

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

1 SECTION 1. Section fifteen hundred forty-six-a one (1546-a1), Code,
2 1935, is hereby amended by striking out all of the first paragraph
3 thereof and by inserting in lieu thereof the following:

4 "No such person, firm, or corporation shall charge a fee for the
5 furnishing or procurement of any situation or employment which shall
6 exceed ten per cent (10%) of the wages offered for the first month of
7 any such employment or situation furnished or procured."

1 SEC. 2. Section fifteen hundred forty-six (1546), Code, 1935, is
2 hereby amended by inserting at the end of said section the following:

3 "The provisions of this section, however, shall not apply to registra-
4 tion fees of one dollar (\$1.00) or less."

Approved May 10, 1939.

CHAPTER 72

CIGARETTES

S. F. 128

AN ACT to repeal all of chapter seventy-eight (78), code, 1935, except sections one thousand five hundred fifty-three (1553), to one thousand five hundred fifty-six (1556), inclusive, sections one thousand five hundred eighty-five (1585) and one thousand five hundred eighty-six (1586), code, 1935, all relating to the tax and restrictions upon the sale of cigarettes, cigarette papers and tubes, and to enact a substitute therefor relating to the same subject matter; to impose a stamp tax upon cigarettes, cigarette papers and tubes and provide for the collection of the tax by the affixation of stamps or impressing of indicia by means of a stamping machine upon individual packages of cigarettes, cigarette papers and tubes; to provide for the purchase of stamping machines; to require permits and bonds for dealers in cigarettes, cigarette papers and tubes; to provide for the enforcement and administration of said tax; to define certain unlawful acts relating to the manner of sale, distribution, and solicitation for the sale of cigarettes, cigarette papers and tubes; 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:

1 SECTION 1. **Definition of words, terms and phrases.** The following
2 words, terms and phrases, when used in this chapter, shall, for the
3 purpose of this chapter, have the meanings respectively ascribed to
4 them.

5 (a) "Cigarette" shall mean and include any roll for smoking made
6 wholly or in part of tobacco, irrespective of size or shape and irre-
7 spective of tobacco being flavored, adulterated, or mixed with any
8 other ingredient, where such roll has a wrapper or cover made of
9 paper or any other material. Provided the definition herein shall not
10 be construed to include cigars. Excepting where the context clearly
11 shows that cigarettes alone are intended, the term "cigarettes" shall
12 mean and include cigarettes, cigarette papers or wrappers, and tubes
13 upon which a tax is imposed by section two hereof.

14 (b) "Individual packages of cigarettes" shall mean and include
15 every package of cigarettes ordinarily sold at retail, and shall include
16 any and every package of cigarettes upon which a federal stamp or

17 token is required. "Packages of cigarettes" shall also include books
18 and sets of papers, wrappers, or tubes.

19 (c) "Person" shall mean and include every individual, firm, asso-
20 ciation, joint stock company, syndicate, copartnership, corporation,
21 trustee, agency or receiver, or respective legal representative.

22 (d) "Place of business" is construed to mean and include any place
23 where cigarettes are sold or where cigarettes are stored or kept for
24 the purpose of sale or consumption; or if sold from any vehicle or
25 train, the vehicle or train on which or from which such cigarettes are
26 sold shall constitute a place of business.

27 (e) "Stamps" shall mean the stamp or stamps printed, manufac-
28 tured or made by authority of the treasurer, as hereinafter provided,
29 and issued, sold or circulated by him and by the use of which the tax
30 levied hereunder is paid. It shall also mean any impression, indicium,
31 or character fixed upon packages of cigarettes, cigarette papers, or
32 tubes by metered stamping machine or device which may be author-
33 ized by the treasurer to the holder of state or manufacturers' permits
34 and by the use of which the tax levied hereunder is paid.

35 (f) "Counterfeit stamp" shall mean any stamp, label, print, in-
36 ducium or character which evidences, or purports to evidence the pay-
37 ment of any tax levied by this act, and which stamp, label, print, in-
38 ducium or character has not been printed, manufactured or made by
39 authority of the treasurer as hereinafter provided, and issued, sold or
40 circulated by him.

41 (g) "Previously used stamp" shall mean and include any stamp
42 which is used, sold, or possessed for the purpose of sale or use, to
43 evidence the payment of the tax herein imposed on an individual
44 package of cigarettes after said stamp has, anterior to such use, sale
45 or possession, been used on a previous or separate individual package
46 of cigarettes to evidence the payment of tax as aforesaid.

47 (h) "First sale" shall mean and include the first sale or distribu-
48 tion of cigarettes in intrastate commerce, or the first use or consump-
49 tion of cigarettes within this state.

50 (i) "Drop-shipment" shall mean and include any delivery of cigar-
51 ettes received by any person within this state when payment for such
52 cigarettes is made to the shipper or seller by or through a person
53 other than the consignee.

54 (j) "Treasurer" shall mean the state treasurer of Iowa or his duly
55 authorized assistants and employees.*

56 (k) "Attorney General" shall mean the attorney general of the
57 state of Iowa or his duly authorized assistants and employees.

58 (l) "Distributor" shall mean and include every person in this
59 state who manufactures or produces cigarettes or who ships, trans-
60 ports, or imports into this state or in any manner acquires or pos-
61 sesses cigarettes without stamps affixed for the purpose of making
62 a "first sale" of the same within the state.

63 (m) "Wholesaler" shall mean and include every person other than
64 a distributor or distributing agent who engages in the business of
65 selling or distributing cigarettes within the state, for the purpose
66 of resale.

*Note: Amended by H. F. 502, 48th G.A. substituting "State Tax Commission" for "State Treasurer" or "Treasurer" wherever said words appear in this act.

67 (n) "Retailer" shall mean and include every person in this state
 68 who shall sell, distribute, or offer for sale for consumption or possess
 69 for the purpose of sale for consumption, cigarettes irrespective of
 70 quantity or amount or the number of sales.

71 (o) "Distributing agent" shall mean and include every person in
 72 this state who acts as an agent of any manufacturer outside of the
 73 state by storing cigarettes received in interstate commerce from
 74 such manufacturer subject to distribution or delivery to distributors
 75 upon orders received by said manufacturer in interstate commerce
 76 and transmitted to such distributing agent for fulfillment from such
 77 place of storage.

78 (p) "Manufacturer" shall mean and include every person who
 79 ships cigarettes into this state from outside the state.

80 (q) "State permit" shall mean and include permits issued by the
 81 treasurer to distributors, wholesalers, and retailers within the state.

82 (r) "Retail permit" shall mean and include permits issued to re-
 83 tailers.

84 (s) "Manufacturer's permit" shall mean and include permits is-
 85 sued by the treasurer to a manufacturer.

86 (t) "Distributing agent's permit" shall mean and include permits
 87 issued by the treasurer to distributing agents.

1 **SEC. 2. Tax imposed.**

2 1. There is hereby levied, assessed, and imposed, and shall be col-
 3 lected and paid to the treasurer the following taxes on all cigarettes
 4 used or otherwise disposed of in this state for any purpose what-
 5 soever:

6 Class A. On cigarettes weighing not more than three pounds per
 7 thousand, one mill on each such cigarette.

8 Class B. On cigarettes weighing more than three pounds per thou-
 9 sand, two mills on each such cigarette.

10 Class C. On cigarette papers or wrappers or any papers made
 11 or prepared for the purpose of making cigarettes, made up in pack-
 12 ages, books, or sets, on each such package, book, or set, containing:

13 a. Fifty (50) papers or less, one-half ($\frac{1}{2}$) cent.

14 b. More than fifty (50) papers but not more than one hundred
 15 (100) papers, one (1) cent.

16 c. More than one hundred (100) papers, one-half ($\frac{1}{2}$) cent for
 17 each fifty or fractional part thereof.

18 Class D. On tubes, one (1) cent for each fifty (50) tubes or frac-
 19 tional part thereof.

20 2. The said tax shall be paid only once by the person making the
 21 "first sale" in this state, and shall become due and payable as soon
 22 as such cigarettes are subject to a first sale in Iowa, it being intended
 23 to impose the tax as soon as such cigarettes are received by any
 24 person in Iowa for the purpose of making a "first sale" of same. If
 25 the person making the "first sale" did not pay such tax, it shall be
 26 paid by any person into whose possession such cigarettes come until
 27 said tax has been paid in full. No person, however, shall be required
 28 to pay a tax on cigarettes brought into this state on or about his
 29 person in quantities of forty (40) cigarettes or less, when such cigar-
 30 ettes have had the individual packages or seals thereof broken and

31 when such cigarettes are actually used by said person and not sold
32 or offered for sale.

33 3. Payment of such tax shall be evidenced by stamps purchased
34 from the treasurer and securely affixed to each individual package
35 of cigarettes in amounts equal to the tax thereon as imposed by this
36 act, or by the impressing of an indicium upon individual packages
37 of cigarettes, under regulations prescribed by the treasurer.

38 4. The tax imposed shall be in lieu of any other occupation or
39 excise tax imposed by the state or any political subdivision thereof
40 on cigarettes.

1 SEC. 3. **Printing and custody of stamps.** The state printing board
2 shall be and is hereby required to design and have printed or manu-
3 factured, cigarette tax stamps of such size, denomination, and type
4 and in such quantities as may be determined by the treasurer. The
5 stamps shall be so manufactured as to render them easy to be securely
6 attached to each individual package of cigarettes or cigarette papers.
7 Such stamps shall be in the possession of and under the control of
8 the comptroller.

9 Upon requisition of the treasurer, the comptroller shall deliver to
10 him the stamps designated in such requisition, and shall charge the
11 treasurer with the stamps so delivered, and shall keep an accurate
12 record of all stamps coming into and leaving his possession.

1 SEC. 4. **Sale and exchange of stamps.**

2 1. Stamps shall be sold by and purchased from the treasurer only.
3 The treasurer shall sell stamps to the holder of a state or manufac-
4 turer's permit which has not been revoked and to no other person.
5 Stamps shall be sold to such permit holders at a discount of not to
6 exceed five per cent from the face value. Stamps shall be sold in
7 unbroken sheets of one hundred (100) stamps only.

8 2. Orders for cigarette tax stamps shall be sent direct to the treas-
9 urer, and it shall be the duty of the treasurer to invoice the stamps
10 ordered to the purchaser upon a form of invoice to be prescribed by
11 the treasurer.

12 3. Stamps in unbroken sheets of one hundred (100) stamps may
13 be exchanged, with the treasurer, for stamps of a different denomi-
14 nation. The treasurer shall be authorized to make refunds on unused
15 stamps to the person who purchased said stamps at a price equal to
16 the amount paid for such stamps when proof satisfactory to said
17 treasurer is furnished that any stamps upon which a refund is re-
18 quested were properly purchased from said treasurer and paid for
19 by the person requesting such refund. In making such refund, the
20 treasurer shall prepare a voucher showing the amount of refund
21 due and to whom payable and the comptroller shall then issue a war-
22 rant on the treasurer for same.

23 The treasurer may promulgate rules and regulations providing
24 for refunds of the face value of stamps affixed to any cigarettes
25 which have become unfit for use and consumption, unsalable, or for
26 any other legitimate loss which may occur, upon proof of such loss.
27 Refund shall be made by issuing new stamps of an aggregate value
28 of the tax paid on the cigarettes adjudged to be unfit for use, con-
29 sumption, unsalable, or any other loss suffered.

30 4. The treasurer shall have the power and authority in the en-
31 forcement of this act to recall any stamps which have been sold by

32 him and which have not been used, and it shall be the duty of said
33 treasurer, upon receipt of such recalled stamps to issue stamps of
34 other serial numbers therefor. The purchaser of any stamps shall
35 be required to surrender any unused stamps for exchange upon de-
36 mand of the said treasurer.

37 5. The treasurer shall keep a record of all stamps sold by him or
38 under his direction, of all stamps exchanged by him, and of all
39 refunds made by him.

1 **SEC. 5. Change of design.**

2 1. The design of the stamps used may be changed as often as the
3 treasurer may deem necessary for the best enforcement of the provi-
4 sions of this act.

1 **SEC. 6. Affixing of stamps by distributors.** Except as provided in
2 section thirteen (13) hereof, every distributor in this state shall
3 cause to be affixed upon every individual package of cigarettes re-
4 ceived by him, upon which no sufficient tax stamp is already affixed,
5 a stamp or stamps of an amount equal to the tax due thereon. Such
6 stamps shall be affixed within forty-eight hours, exclusive of Sundays
7 and legal holidays, from the hour the cigarettes were received, and
8 shall be affixed before such distributor sells, offers for sale, consumes,
9 or otherwise distributes or transports the same. It shall be unlawful
10 for any person, other than a distributing agent or distributor, bonded
11 pursuant to section ten (10) hereof, or common carrier to receive
12 or accept delivery of any cigarettes without stamps affixed to evidence
13 the payment of the tax, or without having in his possession the
14 requisite amount or number of stamps necessary to stamp such
15 cigarettes, and the possession of any unstamped cigarettes, without
16 the possession of the requisite amount or number of stamps, shall
17 be prima facie evidence of the violation of this provision.

1 **SEC. 7. Cancellation of stamps.** No stamps affixed to a package of
2 cigarettes shall be cancelled by any letter, numeral or other mark
3 of identification or otherwise mutilated in any manner that will pre-
4 vent or hinder the treasurer in making an examination as to the
5 genuineness of said stamp; provided, however, that the treasurer may
6 direct and require such cancellation of the tax stamps affixed to
7 packages of cigarettes or cigarette papers which, in his judgment,
8 is necessary and essential to carry out properly the provisions of
9 this act.

1 **SEC. 8. Use of stamping machines.** The treasurer, with the con-
2 sent of the executive council, may purchase and supply suitable ma-
3 chines or devices to the holders of a state or manufacturer's permit,
4 or authorize the leasing by the permit holder of such machines or
5 the metering device or both, and provide under proper regulation and
6 direction for the impression of a distinctive imprint, indicium or
7 character upon individual packages of cigarettes, cigarette papers
8 and tubes as evidence of the payment of the tax imposed by this act,
9 in lieu of the purchase and affixation of stamps as provided herein.

10 In the event the treasurer and executive council decide to purchase
11 such machines they shall be paid for out of the revenue derived from
12 this act.

13 The machines or devices shall be so constructed as to record or
14 meter the number of impressions or indicia made and shall at all times
15 be open for inspection by the Treasurer.

16 All of the provisions of this act relating to the collection of the tax
17 by means of the sale and affixation of stamps shall apply in the use
18 of the stamping machines or devices, including the right of refund
19 as provided herein.

1 **SEC. 9. Distributor's, wholesaler's and retailer's permits.**

2 1. Every distributor, wholesaler, and retailer in this state, now
3 engaged or who desires to become engaged in the sale or use of
4 cigarettes, upon which a tax is required to be paid, shall obtain a
5 state and/or retail cigarette permit as a distributor, wholesaler, or
6 retailer, as the case may be, and all permits authorizing the sale of
7 cigarettes issued under the provisions of chapter seventy-eight (78),
8 Code, 1935, shall terminate as of June 30th, 1939.

9 2. The treasurer shall issue state permits to distributors, whole-
10 salers, and retailers subject to the conditions hereinafter provided.
11 Cities and towns, including special charter cities and cities operating
12 under a commission form of government, may issue retail permits
13 to dealers within their respective limits. County boards of super-
14 visors may issue retail permits to dealers in their respective counties,
15 outside of the corporate limits of cities and towns. Upon issuance
16 of a retail permit by a city or town council or board of supervisors,
17 such council or board shall forthwith certify to the treasurer the
18 action so taken.

19 3. All permits provided for in this chapter shall expire on June
20 30th of each year. No permit shall be granted or issued until the
21 applicant shall have paid for the period ending June 30th next, to
22 the treasurer of state or the city, town or county granting such per-
23 mit, the fees provided for in this act. The annual state permit fee
24 for a distributor and wholesaler shall be one hundred (100) dollars
25 when the permit is granted during the months of July, August, or
26 September, provided that whenever a state permit holder shall operate
27 more than one place of business, a duplicate state permit shall
28 be issued for each additional place of business on payment of five
29 (5) dollars for each such duplicate state permit, but refunds as pro-
30 vided in this act shall not apply to any duplicate permit issued.

31 The fee for retail permits to be issued under the provisions of this
32 act shall be as follows when the permit is granted during the months
33 of July, August, or September:

34 In towns and other places outside any city or town fifty (50) dol-
35 lars.

36 In cities of the second class seventy-five (75) dollars.

37 In cities of the first class one hundred (100) dollars.

38 If any permit is granted during the months of October, November,
39 or December, the said fee shall be three-fourths ($\frac{3}{4}$) of the above
40 maximum schedule; if granted during the months of January, Febru-
41 ary or March, one-half ($\frac{1}{2}$) of said maximum schedule, and if granted
42 during the months of April, May, or June, one fourth ($\frac{1}{4}$) of the said
43 maximum schedule.

44 4. An unrevoked permit for which the holder has paid the full an-
45 nual fee may be surrendered during the first nine months of said

46 year to the officer issuing it, and the treasurer, of state, or the city,
47 town, or county granting the permit shall make refunds to the said
48 holder as follows:

49 Three-fourths ($\frac{3}{4}$) of the annual fee if the surrender is made dur-
50 ing July, August, or September.

51 One-half ($\frac{1}{2}$) of the annual fee if the surrender is made during
52 October, November, or December.

53 One-fourth ($\frac{1}{4}$) of the annual fee if the surrender is made during
54 January, February, or March.

55 An unrevoked permit for which the holder has paid three-fourths
56 of a full annual fee may be so surrendered during the first six months
57 of the period covered by said payment and the said treasurer of state,
58 city, town, or county shall make refunds to the holder as follows:

59 A sum equal to one-half ($\frac{1}{2}$) of an annual fee if the surrender is
60 made during October, November, or December.

61 A sum equal to one fourth ($\frac{1}{4}$) of an annual fee if the surrender
62 is made during January, February, or March.

63 An unrevoked permit for which the holder has paid one-half ($\frac{1}{2}$)
64 of a full annual fee may be so surrendered during the first three
65 months of the period covered by said payment, and the said treasurer
66 of state, city, town or county, shall refund to the holder a sum equal
67 to one-fourth ($\frac{1}{4}$) of an annual fee.

68 5. Said permits shall be issued only upon applications accompanied
69 by the fee indicated above, and by an adequate bond as provided in
70 section ten (10) hereof, and upon forms furnished by the treasurer
71 upon written request. The failure to furnish such forms shall be no
72 excuse for the failure to file the same unless absolute refusal is shown.
73 Said forms shall set forth:

74 a. The manner under which such distributor, wholesaler, or re-
75 tailer, transacts or intends to transact such business as distributor,
76 wholesaler or retailer.

77 b. The principal office, residence, and place of business in Iowa,
78 for which the permit is to apply.

79 c. If the applicant is not an individual, the principal officers or
80 members thereof, not to exceed three (3), and their addresses.

81 d. Such other information as the treasurer shall by rules and reg-
82 ulations prescribe.

83 6. No distributor, wholesaler or retailer shall sell any cigarettes
84 until such application has been filed and the fee prescribed paid for
85 a permit and until such permit is obtained and only while such per-
86 mit is unrevoked and unexpired.

87 7. An application shall be filed and a permit obtained for each place
88 of business owned or operated by a distributor, wholesaler, or retailer,
89 excepting that no permit need be obtained for a delivery or sales
90 truck of a distributor or wholesaler holding a permit, provided that
91 the treasurer may by regulation require that said truck bear the dis-
92 tributor's or wholesaler's name, and that the permit number of the
93 place of business for and from which it operates be conspicuously
94 displayed on the outside of the body of the truck, immediately under
95 the name.

96 8. Any person who operates both as a distributor and wholesaler
97 in the same place of business shall only be required to obtain a state
98 permit for the particular place of business where such operation of

99 said business is conducted. A separate retail permit, however, shall
100 be required if any distributor or wholesaler sells cigarettes at both
101 retail and wholesale.

102 9. Each permit issued shall describe clearly the place of business
103 for which it is issued, shall be nonassignable, consecutively numbered,
104 designating the kind of permit, and shall authorize the sale of cigar-
105 ettes in this state subject to the limitations and restrictions herein
106 contained. The retail permits shall be upon forms furnished by the
107 treasurer.

108 10. The permit shall, at all times, be publicly displayed by the
109 distributor, wholesaler, or retailer, at his place of business, so as to be
110 easily seen by the public and the persons authorized to inspect the
111 same. The proprietor or keeper of any building or place wherein
112 cigarettes shall be kept for sale, or with intent to sell, shall upon
113 request of the treasurer or any peace officer exhibit his permit to so
114 keep and sell. His refusal or failure to so exhibit such permit shall
115 be prima facie evidence that such cigarettes are kept for sale or with
116 intent to sell in violation of the provisions of this chapter.

1 SEC. 10. **Bonds.** No retail permit, state permit, or manufactur-
2 er's permit shall be issued until the applicant therefor shall file a bond,
3 with good and sufficient surety, to be approved by the treasurer or
4 the body granting the permit, which bond shall be in favor of the
5 state of Iowa and for the benefit of the county, city, or town, as the
6 case may be, and conditioned upon the payment of taxes, damages,
7 fines, penalties, and costs adjudged against the permit holder for vio-
8 lation of any of the provisions of this act.

9 Said bonds shall be on forms prescribed by the treasurer and in the
10 following amounts:

- 11 a. Retail permit, not less than five hundred (500) dollars.
- 12 b. State permit, not less than five hundred (500) dollars.
- 13 c. Manufacturer's permit, not less than five thousand (5,000) dol-
14 lars.

15 No distributor or person shall engage in interstate business unless
16 he files a bond, with good and sufficient surety in an amount of not
17 less than one thousand (1,000) dollars. The amount of the bond
18 required of such distributor or other person shall be fixed by the
19 treasurer, subject to the minimum limitation herein provided. Said
20 bond shall be approved by the treasurer and payable to the State of
21 Iowa in Des Moines, Polk County, Iowa, and conditioned upon the
22 payment of taxes, damages, fines, penalties, and costs adjudged
23 against the permit holder for violation of any of the requirements
24 of this act affecting said distributor or other person, on a form pre-
25 scribed by the treasurer.

26 An additional bond or a new bond may be required by the treasurer
27 at any time an existing bond becomes insufficient or the surety thereon
28 becomes unsatisfactory, which additional bond, or new bond, shall
29 be supplied within ten days after demand. On failure to supply a
30 new bond or additional bond within ten days after demand, the treas-
31 urer shall have the power and the authority to cancel any existing
32 bond made and secured by and for said distributor or other person.
33 In the event said bond is cancelled, said distributor or other person
34 shall within forty-eight hours after receiving cigarettes or forty-eight

35 hours after said cancellation, excluding Sundays and legal holidays,
36 cause any cigarettes in his possession to have the requisite amount of
37 stamps affixed to represent the tax as herein provided.

1 **SEC. 11. Records and reports of permit holders.**

2 1. The treasurer is authorized to prescribe such forms as may be
3 necessary for the efficient administration of this act and is authorized
4 to require such uniform books and records to be used and kept by
5 each permit holder as he deems necessary. The treasurer may also
6 require each permit holder to keep and retain in his possession evi-
7 dence on prescribed forms of all transactions involving the purchase
8 and sale of cigarettes or the purchase and use of stamps as herein
9 provided. All of such evidence shall be kept for a period of two
10 years from the date of each transaction, for the inspection at all times
11 by the treasurer.

12 2. Where a state permit holder sells cigarettes at retail, he shall
13 be required to issue an invoice to his retail department for cigarettes
14 to be sold at retail and such cigarette invoices shall be kept separate
15 and apart.

16 3. The treasurer may by regulation require every holder of a manu-
17 facturer's or state permit to make and deliver to the treasurer on or
18 before the 10th day of each month a report or reports for the pre-
19 ceding calendar month, upon a form or forms prescribed by the treas-
20 urer, and may require that such reports shall be properly sworn to
21 and executed by the permit holder or his duly authorized represen-
22 tative.

23 4. Every permit holder shall, when requested by the treasurer,
24 make such additional reports as the treasurer deems necessary and
25 proper and shall at the request of the treasurer furnish full and com-
26 plete information pertaining to any transaction of the permit holder
27 involving the purchase or sale or use of cigarettes or purchase of
28 cigarette stamps.

29 5. Every person engaged in the business of selling cigarettes in
30 interstate commerce only, who has, by furnishing the bond required
31 in section ten (10) of this act, been permitted to set aside or store
32 cigarettes in this state for the conduct of such interstate business
33 without the stamps affixed thereto, shall be required to keep such
34 records and make such reports to the treasurer as are required by
35 him.

36 6. If any distributor or other person fails or refuses to pay any
37 tax, penalties, or cost of audit hereinafter provided, and it becomes
38 necessary to bring suit or to intervene in any manner for the estab-
39 lishment or collection of said claims, in any judicial proceedings, any
40 report filed in the office of the treasurer by such distributor or other
41 person, or his representative, or a copy thereof, certified to by the
42 treasurer, showing the number of cigarettes sold by such distributor
43 or his representative, upon which such tax, penalty or cost of audit
44 has not been paid, or any audit made by the treasurer or his repre-
45 sentative from the books or records of said distributor or other per-
46 son when signed and sworn to by such representative as being made
47 from the records of said distributor or persons from or to whom such
48 distributor or other person has bought, received, or delivered cigar-
49 ettes, whether from a transportation company or otherwise, such

50 report or audit shall be admissible in evidence in such proceedings
51 and shall be prima facie evidence of the contents thereof; provided,
52 however, that the incorrectness of said report or audit may be shown.

1 **SEC. 12. Manufacturer's permits.** The treasurer may, at his
2 discretion, and upon application of any manufacturer, issue without
3 charge to such manufacturer a manufacturer's permit. Such applica-
4 tion shall contain such information as the treasurer shall prescribe.
5 The holder of such manufacturer's permit shall be authorized to
6 purchase stamps from the treasurer, and to affix such stamps to
7 individual packages of cigarettes outside of this state, prior to their
8 shipment into the state.

1 **SEC. 13. Distributing agent's permits.**

2 1. Every distributing agent in the state, now engaged, or who de-
3 sires to become engaged, in the business of storing unstamped cigar-
4 ettes which are received in interstate commerce for distribution or
5 delivery only upon order received from without the state or to be
6 sold outside the state, shall file with the treasurer, an application for
7 a distributing agent's permit, on a form prescribed by the treasurer,
8 to be furnished upon written request, the failure to furnish shall be
9 no excuse for the failure to file the same unless an absolute refusal
10 is shown. Said form shall set forth the name under which such dis-
11 tributing agent transacts or intends to transact such business as a
12 distributing agent, the principal office and place of business in Iowa
13 to which the permit is to apply, and if other than an individual, the
14 principal officers or members thereof and their addresses. The treas-
15 urer may require any other information he may desire in said appli-
16 cation. No distributing agent shall engage in such business until
17 such application has been filed and fee in the sum of one hundred
18 (100) dollars paid for the permit and until the permit has been ob-
19 tained. Such permit shall expire on June 30th following the date of
20 issuance. All of the provisions of the last two (2) paragraphs of
21 section ten (10) hereof, relative to bonds, are incorporated herein
22 and by this reference made applicable to distributing agents. Upon
23 failure to furnish adequate bond as required, the permit shall be re-
24 voked without hearing. An application shall be filed and a permit
25 obtained for each place of business owned or operated by a distribu-
26 ting agent.

27 2. Upon receipt of the application and bond and the permit fee
28 herein provided for, the treasurer may issue to every distributing
29 agent for the place of business designated a nonassignable consecu-
30 tively numbered permit, authorizing the storing, and distribution of
31 unstamped cigarettes within this state when such distribution is made
32 upon interstate orders only. A distributing agent may also transport
33 unstamped cigarettes in his own conveyances to the state boundary
34 for distribution outside the state, and any nonresident customer
35 of such distributor may purchase and convey unstamped cigarettes
36 to the state line for distribution outside the state. Such nonresident
37 purchaser shall be required to have in his possession an invoice evi-
38 dencing the purchase of such unstamped cigarettes, which must be
39 exhibited upon request to any peace officer or agent charged with the
40 enforcement of this act.

41 3. Cigarettes set aside for interstate business must be kept separate
42 from intrastate stock and those not so kept shall be considered as
43 intrastate stock and subject to the same requirements as cigarettes
44 possessed for the purpose of a "first sale".

45 4. It shall be unlawful for any distributing agent to sell at retail
46 cigarettes, cigarette papers or tubes from automobiles, trucks, or
47 any similar conveyances.

1 SEC. 14. **Forms for records and reports.** The treasurer shall fur-
2 nish, without charge, to holders of the various permits, such forms
3 in sufficient quantities as will enable such permit holders to make the
4 reports required to be made under this act. The permit holders shall
5 furnish at their own expense such books, records, and invoices, as are
6 required to be used and kept, but such books, records, and invoices
7 shall be in exact conformity to the forms prescribed for that purpose
8 by the treasurer, and shall be kept and used in the manner prescribed
9 by the treasurer; provided that the treasurer may, in his discretion,
10 by express order in certain cases, authorize permit holders to keep
11 their records in a manner and upon forms other than those so pre-
12 scribed. Such authorization may be revoked at any time.

1 SEC. 15. **Examination of records and premises.**

2 1. For the purpose of enabling the treasurer to determine the tax
3 liability of permit holders or any other person dealing in cigarettes
4 or to determine whether a tax liability has been incurred, he shall
5 have the right to inspect any premises where cigarettes are manu-
6 factured, produced, made, stored, transported, sold, or offered for
7 sale or exchange, and to examine all of the records required to be kept
8 or any other records that may be kept incident to the conduct of the
9 cigarette business of said permit holder or any other person dealing
10 in cigarettes.

11 2. The said authorized officers shall also have the right as an inci-
12 dent to determining the said tax liability, or whether a tax liability
13 has been incurred, to examine all stocks of cigarettes and cigarette
14 stamps and for the foregoing purpose said authorized officers shall
15 also have the right to remain upon said premises for such length
16 of time as may be necessary to fully determine said tax liability, or
17 whether a tax liability has been incurred.

18 3. It shall be unlawful for any of the foregoing permit holders to
19 fail to produce upon demand of the treasurer any records required
20 herein to be kept or to hinder or prevent in any manner the inspection
21 of said records or the examination of said premises.

1 SEC. 16. **Subpoena for witnesses and papers.** For the purpose of
2 enforcing the provisions of this act and of detecting violations there-
3 of, the treasurer shall have the power to administer oaths and to
4 require by subpoena the attendance and testimony of witnesses and
5 the production of all relevant books, papers and records. Such at-
6 tendance and production may be required at the state house at Des
7 Moines, Iowa, or at any place convenient for such investigation. In
8 case any person fails or refuses to obey a subpoena so issued, the
9 treasurer may procure an order from the district court in the county
10 where such person resides, or where such person is found, requiring
11 such person to appear for examination and/or to produce such books,

12 papers, and records as are required in the subpoena. Failure to obey
13 such order shall be punished by such court as contempt thereof.

1 **SEC. 17. Cigarettes retailer may not sell.** Unless a retail permit
2 holder shall also hold a state permit, it shall be unlawful for a retailer
3 to sell or have in his possession, cigarettes, upon which the stamp
4 tax has not been affixed.

1 **SEC. 18. Revocation of permit.**

2 1. If any person holding a permit issued by the treasurer under
3 the provisions of this act, including a retailer permit for railway car,
4 has violated any provision of this act, or any rule or regulation pro-
5 mulgated hereunder, the treasurer may revoke the permit issued to
6 said person, after giving such permit holder an opportunity to be
7 heard upon five days written notice stating the reason for such con-
8 templated revocation and the time and place at which he may appear
9 and be heard. The said hearing shall be held in the county of the
10 permit holder's place of business, or in a county in or through which
11 it transacts business. Such notice shall be given by mailing a copy
12 thereof by registered mail to the permit holder's place of business
13 as the same appears on his application for a permit. If, upon such
14 hearing, the treasurer shall find that such violation has occurred,
15 he may revoke the permit or permits.

16 2. If any retailer has violated any of the provisions of this act, the
17 board of supervisors or the city or town council which issued the
18 permit may revoke his permit or permits upon the same hearing and
19 notice as is prescribed in the preceding paragraph.

20 3. If a permit is revoked no new permit shall be issued to the permit
21 holder for any place of business, or to any other person for the place
22 of business at which such violation occurred, until one year has
23 expired from the date of revocation, unless good cause to the con-
24 trary is shown to the issuing authority.

1 **SEC. 19. Retailer's permit for railway car.**

2 1. Subject to the provisions of this act, a retailer's permit may be
3 issued by the treasurer to any dining car company, sleeping car com-
4 pany, railroad or railway company. Such permit shall authorize
5 the holder thereof to keep for sale, and sell, cigarettes at retail on any
6 dining car, sleeping car or passenger car operated by such applicant
7 in, through or across the state of Iowa, subject to all of the restric-
8 tions imposed upon retailers under this act. The application for such
9 permit shall be in such form and contain such information as may
10 be required by the treasurer. Each such permit shall be good
11 throughout the state. Only one such permit shall be required for all
12 cars operated in this state by such applicant, but a duplicate of such
13 permit issued as herein provided, shall be posted in each car in which
14 such cigarettes are sold and no further permit shall be required or
15 tax levied for the privilege of selling cigarettes in such cars. No
16 cigarettes shall be sold in such cars without having affixed thereto
17 stamps evidencing the payment of the tax as provided in this act.

18 2. As a condition precedent to the issuing of a retailer's permit for
19 railway car, the applicant shall file with the treasurer a bond in favor
20 of the state of Iowa for the benefit of all parties interested in the
21 amount of five hundred (500) dollars conditioned upon the payment
22 of all taxes, fines and penalties and costs in this act provided.

23 3. The annual fee for a retailer's permit for railway car shall be
24 twenty-five (25) dollars and two (2) dollars for each duplicate
25 thereof, which fee shall be paid to the treasurer. The treasurer
26 shall issue duplicates of such permits from time to time as applied
27 for by such companies.

28 4. The provisions of subsections one and three of section eighteen
29 (18) shall apply to the revocation of such permit and the issuance
30 of a new one.

1 **SEC. 20. Carrier to permit access to records.** Every common
2 carrier in this state having custody of books or records showing the
3 transportation of cigarettes both interstate and intrastate shall give
4 and allow the treasurer free access to such books and records.

1 **SEC. 21. Administration.**

2 1. The treasurer shall administer the provisions of this act, and
3 it is hereby made the duty of the treasurer to collect, supervise and
4 enforce the collection of all taxes and penalties that may be due under
5 the provisions of this act.

6 2. Said treasurer also shall have the power and authority to make
7 and publish rules and regulations, not inconsistent with this act,
8 necessary and advisable for its detailed administration, to enforce
9 the provisions thereof, and to collect the taxes and fees herein im-
10 posed. The treasurer may promulgate rules and regulations here-
11 under providing for the refund on stamps which by reason of damage
12 become unfit for sale or use.

13 3. The state treasurer is hereby authorized to appoint an assistant,
14 whose sole duty it shall be to administer and enforce the provisions
15 of this chapter, including the collection of all taxes provided for
16 herein. In such enforcement the state treasurer may call to his aid
17 the attorney general, the special agents of the state, any county attor-
18 ney or any peace officer. The treasurer is authorized to appoint such
19 clerks and additional help as may be needed to carry out the provi-
20 sions of this chapter.

1 **SEC. 22. Liens and actions.** All of the provisions for the lien of
2 the tax, its collection, and all actions as provided in the sales tax act
3 shall apply to the tax imposed by this act, except that where the sales
4 tax and the cigarette tax may become conflicting liens, they shall be
5 of equal priority.

1 **SEC. 23. Venue of actions to collect.** Venue of any civil proceed-
2 ings filed under the provisions of this act to collect the taxes, fees
3 and penalties levied herein shall be in a court of competent juris-
4 diction in Polk County, Iowa, or in any court having jurisdiction.

1 **SEC. 24. Assessment of tax by treasurer.** If after any audit,
2 examination of records, or other investigation the treasurer finds
3 that any person has sold cigarettes, without stamps affixed thereto
4 as required by this act, or that any person has failed to pay any tax
5 herein imposed upon such person, the treasurer shall fix and deter-
6 mine the amount of tax due, and shall assess such tax against such
7 person, together with a penalty, which is hereby imposed, equal to
8 the amount of said tax. If any person fails to furnish evidence
9 satisfactory to the treasurer showing purchases of sufficient stamps

10 to stamp unstamped cigarettes purchased by him, the presumption
11 shall be that such cigarettes were sold without the proper stamps
12 affixed thereto.

1 **SEC. 25. Notice and appeal.** The treasurer shall notify any per-
2 son assessed pursuant to section twenty-four (24) by sending a
3 written notice of such determination and assessment by registered
4 mail to the principal place of business of such person as shown on his
5 application for permit, if any, and in case no such application was
6 filed by such person, to his last known address. Such person may
7 appeal from such determination and assessment to the district court
8 in the same manner and subject to the same procedure as is provided
9 in section six thousand nine hundred forty three-f twenty-five
10 (6943-f25), Code, 1935, as amended, in the case of appeals from deter-
11 mination by the state board of assessment and review.

1 **SEC. 26. Assessment of cost of audit.** The treasurer may employ
2 auditors or other persons to audit and examine the books and records
3 of any permit holder or other person dealing in cigarettes to ascertain
4 whether such permit holder or other person has paid the amount of
5 the taxes required to be paid by him under the provisions of this
6 act. If such taxes have not been paid, as required, the treasurer
7 shall assess against such permit holder or other person, as additional
8 penalty, the reasonable expenses and costs of such investigation and
9 audit.

1 **SEC. 27. Civil penalty for certain violations.** If a permit holder
2 shall (a) fail to keep any of the records required to be kept by the
3 provisions of this act, or (b) if a permit holder shall sell any cigar-
4 ettes upon which a tax is required to be paid by this act without
5 at the time having a valid permit, or (c) if any distributor, wholes-
6 aler, or distributing agent shall fail to make any reports to the treas-
7 urer required herein to be made, or (d) make a false or incomplete
8 report to said treasurer, or (e) if any distributing agent shall store
9 any unstamped cigarettes in the state or distribute or deliver any
10 unstamped cigarettes within this state without at the time of said
11 storage or delivery having a valid permit, or (f) if any person
12 affected by this act shall fail or refuse to abide by the provisions
13 hereof or the rules and regulations promulgated hereunder, or vio-
14 late the same, he shall be civilly liable to the state as a penalty in the
15 sum of fifty (50) dollars for each offense. Each violation shall con-
16 stitute a separate offense, and the same violation shall constitute a
17 separate offense for each day it continues.

1 **SEC. 28. Seizure and forfeiture; procedure.**
2 1. All cigarettes on which taxes are imposed by this act, which
3 shall be found in the possession or custody, or within the control of
4 any person, for the purpose of being sold or removed by him in viola-
5 tion of this act, and all cigarettes which are removed or are deposited
6 or concealed in any place with intent to avoid payment of taxes levied
7 thereon, and any automobile, truck, boat, conveyance or other vehicle
8 whatsoever, used in the removal or transportation of such cigarettes
9 for such purpose, and all equipment or other tangible personal prop-
10 erty incident to and used for such purpose, found in the place, build-
11 ing or vehicle where such cigarettes are found, may be seized by the

12 treasurer, with or without process and the same shall be from the
13 time of such seizure forfeited to the state of Iowa, and a proceeding
14 in the nature of a proceeding in rem shall be filed in a court of com-
15 petent jurisdiction in the county of seizure to maintain such seizure
16 and declare and perfect such forfeiture as hereinafter provided. All
17 such cigarettes, vehicles and property so seized as aforesaid, remain-
18 ing in the possession or custody of the treasurer, sheriff or other
19 officer for forfeiture or other disposition as provided by law, shall be
20 deemed to be in the custody of law and irremovable.

21 2. The treasurer, when taking the seizure aforesaid, shall imme-
22 diately make a written report thereof showing the name of the agent
23 or representative making the seizure, the place and person where and
24 from whom such property was seized and an inventory of same and
25 appraisement thereof at the reasonable value of the article seized,
26 which report shall be prepared in duplicate, signed by the agent or
27 representative so seizing, the original of which shall be given to the
28 person from whom said property is taken, and a duplicate copy of
29 which shall be filed in the office of the treasurer and shall be open
30 to public inspection.

31 3. The county attorney of the county of seizure, shall at the request
32 of the treasurer, file in the county and court aforesaid forfeiture pro-
33 ceeding in the name of the state of Iowa as plaintiff, and in the name
34 of the owner or person in possession as defendant, if known, and if
35 unknown, then in the name of said property seized and sought to be
36 forfeited. Upon the filing of said proceeding, the clerk of said court
37 shall issue notice to the owner or person in possession of such prop-
38 erty to appear before such court upon the date named therein, which
39 shall not be less than two (2) days from service of such notice, to
40 show cause why the forfeiture aforesaid should not be declared,
41 which notice shall be served by the sheriff of said county. In the
42 event the defendant in said proceeding is a nonresident of the state
43 or his residence is unknown, or in the event the name of such de-
44 fendant is unknown, upon affidavit by the treasurer to this effect,
45 notice shall be given as ordered by the court.

46 4. In the event final judgment is rendered in the forfeiture pro-
47 ceedings aforesaid, maintaining the seizure, and declaring and per-
48 fecting the forfeiture of said seized property, the court shall order
49 and decree the sale thereof to the highest bidder, by the sheriff at
50 public auction in the county of seizure after notice is given in the
51 manner provided in the case of the sale of personal property under
52 execution, and the proceeds of such sale, less expense of seizure and
53 court costs, shall be paid into the state treasury.

54 5. In the event the cigarettes seized hereunder and sought to be
55 sold upon forfeiture, shall be unstamped, the officers selling the same
56 shall be furnished by the treasurer, sufficient stamps which shall be
57 affixed to the cigarettes prior to the sale thereof.

1 **SEC. 29. Seizure not to affect criminal prosecution.** The seizure,
2 forfeiture and sale of cigarettes and other property under the terms
3 and conditions hereinabove set out, shall not constitute any defense
4 to the person owning or having control or possession of such property
5 from criminal prosecution for any act or omission made or offense

6 committed under this law or from liability to pay penalties provided
7 by this law.

1 **SEC. 30. Restrictions on injunction.**

2 1. Any person who shall invoke the power and remedies of injunc-
3 tion against the treasurer of the state of Iowa to restrain or enjoin
4 him from enforcement of the collection of the tax levied herein upon
5 any grounds for which an injunction may be issued shall file such
6 proceedings in a court of competent jurisdiction in Polk County, Iowa,
7 and venue for such injunction is hereby declared to be in Polk County,
8 Iowa.

1 **SEC. 31. Tax and fees paid to general fund.** The proceeds derived
2 from the sale of stamps and the payment of taxes, fees and penal-
3 ties provided for under this act, and the permit fees received by the
4 treasurer from all permits issued by him, shall be credited to the
5 general fund of the state of Iowa. All permit fees provided for in
6 this act and collected by cities and towns in the issuance of permits
7 granted by such municipalities shall be paid to the treasurer of the
8 city or town wherein the permit is effective and credited to the gen-
9 eral fund of said city or town. Permit fees so collected by counties
10 shall be paid to the county treasurer and credited to the general fund
11 of such county.

1 **SEC. 32. Certain unlawful acts enumerated.**

2 1. Except as otherwise provided in this act, it shall be unlawful
3 for any person to have in his possession for sale, distribution, or use,
4 or for any other purpose, in excess of forty cigarettes, or to sell, dis-
5 tribute, use, or present as a gift or prize cigarettes upon which a tax
6 is required to be paid by this act, without having affixed to each
7 individual package of cigarettes or cigarette papers, the proper stamp
8 evidencing the payment of such tax and the absence of said stamp
9 on said individual package of cigarettes shall be notice to all persons
10 that the tax has not been paid and shall be prima facie evidence of
11 the nonpayment of said tax.

12 2. No person, other than a common carrier and a distributor's
13 truck bearing the distributor's name and permit number in plain
14 view on the outside of such truck, shall transport within this state
15 cigarettes upon which a tax is required to be paid, without having
16 stamps affixed to each individual package of said cigarettes; and no
17 person shall fail or refuse, upon demand of the treasurer, or any peace
18 officer to stop any vehicle transporting cigarettes for a full and com-
19 plete inspection of the cargo carried.

20 3. No person shall use, sell, offer for sale, or possess for the pur-
21 pose of use or sale, within this state, any previously used stamp or
22 stamps, or attach any such previously used stamps to an individual
23 package of cigarettes, nor shall any person purchase stamps from any
24 person other than the treasurer of state or sell stamps purchased
25 from said treasurer.

26 4. No person shall knowingly use, consume, or smoke, within this
27 state, cigarettes upon which a tax is required to be paid, without said
28 tax having been paid.

29 5. No person, unless he be the holder of a permit, or his representa-
30 tive, shall solicit the sale of cigarettes, provided that this section shall

31 not prevent solicitation by a nonpermit holder for the sale of cigar-
32 ettes to any state permit holder.

33 6. It shall be unlawful to sell or vend cigarettes by means of a
34 device known as a vending machine.

35 It shall be unlawful for a person other than a holder of a retail
36 permit to sell cigarettes at retail. Violation of this section by the
37 holder of a distributor's, wholesaler's, or manufacturer's permit shall
38 be grounds for the revocation of such permit.

1 **SEC. 33. Certain offenses and penalties provided.** Whoever shall
2 violate any provision of this act for which a fine and/or imprisonment
3 is not elsewhere specifically provided, shall be punished by a fine of
4 not less than ten (10) dollars nor more than one hundred (100) dol-
5 lars or by imprisonment for not to exceed thirty (30) days or by
6 both such fine and imprisonment in the discretion of the court.

1 **SEC. 34. Counterfeiting and previously used stamps.** Any person
2 who shall print, engrave, make, issue, sell, or circulate, or shall
3 possess or have in his possession with intent to use, sell, circulate,
4 or pass, any counterfeit stamp or previously used stamp, or who shall
5 use, or consent to the use of, any counterfeit stamp or previously
6 used stamp in connection with the sale, or offering for sale, of any
7 cigarettes, or who shall place, or cause to be placed, on any individual
8 package of cigarettes, any counterfeit stamp or previously used
9 stamp, shall be guilty of a felony and upon conviction shall be fined
10 not less than one hundred (100) dollars nor more than one thousand
11 (1,000) dollars or by imprisonment not more than one year or both
12 such fine and imprisonment.

1 **SEC. 35. Manufacturer's samples.** The treasurer may, in his dis-
2 cretion, authorize a manufacturer to distribute in the state through
3 his factory representative, free sample packages of cigarettes con-
4 taining five cigarettes or less, when such individual packages bear a
5 stamp equal to the tax herein imposed. Such packages shall bear
6 the word "Sample" in letters easily read. Such authority may be
7 withdrawn at any time in the discretion of the treasurer.

1 **SEC. 36.** All of chapter seventy-eight (78), Code, 1935, excepting
2 sections one thousand five hundred fifty-three (1553) to one thousand
3 five hundred fifty-six (1556), inclusive, sections one thousand five
4 hundred eighty-five (1585) and one thousand five hundred eighty-six
5 (1586), Code, 1935, are hereby repealed. The sections expressly
6 named in this section are not repealed.

1 **SEC. 37. Reservations as to taxes and penalties under repealed**
2 **provisions.** All mulct tax, occupation or excise taxes, penalties, and
3 interest accruing to the state of Iowa, or to any city, town, or county,
4 by any of the repealed provisions before the effective date of this act
5 shall be and remain valid and binding obligations, and all such taxes,
6 penalties, and interest, now or hereafter becoming delinquent before
7 the effective date of this act, are hereby expressly preserved and
8 declared to be legal and valid obligations.

1 **SEC. 38. Prosecutions under repealed law.** The passage of this
2 act shall not affect offenses committed, or prosecutions begun under

3 any law repealed hereby and any such offenses or prosecutions may
4 be prosecuted under the law as it existed at the time of the com-
5 mission of the offense.

1 SEC. 39. If any section, subsection, clause, sentence, or phrase
2 of this act or the application thereof to any person or set of circum-
3 stances is for any reason held to be unconstitutional or invalid, such
4 decision shall not affect the validity of the remaining portions of this
5 act, or its application to any other person or circumstances. The
6 legislature hereby declares that the provisions of this act are sever-
7 able, and that it would have passed this act and each section, sub-
8 section, clause, sentence or phrase hereof, irrespective of whether
9 any one or more of the sections, subsections, clauses, sentences, or
10 phrases be declared unconstitutional, and irrespective of whether it
11 be declared unconstitutional or invalid as applied to any person or set
12 of circumstances.

Approved March 28, 1939.

CHAPTER 73

CIGARETTE AND TOBACCO TAX

H. F. 502

AN ACT to amend sections fifteen hundred sixty-six (1566), fifteen hundred seventy (1570), fifteen hundred seventy-b one (1570-b1), fifteen hundred seventy-b two (1570-b2), fifteen hundred seventy-one (1571), fifteen hundred seventy-four (1574), fifteen hundred seventy-four-a one (1574-a1), fifteen hundred seventy-five (1575), and fifteen hundred seventy-six (1576), chapter seventy-eight (78), code, 1935, relating to the tax on cigarettes and tobacco and the collection thereof.

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

1 SECTION 1. Section fifteen hundred sixty-six (1566), Code, 1935,
2 is hereby amended by changing the words "treasurer of state" to
3 "state tax commission" in line six (6) thereof.

1 SEC. 2. Section fifteen hundred seventy (1570), Code, 1935, is hereby
2 amended by changing the words "treasurer of state" to "state tax
3 commission" in line three (3) thereof.

1 SEC. 3. Section fifteen hundred seventy-b one (1570-b1), Code,
2 1935, is hereby amended by changing the words "treasurer of state"
3 to "state tax commission" in lines four (4) and five (5), and by chang-
4 ing the word "treasurer" to "commission" in lines eight (8) and ten
5 (10) and by changing the word "officer" to "commission" in line six
6 (6) thereof.

1 SEC. 4. Section fifteen hundred seventy-b two (1570-b2), Code,
2 1935, is hereby amended by changing the word "treasurer" to "com-
3 mission" in line seven (7) and by changing the word "his" to "its"
4 in line eight (8) thereof.

1 SEC. 5. Section fifteen hundred seventy-one (1571), Code, 1935, is
2 hereby amended by changing the word "treasurer of state" to "state
3 tax commission" in line thirteen (13) thereof.