

## CHAPTER 211

## SPECIAL FUEL TAX REFUNDS

Amended by ch. 212

S. F. 124

AN ACT relating to refund of tax on special fuel consumed in the operation of corn shellers, roller mills and feed grinders mounted on trucks and auxiliary unloading devices mounted on or about vehicles.

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

1 SECTION 1. Section three hundred twenty-four point seventeen  
2 (324.17), Code 1962, is amended by adding at the end thereof a new  
3 subsection as follows:

4 "Refund may also be made on special fuel taxes paid on fuel con-  
5 sumed in the operation of corn shellers, roller mills and feed grinders  
6 mounted on trucks and auxiliary unloading devices mounted on or  
7 about vehicles under the same conditions as provided by law for re-  
8 funds on motor vehicle fuel."

1 SEC. 2. This Act being deemed of immediate importance shall be in  
2 full force and effect from and after its passage and publication in the  
3 LeMars Daily Sentinel, a newspaper published at LeMars, Iowa, and in  
4 the Marshalltown Times-Republican, a newspaper published at Mar-  
5 shalltown, Iowa.

Approved February 27, 1963.

I hereby certify that the foregoing Act, Senate File 124, was published in the LeMars Daily Sentinel, LeMars, Iowa, March 4, 1963, and in the Marshalltown Times-Republican, Marshalltown, Iowa, March 2, 1963.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 212

## SPECIAL FUEL TAX REFUNDS

S. F. 492

AN ACT relating to refund of tax on special fuel in certain cases.

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

1 SECTION 1. Senate file one hundred twenty-four (124),\* Acts of  
2 the Sixtieth General Assembly and now on file in the office of the  
3 secretary of state, is amended by striking from lines six (6) and  
4 seven (7) of section one (1) the words "and auxiliary unloading de-  
5 vices mounted on or about vehicles".

1 SEC. 2. Section three hundred twenty-four point sixteen (324.16),  
2 Code 1962, is hereby amended by inserting after the word "fuel" in  
3 line two (2) the words, "or special fuel".

Approved June 4, 1963.

\*Chapter 211.