

1 SEC. 4. Section four hundred twenty-two point twenty-five
 2 (422.25), Code 1954, is further amended by adding a new subsection
 3 as follows:
 4 "The penalties provided for by subsections three (3) and eight (8)
 5 shall not apply in the case of any taxpayer who, during the period
 6 from the effective date of this Act through April 30, 1956, voluntarily
 7 (before notification by the commission that his returns or his failure
 8 to file a return are being investigated) discloses to the commission
 9 that he has failed to file a return or that he has filed an erroneous
 10 return and pays forthwith the tax properly due plus interest thereon
 11 computed at six per cent (6%) per annum from the due date."

Approved May 6, 1955.

CHAPTER 212

BOWLING ALLEYS TAX

H. F. 381

AN ACT to amend section four hundred twenty-two point forty-three (422.43), Code 1954, and repealing the provision of the Iowa sales tax law which exempts receipts from the operation of bowling alleys from the tax upon amusements.

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 1954, is hereby amended by striking from lines twenty-
 3 six (26) and twenty-seven (27) the following:
 4 "other than bowling alleys,".

1 SEC. 2. Further amend section four hundred twenty-two point
 2 forty-three (422.43), Code 1954, by inserting in line thirty-six (36)
 3 after the word "tables" the following: ", bowling alleys".

Approved April 28, 1955.

CHAPTER 213

SALES TAX ON BEER AND CIGARETTES

S. F. 417

AN ACT repealing the exemptions from sales and use taxes on beer and cigarettes sold at retail.

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 1954, is hereby amended by striking the period (.)
 3 after the word "airplanes", in line ten (10) of said section, and insert-
 4 ing the words "or to the sale at retail of beer and cigarettes."

1 SEC. 2. Section four hundred twenty-three point four (423.4),
 2 Code 1954, is hereby amended by inserting a comma (,) after the word
 3 "airplanes" in line two (2) of subsection three (3) of said section four

4 hundred twenty-three point four (423.4), Code 1954, and inserting the
5 words "or to the sale at retail of beer and cigarettes,".

1 SEC. 3. Section ninety-eight point six (98.6), Code 1954, is
2 amended by striking all of subsection four (4) and inserting in lieu
3 thereof the following:

4 "4. The tax imposed shall be in lieu of any other occupation or ex-
5 cise tax on cigarettes imposed by any political subdivision of the
6 state."

1 SEC. 4. The provisions of this Act shall be effective as to all use and
2 sales tax transactions of July 1, 1955, and thereafter.

1 SEC. 5. The Act, being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication in
3 the Boone News-Republican, a newspaper published at Boone, Iowa,
4 and in the Ames Daily Tribune, a newspaper published at Ames, Iowa.

Approved April 22, 1955.

I hereby certify that the foregoing Act, Senate File 417, was published in the Boone News-Republican, Boone, Iowa, April 27, 1955, and in the Ames Daily Tribune, Ames, Iowa, April 26, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 214

SALES AND USE TAX RETURNS

S. F. 306

AN ACT to amend sections four hundred twenty-two point fifty-one (422.51), four hundred twenty-two point fifty-two (422.52), four hundred twenty-three point thirteen (423.13) and four hundred twenty-three point fourteen (423.14), Code 1954, changing the time for filing sales tax and use tax returns.

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

1 SECTION 1. Section four hundred twenty-two point fifty-one
2 (422.51), subsection one (1), Code 1954, is amended by striking from
3 lines one (1) and two (2) the word "twentieth" and inserting in lieu
4 thereof the word "last".

1 SEC. 2. Section four hundred twenty-two point fifty-one (422.51),
2 subsection one (1), Code 1954, is amended by striking from line four
3 (4) the word "twentieth" and inserting in lieu thereof the word "last".

1 SEC. 3. Section four hundred twenty-two point fifty-two (422.52),
2 subsection one (1), Code 1954, is amended by striking from line three
3 (3) the word "twentieth" and inserting in lieu thereof the word "last".

1 SEC. 4. Section four hundred twenty-three point thirteen (423.13),
2 Code 1954, is amended by striking from line six (6) the word "twenti-
3 eth" and inserting in lieu thereof the word "last".

1 SEC. 5. Section four hundred twenty-three point fourteen
2 (423.14), Code 1954, is amended by striking from line six (6) the word
3 "twentieth" and inserting in lieu thereof the word "last".

Approved April 15, 1955.