

Distance—continued		Load—continued
37	23	46,590
38	24	47,470
39	25	48,350
40	26	49,220
41	27	50,090
42	28	50,950
43	29	51,800
44	30	52,650
45	31	53,490
46	32	54,330
47	33	55,160
48	34	55,980
49	35	56,800
50	36	57,610
51	37	58,420
52	38	59,220
53	39	60,010
54	40	60,800

1 SEC. 3. Section three hundred twenty-one point two hundred
 2 eighty-six (321.286), Code 1946, is hereby amended by striking
 3 the word "forty" from line six (6) of said section and substituting
 4 in lieu thereof the words "forty-five".

Approved April 22, 1947.

CHAPTER 178
 MOTOR VEHICLE FUEL TAX
 H. F. 181

AN ACT to amend certain sections of chapter three hundred twenty-four (324), code, 1946, relating to motor vehicle fuel tax.

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

1 SECTION 1. Repeal subsection one (1) of section three hundred
 2 twenty-four point one (324.1), Code, 1946, and enact in lieu thereof
 3 the following: "The term 'distributor' shall mean any person who
 4 receives from outside the state or who produces, refines, manufactures,
 5 compounds, or blends within the state any motor vehicle fuel to be
 6 used within the state or sold or otherwise disposed of within the state
 7 for use in the state, including any person who shall order the deliv-
 8 ery of any motor vehicle fuel from a refinery or marine or pipeline
 9 terminal to a point within the state."

1 SEC. 2. Repeal section three hundred twenty-four point two
 2 (324.2), Code, 1946, and enact in lieu thereof the following: "A
 3 license fee of four cents (4c) per gallon or fraction of a gallon is
 4 hereby imposed on the sale or use of all motor fuel sold or used in
 5 this state for any purpose whatsoever, and on all fuel oil used or sold

6 for the purpose of propelling motor vehicles on the highways of the
7 state, and on all fuel oil used in any maintenance and construction
8 work which is paid for from public funds, except that no license fee
9 shall be imposed on motor vehicle fuel sold and exported from the
10 state of Iowa or on motor vehicle fuel refined at a refinery in this
11 state and stored thereat, or on motor vehicle fuel imported into the
12 state by boat, barge or pipeline and stored at a marine or pipeline
13 terminal so long as the same remains in storage at such refinery,
14 marine or pipeline terminal or on motor vehicle fuel sold to the United
15 States or any of its instrumentalities or agencies, unless permitted
16 by the constitution and laws of the United States, provided however
17 that no license fee shall be imposed on the motor vehicle fuel brought
18 into this state in the ordinary fuel tanks attached to and forming a
19 part of a motor vehicle operating upon the highways where such
20 amount does not exceed twenty gallons in the ordinary automobile and
21 fifty gallons in busses and trucks, and any person bringing into this
22 state in the fuel tanks of any motor vehicle more motor vehicle fuel
23 than here provided shall be guilty of a misdemeanor and shall be pun-
24 ished by a fine of not less than twenty dollars and not more than one
25 hundred dollars or imprisonment in the county jail for not less than
26 ten nor more than thirty days and each such entry shall be considered
27 a separate offense. Said license fee shall be paid to the state of Iowa
28 but once on any particular gallonage of motor vehicle fuel. Any per-
29 son selling, using or otherwise disposing of motor vehicle fuel within
30 the state shall be liable for the license fees herein provided for, unless
31 the same shall have been previously paid. Said license fee shall be
32 advanced, remitted, collected and paid by the persons and at the time
33 and in the manner hereinafter provided. The said license fees when
34 paid shall be disposed of in the manner hereinafter provided."

1 SEC. 3. Amend section three hundred twenty-four point fifteen
2 (324.15), Code, 1946, by inserting as paragraph one (1) thereof the
3 following: "If while enroute to its destination from storage or re-
4 finery without the state or from barge or pipeline terminal within the
5 state, any motor fuel is lost or destroyed by accident the treasurer
6 upon proper application and satisfactory proof of such loss may allow
7 the distributor a credit for the tax on the lost gallonage after the tax
8 on said motor fuel has been paid in accordance with the invoiced gal-
9 lonage of the load. Notice of such loss must be filed with the treasurer
10 within ten days and proof filed within thirty days."

1 SEC. 4. Amend section three hundred twenty-four point thirty-
2 three (324.33), Code, 1946, by inserting after the word "plate" in line
3 forty-five (45) the following: "All conveyances licensed under this
4 section shall be identified with the name or recognized trademark of
5 the company transporting petroleum products. The name or names
6 shall be painted on the vehicle or tankwagon with letters six inches
7 in height or larger."

1 SEC. 5. Repeal section three hundred twenty-four point fifty
2 (324.50), Code, 1946, and enact the following in lieu thereof: "Any
3 person who shall use any motor fuel for the purpose of operating or
4 propelling stationary gas engines, farm tractors, aircraft or boats or
5 for cleaning or dyeing purposes, or for any other purpose except in

6 motor vehicles operated or intended to be operated upon the public
7 highways, and who shall have paid the license fees for such motor fuel
8 imposed by this chapter, either directly to the treasurer or indirectly
9 by having the same added to the price of such fuel, and who shall have
10 obtained a permit therefor as provided in this chapter, shall be reim-
11 bursed and repaid the amount of such license fees so paid, upon pre-
12 senting to the treasurer a claim for refund, which claim shall be in
13 a form prescribed by the treasurer and shall be verified by the oath
14 of the claimant and shall have attached thereto the original invoice
15 or invoices, serially numbered, showing the purchase of the motor fuel
16 on which a refund is claimed, and shall state the name of the person
17 from whom the motor fuel was purchased, the date of purchase, the
18 total amount of such motor fuel, that the purchase price thereof has
19 been paid and that said price included the motor vehicle fuel license
20 fee payable to the state of Iowa under the provisions of this chapter,
21 that such fuel was used by the claimant otherwise than in motor vehi-
22 cles operated or intended to be operated upon the public highways, the
23 manner in which said motor fuel was used and the equipment in which
24 it was used. Said claim shall also show whether or not the claimant
25 used fuel for motor vehicles operated upon the public highway from
26 the same tanks or other receptacles from which the motor fuel on
27 which the refund is claimed was kept.

28 "No refund will be paid to any person on any motor vehicle fuel
29 carried in the fuel tank of any motor vehicle entering another state.

30 "No refund shall be made on claims for motor fuel purchased more
31 than three calendar months prior to the filing of the claim for refund."

1 SEC. 6. Repeal section three hundred twenty-four point fifty-three
2 (324.53), Code, 1946, and enact in lieu thereof the following: "When
3 motor fuel is sold to a person who shall claim to be entitled to a re-
4 fund of the motor vehicle fuel license fees herein imposed, the seller
5 of such motor fuel shall make out separate invoices, serially num-
6 bered, for each purchase on forms which shall be approved by the
7 treasurer, showing the name and address of the seller and the name
8 and address of the purchaser, the number of gallons of motor fuel so
9 sold written in words and figures, and the nature and kind of fuel so
10 sold, and the date of purchase, and shall state that the purchase price
11 includes the motor vehicle fuel license fee payable to the state of Iowa,
12 and that said price has been paid. All invoices shall be legibly writ-
13 ten and shall not be the basis of a refund, if any corrections or erasures
14 appear on the face thereof."

1 SEC. 7. Repeal section three hundred twenty-four point fifty-four
2 (324.54), Code, 1946, and enact in lieu thereof the following: "No
3 tax refund shall be paid to any person, firm, or corporation on any
4 motor vehicle fuel used in any construction or maintenance work which
5 is paid for from public funds. Construction or maintenance work as
6 used in this section shall not be so construed as to include motor vehicle
7 fuel used in the actual production of sand, gravel, shale, slag or crushed
8 rock."

1 SEC. 8. Amend section three hundred twenty-four point fifty-seven
2 (324.57), Code, 1946, by adding the following: "A fee of one dollar
3 (\$1.00) shall be collected by the treasurer from each person to whom

4 a refund permit is issued after July 1, 1947. No refund shall be paid
5 to any person after July 1, 1947, unless said person has first secured
6 a refund permit and paid said fee. A refund permit must be renewed
7 and the license fee paid each two years from date of issuance."

1 SEC. 9. Amend section three hundred twenty-four point sixty-three
2 (324.63), Code, 1946, by striking the first word "month" in line
3 twenty-seven (27) and inserting in lieu thereof the words "January,
4 April, July and October", and by striking the fifth word "month" in
5 line forty-two (42) and inserting in lieu thereof the words "January,
6 April, July and October".

1 SEC. 10. This act being deemed of immediate importance shall be
2 in full force and effect on its publication in the Northwood Anchor, a
3 newspaper published at Northwood, Iowa, and in the Lake Mills
4 Graphic, a newspaper published at Lake Mills, Iowa.

Approved April 23, 1947.

I hereby certify that the foregoing act was published in the Northwood Anchor, May
1, 1947, and the Lake Mills Graphic, April 30, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 179

MOTOR VEHICLE FUEL TAX DISTRIBUTION

H. F. 458

AN ACT to amend section three hundred twenty-four point sixty-three (324.63), code
1946, relating to motor vehicle fuel license fee and the distribution of proceeds
to incorporated cities and towns.

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

1 SECTION 1. Section three hundred twenty-four point sixty-three
2 (324.63), Code 1946, is amended by adding the following:
3 "When a city or town of this state has been incorporated subsequent
4 to the latest federal census or no federal census is available, the
5 council shall after proper proceedings immediately take a census
6 of the population of such incorporated city or town and pay for
7 the same out of the general fund. The population, census, council
8 proceedings, and manner of obtaining the census shall be set out
9 in an affidavit verified under oath and signed by every council member
10 and certified by the city clerk to the treasurer of state. The census
11 shall be the official census of the population of the city or town until
12 the next federal census. The incorporated city or town shall then
13 be credited and apportioned its portion as set out in this section."

1 SEC. 2. This act being deemed of importance shall be in full force
2 and effect from and after its passage and publication in the Spencer
3 Times, a newspaper published at Spencer, Iowa and the Waterloo
4 Daily Courier, a newspaper published at Waterloo, Iowa.

Approved April 16, 1947.

I hereby certify that the foregoing act was published in the Spencer Times, April 24,
1947, and the Waterloo Daily Courier, April 18, 1947.

ROLLO H. BERGESON, *Secretary of State.*