

CHAPTER 164

MOTOR FUEL AND SPECIAL FUEL TAX

H. F. 440

AN ACT to amend, revise, codify, substitute for and supplement chapter three hundred twenty-four (324), Code 1954, as amended, to impose an excise tax on motor fuel and special fuel used to propel highway motor vehicles; to provide certain exemptions, refunds, and credits; to provide for the administration and enforcement of this Act and the disposition of the proceeds thereof.

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

1 SECTION 1. Chapter three hundred twenty-four (324), Code 1954,
2 as amended by the laws of the Fifty-sixth General Assembly (56th
3 G. A.), is hereby repealed and the following is substituted in lieu
4 thereof:

MOTOR VEHICLE FUEL TAX LAW

DIVISION I

MOTOR FUEL TAX

324.1 Short Title.

1 This division, plus applicable provisions of Division IV of this
2 chapter and any amendments to either shall be known and may be
3 cited as the Motor Fuel Tax Law, and as so constituted is hereinafter
4 referred to as this division.

324.2 Definitions—As Employed in this Division:

1 1. "Motor Fuel" shall mean (a) all products commonly or commer-
2 cially known or sold as gasoline (including casinghead and absorption
3 or natural gasoline) regardless of their classifications or uses; and
4 (b) any liquid advertised, offered for sale, sold for use as, or com-
5 monly or commercially used as a fuel for propelling motor vehicles,
6 which when subjected to distillation of gasoline, naphtha, kerosene and
7 similar petroleum products (American Society of Testing Materials
8 Designation D-86), show not less than ten per centum distilled (re-
9 covered) below three hundred forty-seven degrees Fahrenheit (one
10 hundred seventy-five degrees Centigrade) and not less than ninety-five
11 per centum distilled (recovered) below four hundred sixty-four de-
12 grees Fahrenheit (two hundred forty degrees Centigrade); provided,
13 that the term "motor fuel" shall not include liquefied gases which
14 would not exist as liquids at a temperature of sixty degrees Fahrenheit
15 and a pressure of 14.7 pounds per square inch absolute, nor naphthas
16 and solvents as hereinafter defined unless the liquefied gases or naph-
17 thas and solvents are used as a component in the manufacture, com-
18 pounding, or blending of a liquid within (b) above, in which event the
19 resulting product shall be deemed to be motor fuel.

20 2. "Distributor" shall mean and include any person who first re-
21 ceives motor fuel within this state (within the meaning of the word
22 "received" as hereinafter defined), and any person now or hereafter
23 engaged in the business of selling motor fuel to a dealer in this state
24 for resale, provided that a person may bring into this state not to
25 exceed 20 gallons of motor fuel in the fuel supply tank, or any other

26 container, directly connected to the motor of a motor vehicle without
27 becoming a distributor.

28 3. "Licensee" shall mean and include any person holding an un-
29 cancelled distributor's license issued by the treasurer under this divi-
30 sion or any prior motor fuel tax law.

31 4. "Dealer" shall mean and include any person (except distributors
32 as herein defined) now or hereafter engaged in the business of selling
33 motor fuel in this state.

34 5. "Motor Fuel Deemed Received." (a) Motor fuel refined at a re-
35 finery in this state and placed in tanks thereat, and motor fuel trans-
36 ferred from a refinery or a marine or pipe line terminal in this state or
37 from points outside this state to a refinery or a marine or pipe line ter-
38 minal in this state and placed in tanks thereat, shall be deemed re-
39 ceived, for the purposes of this division, at the time withdrawn from
40 such refinery or terminal storage for sale or use in this state or for
41 transportation to destinations in this state other than refineries or
42 marine or pipe line terminals and not before.

43 When withdrawn from refinery or terminal storage as aforesaid,
44 the motor fuel shall be deemed received by the person who was the
45 owner thereof immediately prior to withdrawal, unless (a) the motor
46 fuel is withdrawn for shipment or delivery to a licensee, in which case
47 the motor fuel shall be deemed received by the licensee to whom
48 shipped or delivered or (b) the motor fuel is withdrawn for shipment
49 or delivery to a non-licensee for the account of a licensee in which case
50 the motor fuel shall be deemed received by the licensee for whose ac-
51 count the shipment or delivery to the non-licensee is made.

52 (b) Motor fuel imported into this state, other than that placed in
53 storage at refineries or terminals as set out in subparagraph (a)
54 above, shall be deemed received at the time unloaded in this state and
55 by the person who is the owner thereof immediately after it is un-
56 loaded in this state, except that if motor fuel so imported is used in
57 this state directly from the transportation equipment by which im-
58 ported then the motor fuel shall be deemed received at the time it is
59 brought into this state and by the person using the motor fuel within
60 this state; provided, however, that if motor fuel shipped or brought
61 into this state by a licensee is sold and delivered directly to a non-licen-
62 see in this state, then the gallonage so delivered shall be deemed re-
63 ceived by the licensee shipping or bringing the motor fuel into this state.

64 (c) Motor fuel produced, compounded, or blended in this state other
65 than at a refinery, marine or pipe line terminal, shall be deemed to be
66 received at the time and by the person who is the owner thereof when
67 the same is so produced, compounded or blended.

68 (d) Motor fuel acquired in this state by any person, other than as
69 set out in subparagraphs (a), (b), or (c) above, shall, unless the per-
70 son from whom the same is acquired has paid or incurred liability with
71 respect thereto for the tax herein imposed, or unless the same be
72 exempt under this division, be deemed to be received by the person
73 so acquiring the same at the time so acquired.

74 Except as hereinbefore set forth, the word "received" shall be given
75 its usual and customary meaning.

76 6. "Naphthas and solvents" shall mean and include those liquids
77 which come within the distillations specifications for motor fuel set
78 out under (b) of paragraph 1 of this section, but which are designed

79 and sold for exclusive use other than as a fuel for propelling motor
80 vehicles.

324.3 Levy of Excise Tax—Exemptions—Credits.

1 For the privilege of operating motor vehicles in this state an excise
2 tax of four cents a gallon is hereby imposed upon the use of all motor
3 fuel used for any purpose except as otherwise provided in this division.
4 The tax shall be paid in the first instance by the distributor upon the
5 invoiced gallonage of all motor fuel received by him in this state,
6 within the meaning of the word "received" as defined in this division,
7 less the deductions hereinafter authorized. Thereafter, except as
8 otherwise provided, the per gallon amount of such tax shall be added
9 to the selling price of each and every gallon of such motor fuel sold
10 in this state and collected from the purchaser to the end that the ulti-
11 mate consumer shall bear the burden of such tax; provided, however,
12 that no tax shall be imposed or collected under this division with re-
13 spect to the following:

14 1. Motor fuel sold for export or exported from this state to any
15 other state, territory, or foreign country.

16 2. Motor fuel sold to the United States or any agency or instru-
17 mentality thereof.

18 3. Motor fuel sold to any post exchange or other concessionaire on
19 any federal reservation within this state; but the tax on motor fuel
20 so sold, to the extent permitted by federal law, shall be collected by
21 the post exchange or concessionaire, reported and paid the treasurer.

22 4. Motor fuel sold to the state of Iowa or any of its agencies, but
23 this exemption shall not apply to political subdivisions of this state.

24 5. The excise tax of four cents per gallon provided for in this section
25 shall be increased to six cents per gallon for the period beginning
26 July 4, 1957, and ending June 30, 1961.

324.4 Distributor's License. Application for Contents.

1 It shall be unlawful for any person to receive motor fuel within this
2 state or to otherwise act as a distributor unless he holds an uncanceled
3 distributor's license issued by the treasurer. To procure a license a
4 distributor shall file with the treasurer an application signed under
5 penalty for false certificate and in such form as the treasurer may
6 prescribe, setting forth:

7 1. The name under which the distributor will transact business in
8 the state of Iowa.

9 2. The location, with street number address, of the principal office
10 or place of business of the distributor within this state.

11 3. The name and complete residence address of the owner or the
12 names and addresses of the partners, if the distributor is a partner-
13 ship, or the names and addresses of the principal officers, if the distrib-
14 utor is a corporation or association.

15 Concurrently with the filing of an application for a license, every
16 distributor shall file with the treasurer a bond of the character and in
17 the amount provided for in this division. No license shall be issued
18 unless application is accompanied by the bond, nor, if the applicant is
19 a foreign corporation, unless it is at the time properly qualified under
20 the laws of this state to do business therein.

21 If (a) any application for a license to transact business as a distrib-
 22 utor in this state shall be filed by any person whose license shall have
 23 been cancelled for cause at any time theretofore under the provisions
 24 of the chapter or any prior motor fuel tax law, or

25 (b) the treasurer shall be of the opinion that such application is
 26 not filed in good faith, or

27 (c) the application is filed by some person as a subterfuge for the
 28 real person in interest whose license or registration shall theretofore
 29 have been cancelled for cause under the provisions of this chapter or
 30 any prior motor fuel tax law, the treasurer, after a hearing of which
 31 the applicant shall have been given fifteen days notice in writing and
 32 in which said applicant shall have the right to appear in person or by
 33 counsel and present testimony, shall have and is hereby given the right
 34 and authority to refuse to issue to the applicant a distributor's license.

35 Upon the filing of the application, a filing fee of ten dollars shall be
 36 paid to the treasurer.

37 The application in proper form having been accepted for filing, the
 38 filing fee paid, the bond having been accepted and approved and the
 39 other conditions and requirements of this section having been complied
 40 with, the treasurer shall issue to the applicant a license to transact
 41 business as a distributor in this state. The license shall remain in full
 42 force and effect until cancelled as provided in this chapter.

43 The license shall not be assignable, and shall be valid only for the
 44 distributor in whose name issued, and shall be displayed conspicuously
 45 in the principal place of business of the distributor in this state.

46 The treasurer shall keep and file all applications and bonds with an
 47 alphabetical index thereof, together with a record of all licensees.

324.5 Permissive Licensing as Distributors of Bulk Storers. For Use or Bulk Distribution.

1 Any person other than a distributor as hereinabove defined having
 2 bulk storage in this state for rail tank car or 4,000 gallon or more
 3 transport loads of motor fuel for use or for distribution in bulk by
 4 tank truck or tank car, or both, may, subject to and upon compliance
 5 with the provisions of Section 324.4, also be licensed as a distributor
 6 and thereupon for all purposes of this division shall be deemed to be
 7 the distributor with respect to any motor fuel "received" by him while
 8 the license remains in effect.

324.6 Continuance of Existing Distributor License.

1 Motor fuel distributor licenses issued under any prior motor fuel tax
 2 law and in good standing as of the effective date of this division shall
 3 be continued in effect until cancelled as hereinafter provided.

324.7 Security Required of Licensed Distributor.

1 1. Every distributor shall file with the treasurer a bond:
 2 (a) in an amount to be determined by the treasurer not less than
 3 two thousand dollars nor more than fifty thousand dollars on a form
 4 to be approved by the treasurer;
 5 (b) with a surety company approved by the treasurer as surety
 6 thereon;

7 (c) upon which the distributor shall be the principal obligor and the
8 state of Iowa shall be the obligee; and

9 (d) conditioned upon the prompt filing of true reports and the pay-
10 ment by the distributor to the treasurer of any and all motor fuel
11 excise taxes which are now or which hereafter may be levied or im-
12 posed by the state of Iowa, together with any and all penalties and/or
13 interest thereon, and generally upon faithful compliance with the pro-
14 visions of this division.

15 2. The treasurer shall contract annually with the lowest responsible
16 bidder licensed to do business in Iowa for surety bonds to be filed by
17 distributors. The premiums on the surety bonds contracted for by the
18 treasurer shall be paid from the funds appropriated by Section 324.76.

19 3. In the event that liability upon the bond thus filed by a distrib-
20 utor shall be discharged or reduced, whether by judgment rendered,
21 payment made or otherwise, or if in the opinion of the treasurer any
22 surety on the bond theretofore given shall have become unsatisfactory
23 or unacceptable, then the Treasurer may require the distributor to file
24 a new bond meeting the requirements in sub-section 1. If the new bond
25 is not filed within 10 days after demand therefor, the treasurer shall
26 forthwith cancel the license of the distributor. If a new bond shall be
27 furnished by the distributor as above provided, the treasurer shall re-
28 lease in writing the surety under the old bond from any liability accru-
29 ing after the effective date of the new bond.

30 4. In the event that upon hearing, of which the distributor shall be
31 given five days notice in writing, the treasurer shall decide that the
32 amount of the existing bond is insufficient to insure payment to the
33 state of Iowa of the amount of the tax and any penalties and interest
34 for which the distributor is or may at any time become liable, then the
35 distributor shall forthwith, upon the written demand of the treasurer,
36 file a new bond meeting the requirements in subsection 1 and in such
37 amount, not to exceed in total fifty thousand dollars, as is determined
38 by the treasurer to be necessary to secure at all times the required
39 reports and payments. If the new bond is not filed within ten days
40 after demand therefor, the treasurer shall forthwith cancel the license
41 of the distributor.

41 5. Any surety on bond furnished by distributor shall be released and
42 discharged from any and all liability to the state of Iowa accruing on
43 the bond after the expiration of sixty days from the date upon which
44 such surety shall have lodged with the treasurer written request to be
45 released and discharged; provided, however, that the request shall not
46 operate to relieve, release or discharge the surety from any liability
47 already accrued, or which shall accrue, before the expiration of the
48 sixty-day period. The treasurer shall promptly on receipt of notice of
49 the request notify the distributor who furnished the bond, and unless
50 the distributor shall on or before expiration of the sixty-day period
51 file with the treasurer a new bond with a surety company satisfactory
52 to the treasurer in the amount and form hereinbefore in this section
53 provided, the treasurer shall forthwith cancel the license of said dis-
54 tributor.

55 6. In lieu of a surety bond in excess of the minimum amount the
56 treasurer may accept a financial statement of the distributor showing
57 ability to make any and all payments that may be due from the dis-
58 tributor under this division.

324.8 Tax Reports. Computation and Payment of Tax. Credits.

1 For the purpose of determining the amount of his liability for the
2 tax herein imposed, each distributor shall, not later than the last day
3 of the month next following the month in which this division becomes
4 effective and not later than the last day of each calendar month there-
5 after, file with the treasurer a monthly report, signed under penalty
6 for false certificate, which shall include the following:

7 1. A statement of the number of invoiced gallons of motor fuel re-
8 ceived (within the meaning of the term "received" as defined in this
9 division) by the distributor within this state during the next preceding
10 calendar month in such detail as is prescribed by the treasurer and as
11 may be necessary for the proper administration of this division.

12 2. A statement showing the deductions authorized in this division
13 in such detail and with such supporting evidence as is prescribed by
14 the treasurer and as may be for proper administration of this division.

15 3. Such other information as the treasurer may require for the en-
16 forcement of this Act.

17 At the time of filing each monthly report, each distributor shall pay
18 to the treasurer the full amount of the motor fuel tax due from the
19 distributor for the next preceding calendar month computed as fol-
20 lows:

21 1. From the total number of invoiced gallons of motor fuel "re-
22 ceived" by the distributor within the state during the next preceding
23 calendar month shall be made the following deductions:

24 First, the gallonage of motor fuel received and thereafter sold within
25 the exemptions provided for in Section 324.3; and second, the number
26 of gallons of motor fuel equal to three per centum of the net number
27 of invoiced gallons of motor fuel received by the distributor within
28 this state during the next preceding calendar month, this percentage
29 being a flat allowance to cover evaporation, shrinkage, and losses, other
30 than those provided for in Section 324.3, and the distributor's expenses
31 and losses in collection, accounting for, and paying over the motor fuel
32 tax.

33 2. The number of invoiced gallons remaining after the deductions
34 hereinabove set forth shall be multiplied by the per gallon motor fuel
35 tax rate and resulting figure shall be the amount of motor fuel tax in
36 dollars and cents due from the distributor for the next preceding cal-
37 endar month. Any outstanding credit memoranda issued by the treas-
38 urer to the distributor may be applied against the amount due.

324.9 Report from Persons not Licensed as Distributors.

1 Every person other than a licensed distributor, who shall purchase,
2 bring into this state or otherwise acquire within this state motor fuel,
3 not otherwise exempted, with respect to which such person has know-
4 ingly not paid or incurred liability to pay either to a licensee or to a
5 dealer the motor fuel tax shall be subject with respect to the motor fuel
6 to all the provisions of this division that apply to distributors on
7 motor fuel received by them in this state and shall make the same
8 reports and tax payments thereon and be subject to the same penalties
9 for delinquent or non-reporting or delinquent or non-payment as apply
10 to distributors.

324.10 Required Distributor and Dealer Records.

1 Each motor fuel distributor shall maintain and keep for a period of
 2 three years, such records of all transactions by which he receives, uses,
 3 sells, delivers or otherwise disposes of motor fuel within this state,
 4 together with invoices, bills of lading and other pertinent records and
 5 papers as may reasonably be required by the treasurer for the ad-
 6 ministration of this division.

7 If in the normal conduct of a distributor's business his records are
 8 maintained and kept at an office outside the state of Iowa, it shall be
 9 a sufficient compliance with this section if the records are made avail-
 10 able for audit and examination by the treasurer at the office outside
 11 Iowa, but such audit and examination outside Iowa shall be without
 12 expense to the state.

13 Each dealer handling motor fuel in this state shall maintain and
 14 keep for a period of two years records of all motor fuel purchased or
 15 otherwise acquired by him, together with delivery tickets, invoices,
 16 and bills of lading, and such other pertinent records as the treasurer
 17 shall require.

18 The treasurer, after an audit and examination of the records of a
 19 distributor or dealer may authorize their disposal, the authorization
 20 to be in writing after request by the distributor or dealer.

**324.11 Registration of Carrier Transportation Equipment—Identifi-
 cation of all Highway Transportation Equipment.**

1 1. Any person operating as a common or contract carrier and any
 2 distributor who is also engaged in transportation within this state of
 3 motor fuel for others, shall register with the treasurer on or before
 4 the first day of the 3rd calendar month which begins after the effective
 5 date of this division and currently thereafter as additional equipment
 6 is put to use, each vehicle used in aforesaid transportation in this state,
 7 except railroad, water vessel or pipe line equipment. The registration
 8 shall be on forms furnished by and shall contain such information as
 9 may reasonably be required by the treasurer. A fee of one dollar shall
 10 be paid to the treasurer for original registration of each vehicle. The
 11 treasurer shall furnish to the registrant for each vehicle registered
 12 suitable identification which shall be permanently attached to the ve-
 13 hicle and shall be available for inspection at all times. Currently as
 14 any vehicle is retired or its use for the transportation of motor fuel
 15 for others is discontinued, the registrant shall notify the treasurer or
 16 at the direction of the treasurer shall either surrender to the treasurer
 17 or destroy the vehicle identification issued under this section. Annually
 18 on or before the first day of July of each year, each carrier as afore-
 19 said shall file with the treasurer a statement showing each vehicle then
 20 in use for transportation of motor fuel for others and thereupon the
 21 treasurer shall issue to the registrant at a fee of twenty-five cents a
 22 renewal identification for each vehicle for the ensuing year.

23 2. Each vehicle used by a carrier, distributor or any person in the
 24 transportation on the highways in this state of fuels for motor vehicles
 25 shall be identified by having shown thereon, in lettering at least six
 26 inches in height made with a stroke of not less than three-fourths inch
 27 in width and of a color contrasting to that of the background upon
 28 which the lettering is placed, the name and address of the person trans-

29 porting the fuel. The identification shall be placed on both sides of the
30 vehicle; provided, that, transportation equipment operated by a li-
31 censee shall be identified with his distributor's license number in which
32 case the trade or produce name or insignia generally used in identify-
33 ing the highway transportation equipment of the licensee and well
34 known and recognized throughout the area in which the transportation
35 equipment is operated, may be shown in lieu of the name and address
36 of the licensee.

37 3. The treasurer shall have the power to refuse to register a vehicle
38 owned or used by any person, either directly or indirectly, who has had
39 a license revoked for cause which license was issued under the pro-
40 visions of this chapter or any prior motor fuel tax law.

324.12 Loading and Delivery Evidence on Transportation Equipment.

1 1. There shall be carried on every vehicle, while in use in trans-
2 portation service requiring that it be registered under the preceding
3 section, a serially numbered manifest in form satisfactory to the treas-
4 urer on which shall be entered the following information as to the
5 cargo of motor fuel being moved in the vehicle; the date and place of
6 loading, the place to be unloaded, the person for whom it is to be deliv-
7 ered, the nature and kind of product, and the amount thereof and such
8 other information as is called for in the forms prescribed or approved
9 by the treasurer. The manifest covering each load transported upon
10 consummation of the delivery shall be completed showing the date and
11 place of actual delivery and the person to whom actually delivered and
12 shall be kept as a permanent record for a period of three years, provid-
13 ed, however, that the record of the manifest of past cargoes need not be
14 carried on the conveyance but must be preserved by the carrier for
15 the inspection of the treasurer or his representatives. A carrier sub-
16 ject to this paragraph may with the approval of the Treasurer when
17 distributing for a licensee substitute the loading and delivery evidence
18 required in paragraph two (2) of this section.

19 2. Every distributor or other person while transporting motor fuel
20 from a refinery or marine or pipe line terminal in this state or from
21 a point outside this state via the highways of this state in service other
22 than that covered in paragraph 1 of this section shall carry in the
23 vehicle a loading invoice showing the true name and address of the
24 seller or consignor, the date and place of loading and the kind and
25 quantity of motor fuel loaded, together with invoices showing the kind
26 and quantity of each delivery therefrom, and the name and address of
27 each purchaser or consignee.

324.13 Evidence Produced Upon Request.

1 The operator of any vehicle transporting motor fuel as covered in
2 the preceding section shall, at the request of any sheriff, deputy sheriff
3 or other peace officer or person authorized by law to inquire into or
4 investigate said matters, produce and offer for inspection the manifest
5 or loading and delivery invoices pertaining to the load and trip in ques-
6 tion and shall permit the officer to inspect and measure the contents
7 of the vehicle. If the vehicle operator fails to produce the covering
8 evidence or if, when produced, it fails to contain the required informa-

9 tion and if it appears that there is an attempt to evade payment of the
 10 motor fuel tax, then the officer or other person authorized to make the
 11 inquiry may take and impound the motor fuel together with the con-
 12 veying vehicle until the tax on the motor fuel together with penalty,
 13 if an attempt to evade payment of the motor fuel is involved, amount-
 14 ing to one hundred per cent of the tax have been paid. In case the
 15 tax and penalty found to be due are not paid within forty-eight hours
 16 after the taking of the property, the treasurer may proceed to sell the
 17 vehicle and its cargo in the manner provided by law for the sale of
 18 personal property by the sheriff under execution.

324.14 Penalty for Operating Unregistered Transport.

1 It shall be unlawful for any person to transport motor fuel in bulk
 2 upon the highways of this state in a conveyance the registration of
 3 which is required without the evidence of registration provided for
 4 and any person found guilty of the unlawful act shall be fined not to
 5 exceed one hundred dollars or imprisoned in the county jail not more
 6 than thirty days, and each cargo so transported shall be considered a
 7 separate offense. This penalty shall be in addition to penalties imposed
 8 under other provisions of this chapter. Persons transporting motor
 9 fuel in bulk upon the highways of this state in an amount of not to
 10 exceed four thousand (4,000) gallons shall not be regarded as trans-
 11 porting in bulk.

324.15 Transportation Reports—Refinery and Pipe Line and Marine Terminal Reports.

1 1. Every railroad and common or contract motor carrier transport-
 2 ing motor fuel either in interstate or intrastate commerce within this
 3 state and every person transporting motor fuel by whatever manner
 4 from a point outside this state to any point in this state shall, subject
 5 to penalties for false certificate, report to the treasurer on forms pre-
 6 scribed by the treasurer all deliveries of motor fuel to points within
 7 this state other than refineries or marine or pipe line terminals. If any
 8 distributor or dealer is also engaged in the transportation of motor
 9 fuel for others, he shall make the same reports as required of common
 10 and contract carriers.

11 The reports shall cover monthly periods and shall show as to each
 12 delivery:

13 (a) the name and address of the person to whom actually and in
 14 fact made;

15 (b) the name and address of the originally named consignee, if
 16 delivered to any other than the originally named consignee;

17 (c) the point of origin, the point of delivery, and the date of de-
 18 livery;

19 (d) the number and initials of each tank car and the number of gal-
 20 lons contained therein, if shipped by rail;

21 (e) the name of the boat, barge, or vessel, and the number of gal-
 22 lons contained therein, if shipped by water;

23 (f) the registration number of each tank truck and the number of
 24 gallons contained therein, if transported by motor truck;

25 (g) the manner, if delivered by other means, in which the delivery
 26 is made; and

27 (h) such additional information relative to shipments of motor fuel
28 as the treasurer may require.

29 If any person required under this section to file transportation re-
30 ports is a licensee under this division and if the information required
31 in his transportation report is contained in any other report rendered
32 by him under this division no separate transportation report of that
33 information shall be required.

34 2. Every person operating storage facilities at a refinery or at a
35 marine or pipe line terminal in this state shall monthly make an ac-
36 counting to the treasurer on forms prescribed by the treasurer of all
37 motor fuel withdrawn from the refinery storage and all motor fuel
38 delivered into, withdrawn from and on hand in the terminal storage.

39 3. The reports required in this section shall be for information pur-
40 poses only and the treasurer may in his discretion waive the filing of
41 any of these reports not necessary for proper administration of this
42 division. The reports required in this section shall be certified under
43 penalty for false certificate and filed with the treasurer within the time
44 allowed for filing of distributors' reports of motor fuel received.

**324.16 Credit to Licensee for Non-Motor Vehicle Use, for Casualty
Losses and for Tax-Paid Inventory of Non-Taxable Products.
Refund in Certain Cases.**

1 1. A licensee having received motor fuel which thereafter (a) he
2 uses for any purpose other than as fuel for propelling motor vehicles
3 or (b) while owned by him is lost or destroyed through accountable
4 leakage or through fire, accident, lightning, flood, storm, act of war
5 or public enemy or other like cause, shall upon application to the treas-
6 urer supported by proof as the treasurer may reasonably require, be
7 entitled to a memorandum of credit which he may apply against subse-
8 quent liability under this chapter, or, if an applicant having paid the
9 tax on the gallonage covered in the application is no longer engaged in
10 activity for which his license was issued, the treasurer shall refund
11 the appropriate amount to the applicant.

12 2. A licensee who on July 1, 1957 has on hand gallonage of any
13 product not subject to the tax imposed under this division, but which
14 he reported and paid or is liable to pay the Iowa motor fuel tax under
15 any prior law, shall upon application to the treasurer with such sup-
16 porting data as the treasurer may require be entitled to a memorandum
17 of credit which may be applied against the applicant's liability under
18 this chapter or under the prior law, or, if an applicant under this para-
19 graph, having paid the tax on the gallonage covered in his application,
20 is no longer engaged in activity for which his license was issued, the
21 treasurer shall refund the appropriate amount to the applicant.

**324.17 Refund to Non-Licensee of Tax Paid on Motor Fuel Used
Other Than in Motor Vehicles.**

1 Any person other than a licensee who shall use motor fuel for the
2 purpose of operating or propelling farm tractors, stationary gas en-
3 gines, aircraft or boats, for cleaning or dyeing or for any purpose
4 other than in motor vehicles operated or intended to be operated upon
5 the public highways and having paid the motor fuel tax on the fuel
6 either directly to the treasurer or by having the tax added to the price

7 of the fuel, and who has a refund permit shall, upon presentation to
8 and approval by the treasurer of a claim for refund be reimbursed and
9 repaid the amount of the tax which the claimant has paid on the gal-
10 lonaage so used. Every claim filed subsequent to the effective date of
11 this chapter shall be subject to the following conditions:

12 1. The claim shall be on a form prescribed by the treasurer and be
13 certified by the claimant under penalty for false certificate;

14 2. The claim shall have attached thereto the original invoice or in-
15 voices showing the purchase of the motor fuel on which a refund is
16 claimed;

17 3. No invoice shall be acceptable in support of a claim for refund
18 unless it is a separate serially numbered invoice covering no more
19 than one purchase of motor fuel, prepared by the seller on a form ap-
20 proved by the treasurer with double faced carbon paper under the
21 original; nor unless it is legibly written with no corrections or erasures
22 and shows the date of sale, the name and address of the seller and of
23 the purchaser, the kind of motor fuel, the gallonaage in words and fig-
24 ures, the per gallon price of the motor fuel, the per gallon rate of any
25 tax added to the product price, the total purchase price including the
26 Iowa motor fuel tax and that the total purchase price including tax has
27 been paid; provided, that as to refund invoices made on a billing ma-
28 chine the treasurer may waive any of the requirements of this para-
29 graph;

30 4. The claim shall state the gallonaage of motor fuel that was used
31 or will be used by the claimant other than in motor vehicles, the man-
32 ner in which the motor fuel was used or will be used and the equip-
33 ment in which it was used or will be used;

34 5. The claim shall also state whether or not the claimant used fuel
35 for motor vehicles from the same tanks or receptacles in which the
36 claimant kept the motor fuel on which the refund is claimed;

37 6. No refund will be paid with respect to any motor fuel taken out
38 of this state in fuel supply tanks of motor vehicles;

39 7. No refund shall be paid with respect to motor fuel purchased
40 more than three calendar months prior to the date the claim was filed
41 with the treasurer;

42 8. No refund shall be paid with respect to motor fuel used in the
43 performance of a contract which is paid out of state funds unless the
44 contract for the work contains a certificate made under penalty for
45 false certificate that the estimate, bid or price to be paid for the work
46 includes no amount representing motor fuel tax subject to refund;

47 9. If an original invoice is lost or destroyed the treasurer may in his
48 discretion approve a refund supported by a copy identified and certi-
49 fied by the seller as being a true copy of the original;

50 10. The right of a person to a refund under this section shall not
51 be assignable. Claim shall be made by and the amount of the refund
52 when determined by the treasurer shall be paid to the person who pur-
53 chased the motor fuel as shown in the supporting invoice; and

54 11. in order to verify the validity of a claim for refund the treas-
55 urer shall have the right to require the claimant to furnish such addi-
56 tional proof of validity as the treasurer may determine and by himself
57 or his representative to examine the books and records of the claimant.
58 Failure of a claimant to furnish his books and records for examination

59 shall constitute a waiver of all rights to refund related to the trans-
60 action in question.

324.18 Refund Permit.

1 No person may claim a refund under Section 324.17 until he shall
2 have obtained a refund permit from the treasurer and paid the fee
3 therefor. Application for a refund permit shall be made to the treas-
4 urer on a form provided by the treasurer, shall be certified by the ap-
5 plicant under penalty for false certificate and shall contain among
6 other things, the name, the address and occupation of the applicant,
7 the nature of his business and a sufficient description for identification
8 of the machines and equipment in which is to be used motor fuel for
9 which refund may be claimed under the permit. Each permit shall
10 bear a separate number and each claim for refund shall bear the num-
11 ber of the permit under which it is made. The treasurer shall keep
12 a permanent record of all permits issued and a cumulative record of
13 the amount of refund claimed and paid under each. A fee of one dol-
14 lar shall be collected by the treasurer from each person to whom a
15 refund permit is issued. A refund permit shall continue in effect until
16 revoked as hereinafter provided or until the claimant shall have moved
17 from the county with which his refund permit is identified.

324.19 Revocation of Refund Permit.

1 Any refund permit issued under this chapter may be revoked by the
2 treasurer for any of the following violations, but only after the holder
3 of the permit has been given reasonable notice of the intention to re-
4 voke the permit and reasonable opportunity to be heard:

- 5 1. Using in support of a refund claim a false or altered invoice;
- 6 2. Making a false statement in a claim for refund or in response to
7 an investigation by the treasurer of a claim for refund; or
- 8 3. refusal to submit his books and records for examination by the
9 treasurer or his authorized representative.

10 A person whose refund permit is revoked for cause (except non-use)
11 may not obtain another refund permit for a period of one year after
12 the revocation. A refund permit under which no refund is claimed for
13 a period of one year from date of issuance or a refund permit whose
14 holder has moved from the county wherein he resided at the time of
15 application for said permit shall be revoked by the treasurer subject
16 to reinstatement or issuance of a new permit upon application as pro-
17 vided in Section 324.18.

324.20 Posting Price and Discounts.

1 Every distributor and other person selling motor fuel in this state
2 for resale to dealers in this state, shall keep posted in a conspicuous
3 place most accessible to the public at their place or places of business,
4 including bulk plants, a placard showing in legible words and/or fig-
5 ures the same height and size, the price per gallon of each grade of
6 motor fuel offered for sale, the amount of state excise tax per gallon
7 thereon, the federal excise tax per gallon thereon, and the total thereof.
8 If any rebate, discount, commission, or other concession is granted by
9 distributors or persons engaged in the sale of motor fuel for resale to

10 dealers of such nature as will reduce the cost or price to any purchaser
11 or dealer in such products, the conditions, quantity, and amount of
12 such rebate, discount, commission or other concession shall be posted
13 as a part of the posted price. All price placards shall be subject to the
14 approval of the treasurer. Any distributor or person failing to post
15 or keep posted the placard required by this section, or who posts
16 placards not approved by the treasurer as provided in this section, or
17 who sells any motor fuel for resale at a price which directly or indi-
18 rectly, by any means or device, deviates from the posted price set forth
19 on the price placard approved by the treasurer, shall be guilty of a mis-
20 demeanor and shall be punished by a fine of one hundred dollars or im-
21 prisonment in the county jail for thirty days. Nothing contained
22 herein shall prohibit or restrict the distribution of earnings to the
23 members of any distributor or person, nor to the distribution to con-
24 sumers of road maps, publicity and other advertising media carrying
25 the name of the distributor, person, or produce. Each day the required
26 placard remains unposted or an unauthorized placard remains posted,
27 or each deviation from the posted price, shall be considered a separate
28 offense. In the event of a second conviction for the violation of any
29 of the provisions of this section, the state treasurer may revoke the
30 license of such distributor or person so convicted.

MOTOR VEHICLE FUEL TAX LAW
DIVISION II
SPECIAL FUEL TAX

324.31 Short Title.

1 This division, applicable provisions of Division IV of this chapter
2 and any amendments to either shall be known, and may be cited, as
3 the Special Fuel Tax Law, and as so constituted is hereinafter referred
4 to as this division.

324.32 Purpose.

1 The purpose of this division is to supplement Division I of this
2 chapter, by imposing an excise tax upon the receipt, delivery or placing
3 into the fuel supply tanks of motor vehicles which are within this state,
4 of all fuels not taxed under Division I.

324.33 Definitions. As Used in this Division.

1 1. "Special fuel" means and includes all combustible gases and
2 liquids suitable for the generation of power for propulsion of motor
3 vehicles also any substance used for that purpose, except that it does
4 not include motor fuel as defined in the motor fuel tax law.

5 2. "Use" means the receipt, delivery or placing of special fuels by a
6 special fuel user into a supply fuel tank of a motor vehicle while the
7 vehicle is in this state.

8 3. "Special fuel dealer" means any person in the business of han-
9 dling special fuel who delivers any part thereof into a fuel supply tank
10 of any motor vehicle not then owned or controlled by him.

11 4. "Special fuel user" means the owner or other person responsible
12 for the operation of a motor vehicle at the time special fuel is placed

13 in a fuel supply tank thereof while the vehicle is in this state.
14 5. "Licensee" shall mean and include any person who holds an un-
15 cancelled special fuel dealer license or special fuel user license, issued
16 pursuant to this division.

324.34 Tax Imposed.

1 For the privilege of operating motor vehicles in this state, there is
2 hereby levied and imposed an excise tax on the use (as defined herein)
3 of special fuel in any motor vehicle. The rate of tax on special (diesel
4 engine) fuel shall be 7 cents per gallon. On all other special fuel the
5 per gallon rate shall be the same as the motor fuel tax. The tax, with
6 respect to all special fuel delivered by a special fuel dealer for use in
7 this state as defined by Section 324.33, shall attach at the time of the
8 delivery and shall be collected by the dealer from the special fuel user
9 and shall be paid over to the treasurer as hereinafter provided. The
10 tax, with respect to special fuel acquired by a special fuel user in any
11 manner other than by delivery by a special fuel dealer into a fuel
12 supply tank of a motor vehicle, shall attach at the time of the use (as
13 herein defined) of the fuel and shall be paid over to the treasurer by
14 the user as hereinafter provided.

15 The treasurer shall make reasonable rules and regulations governing
16 the dispensing of special fuel at retail service stations and may require
17 that special fuel delivered into the fuel supply tank of any motor ve-
18 hicle shall be dispensed through a metered pump.

324.35 Exemptions.

1 No tax is imposed under this division on special fuel used by the
2 United States or any of its agencies or instrumentalities, but the tax
3 on special fuel used or delivered into fuel supply tanks of motor ve-
4 hicles by any post exchange or concessionaire on any federal reserva-
5 tion in this state, to the extent permitted by federal law, shall be col-
6 lected by the post exchange or concessionaire and paid to the treasurer.

7 No tax is imposed under this division on special fuel used by the
8 state of Iowa or any of its agencies, but this exemption shall not apply
9 to political subdivisions of this state.

324.36 Special Fuel Dealers' and Special Fuel Users' Licenses.

1 1. *Required*: It shall be unlawful for any person to act as a special
2 fuel dealer in this state unless he holds an uncanceled special fuel deal-
3 er's license issued to him by the treasurer. Except for special fuel
4 which is delivered by a special fuel dealer into a fuel supply tank of
5 any motor vehicle in this state, the use (as herein defined) of special
6 fuel in this state by any person shall be unlawful unless he holds an
7 uncanceled special fuel user's license issued to him by the treasurer.

8 2. *Application*: Application for a special fuel dealer's license or a
9 special fuel user's license shall be made to the treasurer. A special fuel
10 dealer's license or a special fuel user's license, whichever is applicable,
11 shall be required for each separate place of business or location where
12 special fuels are regularly delivered or placed into the fuel supply tank
13 of a motor vehicle. Provided, that, if a special fuel dealer also operates
14 one or more bulk plants from which the distribution of special fuel is

15 primarily by tank vehicle, he need not obtain a separate license for any
16 of these plants not provided with fixed equipment designed for fueling
17 vehicles.

18 3. *Form of Application*: The application shall be filed upon a form
19 prepared and furnished by the treasurer and shall contain such in-
20 formation as the treasurer deems necessary.

21 4. *Bond*: No special fuel dealer's license or special fuel user's license
22 shall be issued to any person or continued in force unless he has on file
23 with the treasurer a surety bond in such form and amount as the
24 treasurer may require, but not less than \$500.00, nor more than
25 \$5,000.00, to secure his compliance with this division, and the payment
26 of any and all taxes, interest and penalties due and to become due here-
27 under. The provisions of subsections 1, 2, 3 and 4 of Section 324.7
28 with respect to distributors' bonds, except the amount of bond, shall
29 apply to bonds furnished by licensees under this division. A special
30 fuel dealer or special fuel user who is also a licensed distributor under
31 Division I of this chapter may have his obligation under this section
32 and under Section 324.7 covered by one bond.

33 5. *Issuance*: Upon receipt of the application and bond in proper
34 form, the treasurer shall issue to the applicant a license to act as a spe-
35 cial fuel dealer or a special fuel user; provided, however, the treasurer
36 may refuse to issue a special fuel dealer's license or a special fuel user's
37 license to any person: (1) who formerly held either type of license
38 and which has been revoked for cause; or (2) who is a subterfuge for
39 the real party in interest whose license has been revoked for cause; or
40 (3) upon other sufficient cause being shown. Before refusal, the treas-
41 urer shall grant the applicant a hearing and give him at least 15 days
42 written notice of the time and place thereof.

43 6. *Expiration of License*: Each special fuel dealer's license and spe-
44 cial fuel user's license shall be valid until suspended or revoked for
45 cause or otherwise cancelled.

46 7. *Assignment Forbidden*: No special fuel dealer's license or special
47 fuel user's license shall be transferable.

324.37 Special Fuel Dealers' and Special Fuel Users' Records.

1 For each location where special fuel is delivered or placed into the
2 fuel supply tank of a motor vehicle, the special fuel dealer or user
3 making the delivery shall prepare and maintain for a period of three
4 years such records as the treasurer may reasonably require with
5 respect to all these deliveries, and with respect to inventories, receipts,
6 purchases, and sales or other dispositions of special fuel.

324.38 Monthly Returns and Tax Payments.

1 1. *Returns*: For the purpose of determining the amount of his lia-
2 bility for special fuel tax each special fuel dealer and each special fuel
3 user shall file with the treasurer not later than the last day of the
4 month next following the month in which this division becomes effec-
5 tive and not later than the last day of each calendar month thereafter
6 a monthly tax return certified under penalties for false certificate.
7 The return shall show, with reference to each location at which special
8 fuel is delivered or placed by the dealer or user into a fuel supply tank

9 of any motor vehicle during the next preceding calendar month, such
 10 information as the treasurer may reasonably require for the proper
 11 administration and enforcement of this division; provided, however,
 12 that if a special fuel dealer or user is also a wholesale distributor of
 13 special fuel at a location where special fuel is delivered into the supply
 14 tank of a motor vehicle, the monthly return to the treasurer covering
 15 the location need not include inventory control data covering bulk
 16 storage from which wholesale distribution of special fuel is made.

17 2. *Computation*: The amount of tax due shall be computed by mul-
 18 tiplying the appropriate tax rate per gallon by the number of gallons
 19 of special fuel delivered or placed by the special fuel dealer or user
 20 into supply tanks of motor vehicles.

21 3. *Payments*: The return shall be accompanied by remittance in the
 22 amount of the tax due for the month in which the special fuel was
 23 placed in the fuel tanks of motor vehicles.

24 4. *Reporting Exemption for Authorized Tax-Paid Purchases*: Any
 25 special fuel dealer or user licensed under this division may upon appli-
 26 cation in writing to the treasurer be authorized, subject to regulations
 27 prescribed by the treasurer, to purchase on a tax-paid basis from any
 28 supplier licensed as a distributor under Division I of this chapter all
 29 special fuel acquired by the dealer or user for subsequent delivery into
 30 the fuel supply tanks of motor vehicles. Every supplier so licensed
 31 who sells or delivers special fuel on a tax-paid basis to special fuel
 32 users or special fuel dealers authorized as aforesaid shall make a re-
 33 turn of these tax-paid sales to the treasurer accompanied by payment
 34 of the special fuel tax on the tax-paid gallonage so sold or delivered.
 35 The return and payment shall be made at the same time as the sup-
 36 plier's motor fuel tax return or special fuel tax return for the month
 37 in which the covered sales or deliveries were made. A special fuel
 38 dealer or user shall be exempt from making any return or tax pay-
 39 ment to the treasurer on special fuel which, under authority from the
 40 treasurer, he acquires on a tax-paid basis from a supplier licensed as
 41 aforesaid.

42 5. *Exemption for Fueling by Licensed Dealers*: No return need be
 43 made by any special fuel user, not licensed as a special fuel dealer,
 44 whose entire use of special fuels in this state is limited solely to special
 45 fuels delivered into the fuel supply tank of the user's motor vehicles
 46 by special fuel dealers.

47 6. *Presumption*: For purposes of this section there shall be a *prima*
 48 *facie* presumption that all special fuel received by a special dealer or
 49 special fuel user into storage and dispensing equipment designed to
 50 fuel motor vehicles is to be delivered by the special fuel dealer or spe-
 51 cial fuel user into the fuel supply tanks of motor vehicles.

MOTOR VEHICLE FUEL TAX LAW

DIVISION III

MOTOR FUEL AND SPECIAL FUEL USE TAX FOR INTERSTATE MOTOR VEHICLE OPERATIONS

324.50 Short Title.

1 This division and applicable provisions of Division IV of this chap-
 2 ter and any amendments to either shall be known and may be cited as

3 the Interstate Fuel Use Tax Law, and as so constituted is hereinafter
4 referred to as this division.

324.51 Purpose.

1 The purpose of this division is to provide an additional method of
2 collecting fuel taxes from interstate motor vehicle operators commensurate
3 with their operations on Iowa highways; and to permit the
4 treasurer to suspend this collection as to transportation entering Iowa
5 from any other state where it appears that Iowa highway fuel tax
6 revenue and interstate highway transportation moving out of Iowa
7 will not be unduly prejudiced thereby.

324.52 Fuels Brought Into the State in Fuel Supply Tanks of Motor Vehicles.

1 No person shall bring into this state in the fuel supply tanks of a
2 motor vehicle, or any other container, regardless of whether or not
3 the supply tanks are connected to the motor of the vehicle, any motor
4 fuel or special fuel to be used in the operation of the vehicle in this
5 state unless he has paid or made arrangements in advance with the
6 treasurer for payment of Iowa fuel taxes on the gallonage consumed in
7 operating the vehicle in this state; except that this division shall not
8 apply to a private passenger automobile.

9 Any person who brings into the state in the fuel supply tanks of a
10 motor vehicle more than 20 gallons of motor fuel or special fuel in
11 violation of the provisions of the preceding paragraph is guilty of a
12 misdemeanor and upon conviction shall be fined not more than one
13 hundred dollars or shall be imprisoned in the county jail not more
14 than thirty days.

324.53 Permit—Bond.

1 The advance arrangements referred to in the preceding section shall
2 include the procuring of a permit and may in the discretion of the
3 treasurer include the posting of a suitable indemnity bond in a sum
4 to be fixed by the treasurer to assure the required reporting, tax pay-
5 ments and the keeping of required records.

6 Permit may be obtained upon application to the treasurer. The
7 treasurer shall charge a fee of one dollar for each permit issued. The
8 holder of a permit under this division shall have the privilege of
9 bringing into this state in the fuel supply tanks of motor vehicles any
10 amount of motor fuel or special fuel to be used in the operation of the
11 vehicles and for that privilege shall pay Iowa motor fuel or special
12 fuel taxes as provided in Section 324.54.

13 Each vehicle operated into or through Iowa in interstate operations
14 using motor fuel or special fuel acquired in any other state shall carry
15 in or on each vehicle a duplicate or evidence of the permit required in
16 this section. A fee not to exceed twenty-five cents shall be charged
17 by the treasurer for each duplicate or other evidence of permit issued
18 by him.

324.54 Fuel Tax Computation, Reporting and Payment.

1 Fuel tax liability under this division shall be computed on the total
 2 number of gallons of each kind of motor fuel and special fuel con-
 3 sumed in the operation in Iowa of motor vehicles subject to this divi-
 4 sion at the same rate for each kind of fuel as would be applicable
 5 thereto if taxed under Divisions I or II of this chapter. Credit against
 6 the tax liability so computed shall be allowed in the amount of fuel
 7 taxes paid under Divisions I or II of this chapter on motor fuel and
 8 special fuel used in motor vehicles the operation of which is subject
 9 to this division, but no amount so paid on fuel in excess of that con-
 10 sumed in this state shall be refunded.

11 To determine the amount of fuel taxes due under this division and
 12 to prevent the evasion thereof, the treasurer may require reports on
 13 forms prescribed by the treasurer and fuel tax payments in the same
 14 manner and at the same time as required in this chapter for reporting
 15 and payment by distributors. These reports and tax payments may
 16 be required covering actual operation and fuel consumption in Iowa
 17 for vehicles the operation of which is subject to this division or on
 18 a basis of their average consumption of fuel in Iowa determined by
 19 taking that proportion of the total gallons consumed everywhere in
 20 these vehicles that their mileage in Iowa is to their total mileage
 21 everywhere.

324.55 Records.

1 Every person operating within the purview of this division shall
 2 make and keep for a period of three years such records as may reason-
 3 ably be required by the treasurer for the administration of this divi-
 4 sion. If in the normal conduct of the business, the required records
 5 are maintained and kept at an office outside the state of Iowa, it shall
 6 be a sufficient compliance with this section if the records are made
 7 available for audit and examination by the treasurer at the office out-
 8 side Iowa, but such audit and examination shall be without expense
 9 to the state of Iowa.

324.56 Not Applicable to Distributors.

1 The provisions of this division shall not apply to distributors
 2 licensed under Division I of this chapter. Distributors so licensed
 3 shall report and pay the tax on motor fuel and special fuel consumed
 4 in propelling vehicles on the public highways of this state as provided
 5 for respectively in Divisions I and II.

MOTOR VEHICLE FUEL TAX LAW
 DIVISION IV
 PROVISIONS COMMON TO TAXES IMPOSED UNDER
 DIVISIONS I, II AND III

324.57 Definitions:

1 1. "Fuel taxes" means and includes the per gallon excise taxes im-
 2 posed under Divisions I, II and III of this chapter with respect to
 3 motor fuel and special fuel.

4 2. "Motor vehicle" shall mean and include all vehicles (except those
 5 operated on rails) which are propelled by internal combustion engines
 6 and are of such design as to permit their mobile use on public high-
 7 ways for transporting persons or property. A farm tractor while
 8 operated on a farm or for the purpose of hauling farm machinery,
 9 equipment or produce shall not be deemed to be a motor vehicle.
 10 "Motor vehicle" shall not include "mobile machinery and equipment"
 11 as hereinafter defined.

12 3. "Mobile machinery and equipment" shall mean and include vehi-
 13 cles self-propelled by an internal combustion engine but not designed
 14 or used primarily for the transportation of persons or property on
 15 public highways and only incidentally operated or moved over a high-
 16 way such as ditch digging apparatus, power shovels, drag lines, earth
 17 moving equipment and machinery, and road construction and mainte-
 18 nance machinery such as asphalt spreaders, bituminous mixers, bucket
 19 loaders, ditchers, leveling graders, finishing machines, motor graders,
 20 paving mixers, road rollers, scarifiers and earth moving scrapers. The
 21 foregoing enumeration shall not operate to exclude other vehicles
 22 which are within the general terms of this definition. "Mobile ma-
 23 chinery and equipment" shall not however include dump trucks or
 24 self-propelled vehicles originally designed for the transportation of
 25 persons or property on public highways and to which machinery, such
 26 as truck mounted transit mixers, cranes, shovels, welders, air com-
 27 pressors, well boring apparatus, corn shellers, lime spreaders or feed
 28 grinders, has been attached.

29 4. "Public highways" shall mean and include any way or place
 30 available to the public for purposes of vehicular travel notwithstand-
 31 ing temporarily closed.

32 5. "Person" shall mean and include natural persons, partnerships,
 33 firms, associations, corporations, representatives appointed by any
 34 court and political subdivisions of this state and use of the singular
 35 shall include the plural.

36 6. "Treasurer" shall mean the treasurer of the state of Iowa.

324.58 Administrative Rules and Regulations.

1 The treasurer is authorized and empowered to make such reason-
 2 able rules and regulations relating to the administration and enforce-
 3 ment of this chapter as he may deem needful. These rules and regu-
 4 lations shall be effective when the provisions of Chapter 17A have
 5 been complied with.

324.59 Forms of Report, Refund Claim and Records.

1 The treasurer shall prescribe and furnish all forms upon which re-
 2 ports and applications shall be made and claims for refund presented
 3 under this chapter and may prescribe forms of record to be kept by
 4 motor fuel distributors, motor fuel dealers, motor fuel carriers, special
 5 fuel dealers, special fuel users, and interstate motor vehicle operators.

6 Whenever in this chapter the treasurer is authorized to prescribe
 7 the form of record to be kept, he may in lieu thereof approve the form
 8 of record being kept, and shall approve the form of record where it
 9 furnishes in reasonably accessible form the information which the

10 treasurer requires, and substantially complies with the prescribed
11 form.

324.60 Timely Filing of Reports—Extension.

1 The reports and remittances required under this chapter shall be
2 deemed filed within the required time if postpaid, properly addressed
3 and postmarked on or before midnight of the day on which due and
4 payable. If the final filing date falls on a Saturday, Sunday or legal
5 holiday the next secular or business day shall be the final filing date.
6 The treasurer upon application may grant a reasonable extension
7 of time for the filing of any required report or tax payment, or both.

324.61 Inspection of Records.

1 The treasurer or any deputy, employee or agent authorized by him
2 is hereby given the authority within the time prescribed for keeping
3 records (1) to examine, during the usual business hours of the day,
4 the records, books, papers, receipts, invoices, storage tanks, and any
5 other equipment of (a) any distributor, dealer, purchaser, or common,
6 contract or other carrier, pertaining to motor fuel received, used, sold,
7 delivered, or otherwise disposed of, or (b) of any special fuel dealer,
8 special fuel user or person supplying special fuel to any dealer therein
9 or user thereof and (c) of any interstate operator of motor vehicles
10 to verify the truth and accuracy of any statement, report or return,
11 or to ascertain whether or not the taxes imposed by this chapter have
12 been paid; and (2) to examine the records, books, papers, receipts,
13 and invoices of any distributor, special fuel dealer or special fuel user
14 to determine financial responsibility for the payment of the taxes
15 imposed by this chapter.

16 If any person within the purview of this section shall refuse access
17 to pertinent records, books, papers, receipts invoices, storage tanks
18 or any other equipment, then the said treasurer shall certify the
19 names and facts to any court of competent jurisdiction, and the said
20 court shall enter such order in the premises as the enforcement of
21 this act and justice shall require.

324.62 Information Confidential.

1 All information obtained by the treasurer or his representatives,
2 agents or employees from the examining of reports or records re-
3 quired to be filed or kept under the provisions of this chapter shall be
4 treated as confidential and shall not be divulged except to a member
5 or members of the general assembly or any duly appointed committee
6 of either or both houses thereof or to a representative of the state
7 having some responsibility in connection with the collection of the
8 taxes imposed or in proceedings brought under the provisions of this
9 chapter; provided, however, that the treasurer shall make available
10 for public information on or before the last day of the month follow-
11 ing the month in which the tax is required to be paid the names of the
12 distributors and as to each of them the total gallons received in the
13 state and separately, the received gallons (a) exported or sold for
14 export, (b) sold tax-free in the state to entities that are exempt from
15 the tax, and (c) sold tax-free in the state to entities required to report

16 and account for the tax thereon. The treasurer shall also make avail-
17 able to the public information with respect to special fuel dealers and
18 users and as to each of them the gallonage used and taxes paid. The
19 treasurer, upon request of officials entrusted with enforcement of the
20 motor vehicle fuel tax laws of the federal government or any other
21 state, may forward to such officials any pertinent information which
22 he may have relative to motor fuel and special fuel provided the offi-
23 cials of the other state furnish to the treasurer like information.

24 Any person violating the provisions of this section, and disclosing
25 the contents of any records or reports required to be kept or made
26 under the provisions of this chapter, except as hereinabove provided,
27 shall upon conviction be fined not less than one hundred dollars nor
28 more than one thousand dollars or be confined in the county jail not
29 less than thirty days nor more than six months.

324.63 Treasurer May Estimate Taxable Gallonage.

1 If any person fails to make and file a report required of him or
2 files an incorrect report, the treasurer shall after investigation deter-
3 mine the gallonage with respect to which the person incurred liability
4 for fuel taxes under this chapter in any month or months and fix the
5 amount of taxes thereon. If the treasurer should at any time receive
6 complaints or reports from any source that a licensee or other person
7 is suspected of evading fuel taxes imposed by this chapter or has
8 failed to report all the gallonage the reporting of which is required
9 under this chapter, or is suspected of acting as a distributor or special
10 fuel dealer or user without a license or of withholding payment of
11 fuel taxes, the treasurer, upon five days notice to the person com-
12 plained against of the nature of the complaint or report and of the
13 time and place of a hearing thereon, may proceed to hold the hearing
14 and determine the amount of fuel taxes, if any, due from that person.
15 The treasurer may adjourn the hearing from time to time until the
16 completion thereof. He may use any information available in deter-
17 mining the amount, if any, of fuel taxes for which the person is liable.
18 Upon determining the amount thereof he shall add the penalties and
19 interest provided for in Section 324.65 and make an assessment for
20 the amount of the unpaid taxes, penalties and interest, shall furnish a
21 copy thereof to the person against whom the assessment is made and
22 his surety and shall certify the same for collection or other appro-
23 priate action by the proper public official. The findings of the treas-
24 urer as to the amount of fuel taxes due from any person shall be pre-
25 sumed to be the correct amount and in any litigation which may fol-
26 low, the certificate of the treasurer shall be admitted in evidence, shall
27 constitute a prima facie case, shall impose upon the other party the
28 burden of showing any error in the treasurer's finding and the extent
29 thereof or that the finding was contrary to law.

324.64 Penalty for Failure to Promptly Report or Pay Fuel Taxes.

1 If a licensee or other person fails to file a required report with the
2 treasurer on or before the time fixed for the filing thereof or if a
3 licensee or other person fails to pay to the treasurer an amount of
4 fuel taxes when due, a penalty of ten per cent of the tax unpaid and
5 due shall be added, the unpaid tax and penalty shall immediately

6 accrue and thereafter shall bear interest at the rate of one-half of
7 one per cent per month until paid. The treasurer shall not remit
8 any part of a penalty for delinquent payment where the delinquency
9 results from the fact that a check given in payment is not honored
10 because of insufficient funds in the account upon which the check was
11 drawn. Provided, further, that if it appears as a result of investiga-
12 tion by the treasurer or from a preponderance of the evidence adduced
13 at a hearing before the treasurer that there has been a deliberate
14 attempt on the part of a licensee or other person to evade payment
15 of fuel taxes there shall be added to the assessment against the offend-
16 ing person and collected a penalty of one hundred per cent of the tax,
17 the evasion of which was attempted, and the tax and penalty shall
18 immediately accrue and shall thereafter bear interest at the rate of
19 one half of one per cent per month until paid.

324.65 Lien of Fuel Taxes—Priority.

1 1. The amount of fuel taxes imposed by this chapter, including in-
2 terest and penalty and costs that may accrue, shall be a lien in favor
3 of the state upon franchises, property and rights to property, whether
4 real or personal, then belonging to or thereafter acquired by a person
5 liable for the payment of the fuel taxes from the date the taxes are
6 due and payable as provided in this chapter and until the amount of
7 the lien is paid or the property sold in payment thereof. Fuel tax
8 liens shall have priority over any lien or encumbrance whatsoever
9 except the lien of other state taxes having priority by law, and except
10 that a fuel tax lien shall not have priority over any bona fide mort-
11 gagee, pledgee, attaching creditor or purchaser whose right shall have
12 attached prior to the time the treasurer shall have filed his certificate
13 in the office of the clerk of the court.

14 2. The certificate of the treasurer assessing the amount of fuel
15 taxes and penalty due from a licensee or other person, ascertained in
16 accordance with the provisions of this chapter or from a report of
17 the person may be filed in the office of the clerk of the district court
18 in the county in which the place of business of the licensee or other
19 person is located. The clerk of the district court upon receipt of the
20 certificate shall, without requiring payment of any fee, file and index
21 the same in manner now provided for judgments. The treasurer may
22 in like manner, file a duplicate of the certificate in any other county
23 where it shall be indexed in a like manner. The claim of the state of
24 Iowa as shown by the certificate or duplicate so filed shall be a lien
25 on the real estate of the person named therein as owing fuel taxes and
26 located in the county where the certificate or duplicate is recorded,
27 for the amount shown by the certificate to be due including penalty
28 and interest from the date of filing to the same extent as a mortgage
29 lien.

30 3. The treasurer may give notice of the amount of fuel taxes and
31 penalty due as ascertained by him by registered mail to all persons
32 having in their possession or under their control any credits or other
33 personal property belonging to a licensee or other person or to any
34 person owing any debts to the licensee or other person. Thereafter
35 the person notified shall neither transfer nor make any other dispo-
36 sition of credit or other personal property or debts until thirty days

37 shall have elapsed from and after the receipt of the notice unless the
38 treasurer of state shall give his consent to a previous transfer or other
39 disposition. At the expiration of the thirty-day period, the property
40 shall be released, unless in the meantime it shall have been attached
41 by process of court or the holder thereof garnished. All persons so
42 notified, must, within five days after receipt of the notice, advise the
43 treasurer of state of any and all credits or personal property or debts
44 in their possession or under their control belonging or owed to the
45 licensee or other person from whom the fuel taxes are due.

46 4. When the property of a licensee is seized upon any mesne or
47 final process of any court of this state or of the United States, or when
48 the business of a licensee shall be suspended by the action of creditors
49 or put into the hands of any assignee, receiver or trustee, or when a
50 petition in voluntary or involuntary bankruptcy has been filed by or
51 against a licensee, then and in all such cases, all fuel taxes collected
52 by the licensee under the provisions of this chapter or due and owing
53 to the state shall be considered and treated as preferred claims, and
54 the state shall be a preferred creditor and shall be paid in full.

55 5. No sheriff, receiver, assignee, master or other officer shall sell
56 the property or franchises of any licensee without first filing with the
57 treasurer a statement containing the following information: name
58 or names of the plaintiff or party at whose instance or upon whose
59 account the sale is made; name of the person whose property or fran-
60 chise is to be sold; the time and place of sale; and the nature of the
61 property and the location of the same. It shall be the duty of the
62 treasurer, after receiving notice as aforesaid, to furnish to the sheriff,
63 receiver, trustee, assignee, master or other officer, having charge of
64 the sale, a certified copy or copies of all assessments for fuel taxes,
65 penalties, and interest on file in the office of the treasurer as liens
66 against such person, and in the event there are no such liens a cer-
67 tificate showing that fact, which certified copy or copies of certificate
68 shall be publicly read by such officer at and immediately before the
69 sale of the property or franchise of such person.

70 6. It shall be the duty of the treasurer to furnish to any person
71 applying therefor a certificate showing the amount of all liens for
72 fuel taxes, penalties, and interest that may be of record in the files
73 of the treasurer against any person under the provisions of this
74 chapter.

75 7. It shall be the duty of the treasurer, upon receipt of notice of
76 the opening of the administration of an estate of any individual who
77 was a licensee, to file a claim as a preferred creditor for all fuel taxes,
78 penalties and interest due the state of Iowa, if any, in the court having
79 jurisdiction over the administration of said estate.

324.66 Procedure When Tax Payment in Default.

1 1. It shall be unlawful for any distributor to sell or offer for sale
2 motor fuel or for any special fuel dealer or user to dispense or offer
3 to dispense special fuel into a fuel supply tank of a motor vehicle,
4 while in default of or delinquent in the payment or the whole or any
5 part of fuel taxes imposed under this chapter, and in the event of
6 the failure or refusal to pay the whole of any of these taxes after
7 assessment and notice thereof by the treasurer, the delinquent fuel

8 taxes, together with penalties and interest provided for shall be re-
9 covered by and in the name of the state of Iowa and the attorney
10 general of the state of Iowa or the county attorney of any county in
11 which the distributor, dealer or user resides or is engaged in business
12 is hereby authorized and directed to institute suit therefor in any
13 court of competent jurisdiction against the distributor or special fuel
14 dealer or user or his surety or sureties, if any, or both.

15 2. A fuel tax lien filed in the office of the clerk of the district court
16 of any county may be foreclosed in the same manner as real estate
17 mortgage liens are foreclosed, and the court in the proceedings shall
18 enter judgment against the licensee or other person for the amount
19 found by the court to be due to the state, with interest and the pen-
20 alty as assessed by the treasurer, and may in the same proceedings
21 foreclose on any security which the treasurer may hold for the pay-
22 ment of the fuel taxes, and may in the same proceedings entertain
23 suit on any bond filed as security for the payment of the fuel taxes.

24 3. In the event suit is instituted upon application made by the at-
25 torney general or other proper public official the court may issue a
26 writ of injunction, without requiring bond, enjoining and restraining
27 the defendant from engaging in any or all activities covered in sub-
28 section 1 of this section until any judgment and costs recovered in the
29 suit or attached have been paid, and the court shall, upon application
30 therefor by the attorney general or other proper public official ap-
31 point a receiver of the property and business of the delinquent defend-
32 ant, for the purpose of impounding the same as security for any judg-
33 ment recovered. The delinquent fuel taxes, penalties and interest
34 shall also be collectible and enforceable by a writ of attachment
35 brought by the attorney general or other proper public officials in the
36 name of the state of Iowa against the lands, goods, chattels, credits
37 and other personal property of the defendant. No attachment bond
38 shall be required, nor shall an indemnity bond be required or de-
39 manded by any officer serving the writ of attachment, and no officer
40 shall be liable in damages on account of levying the attachment when
41 acting under the direction of the attorney general or other proper
42 public official. The serving officer shall also summon the persons
43 named in the writ as garnishees, and all other persons within his
44 county whom the attorney general or other proper public officials shall
45 designate as having any property, effects, choses in action, or credits
46 in their possession or power, belonging to the defendant, or who are
47 in anywise indebted to the defendant, the same as if their names had
48 been inserted in the writ. The persons so summoned shall be consid-
49 ered as garnishees, and the officer shall state, in his return, the names
50 of all persons so summoned, and the date of service on each. All
51 proceedings and hearings, civil or criminal, arising under this chapter
52 shall have precedence over all other cases in any court where the
53 same shall be brought excepting criminal or other cases in which the
54 public is a moving party.

55 4. No action or other proceeding shall be maintained to enforce col-
56 lection of any amount of fuel tax, penalty, or interest over and above
57 the amount shown to be due by reports filed by a licensee except upon
58 an assessment by the treasurer as authorized in this chapter or unless
59 brought within one year after the date of the assessment. No assess-
60 ment shall be made covering any period beyond three years prior to
61 the date of assessment.

324.67 Power of Treasurer to Cancel Licenses.

1 If a licensee shall at any time file a false monthly report of the data
2 or information required by this chapter, or shall fail, refuse, or
3 neglect to file a monthly report required by this chapter, or to pay
4 the full amount of fuel tax as required by this chapter, then after
5 ten days written notice by registered mail directed to the last known
6 address of the licensee setting a time and place at which he may
7 appear and show cause why his license should not be cancelled, and
8 if the licensee fails to appear or if upon the hearing it is shown by a
9 preponderance of the evidence that the failure to correctly report or
10 pay was with intent to evade the tax, the treasurer may cancel the
11 license and shall notify the licensee of the cancellation by registered
12 mail to his last known address.

13 Upon receipt of written request from any licensee the treasurer
14 shall cancel the license of the licensee effective sixty days from the
15 date of receipt of the request but no such license shall be cancelled
16 upon request unless and until the licensee shall, prior to the date of
17 cancellation, have paid to the treasurer all fuel taxes payable under
18 this chapter, together with any and all penalties, interest and fines
19 appertaining thereto. If, upon investigation, the treasurer shall find
20 that a licensee is no longer engaged in the activities for which a
21 license was issued to him and has not been so engaged for a period
22 of six months, the treasurer shall cancel the license and give sixty
23 days notice of the cancellation mailed to the last known address of
24 the licensee.

324.68 Hearings Before Treasurer.

1 Hearings before the treasurer authorized under the provisions of
2 this chapter may be held at the seat of government in Des Moines or
3 elsewhere in the state as the treasurer may direct. Any power
4 granted to the treasurer in this chapter may be exercised by his dep-
5 uty, and the treasurer is hereby authorized to appoint special deputies
6 for the purpose of conducting hearings. The treasurer, his deputy
7 or special deputy shall have the power to issue subpoenas including
8 subpoenas duces tecum and to require the attendance of witnesses
9 and the production of books, records and papers. In the event any
10 person shall refuse to obey subpoena, or after appearing refuses to
11 testify, the treasurer, his deputy or special deputy shall certify the
12 name of the person to the district court of the county where the hear-
13 ing is being held or to any judge thereof, and the court or judge shall
14 proceed with the witness in the same manner as if the refusal had
15 occurred in open court.

324.69 Discontinuance of Licensed Activity. Liability of Successor.

1 If a licensee ceases to engage in the state in activities for which
2 his license was issued or discontinues, sells, or transfers the business
3 in which he has carried on that activity he shall notify the treasurer
4 in writing at least ten days prior to the time the cessation, discontinu-
5 ance, sale or transfer takes effect. The notice shall give the date of
6 proposed cessation or discontinuance, and, in the event of a proposed
7 sale or transfer of the business, the date thereof and the name and

8 address of the purchaser or transferee thereof. All fuel taxes, pen-
9 alties and interest under this chapter not yet due and payable shall,
10 together with any and all interest accruing or penalties imposed
11 under this chapter, notwithstanding any provisions thereof becomes
12 due and payable concurrently with the cessation, discontinuances, sale
13 or transfer, and thereupon it shall be the duty of the licensee to make
14 a report and pay all the fuel taxes, interest, and penalties within ten
15 days.

**324.70 Refunds to Persons Other Than Distributors on Tax-Paid
Motor Fuel or Special Fuel Lost or Destroyed.**

1 Any person other than a distributor who has paid or has had
2 charged to his account with a distributor, dealer or special fuel dealer
3 fuel taxes imposed under this chapter with respect to motor fuel or
4 special fuel in excess of one hundred gallons, which is subsequently
5 lost or destroyed, while he shall be the owner thereof, through leakage,
6 fire, explosion, lightning, flood, storm, or other casualty, except evap-
7 oration, shrinkage, or unknown causes, shall be entitled to a refund
8 of the tax so paid or charged. To qualify for the refund, he shall
9 notify the treasurer in writing of the loss or destruction and the gal-
10 lonage lost or destroyed within 10 days from the date of discovery
11 of the loss or destruction. Within sixty days after filing the notice,
12 he shall file with the treasurer an affidavit sworn to by the person
13 having immediate custody of the motor fuel or special fuel at the
14 time of the loss or destruction setting forth in full the circumstances
15 and amount of the loss or destruction and such other information
16 with respect thereto as the treasurer may require.

**324.71 Refund of or Credit for Fuel Taxes Erroneously or Illegally
Collected.**

1 In the event that any fuel taxes, penalties, or interest have been
2 erroneously or illegally collected from a licensee, the treasurer may
3 permit the licensee to take credit against a subsequent tax return for
4 the amount of the erroneous or illegal overpayment or, shall certify
5 the amount thereof to the comptroller of this state, who shall there-
6 upon draw his warrant for the certified amount on the treasurer of
7 state payable to the licensee. The refund shall be paid to the licensee
8 forthwith.

9 No refund shall be made under the provisions of this section unless
10 a written claim therefor setting forth the circumstances by reason
11 of which the refund should be allowed, nor unless the claim is filed
12 with the treasurer within one year from the date of the payment of
13 the taxes erroneously or illegally collected.

324.72 Embezzlement of Fuel Tax Money—Penalty.

1 Every sale of motor fuel in this state and every sale of special fuel
2 dispensed by the seller into a fuel supply tank of a motor vehicle shall,
3 unless otherwise provided, be presumed to include as a part of the
4 purchase price the fuel tax due the state of Iowa under the provi-
5 sions of this chapter. Every person collecting fuel tax money as part
6 of the selling price of motor fuel or special fuel, shall hold the tax

7 money in trust for the state of Iowa unless the fuel tax on the fuel
 8 has been previously paid to the state of Iowa. Any person receiving
 9 fuel tax money in trust and failing to remit it to the treasurer of
 10 state on or before time required shall be guilty of embezzlement of
 11 public funds and upon conviction shall be subjected to the penalty
 12 provided by law for that offense.

324.73 Unlawful Acts. Penalty.

1 It shall be unlawful—
 2 1. For any person to knowingly fail, neglect or refuse to make any
 3 required return or statement or pay over fuel taxes as herein required.
 4 2. For any person to knowingly make any false, incorrect or mate-
 5 rially incomplete record required to be kept or made under the pro-
 6 visions of this chapter, to refuse to offer his books and records to the
 7 treasurer or his representatives for inspection on demand or to re-
 8 fuse to permit the treasurer to examine his motor fuel or special fuel
 9 storage tanks and handling or dispensing equipment.
 10 3. For any seller to issue or any purchaser to receive and retain any
 11 incorrect or false invoice or sales ticket in connection with the sale
 12 or purchase of motor fuel or special fuel.
 13 4. For any claimant to alter any invoice or sales ticket, whether
 14 the invoice or sales ticket is to be used to support a claim for refund
 15 or not, provided, however, if claimant's refund permit shall have been
 16 revoked for cause as provided in Section 324.19 such revocation shall
 17 be a bar to prosecution for violation of this paragraph.
 18 5. For any person to act as a motor fuel distributor, special fuel
 19 dealer or special fuel user without the required license.
 20 6. For any person to display or attempt to use any license issued or
 21 authorized under this chapter after the license has been cancelled.
 22 7. For any person employed or engaged in the sale or distribution
 23 of motor fuel, either directly or indirectly, to prepare for or on be-
 24 half of purchasers of motor fuel, any application for a refund permit,
 25 or any claim for refund of tax on account of other than motor vehicle
 26 use of motor fuel.
 27 8. For any person to use motor fuel or special fuel with respect to
 28 which he knowingly has not paid or had charged to his account with
 29 a distributor or dealer, or with respect to which does not within the
 30 time required in this chapter report and pay the applicable fuel tax.
 31 9. For any special fuel dealer to dispense special fuel into the fuel
 32 supply tank of any motor vehicle without collecting the fuel tax.
 33 Any person found guilty of any of the foregoing illegal acts shall
 34 for the first offense be fined not more than one hundred dollars or be
 35 imprisoned in the county jail for not more than 30 days and for sub-
 36 sequent offenses shall be fined not less than one hundred dollars
 37 nor more than one thousand dollars, or shall be imprisoned in the
 38 county jail not less than thirty days nor more than six months or
 39 both such fine and imprisonment in the discretion of the court.

324.74 Penalty for False Certificate.

1 Any person who makes a false certificate in any report, return,
 2 application or claim required or provided for by this chapter or under
 3 any rule or regulation made by the treasurer shall be punished by

4 imprisonment in the penitentiary for not more than one year, or by
 5 imprisonment in the county jail for such term as the court may deter-
 6 mine, not exceeding six months, or by a fine of not more than two
 7 thousand (\$2,000.00) dollars, or by such combination of either impris-
 8 onment and fine as the court may determine.

324.75 Enforcement Authority.

1 Authority is hereby given to the treasurer to enforce the provisions
 2 of this chapter and employees of the treasurer designated as enforce-
 3 ment officers shall have the power of peace officers in the performance
 4 of such duties.

5 It is hereby made the duty of all sheriffs, deputy sheriffs, constables,
 6 and all other peace officers to see that the provisions of this chapter
 7 are not violated, and to respond to the call of the treasurer to make
 8 investigations in their respective counties and report to the treasurer
 9 or his representatives and said officers are authorized to stop convey-
 10 ance suspected to be illegally transporting motor fuel on the high-
 11 ways, and to investigate the cargo for that purpose and to seize and
 12 impound said cargo and conveyance where it appears that said con-
 13 veyance is being operated in violation of the provisions of this chapter.

324.76 Treasurer to Employ Necessary Help.

1 The treasurer is hereby empowered to employ such inspectors, audi-
 2 tors and other help as he may deem necessary for the effective en-
 3 forcement of this chapter, the number and compensation of such em-
 4 ployees to be fixed by the executive council.

5 There is hereby appropriated out of the money received under the
 6 provisions of this chapter sufficient funds to pay the help of the treas-
 7 urer's office in administering and enforcing this chapter, the premi-
 8 ums on bonds contracted for by the treasurer, such refunds as are
 9 provided for in this chapter, and the cost of postage, equipment, sup-
 10 plies and printing used by the treasurer in administering this chapter.

324.77 Other Remedies Available.

1 The special remedies provided under the provisions of this chapter
 2 to enable the state to collect motor vehicle fuel excise tax shall not be
 3 construed as depriving the state of any other remedy it might have
 4 either at law or in equity independent of this chapter. The state shall
 5 have the right to maintain an action at law for the collection of
 6 said taxes required to be paid herein and in connection therewith
 7 shall be entitled to a writ of attachment without bond.

324.78 Use of Revenue.

1 The net proceeds of seven cents per gallon excise tax on the diesel
 2 special fuel and four cents per gallon excise tax on motor fuel and
 3 other special fuel, and penalties collected under the provisions of this
 4 chapter, shall be credited to the road use tax fund.

5 (a) The net proceeds of one cent per gallon of the excise tax col-
 6 lected under the provisions of this chapter shall, for the period be-
 7 ginning July 4, 1957, and ending June 30, 1961, be credited by the

8 treasurer of state to the primary road fund, to be used for construc-
 9 tion of such primary roads as are presently surfaced with gravel or
 10 crushed rock only, on the basis of need as determined by the state
 11 highway commission.

12 (b) The net proceeds of one cent per gallon excise tax collected
 13 under the provisions of this chapter shall, for the period beginning
 14 July 4, 1957 and ending June 30, 1961, be credited by the treasurer
 15 of state to the primary road fund for the purpose of widening and
 16 modernization of highways and bridges.

324.79 Microfilm or Photographic Copies—Originals Destroyed.

1 The treasurer shall have the power and authority to record, copy
 2 or reproduce by any photographic, photostatic, microfilm, microcard,
 3 miniature photographic or other process which accurately reproduces
 4 or forms a durable medium for so reproducing the original of any
 5 forms or records pertaining to motor fuel tax or special fuel tax,
 6 or any paper or document with respect to refund of such tax, and
 7 when such forms and records shall have been so reproduced, the
 8 treasurer shall have the power to destroy the originals and such repro-
 9 ductions shall be competent evidence in any court in accordance with
 10 the provision of section 622.30.

324.80 Rights and Obligations Preserved.

1 All laws in conflict with this chapter are hereby superseded by this
 2 chapter, and it is the intention herein to substitute the provisions of
 3 this act for chapter 324, Code 1954, and any and all acts amendatory
 4 thereof. The repeal effected by the adoption of this chapter shall not
 5 be construed as relieving any person whatsoever from the payment of
 6 any excise tax, referred to in chapter 324, Code 1954, as "motor vehi-
 7 cle fuel license fee", penalty or interest due or owing to the state of
 8 Iowa under any law hereby repealed, or to affect or terminate any
 9 prosecutions or other proceedings pending under such laws or to pre-
 10 vent the commencement or prosecutions of any proceedings, legal or
 11 equitable, civil or criminal, for a violation of any such laws or for the
 12 collection of any excise tax with interest and penalty or for the
 13 obtaining of any refund or the enforcement of any other right accru-
 14 ing under the law as it existed prior to the taking effect of this
 15 chapter.

324.81 Provisions Severable.

1 If any provision of this act or the application thereof to any person
 2 or circumstance is held invalid, such invalidity shall not affect other
 3 provisions or applications of this act which can be given effect with-
 4 out the invalid provision or application, and to this end the provisions
 5 of this act are declared severable.

Approved May 31, 1957.