

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

16 state shall have authority to make such rules and regulations as shall
17 be necessary to carry out the provisions of this section.

1 SEC. 2. This Act being deemed to be of immediate importance shall
2 be in full force and effect from and after its passage and publication in
3 The Grundy Register, a newspaper published at Grundy Center, Iowa
4 and in The Everly News, a newspaper published at Everly, Iowa.

Approved June 4, 1965.

I hereby certify that the foregoing Act, Senate File 616, was published in The Grundy Register, Grundy Center, Iowa, June 10, 1965, and in The Everly News, Everly, Iowa, June 10, 1965.

GARY L. CAMERON, *Secretary of State.*

CHAPTER 300

SPECIAL FUEL DEALERS OR USERS

S. F. 39

AN ACT to amend section three hundred twenty-four point thirty-eight (324.38), Code 1962, relating to reports by special fuel dealers or users to the state treasurer's office.

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

1 SECTION 1. Section three hundred twenty-four point thirty-eight
2 (324.38), Code 1962, is hereby amended by striking from subsection
3 four (4) all of said subsection following the word "made." in line
4 twenty (20).

Approved April 19, 1965.

CHAPTER 301

MOTOR CARRIERS SAFETY REGULATIONS

H. F. 634

AN ACT relating to authority of the commissioner of public safety to establish equipment safety regulations pertaining to motor carriers.

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

1 SECTION 1. "Motor carrier" when used in this Act means carriers
2 holding a certificate under chapter three hundred twenty-five (325)
3 of the Code, truck operators and contract carriers holding permits
4 under chapter three hundred twenty-seven (327) of the Code, liquid
5 transport carriers holding a certificate under chapter three hundred
6 twenty-seven A (327A) of the Code, and private carriers.

1 SEC. 2. In addition to the requirements set forth in chapter three
2 hundred twenty-one (321) of the Code, the commissioner of public
3 safety, in order to promote safety of operation, shall establish reason-