

8 (a) If placed in storage at or adjacent to a refinery or a marine
 9 or pipe-line terminal in this state the same shall be deemed to be
 10 received when withdrawn from such storage for sale or use in this
 11 state or for transportation to destinations in this state other than
 12 for transfer to other refineries or marine or pipe-line terminals in
 13 this state and not before. When so withdrawn, such oil shall be
 14 deemed to be received by the person who was the owner thereof
 15 just prior to withdrawal. Provided that if such oil so withdrawn is
 16 shipped or delivered to a person engaged in the storage and distribution
 17 thereof by tank car or tank truck, such oil when so withdrawn shall
 18 be deemed to be received by such distributor.

19 (b) If imported into this state (other than to a refinery or marine
 20 or pipe-line terminal in this state) the same shall be deemed to be
 21 received by the person who is the owner thereof immediately after
 22 the same is unloaded in this state.

23 On or before the last day of each calendar month, every person
 24 receiving illuminating oil in this state shall file with the department
 25 a report in such form and containing such information as the depart-
 26 ment shall prescribe as to each receipt or the total receipts of
 27 illuminating oil by such person in this state during the preceding
 28 calendar month and at the same time shall remit to the department
 29 the inspection fees thereon. Providing, however, that only one-half
 30 of the inspection fees shall be remitted on illuminating oil received and
 31 thereafter shipped or sold in rail tank car or motor transport lots
 32 directly to the federal government or on illuminating oil received
 33 and thereafter exported from this state, and if remitted in full, one-
 34 half said fees shall be refunded or credit therefor shall be allowed
 35 on subsequent reports.

Approved April 18, 1947.

CHAPTER 109

BOARD OF CONTROL REMOVAL

S. F. 412

AN ACT to amend section two hundred seventeen point four (217.4), code 1946, relating to removal of members of board of control.

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

1 SECTION 1. Amend section two hundred seventeen point four
 2 (217.4), Code 1946, by adding thereto the following:

3 "In addition to the foregoing provisions the governor may, when
 4 the general assembly is not in session, remove any member for the
 5 causes and in the manner provided for in chapter sixty-six (66),
 6 Code 1946."

Approved April 14, 1947.