

1 SEC. 10. Section three hundred twenty-two point thirteen  
 2 (322.13), Code 1962, is hereby amended by striking from line three  
 3 (3) of subsection two (2) the words "motor vehicle dealers" and  
 4 inserting in lieu thereof the word "persons".

1 SEC. 11. Section three hundred twenty-two point fourteen  
 2 (322.14), Code 1962, is hereby amended by striking the first sentence  
 3 of the second paragraph thereof.

1 SEC. 12. Section three hundred twenty-two point fourteen  
 2 (322.14), Code 1962, is hereby further amended by adding thereto the  
 3 following new paragraph:  
 4 "The provisions of this section shall not apply to violations under  
 5 subsection five (5) of section three hundred twenty-two point three  
 6 (322.3)."

1 SEC. 13. Chapter three hundred twenty-two (322), Code 1962, is  
 2 hereby amended by adding a new section as follows:  
 3 "Nothing in this chapter shall be construed to impair the obliga-  
 4 tions of a contract or to prevent a licensee hereunder from requiring  
 5 performance of a written contract entered into with another licensee  
 6 hereunder, nor shall the requirement of such performance constitute a  
 7 violation of any of the provisions of this chapter."

Approved May 25, 1965.

## CHAPTER 298

### MOTOR VEHICLE FUEL TAX

H. F. 160

AN ACT relating to the tax on diesel fuel, motor fuel, and other special fuel.

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

1 SECTION 1. Section three hundred twenty-four point three (324.3),  
 2 Code 1962, as amended by section one (1) of chapter one hundred  
 3 ninety-four (194), Acts of the Sixtieth General Assembly, is hereby  
 4 amended by striking from line two (2) the word "six" and inserting  
 5 in lieu thereof the word "seven (7)".

1 SEC. 2. Section three hundred twenty-four point thirty-four  
 2 (324.34), Code 1962, is hereby amended by striking from line six (6)  
 3 the word "seven" and inserting in lieu thereof the word "eight (8)".

1 SEC. 3. Section three hundred twenty-four point seventy-eight  
 2 (324.78), Code 1962, is hereby amended by adding thereto the follow-  
 3 ing:  
 4 "The net proceeds of one (1) cent per gallon excise tax on the diesel  
 5 special fuel and one (1) cent per gallon excise tax on motor fuel and  
 6 other special fuel collected under the provisions of this chapter shall  
 7 be credited by the treasurer of state to the primary road fund to be  
 8 used for construction of primary roads other than highways desig-

9 nated as interstate on the basis of need as determined by the state  
10 highway commission.

11 "Fifty percent (50%) of the net proceeds of one cent per gallon  
12 under this Act shall be used for the purposes of reconstruction, con-  
13 struction, or widening of highways and bridges that are twenty feet,  
14 or less, wide until such time such primary highway mileage is modern-  
15 ized."

1 SEC. 4. Section three hundred twelve point one (312.1), Code  
2 1962, is hereby amended by inserting in line two (2) of subsection two  
3 (2) of such section after the number "324" the words ", except those  
4 net proceeds allocated to the primary road fund under section three  
5 hundred twenty-four point seventy-eight (324.78) of the Code.

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

Approved May 13, 1965.

I hereby certify that the foregoing Act, House File 160, was published in The Spencer Daily Reporter, Spencer, Iowa, May 19, 1965, and in The Spirit Lake Beacon, Spirit Lake, Iowa, May 20, 1965.

GARY L. CAMERON, *Secretary of State.*

## CHAPTER 299

### INVENTORY OF MOTOR FUEL AND SPECIAL FUEL

#### S. F. 616

AN ACT relating to the inventory taking of motor fuel and special fuel gallonage to be sold or dispensed at tax rates established by House File one hundred sixty (160), Acts of the Sixty-first General Assembly.

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

1 SECTION 1. Any licensed distributor, dealer, user, or unlicensed  
2 retailer having title on July 1, 1965 to motor fuel or special fuel upon  
3 which the excise tax has been paid prior to such date shall take an  
4 inventory of gallonage on hand as of the close of business June 30,  
5 1965. All inventoried gallonage sold or dispersed on and after July 1,  
6 1965 shall be taxed at rates established by House File one hundred  
7 sixty (160), Acts of the Sixty-first General Assembly. The distributor,  
8 dealer, user, or retailer shall pay to the treasurer of state a one (1)  
9 cent per gallon tax on the gallonage on hand as of June 30, 1965, such  
10 payments representing the margin between the tax paid on the gal-  
11 lonage prior to July 1, 1965 by the distributor, dealer, user or retailer  
12 and the tax which shall be levied on sales to the ultimate consumer on  
13 and after July 1, 1965. All those falling within the purview of this  
14 legislation shall report gallonage on hand on forms provided by the  
15 treasurer and remit the tax due by July 10, 1965. The treasurer of