

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.