

CHAPTER 74

SPECIAL CHARTER CITIES. TAX SALE. PURCHASE OF PROPERTY

S. F. 3

AN ACT to amend section sixty-nine hundred ten (6910), code, 1931, relating to the power of cities acting under special charter to purchase property at tax sale.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section sixty-nine hundred ten (6910), code, 1931,
2 be and the same is hereby amended by striking out of line 2 thereof
3 the words "said sale" and inserting in lieu thereof "any tax sale,
4 whether such purchase be for ordinary taxes or for special assess-
5 ments."

1 SEC. 2. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Davenport
3 Democrat, a newspaper published at Davenport, Iowa, and in the
4 Davenport Times, a newspaper published at Davenport, Iowa.

Senate File 3. Approved February 6, 1935.

I hereby certify that the foregoing act was published in the Davenport Democrat and Davenport Times, February 7, 1935.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 75

BOARD OF ASSESSMENT AND REVIEW. TAXATION OF CHAIN STORES

H. F. 311

AN ACT to impose an occupation tax on conducting a business by a system of chain stores for selling or otherwise disposing of tangible personal property, such as goods, wares and merchandise at retail, with certain exceptions; providing for the assessment and collection of said tax, and for the distribution and use of the proceeds therefrom; providing for appeals by taxpayers; providing for the administration of said law; providing penalties and fines for the violation thereof; and providing for an appropriation for the enforcement thereof and the repealing of any laws in conflict herewith.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Reference. This act shall be known as the "Chain
2 Store Tax Act of 1935."

1 SEC. 2. Definitions. The following words, terms and phrases,
2 when used in this act, shall have the meanings ascribed to them in
3 this section except where the context clearly indicates a different
4 meaning.

5 a. The word "board" means the state board of assessment and
6 review.

7 b. "Person" includes any individual, firm, copartnership, joint
8 adventure, association, corporation, estate, trust, business trust, re-
9 ceiver, or any other group or combination acting as a unit, and the
10 plural as well as the singular thereof, and all firms however or-
11 ganized and whatever be the plan of operation.