

## CHAPTER 272

## MOTOR FUEL AND SPECIAL FUEL TAX

S. F. 594

AN ACT to amend the motor fuel and special fuel tax laws and to provide for dispensation of such fuels with penalties involved for violation of these provisions.

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

1 SEC. 1. Section three hundred twenty-one point twenty-four  
2 (321.24), Code 1962, is amended by adding in line sixteen (16) after  
3 the word "paid" the words ", type of fuel used".

1 SEC. 2. Section three hundred twenty-four point fifteen (324.15),  
2 Code 1962, is amended by adding at the end of subsection three (3)  
3 "Any report not filed within the time allowed by the treasurer will be  
4 subject to a penalty of ten dollars."

1 SEC. 3. Section three hundred twenty-four point thirty-three  
2 (324.33), Code 1962, is amended as follows:

3 1. By adding in subsection one (1) after the word "includes" in line  
4 one (1) the words "fuel oils and".

1 SEC. 4. Section three hundred twenty-four point thirty-four  
2 (324.34), Code 1962, is amended by striking all of said section after  
3 the period in line twenty-two (22) and inserting the following para-  
4 graphs:

5 "All deliveries by distributors of special fuel to be used for highway  
6 use must be made into storage connected to a sealed meter pump as  
7 licensed in said section.

8 The treasurer shall make reasonable rules and regulations governing  
9 the dispensing of special fuel at retail service stations and may require  
10 that all pumps located at said stations through which fuel oil can be  
11 dispensed, metered, inspected, tested for accuracy, sealed and licensed  
12 by the state department of agriculture, and that special fuel delivered  
13 into the fuel supply tank of any motor vehicle shall be dispensed only  
14 through these pumps.

15 All gallonage for non-highway use, dispensed through metered  
16 pumps as licensed above, on which special fuel tax is not collected,  
17 must be substantiated by non-highway exemption certificates as pro-  
18 vided by the treasurer, signed by the purchaser, and retained by the  
19 dealer.

20 For the privilege of purchasing special fuel, dispensed through  
21 metered pumps as licensed above, on a basis exempt from the special  
22 fuel tax, the purchaser shall sign non-highway exemption certificates  
23 for the gallonage claimed for non-highway use.

24 The treasurer will disallow all sales said to be for non-highway use  
25 unless proof is established by the retention of said certificate. Certifi-  
26 cates for non-highway use sales must be retained by the dealer for a  
27 period of three years."

1 SEC. 5. Section three hundred twenty-four point sixty-one  
2 (324.61), Code 1962, is amended by adding in line eighteen (18) after  
3 the words "have been paid" the words "(d) any person selling fuel oil  
4 that can be used for highway use".

1 SEC. 6. Section three hundred twenty-four point seventy-three  
2 (324.73), Code 1962, is amended by striking subsections six (6) and  
3 seven (7) and renumbering the remaining subsections.

4 Said section is further amended by adding a new subsection as fol-  
5 lows:

6 "Any delivery by a distributor of special fuel to a dealer or user for  
7 the purpose of evading the state tax on special fuels, into facilities  
8 other than those licensed above knowing that said fuel will be used as  
9 special fuel for highway use shall constitute a violation of this section.  
10 Any dealer or user for purposes of evading the state tax on special  
11 fuel, who allows a distributor to place special fuel for highway use in  
12 facilities other than those licensed above will also be deemed in viola-  
13 tion of this section."

14 Section three hundred twenty-four point seventy-three (324.73),  
15 Code 1962, is further amended by striking the last paragraph and  
16 inserting in lieu thereof the following:

17 "Any person found guilty of any of the foregoing illegal acts shall  
18 for the first offense be fined three hundred dollars, and for the second  
19 and subsequent offenses shall be fined five hundred dollars and all of  
20 his licenses held under the "Iowa Motor Vehicle Fuel Tax Law" may,  
21 at the discretion of the court, be suspended for a period of up to six  
22 months."

1 SEC. 7. This Act being deemed of immediate importance shall take  
2 effect and be in force from and after its passage and publication in the  
3 Burlington Hawk-Eye, a newspaper published in Burlington, Iowa,  
4 and The Farmer-Labor Press, a newspaper published in Council Bluffs,  
5 Iowa.

Approved June 30, 1965.

I hereby certify that the foregoing Act, Senate File 594, was published in the Burlington Hawk-Eye, Burlington, Iowa, July 1, 1965, and in The Farmer-Labor Press, Council Bluffs, Iowa, July 1, 1965.

GARY L. CAMERON, *Secretary of State.*

## CHAPTER 273

### MOTOR VEHICLE TRANSIT PLATES

#### S. F. 242

AN ACT relating to the purchase of motor vehicle transit plates.

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

1 SECTION 1. Section three hundred twenty-one point one hundred  
2 nine (321.109), Code 1962, is hereby amended as follows:

3 "1. By adding the following sentence at the end of said section:

4 'The provisions of this law will also apply to the purchase of travel  
5 trailers.'"

Approved May 14, 1965.