

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.