

CHAPTER 228

SALES TAX ON AIRPLANES

S. F. 208

AN ACT to provide for the taxation of airplanes under the Iowa laws relating to sales and use tax; and amending sections four hundred twenty-two point forty-six (422.46), four hundred twenty-three point four (423.4), and three hundred twenty eight point twenty-five (328.25), code 1946.

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

1 SECTION 1. Section four hundred twenty-two point forty-six
2 (422.46), Code 1946, is hereby amended by adding after line eight
3 (8) the following: "This provision shall not apply to the sale of
4 airplanes."

1 SEC. 2. Section four hundred twenty-three point four (423.4), Code
2 1946, is hereby amended by inserting after the word "property" in
3 line one (1) of subsection three (3) the words "other than airplanes".

1 SEC. 3. Section three hundred twenty-eight point twenty-five
2 (328.25), Code 1946, is hereby amended by inserting after the second
3 comma (,) in line three (3) the words "except state sales or use
4 tax,".

1 SEC. 4. This act being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication
3 in the DeWitt Observer, a newspaper published at DeWitt, Iowa, and
4 The Union Tribune, a newspaper published at Russell, Iowa.

Approved April 22, 1947.

I hereby certify that the foregoing act was published in the DeWitt Observer, May 1, 1947, and The Union Tribune, May 1, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 229

SALES TAX REFUNDS TO GOVERNMENTS

S. F. 280

AN ACT relating to refunds of sale and use tax paid on purchases by tax certifying and tax levying governmental bodies of Iowa, or any subdivision or branch thereof.

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

1 SECTION 1. Any tax certifying or tax levying body of Iowa or
2 any governmental subdivision thereof may apply to the State Tax
3 Commission for refund of the amount of tax imposed hereunder and
4 paid upon sales to it of any goods, wares or merchandise used for
5 public purposes. Such refund may be obtained only in the following
6 amounts and manner and only under the following conditions:
7 a. On forms furnished by the commission to be within such time
8 as the commission may provide by regulation. The governmental unit
9 claiming a refund shall report to the commission the total amount or
10 amounts valued in money expended directly or indirectly for goods,
11 wares or merchandise used for public purposes by such tax certifying
12 or tax levying body or governmental subdivision thereof.