

4 and inserting in lieu thereof the words "department of revenue having au-  
5 thority".

6 Further amend said section, line four (4), by striking the words "tax  
7 commission or succeeding authority" and inserting in lieu thereof the words  
8 "department of revenue having authority".

1 SEC. 43. Section ninety-eight point one (98.1), Code 1966, subsection  
2 ten (10), line two (2), is amended by striking the words "of Iowa".

1 SEC. 44. Section four hundred twenty-two point twenty-one (422.21),  
2 Code 1966, line twenty-six (26), is amended by striking the first word "to".

1 SEC. 45. Section four hundred thirty-six point six (436.6), Code 1966,  
2 line fourteen (14), is amended by striking the words ", may require".

1 SEC. 46. Section four hundred fifty point ninety-seven (450.97), Code  
2 1966, line twenty (20), is amended by striking the words "tax commission"  
3 and inserting in lieu thereof the words "department of revenue".

Approved April 10, 1969.

## CHAPTER 111

### CODIFICATION OF REVENUE LAWS

S. F. 176

AN ACT relating to the codification of the revenue laws.

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

1 SECTION 1. Chapter three hundred forty-eight (348), Acts of the Sixty-  
2 second General Assembly, section twenty-two (22), line sixteen (16), is  
3 amended by inserting before the word "from" the word "or".

4 Further amend said section, line twenty-three (23), by striking the word  
5 "and".

6 Further amend said section, line twenty-six (26), by striking the word  
7 "from".

8 Further amend said section, line twenty-eight (28), by striking the word  
9 "from".

10 Further amend said section, line thirty-one (31), by striking the word  
11 "from".

1 SEC. 2. Chapter three hundred forty-eight (348), Acts of the Sixty-  
2 second General Assembly, section twenty-six (26), line six (6), is amended  
3 by inserting after the figures "(10)" the words and figures "of subsection  
4 two (2)".

1 SEC. 3. Chapter three hundred forty-eight (348), Acts of the Sixty-  
2 second General Assembly, section forty-four (44), line three (3), is amend-  
3 ed by adding before the word "services" the word "or".

1 SEC. 4. Chapter three hundred forty-eight (348), Acts of the Sixty-  
2 second General Assembly, section twenty-eight (28), line three (3), is amend-  
3 ed by striking the word "retailers" and inserting in lieu thereof the word  
4 "retailer".

5 Further amend said section, line four (4), by striking the word "holders"  
6 and inserting in lieu thereof the word "holder".

1 SEC. 5. Section four hundred twenty-two point five (422.5), Code 1966,  
2 lines one (1) and two (2), is amended by striking the words and figures  
3 ", beginning on the first day of January, 1934,".

4 Further amend said section, lines three (3) and four (4), by striking the  
5 words "beginning on the first day of January, 1937,".

6 Further amend said section by striking from the end thereof the words  
7 "from and after, January 1, 1939".

1 SEC. 6. Section four hundred twenty-two point sixteen (422.16), Code  
2 1966, subsection two (2), lines three (3), four (4) and five (5), is amended  
3 by striking the words and figures "the quarterly period beginning January  
4 1, 1966, and for each calendar quarterly period thereafter" and inserting in  
5 lieu thereof the words "each quarterly period".

6 Further amend said subsection, lines fifteen (15) to nineteen (19), in-  
7 clusive, by striking the words "commencing with the period beginning Jan-  
8 uary 1, 1966, every withholding agent who withholds more than fifty dollars  
9 in any one month commencing with January 1, 1966" and inserting the  
10 words "every withholding agent who withholds more than fifty dollars in  
11 any one month".

1 SEC. 7. Section four hundred twenty-two point seventeen (422.17),  
2 Code 1966, lines nine (9) and ten (10), is amended by striking the words  
3 and figures "beginning after December 31, 1965".

1 SEC. 8. Section four hundred twenty-two point nineteen (422.19),  
2 Code 1966, lines four (4) and five (5), is amended by striking the words and  
3 figures "on or after January 1, 1937,".

4 Further amend said section, line ten (10), by striking the words and figures  
5 "on or after January 1, 1937".

1 SEC. 9. Section four hundred twenty-two point twenty-one (422.21),  
2 Code 1966, line twenty-six (26), is amended by striking the first word "to".

1 SEC. 10. Section four hundred twenty-two point twenty-four (422.24),  
2 Code 1966, subsection one (1), lines one (1) and two (2), is amended by  
3 striking the words and figures "with tax years beginning on or after Jan-  
4 uary 1, 1966".

1 SEC. 11. Section four hundred twenty-two point forty-three (422.43),  
2 Code 1966, lines two (2) and three (3), is amended by striking the words and  
3 figures ", beginning the first day of April, 1937, a tax of two" and inserting  
4 in lieu thereof the words "a tax of three".

5 Further amend said section, lines twenty-two (22) and twenty-three  
6 (23), by striking the words and figures "beginning with the first day of  
7 July, 1947, a tax of two" and inserting in lieu thereof the words "a tax of  
8 three".

1 SEC. 12. Section four hundred twenty-two point forty-four (422.44),  
2 Code 1966, line four (4), is amended by striking the word "consumers" and  
3 inserting the word "consumer-".

1 SEC. 13. Section four hundred twenty-two point fifty-three (422.53),  
2 Code 1966, subsection one (1), line one (1), is amended by striking the words  
3 and figures "Sixty days after April 1, 1937,".

1 SEC. 14. Section four hundred twenty-three point two (423.2), Code  
2 1966, lines three (3) and four (4), is amended by striking the words and  
3 figures "on or after April 16, 1937,".

1 SEC. 15. Section four hundred twenty-three point four (423.4), Code  
2 1966, subsection two (2), lines three (3), four (4) and five (5), is amended  
3 by striking the words and figures ", or (b) for the performance of a build-  
4 ing or construction contract executed prior to April 16, 1937".

1 SEC. 16. Section four hundred twenty-three point thirteen (423.13),  
2 Code 1966, lines seven (7) to ten (10), inclusive, is amended by striking  
3 the words and figures ", the first such quarterly period being the period  
4 commencing on the first day of April, 1937, and ending on the thirtieth  
5 day of June, 1937".

1 SEC. 17. Section four hundred twenty-three point twenty-one (423.21),  
2 Code 1966, lines four (4) and five (5), is amended by striking the words and  
3 figures "purchased on or after April 1, 1937,".

1 SEC. 18. Section four hundred twenty-four point four (424.4), Code  
2 1966, is amended by striking from the sixth and seventh line from the end  
3 of said section the words and figures "July 1, 1935 and on July 1 of each  
4 succeeding year thereafter" and inserting in lieu thereof the words and  
5 figures "July 1 of each year".

1 SEC. 19. Section four hundred twenty-five point one (425.1), Code  
2 1966, subsection three (3), lines eleven (11) to thirteen (13), inclusive, is  
3 amended by striking the words and figures "On March 25, 1938, and every  
4 six months thereafter" and inserting in lieu thereof the words "every six  
5 months".

6 Further amend said section, subsection four (4), lines one (1) and two  
7 (2), by striking the words and figures "On October 1, 1937, and annually  
8 thereafter," and inserting in lieu thereof the word "Annually".

1 SEC. 20. Section four hundred twenty-six point one (426.1), Code  
2 1966, lines six (6) and seven (7), is amended by striking the words and  
3 figures "beginning July 1, 1946,".

1 SEC. 21. Section four hundred twenty-six A point four (426A.4), Code  
2 1966, lines four (4) and five (5), is amended by striking the words and  
3 figures "On March 25, 1955, September 25, 1955, and every six months  
4 thereafter," and inserting in lieu thereof the words and figures "On March  
5 25 and September 25 annually".

6 Further amend said section, lines seven (7) and eight (8), by striking  
7 the words and figures "On or before March 25, 1955, and every six months  
8 thereafter".

Approved April 10, 1969.