

1 SEC. 2. Section four hundred twenty point two hundred thirty-  
 2 four (420.234) Code 1946, is hereby amended by inserting at the end  
 3 thereof the following:  
 4 " , except as provided in section four hundred twenty point two  
 5 hundred thirty-one (420.231), with respect to the lien of personal  
 6 property taxes on real estate."

Approved April 22, 1947.

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#### CHAPTER 224

##### SECRETARY OF STATE TAX COMMISSION

S. F. 209

AN ACT to amend section four hundred twenty-one point thirteen (421.13), code 1946, relating to the duties of the secretary of the Iowa state tax commission.

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

1 SECTION 1. Section four hundred twenty-one point thirteen  
 2 (421.13), Code 1946, is hereby amended by striking from said section,  
 3 subsections five (5), six (6), and seven (7).

Approved April 22, 1947.

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#### CHAPTER 225

##### ASSESSMENT DUTIES OF TAX COMMISSION

H. F. 62

AN ACT relating to the powers of the state tax commission and amending section four hundred twenty-one point seventeen (421.17), code 1946.

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

1 SECTION 1. Subsection one (1) of section four hundred twenty-one  
 2 point seventeen (421.17), Code 1946, is hereby amended by adding  
 3 the following:

4 "1-a. To supervise the activity of all assessors and boards of review  
 5 in the state of Iowa; to cooperate with them in bringing about a  
 6 uniform and legal assessment of property as prescribed by law.

7 "The state tax commission shall have the power to order the  
 8 reassessment of all or part of the property in any taxing district  
 9 in any year. Such reassessment shall be made by the local assessor  
 10 according to law under the direction of the state tax commission  
 11 and the cost thereof shall be paid in the same manner as the cost of  
 12 making an original assessment.

13 "The state tax commission shall determine the degree of uniformity  
 14 of valuation as between the various taxing districts of the state  
 15 and shall have the authority to employ competent personnel for the  
 16 purpose of performing this duty."

1 SEC. 2. Subsection nine (9) of section four hundred twenty-one  
 2 point seventeen (421.17), Code 1946, is hereby amended by adding

3 thereto the following: "The state tax commission shall have the power  
 4 to correct errors or obvious injustices in the assessment of any  
 5 individual property, but it shall not reduce the valuation of any  
 6 individual property except upon the recommendation of the local  
 7 board of review and no order of the state tax commission affecting  
 8 any valuation shall be retroactive as to any reduction or increase in  
 9 taxes payable prior to January 1 of the year in which such order  
 10 is issued, or prior to September 1 of the preceding year in cities under  
 11 special charter which collect their own municipal levies. Any increase  
 12 in individual valuations ordered by the tax commission shall be  
 13 subject to right of appeal to the courts under the same procedure as  
 14 that provided in the case of increases made by local boards of review.  
 15 "The state tax commission shall have the power to order made  
 16 effective reassessments or revaluations in any taxing district as to  
 17 taxes levied during the current year for collection the following year,  
 18 and it may in any year order uniform increases or decreases in valua-  
 19 tion of all property or upon any class of property within any taxing  
 20 district, such orders to be effective as to taxes levied during the  
 21 current year for collection during the following year."

1 SEC. 3. This Act shall apply to cities under special charter.

1 SEC. 4. This Act being deemed of immediate importance, shall  
 2 be in full force and effect from and after its passage and publication  
 3 in The Sac Sun, a newspaper published at Sac City, Iowa, and The  
 4 Odebolt Chronicle, a newspaper published at Odebolt, Iowa.

Approved April 23, 1947.

I hereby certify that the foregoing act was published in The Sac Sun, May 1, 1947,  
 and The Odebolt Chronicle, May 1, 1947.

ROLLO H. BERGESON, *Secretary of State.*

## CHAPTER 226

### SALES TAX ON AMUSEMENT DEVICES

H. F. 64

AN ACT to impose a tax upon the gross receipts of commercial amusements; providing for the disposition of the revenue from such tax; and amending section four hundred twenty-two point forty-two (422.42) and section four hundred twenty-two point forty-three (422.43), code 1946.

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

1 SECTION 1. Section four hundred twenty-two point forty-two  
 2 (422.42), Code 1946, is hereby amended by striking the semi-colon (;)  
 3 after the word "division" in line seven (7) of subsection five (5)  
 4 and inserting the words: "or operating amusement devices or other  
 5 forms of commercial amusement from which revenues are derived;"

1 SEC. 2. Section four hundred twenty-two point forty-three  
 2 (422.43), Code 1946, is hereby amended by inserting the following  
 3 after line twenty (20) of said section:

4 "There is hereby imposed beginning with the first day of July,  
 5 1947, a tax of two percent (2%) upon the gross receipts derived from