

GENERAL LAWS

(TEMPORARY)

CHAPTER 44

GASOLINE AND FUEL OIL TAX

H. F. 146

AN ACT to amend sections three hundred twenty-four point two (324.2) and three hundred twenty-four point sixty-three (324.63), Code 1954, relating to the license fees imposed on motor fuel and fuel oil.

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

1 SECTION 1. Section three hundred twenty-four point two (324.2),
2 Code 1954, is hereby amended by adding thereto the following: "The
3 license fee of four cents (4c) per gallon or fraction of a gallon pro-
4 vided for in this section shall be increased to six cents (6c) per gal-
5 lon for the biennium beginning July 1, 1955, and ending June 30,
6 1957."

1 SEC. 2. Section three hundred twenty-four point sixty-three
2 (324.63), Code 1954, is hereby amended by adding thereto the fol-
3 lowing:

4 "(a) The net proceeds of one cent (1c) per gallon of the license
5 fees collected under the provisions of this chapter shall, for the bien-
6 nium beginning July 1, 1955, and ending June 30, 1957, be credited
7 by the treasurer of state to the primary road fund, to be used for
8 construction of such primary roads as are presently surfaced with
9 gravel or crushed rock only, on the basis of need as determined by
10 the state highway commission.

11 "(b) The net proceeds of one cent (1c) per gallon of the license
12 fees collected under the provisions of this chapter shall, for the bien-
13 nium beginning July 1, 1955, and ending June 30, 1957, be credited
14 by the treasurer of state to the primary road fund for the purpose
15 of widening and modernization of highways and bridges."

1 SEC. 3. Section three hundred twenty-four point two (324.2),
2 Code 1954, is further amended by striking from line five (5) the word
3 "six" and inserting in lieu thereof the word "seven".*

1 SEC. 4. This Act, being deemed of immediate importance shall
2 be in full force and effect July 1, 1955, after its passage and publica-
3 tion in the Stuart Herald, a newspaper published at Stuart, Iowa,
4 and in the Guthrie County Vedette, a newspaper published at Panora,
5 Iowa.

Approved April 25, 1955.

I hereby certify that the foregoing Act, House File 146, was published in the Stuart Herald, Stuart, Iowa, May 12, 1955, and in the Guthrie County Vedette, Panora, Iowa, May 5, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

*This amendment appears to be permanent.