

## CHAPTER 349

## SCHOOL DISTRICT ON INCOME TAX RETURN

H. F. 271

AN ACT to require a statement of the taxpayer's resident school district on his state income tax return.

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

1 SECTION 1. Section four hundred twenty-two point twenty-one  
2 (422.21), Code 1962, is amended by adding at the end thereof the  
3 following paragraph:

4 "A space shall be provided by the tax commission, on the prescribed  
5 income tax form, wherein the taxpayer shall enter the name of the  
6 school district of his residence. Such place shall be indicated by promi-  
7 nent type. A nonresident taxpayer shall so indicate. If such informa-  
8 tion is not supplied on the tax return it shall not be deemed as an  
9 incompleated return."

Approved June 2, 1965.

## CHAPTER 350

## CORPORATION TAX

S. F. 605

AN ACT to increase the rates of state corporation income tax.

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

1 SECTION 1. Section four hundred twenty-two point thirty-three  
2 (422.33), Code 1962, is hereby amended by striking the word "three"  
3 (3) in line six (6), and substituting in lieu thereof the word "four"  
4 (4).

1 SEC. 2. The provisions of this Act shall become effective as to  
2 returns made upon income earned during the calendar year 1965, or  
3 as to any returns made for a fiscal year beginning after January 1,  
4 1965.

Approved June 3, 1965.

## CHAPTER 351

## SALES TAX ON HOTELS AND MOTELS

H. F. 668

AN ACT relating to sales tax.

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

1 SECTION 1. Section four hundred twenty-two point forty-three  
2 (422.43), Code 1962, is hereby amended by inserting the following  
3 new paragraph after the third (3rd) paragraph thereof:

4 "There is hereby imposed a like rate of tax upon the gross receipts  
 5 from the renting of any and all rooms, apartments, or sleeping quar-  
 6 ters in any hotel, motel, inn, public lodging house, rooming house, or  
 7 tourist court, or in any place where sleeping accommodations are  
 8 furnished to transient guests for rent, whether with or without meals.  
 9 'Renting' and 'rent' include any kind of direct or indirect charge for  
 10 such rooms, apartments, sleeping quarters, or the use thereof. For the  
 11 purposes of this division, such renting is regarded as a sale of tangible  
 12 personal property at retail. However, such tax shall not apply to the  
 13 gross receipts from the renting of a room, apartment, or sleeping  
 14 quarters while rented by the same person for a period of more than  
 15 thirty-one (31) consecutive days."

Approved June 30, 1965.

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## CHAPTER 352

### SALES AND USE TAX EXEMPTIONS

H. F. 552

AN ACT to allow more time for governmental units to file for exemptions on sales and use tax refunds.

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

1 SECTION 1. Section four hundred twenty-two point forty-five  
 2 (422.45), subsection six (6), paragraph b, Code 1962, is amended by  
 3 striking the words "sixty days" in line two (2), and inserting in lieu  
 4 thereof the words "six (6) months".

Approved May 17, 1965.

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## CHAPTER 353

### SALES TAX RECEIPTS

S. F. 604

AN ACT to provide for the depositing of sales tax receipts by retailers if the total amount collected in preceding month exceeds five hundred dollars (\$500.00).

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

1 SECTION 1. Subsection one (1) of section four hundred twenty-  
 2 two point fifty-two (422.52), Code 1962, is hereby amended by striking  
 3 the period (.) in line seven (7) and substituting in lieu thereof a semi-  
 4 colon (;), and adding the following: "provided, however, commencing  
 5 with the period beginning January 1, 1966, every retailer who collects  
 6 more than five hundred dollars (\$500.00) in retail sales taxes in any  
 7 one month commencing with January 1, 1966, shall deposit with the  
 8 state tax commission or in a depository bank designated by the tax  
 9 commission, said sum, made out on a deposit form for the month in  
 10 such form and manner as may be prescribed by the commission, said  
 11 deposit form being due on or before the twentieth (20th) day of the