

CHAPTER 88

Referred to in chapters 55 and 231.

LIQUOR PROFIT DISTRIBUTION

S. F. 41

AN ACT distributing a sum of money equal to five per cent (5%) of the gross amount of sales made by the state liquor stores to cities and towns and a sum of money equal to five per cent (5%) of the gross amount of sales made by the state liquor stores for the relief of taxing districts from losses in revenues due to the granting of soldiers' exemptions or tax credits; and establishing a military service tax credit fund based upon sales made by state liquor stores.

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

1 SECTION 1. Section one hundred twenty-three point fifty (123.50)
2 Code 1946 is hereby amended by adding the following:
3 "Effective March 15, 1947, the state treasurer shall semi-annually
4 distribute, a sum of money equal to five per cent (5%) of the gross
5 amount of sales made by the state liquor stores, to the cities and towns
6 of the state in the manner hereinafter provided. Such amount shall
7 be distributed to the cities and towns of the state in proportion to
8 the population that each incorporated city or town bears to the total
9 population of all incorporated cities and towns of the state as computed
10 by the latest federal census. Such apportionment shall be made semi-
11 annually as of July 1 and January 1 of each year. Warrants for the
12 same shall be issued by the state comptroller upon certification of the
13 state treasurer and mailed to the city clerk of each incorporated city
14 and town of the state and shall be made payable to such incorporated
15 city or town and shall be subject to expenditure under the direction
16 of the city council or other governing bodies of such incorporated
17 city or town for any lawful municipal purpose."

1 SEC. 2. In any case where a city or town has been incorporated
2 since the last federal census, the mayor and council shall certify to
3 the state treasurer the actual population of such incorporated city or
4 town as of date of incorporation and its apportionment of funds under
5 this act shall be based upon such certification until the next federal
6 census enumeration. Any community which has dissolved its corpora-
7 tion shall not receive any apportionment of funds under this act for
8 any period after said corporation has been dissolved.

1 SEC. 3. Effective as of March 15, 1947, the state treasurer shall
2 credit to a military service tax fund* hereby created a sum of money
3 equal to five per cent (5%) of the gross amount of sales made by the
4 state liquor stores in the cities and towns of the state. Any amount
5 thus credited shall be allocated to the various taxing districts of the
6 state as reimbursement for losses of revenue due to exemption or
7 remission of property taxes which would be imposed upon property
8 upon which soldiers' exemptions or soldiers' tax credits are provided
9 under such terms as the general assembly may provide.

1 SEC. 4. This act shall apply to cities under special charter.

1 SEC. 5. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in the

*Additional appropriation, chapter 231, § 1.

3 Page County Herald-Journal, a newspaper published at Clarinda,
4 Iowa, and the Madrid Register-News, a newspaper published at
5 Madrid, Iowa.

Approved February 26, 1947.

I hereby certify that the foregoing act was published in the Page County Herald-Journal, March 3, 1947, and the Madrid Register-News, March 6, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 89

BEER TAX

H. F. 529

AN ACT to provide for a tax on beer manufactured for sale or sold in this state at wholesale and on beer imported into this state for sale at wholesale and sold in this state for resale; such tax to be for the benefit of the general fund of the state of Iowa.

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

1 SECTION 1. Section one hundred twenty-four point twenty-five
2 (124.25), Code 1946, is hereby repealed and the following substituted
3 in lieu thereof:

4 "124.25. Barrel Tax. In addition to the annual permit fee to be
5 paid by all class 'A' permittees, under the provisions of this chapter,
6 there shall be levied and collected from such permittees on all beer
7 manufactured for sale or sold in this state at wholesale and on all
8 beer imported into this state for sale at wholesale and sold in this
9 state at wholesale, a tax of two and forty-eight hundredths dollars
10 for every barrel containing thirty-one gallons, and at a like rate for
11 any other quantity or for the fractional part of a barrel. Provided,
12 however, that no tax shall be levied or collected on beer shipped outside
13 this state by a class 'A' permittee or sold by one class 'A' permittee
14 to another class 'A' permittee."

1 SEC. 2. All revenue derived from the tax hereby imposed shall
2 accrue to the state general fund.

1 SEC. 3. All of the provisions of chapter one hundred twenty-four
2 (124), Code 1946, relating to the administration of the barrel tax
3 on beer shall apply to this act.

1 SEC. 4. This act being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication in
3 the Rake Register, a newspaper published at Thompson, Iowa, and
4 in the Radcliffe Signal, a newspaper published at Radcliffe, Iowa.

Approved April 29, 1947.

I hereby certify that the foregoing act was published in the Rake Register, May 8, 1947, and the Radcliffe Signal, May 8, 1947.

ROLLO H. BERGESON, *Secretary of State.*