

3 provisions of this chapter or as a result of prior service credits, may
 4 elect to leave his accumulated contributions in the retirement fund.
 5 In the event he returns to public employment at any time within five
 6 (5) years after this termination of employment, he shall be entitled
 7 to resume membership in the system with the same credits for prior
 8 service and accumulated contributions that he had earned when his
 9 original employment was terminated. No interest shall be credited on
 10 his accumulated contributions nor on his employer's accumulated con-
 11 tributions during the period from the time of his termination of
 12 employment to his resumption of employment.

13 Any member who has resumed employment under the provisions of
 14 this subsection shall not be eligible for any second period of absence
 15 from membership as a result of termination of service until he shall
 16 have been employed for a period of five (5) years or more from the
 17 date of resumption of employment.

Approved June 7, 1965.

CHAPTER 117

CIGARETTE TAX

H. F. 680

AN ACT to increase the tax imposed on cigarettes.

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

1 SECTION 1. Section six (6) of chapter five (5), Acts of the Six-
 2 tieth General Assembly, is hereby repealed.

1 SEC. 2. Section ninety-eight point six (98.6), Code 1962, is hereby
 2 amended by striking lines six (6) through eleven (11) of subsection
 3 one (1) of such section and inserting in lieu thereof the following:

4 "Class A. On cigarettes weighing not more than three (3) pounds
 5 per thousand, four (4) mills on each such cigarette.

6 "Class B. On cigarettes weighing more than three (3) pounds per
 7 thousand, five (5) mills on each such cigarette."

1 SEC. 3. Any licensed distributor, or permit holder having in his
 2 possession on July 1, 1965, or thereafter, any cigarettes for the pur-
 3 pose of distribution or sale, upon which the full amount of the tax
 4 imposed by this Act has not been paid, shall make a return to the state
 5 tax commission listing the entire amount of such cigarettes on hand,
 6 the amount of tax which has been paid upon such cigarettes under the
 7 provisions of chapter ninety-eight (98) of the Code, as amended by
 8 chapter five (5), Acts of the Sixtieth General Assembly, and the
 9 amount of additional tax due upon such cigarettes as provided by the
 10 provisions of this Act. The state tax commission shall have the power
 11 to prescribe rules and regulations providing for the collection of such
 12 additional tax, either through the affixing of additional stamps or
 13 additional meter impressions, or by the collection of the amount due
 14 in cash.

15 On and after July 15, 1965, the provisions of subsection one (1) of
 16 section ninety-eight point thirty-six (98.36) of the Code, as amended
 17 by chapter ninety-seven (97), Acts of the Sixtieth General Assembly,
 18 shall apply upon the possession of any cigarettes upon which the full
 19 amount of tax as provided by this Act has not been paid.

1 SEC. 4. This Act being deemed of immediate importance shall be
 2 in full force and effect on July 1, 1965, after its publication in The
 3 Onawa Weekly Democrat, a newspaper published in Onawa, Iowa, and
 4 in The Spencer Daily Reporter, a newspaper published in Spencer,
 5 Iowa.

Approved June 7, 1965.

I hereby certify that the foregoing Act, House File 680, was published in The Onawa Weekly Democrat, Onawa, Iowa, June 17, 1965, and in The Spencer Daily Reporter, Spencer, Iowa, June 11, 1965.

GARY L. CAMERON, *Secretary of State.*

CHAPTER 118

STATE FIRE MARSHAL

S. F. 226

AN ACT relating to an increase in the fee paid officials reporting a fire to the state fire marshal.

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

1 SECTION 1. Section one hundred point thirty-four (100.34), Code
 2 1962, is hereby amended as follows:

3 1. By striking from line four (4) the words "fifty cents" and in-
 4 serting in lieu thereof the words "one dollar".

5 2. By striking from lines five (5), six (6), and seven (7) the words
 6 "in addition thereto there shall be paid to township clerks".

7 3. By inserting after the word "fire" in line nine (9) the words
 8 "when the vehicle used is not owned by a governmental unit".

Approved April 7, 1965.

CHAPTER 119

CARBON TETRACHLORIDE FIRE EXTINGUISHERS

S. F. 390

AN ACT relating to the use of fire extinguishers utilizing toxic halogenated hydrocarbon extinguishing agents.

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

1 SECTION 1. Chapter one hundred (100), Code 1962, is hereby
 2 amended by adding thereto the following:

3 "Toxic halogenated hydrocarbon and other vaporizing liquid-type