

CHAPTER 45

INCOME, SALES AND USE TAXES

H. F. 522

AN ACT to provide temporary amendments to chapters four hundred twenty-two (422) and four hundred twenty-three (423), Code 1954, relating to income, sales and use taxes providing funds for the general fund of the state for the biennium beginning July 1, 1955 and ending June 30, 1957.

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

- 1 SECTION 1. Section four hundred twenty-two point twelve
2 (422.12), Code 1954, is hereby amended as follows:
3 Subsection one (1) is amended by striking the word "fifteen" and
4 inserting in lieu thereof the word "twelve".
5 Subsection two (2) is amended by striking from line two (2) the
6 word "thirty" and inserting in lieu thereof the word "twenty-four".
7 Subsection three (3), as amended by House File 225 of the 56th
8 General Assembly, is amended by striking the words "seven dollars
9 fifty cents" and inserting in lieu thereof the words "twelve dollars
10 (\$12.00)".
- 1 SEC. 2. Section four hundred twenty-two point thirteen (422.13),
2 Code 1954, is hereby amended as follows:
3 Subsection one (1) is amended by striking the words "fifteen hun-
4 dred" from line three (3) and inserting in lieu thereof the words
5 "one thousand one hundred twenty-five"; also by striking from line
6 six (6) the words "two thousand three hundred fifty" and inserting
7 in lieu thereof the words "one thousand seven hundred fifty".
8 Subsection two (2) is amended by striking from line two (2) the
9 words "two thousand" and inserting in lieu thereof the words "one
10 thousand seven hundred fifty".
11 Subsection four (4) is amended by striking the words "three thou-
12 sand" in line two (2) and inserting in lieu thereof the words "twenty-
13 five hundred".
14 Further amend by striking the word "net" in lines one (1) and
15 five (5) of subsection one (1), and in line two (2) of subsection two
16 (2) and insert in lieu thereof the word "taxable".
- 1 SEC. 3. Section four hundred twenty-two point five (422.5), Code
2 1954, is amended as follows:
3 Amend subsection one (1), line two (2), by striking the word
4 "three-fourths" and inserting in lieu thereof the word "eight-tenths".
5 Amend subsection two (2), lines two (2) and three (3), by strik-
6 ing the words "one and one-half" and inserting in lieu thereof the
7 words "one and six-tenths".
8 Amend subsection three (3), lines two (2) and three (3), by strik-
9 ing the words "two and one-fourth" and inserting in lieu thereof the
10 words "two and four-tenths".
11 Amend subsection four (4), line two (2), by striking the word
12 "three" and inserting in lieu thereof the words "three and two-
13 tenths".
14 Amend subsection five (5) by striking the words "three and three-
15 fourths" where they appear in lines two (2) and three (3) and also in
16 lines four (4) and five (5) and inserting in lieu thereof in each place
17 the word "four".

1 SEC. 4. Section four hundred twenty-two point thirty-three
2 (422.33), Code 1954, is amended by striking from line six (6) the
3 word "two" and inserting in lieu thereof the word "three".

1 SEC. 5. Section four hundred twenty-two point twenty-four
2 (422.24), Code 1954, is amended by striking the word "ten" in line
3 eight (8) and inserting in lieu thereof the word "fifty".

1 SEC. 6. The provisions of this Act shall be effective as to all re-
2 turns based upon income for the calendar years of 1955 and 1956,
3 and as to all income from fiscal years beginning during the calendar
4 years of 1955 and 1956.

1 SEC. 7. Section four hundred twenty-two point forty-three
2 (422.43), Code 1954, is hereby amended by adding thereto the follow-
3 ing:

4 "There is hereby imposed, for the period beginning on the first day
5 of July, 1955, and closing on and including June thirtieth, 1957, an
6 additional tax of one-half ($\frac{1}{2}$) per cent upon the gross receipts from
7 all sales of tangible personal property and all other transactions sub-
8 ject to sales tax under the provisions of this section. All revenues
9 arising from this provision shall become part of the state general
10 fund, unless otherwise specifically provided."

1 SEC. 8. Section four hundred twenty-two point sixty-two (422.62),
2 Code 1954, is hereby amended by adding thereto the following pro-
3 vision:

4 "The provisions of this section shall apply to all receipts collected
5 from the additional one-half ($\frac{1}{2}$) per cent sales tax provided by this
6 Act."

1 SEC. 9. Section four hundred twenty-three point two (423.2),
2 Code 1954, is hereby amended by adding to such section the following:

3 "An excise tax is hereby imposed upon the use in this state of tan-
4 gible personal property purchased between the dates of July first,
5 1955, to June thirtieth, 1957, inclusive, except motor vehicles, trailers
6 and motor vehicle accessories or equipment, at the rate of one-half
7 ($\frac{1}{2}$) per cent of the purchase price of such property, this tax to be
8 in addition to the two (2) per cent tax already imposed by section
9 four hundred twenty-three point two (423.2), Code 1954. Said tax is
10 hereby imposed upon every person using such property within this
11 state until such tax has been paid through the retailer, or to the com-
12 mission, as hereinafter provided."

1 SEC. 10. Section four hundred twenty-three point twenty-four
2 (423.24), Code 1954, is hereby amended by adding thereto the follow-
3 ing:

4 "All revenues arising from the one-half ($\frac{1}{2}$) per cent additional
5 use tax imposed by this Act shall be credited to the general fund of
6 the state of Iowa."

1 SEC. 11. All of the provisions of chapter four hundred twenty-two
2 (422), Code 1954, relating to the collection of sales tax and the ad-
3 ministration of the sales tax law shall apply to the collection of the
4 additional tax imposed by this Act and all of the provisions of chap-
5 ter four hundred twenty-three (423), Code 1954, relating to the col-
6 lection of use tax and the administration of the use tax law shall
7 apply to the collection of the additional tax imposed by this Act, and

8 the provisions of chapter four hundred twenty-two (422), Code 1954,
 9 relating to the imposition, collection and administration of the sales
 10 tax law and all of the provisions of chapter four hundred twenty-three
 11 (423), Code 1954, relating to the imposition, collection and adminis-
 12 tration of the use tax law shall be considered an integral part of this
 13 Act. The state tax commission shall provide proper forms for the
 14 reporting and collection of the taxes imposed by this Act; shall have
 15 the power to make rules and regulations in connection with the admin-
 16 istration thereof, as is now provided in the case of sales and use tax
 17 administration, and shall be authorized to employ such additional
 18 assistance as may be required for its administration.

1 SEC. 12. The provisions of this Act shall constitute a temporary
 2 emergency tax to make possible meeting budgetary needs for the
 3 biennium beginning July 1, 1955 and ending June 30, 1957.

1 SEC. 13. This Act being deemed of immediate importance shall be
 2 in full force and effect from and after publication in the West Des
 3 Moines Express, a newspaper published at West Des Moines, Iowa,
 4 and the Ogden Reporter, a newspaper published at Ogden, Iowa.

Approved April 29, 1955.

I hereby certify that the foregoing Act, House File 522, was published in the West
 Des Moines Express, West Des Moines, Iowa, May 12, 1955, and in the Ogden Reporter,
 Ogden, Iowa, May 12, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 46

AUDITORS COMPENSATION

S. F. 422

AN ACT relating to the per diem compensation of county, municipal and school exam-
 iners and their assistants.

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

1 SECTION 1. Section eleven point nine (11.9), Code 1954, is
 2 amended by striking from line three (3) the word, "fifteen" and insert-
 3 ing in lieu thereof the word, "seventeen".

1 SEC. 2. This Act shall cease to be of any force and effect after
 2 June 30, 1957.

1 SEC. 3. This Act being deemed of immediate importance shall be
 2 in full force and effect from and after its publication in the Rockwell
 3 City Advocate, a newspaper published at Rockwell City, Iowa, and the
 4 Fort Dodge Advocate, a newspaper published at Fort Dodge, Iowa.

Approved April 28, 1955.

Pursuant to the authority vested in the undersigned, Secretary of State of Iowa, under
 the provisions of section 3.9, Code of Iowa, 1954, the Fort Dodge Advocate, Fort Dodge,
 Iowa, being nonexistent, The Fort Dodge Messenger and Chronicle, a newspaper pub-
 lished in Fort Dodge, Iowa, is designated to publish the foregoing Act, Senate File 422.

MELVIN D. SYNHORST, *Secretary of State.*

I hereby certify that the foregoing Act, Senate File 422, was published in the Rockwell
 City Advocate, Rockwell City, Iowa, May 12, 1955, and in The Fort Dodge Messenger
 and Chronicle, Fort Dodge, Iowa, May 12, 1955.

MELVIN D. SYNHORST, *Secretary of State.*