemption was re-
4 ceived in connection with such sale, shall be presumed to include
5 as a part of the purchase price the license fee due the state of Iowa
6 under the provisions of this act. And every distributor or other
7 person selling motor vehicle fuel in this state and collecting the
8 license fees thereon as a part of the purchase price, shall hold said
9 license fees in trust for the state of Iowa unless the license fees on
10 said motor vehicle fuel have been previously paid to the state of
11 Iowa. And any person so receiving said license fees in trust and
12 failing to remit them to the treasurer of state on or before the
13 twentieth of the following month shall be guilty of embezzlement
14 and upon conviction shall be subjected to the penalty provided by
15 law for such offense.

1 "SEC. 25. **Report by carriers.** Every railroad company, pipe line,
2 water transportation company and every operator of a truck or
3 other conveyance transporting motor vehicle fuel and every carrier
4 transporting motor vehicle fuel in bulk to a point in the state of
5 Iowa from any point outside of the state of Iowa shall, through its
6 local agent or agents, if a railroad company, or water transporta-

7 tion company or pipe line and through the operator of the convey-
8 ance, if operating upon the public highway, on or before the tenth
9 of each calendar month, forward to the treasurer of state a report
10 on forms furnished by him, showing the name of the railroad or
11 other carrier, the date of unloading, the identification of each tank
12 car or other conveyance, the place where said motor fuel was de-
13 livered, the character or kind of product, the name of the con-
14 signor, the name of the consignee and the number of gallons of
15 motor vehicle fuel thus transported and delivered during the pre-
16 ceding calendar month.

17 Any carrier or operator of a conveyance transporting motor ve-
18 hicle fuel on the highways who violates the provisions of this act
19 shall upon conviction be fined not less than one hundred dollars nor
20 more than two thousand dollars or be imprisoned in the county
21 jail not less than thirty days nor more than six months.

1 **"SEC. 26. Records open to inspection of treasurer.** All books and
2 records required to be kept under the provisions of this act or which
3 the treasurer is authorized to require under the provisions of this
4 act, whether by the distributor, a service station operator, a motor
5 vehicle transport license holder or a railroad company or other car-
6 rier, shall at all times be open to the inspection of the treasurer of
7 state or his duly authorized representatives, and it shall be lawful
8 for the treasurer of state or his representatives or agents, or em-
9 ployees, to enter upon the premises where the business of any such
10 person is conducted, or wherever said records may be found for the
11 purpose of examining the same or any other records relating to the
12 payment or the liability for payment of any motor vehicle fuel
13 license fees due the state of Iowa and remain as long as necessary
14 to complete said inspection and examination. It shall be lawful also
15 for said treasurer or his agents, employees, or representatives, to
16 examine all of the equipment used by any of said persons in the
17 transaction of such business and to enter upon the premises of any
18 such persons for that purpose and they may examine the storage
19 tanks, and the connections and the facilities for transferring motor
20 vehicle fuel from one tank to another and the facilities that exist,
21 if any, for the mixing or blending of such fuels and may measure
22 the capacity and contents of all tanks or other receptacles contain-
23 ing motor vehicle fuel or capable of containing motor vehicle fuel
24 on the premises of any such person or being used by any such person.

1 **"SEC. 27. Information confidential—penalty.** All information ob-
2 tained by the treasurer or his representatives, agents or employees
3 from the examination of the records required to be kept under the
4 provisions of this act shall be treated as confidential and shall not
5 be divulged except to a representative of the state having some re-
6 sponsibility in connection with the collection of motor vehicle license
7 fees, or in proceedings brought to determine or collect motor ve-
8 hicle fuel license fees, or other proceedings brought under the provi-
9 sions of this act; provided, however, that the treasurer shall make
10 available for public information on or before the last day of the
11 month following the month in which the tax is required to be paid
12 the names of the distributors and the amount of the tax paid by

13 each and the amount due, if any, from each of said distributors.
14 The treasurer, upon request of officials entrusted with enforcement
15 of the motor vehicle fuel tax laws of any other state, may forward to
16 such officials any information which he may have relative to the
17 exportation of motor vehicle fuel and fuel oil from this state to such
18 other state, provided said officials of such other state furnish to the
19 treasurer like information.

20 Any person violating the provisions of this section, and disclos-
21 ing the contents of any records or reports required to be kept or
22 made under the provisions of this act, except as hereinabove pro-
23 vided shall upon conviction be fined not less than one hundred dol-
24 lars nor more than one thousand dollars or be confined in the county
25 jail not less than thirty days nor more than six months.

1 "SEC. 28. **Rewards.** The treasurer is hereby authorized to pay
2 out of the funds collected under this act to any person other than
3 a state officer or employee receiving a regular salary, who brings
4 to his attention any evasion of the license fees imposed by this act,
5 such sum as he may deem proper not exceeding twenty-five per cent
6 of the amount of license fees due the state of Iowa under this act
7 and the payment of which has been evaded, but such reward shall
8 not be paid hereunder until the collection of the license fees, the
9 evasion of which has been reported, has been made or the person
10 convicted of such evasion.

1 "SEC. 29. **Refund.** Any person who shall use any motor vehicle
2 fuel for the purpose of operating or propelling stationary gas en-
3 gines, farm tractors, air crafts or boats or for cleaning or dyeing
4 purposes or for any other purpose except in motor vehicles operated
5 or intended to be operated upon the public highways of the state and
6 who shall have paid the license fees for such motor vehicle fuel im-
7 posed by this act, either directly to the treasurer or indirectly by
8 having the same added to the price of such fuel, and who shall have
9 obtained a permit therefor as provided in this act, shall be reim-
10 bursed and repaid the amount of such license fees so paid, upon
11 presenting to the treasurer a claim for refund, which claim shall
12 be in a form prescribed by the treasurer and shall be verified by
13 the oath of the claimant and shall have attached thereto the original
14 invoice or invoices showing the purchase of the motor vehicle fuel
15 on which a refund is claimed, and shall state the name of the person
16 from whom the motor vehicle fuel was purchased, the date of pur-
17 chase, the total amount of such motor vehicle fuel, that the purchase
18 price thereof has been paid and that said price included the motor
19 vehicle fuel license fee payable to the state of Iowa under the pro-
20 visions of this act, that such fuel was used by the claimant other-
21 wise than in motor vehicles operated or intended to be operated
22 upon the public highways of this state, the manner in which said
23 motor vehicle fuel was used and the equipment in which used. Said
24 claim shall also show whether or not the claimant used fuel for
25 motor vehicle operated upon the public highway from the same
26 tanks or other receptacles from which the motor vehicle fuel on
27 which a refund is claimed was kept or withdrawn.

28 No refund shall be made on claims for motor vehicle fuel pur-

29 chased more than ninety (90) days prior to the filing of the claim
30 for refund.

31 The treasurer shall have the right in order to establish the valid-
32 ity of any claim for refund of motor vehicle fuel license fees, to
33 require the claimant to furnish such additional proof of the validity
34 of the claim as the treasurer may determine and by himself or
35 through his representatives, employees or agents to examine the
36 books and records of the claimant for such purpose and the failure
37 of the claimant to furnish such books and/or records for examina-
38 tion, shall constitute a waiver of all rights to the refund on account
39 of the transaction questioned.

40 When motor vehicle fuel is sold to a person who shall claim to be
41 entitled to a refund of the motor vehicle fuel license fees herein im-
42 posed, the seller of such motor vehicle fuel, shall make out separate
43 invoices for each purchase on forms which shall be approved by the
44 treasurer showing the name and address of the seller and the name
45 and address of the purchaser, the number of gallons of motor ve-
46 hicle fuel so sold, written in words and figures, and the nature and
47 kind of fuel so sold, and the date of purchase, and shall state that
48 the purchase price includes the motor vehicle fuel license fee pay-
49 able to the state of Iowa; such invoice shall be legibly written and
50 shall not be the basis of a refund, if any corrections or erasures
51 appear upon the face thereof.

52 No tax refund shall be paid to any person, firm, or corporation
53 on any motor vehicle fuel used in any construction or maintenance
54 work which is paid for from public funds.

55 The right of any person to a refund under this act shall not be
56 assignable and the application for a refund shall be made by the
57 same person who purchased the motor vehicle fuel as shown in the
58 invoice by the person selling the same and by no other person and
59 the proceeds or amount of such refund, as determined by the treas-
60 urer, shall be paid to the person whose name appears on the seller's
61 invoice and to no other person.

1 "SEC. 30. **Permits for refunds.** All applicants claiming a refund
2 under the provisions of this act, except distributors applying for
3 refund on motor vehicle fuel destroyed by accident before the use
4 or sale thereof, shall obtain an annual permit from the treasurer
5 by application therefor on such form as he shall prescribe, which
6 application therefor shall be made under oath and shall contain
7 among other things, the name, address and occupation of the appli-
8 cant and the nature of the business and a sufficient description for
9 identification of the machines and/or equipment in which the motor
10 fuel is to be used, for which refund may be claimed under such
11 permit. The permit shall bear a permit number and all applications
12 for refund shall bear the number of the permit under which it is
13 claimed. It is the duty of the treasurer to keep a permanent record
14 of all permits issued and a cumulative record of the amount of re-
15 fund claimed and paid thereunder. Such permit shall be obtained
16 before or at the time that the first application for refund is made
17 under the provisions of this act.

1 "SEC. 31. **Certain acts made unlawful.** It shall be unlawful:

2 1. For any seller to issue or any purchaser to receive and re-

tain incorrect or false invoice or sales ticket in connection with the purchase or sale of motor vehicle fuel.

2. For any claimant to make any false statement in a claim for refund or to alter any invoices or sales tickets, whether said invoice or sales ticket is to be used to support a claim for refund or not.

3. For any holder of a distributor's license, a service station license, a fuel oil license, or motor vehicle transport license to make any false, incorrect, or materially incomplete records or reports required to be kept or made under the provisions of this act, or to refuse to report to the treasurer as required by this act, or to refuse to offer his books and records to the treasurer or his representatives for inspection on demand.

4. For any person to display or attempt to use any license issued under this act after the same has been revoked.

5. For any person to receive in this state from outside the state any motor vehicle fuel for sale or use in this state, without reporting the same to the treasurer and paying the motor vehicle fuel license fees thereon before the twentieth of the calendar month following the calendar month in which it was received in this state.

6. For any person holding a fuel oil permit, to sell by virtue of said permit any fuel oil for use either alone or in combination with other substances as motor vehicle fuel, or to issue any invoices or sales tickets which do not have endorsed thereon the statement in substance 'motor vehicle fuel license fees not included.'

7. For any fuel oil dealer or permit holder to sell fuel oil for any purpose except for use for purposes other than as fuel for motor vehicles or to sell said fuel without obtaining a certificate of exemption from the purchaser covering said sale.

8. For any fuel oil distributor to receive in this state from outside the state any motor vehicle fuel, except those fuels which classify as fuel oil under the provisions of this act or to sell fuel oils except to the holders of fuel oil dealers' permits where a certificate of purchase is obtained from the purchaser, but nothing herein contained shall be construed to prevent a person being both a fuel oil distributor and a fuel oil dealer.

9. For any person to engage in business as a fuel oil dealer or a fuel oil distributor without the permit or license provided for in this act.

Any person found guilty of any of the foregoing illegal acts shall be fined not less than one hundred dollars nor more than one thousand dollars or shall be imprisoned in the county jail not less than thirty days nor more than six months.

“SEC. 32. Duties imposed on sheriffs, constables and peace officers.

It is hereby made the duty of all sheriffs, deputy sheriffs, constables and other peace officers to see that the provisions of this act are not violated, and to respond to the call of the treasurer to make investigations in their respective counties and report to the treasurer or his representatives and said officers are authorized to stop conveyances suspected of transporting motor vehicle fuel on the highways, and to investigate the cargo for that purpose and to

9 seize and impound said cargo and conveyance where it appears that
10 said conveyance is being operated in violation of the provisions of
11 this act.

1 "SEC. 33. **Treasurer to employ necessary help.** The treasurer is
2 hereby empowered to employ such inspectors, auditors and other
3 help as he may deem necessary for the effective enforcement of
4 this act, the number and compensation of such employees to be fixed
5 by the executive council.

6 There is hereby appropriated out of the money received under
7 the provisions of this act sufficient funds to pay for help employed
8 by the treasurer in enforcing the chapter and for making such re-
9 funds and paying such rewards as are provided for herein, and to
10 pay the cost of postage, equipment, supplies and printing, used by
11 the department.

1 "SEC. 34. **Other remedies available.** The special remedies provided
2 under the provisions of this act to enable the state to collect motor
3 vehicle fuel license fees shall not be construed as depriving the state
4 of any other remedy it might have either at law or in equity inde-
5 pendent of this act. And the state shall have the right to maintain
6 an action at law for the collection of said license fees and in con-
7 nection therewith shall be entitled to a writ of attachment without
8 bond.

1 "SEC. 35. **Distribution of proceeds.** The net proceeds of all license
2 fees and penalties collected under the provisions of this act shall
3 be distributed as follows:

4 Four ninths thereof shall be credited to the secondary road con-
5 struction fund of the several counties of the state. The treasurer
6 shall apportion said four-ninths portion among the counties of the
7 state in the ratio that the area of each county bears to the total area
8 of the state and shall on the first day of each month remit to the
9 treasurer of each county the amount apportioned to the secondary
10 road construction fund of the county.

11 Three ninths of said net proceeds shall be placed to the credit of
12 the state highway commission and such amount thereof as may be
13 required for said purpose shall be paid by the highway commission
14 to the counties of the state each year to reimburse said counties for
15 expenditures made by them for bridges, culverts, and right of way
16 on primary roads under the direction of the highway commission
17 and paid for out of county road fund or county bridge fund. Said
18 payments are to be made at the times and in the manner and under
19 the circumstances prescribed by section 4755-b5, Code of 1931. The
20 amount of said three-ninths portion not required for such purpose,
21 shall be credited to the primary road funds of the state.

22 Two ninths of said net proceeds shall be credited to the primary
23 road fund of the state.

1 "SEC. 36. Wherever in this act the treasurer is authorized to
2 prescribe the form of records to be kept, he may in lieu thereof
3 approve the form of record being kept, and shall so approve such
4 form of record where it furnishes in accessible form the informa-
5 tion which the treasurer desires, and substantially complies with
6 the prescribed form.

1 "SEC. 37. Construction of act. This act shall not be construed or
2 applied as to interfere with interstate commerce, or to impose a
3 license fee on any motor vehicle fuel before it comes to rest in this
4 state.

1 "SEC. 38. Act separable. If any portion of this act is held to be
2 unconstitutional or invalid by the courts, such decision shall not
3 affect the remaining portions of this act.

1 "SEC. 39. Pending actions not affected by repeal. All laws in con-
2 flict with this act are hereby repealed and it is the intention herein
3 to substitute the provisions of this act for chapter 251-A1, Code,
4 1931, and chapters 75 and 86 of the acts of the Forty-fifth General
5 Assembly. The repeal effected by the adoption of this act shall not
6 be construed as relieving any person whatsoever from the payment
7 of any motor vehicle license fee penalty or interest due or owing
8 to the state of Iowa under any law hereby repealed, or to affect or
9 terminate any prosecutions or other proceedings pending under such
10 laws or to prevent the commencement or prosecution of any pro-
11 ceedings, legal or equitable, civil or criminal, for a violation of any
12 such laws or for the collection of any motor vehicle fuel license fees
13 with interest and penalty or for the obtaining of any refund or the
14 enforcement of any other right accruing under the law as it existed
15 prior to the taking effect of this act.

1 "SEC. 40. This act may be cited as and shall be known as the
2 Iowa motor vehicle fuel tax law."

1 SEC. 41. This act, being deemed of immediate importance, shall
2 be in effect after its passage and publication in the Fort Dodge Mes-
3 senger, a newspaper published at Fort Dodge, Iowa, and the Cedar
4 Valley Daily Times, a newspaper published at Vinton, Iowa.

House File No. 185. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,
March 21, 1934, and Cedar Valley Daily Times, March 31, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 57

SEGREGATION OF TAXES

S. F. 269

AN ACT providing for the segregation by the county treasurer of taxes paid in the year 1934 which were due and owing prior to January 1, 1934, and providing that the money so segregated shall be sent to the public taxing bodies in the amount due said taxing bodies and providing that the treasurer of any such taxing body shall keep an accurate list of all warrants which he stamped "unpaid for lack of funds", with the date of issuance, number of the warrant and the amount of same, and providing for the payment of the warrants which were stamped unpaid for lack of funds in the previous fiscal year out of the money so segregated, and providing for the disposition of any balance after the payment of all outstanding warrants, and authorizing the issuance of bonds in the event that the funds are insufficient to pay all outstanding warrants.

WHEREAS, the governor of this state has by an emergency proclamation postponed until April 2, 1934, the regular tax sale which otherwise would have been held in December, 1933; and