

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

6 the operation of all forms of amusement devices and commercial amuse-  
 7 ment enterprises, other than bowling alleys, operated or conducted  
 8 within the State of Iowa, such tax to be collected from the operator in  
 9 the same manner as is provided for the collection of taxes upon the  
 10 gross receipts of tickets or admission as provided in this section.

11 "The tax thus imposed shall cover all receipts from the operation  
 12 of musical devices, weighing machines, shooting galleries, billiard  
 13 and pool tables, pin ball machines, slot operated devices selling mer-  
 14 chandise not subject to the general sales taxes and on all receipts  
 15 from devices or systems where prizes are in any manner awarded  
 16 to patrons and upon the receipts from fees charged for participation  
 17 in any game or other form of amusement, and generally upon the  
 18 gross receipts from any source of amusement operated for profit  
 19 not specified herein, and upon the gross receipts from which no tax  
 20 is collected for tickets or admission, but no tax shall be imposed upon  
 21 any activity exempt from sales tax under the provision of subsection  
 22 four (4) of section four hundred twenty-two point forty-five (422.45),  
 23 Code 1946. Every person receiving gross receipts from the sources  
 24 as defined in this Act shall be subject to all provisions of Division  
 25 IV, Chapter four hundred twenty-two (422), Code 1946, relating to  
 26 retail sales tax and such other provisions of Chapter four hundred  
 27 twenty-two (422), as may be applicable."

1 SEC. 3. All revenues arising under the operation of the provisions  
 2 of this Act shall become part of the state general fund.

1 SEC. 4. Nothing herein shall legalize any games of skill or chance  
 2 or slot operated devices which are now prohibited by law.

1 SEC. 5. 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 Odebolt Chronicle*, a newspaper published at Odebolt, Iowa,  
 4 and the *Daily Times Herald*, a newspaper published at Carroll, Iowa.

Approved April 17, 1947.

I hereby certify that the foregoing act was published in *The Odebolt Chronicle*, April 24, 1947, and the *Daily Times Herald*, April 24, 1947.

ROLLO H. BERGESON, *Secretary of State*.

## CHAPTER 227

### TAXATION OF HEAT SERVICE

S. F. 157

AN ACT to amend section four hundred twenty-two point forty-three (422.43), code 1946, and providing for the taxation of sale, furnishing or servicing of heat.

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

1 SECTION 1. Section four hundred twenty-two point forty-three  
 2 (422.43), Code 1946, is hereby amended by inserting after the comma  
 3 (,) following the word "water" in line ten (10), the word "heat,";  
 4 and by inserting after the comma (,) following the word "water" in  
 5 line thirteen (13) the word "heat,".

Approved April 22, 1947.