

5 may be necessary, for salaries, support, maintenance and miscellaneous
 6 purposes for administration and enforcement of the provisions of chap-
 7 ter three hundred twenty-four (324) of the Code and the motor vehicle
 8 use tax program and providing that the department of revenue shall
 9 present to the 1976 session of the general assembly committees on ap-
 10 propriations a formula, drafted according to generally accepted cost ac-
 11 counting procedures accompanied by documentation to substantiate its
 12 authenticity, to determine the direct and indirect costs used in arriving
 13 at the budget request.

1 SEC. 2. Section three hundred twenty-four point thirty-six (324.36),
 2 Code 1975, is amended by striking subsection four (4).

1 SEC. 3. Section three hundred twenty-four point thirty-six (324.36),
 2 Code 1975, subsection five (5), is amended to read as follows:

3 5. Issuance. Upon receipt of the application ~~and bond in proper~~
 4 ~~form~~, the department of revenue shall issue to the applicant a license
 5 to act as a special fuel dealer or a special fuel user; provided, however,
 6 the department of revenue may refuse to issue a special fuel dealer's li-
 7 cense or a special fuel user's license to any person: (a) Who formerly
 8 held either type of license and which has been revoked for cause; or (b)
 9 who is a subterfuge for the real party in interest whose license has been
 10 revoked for cause; or (c) upon other sufficient cause being shown. Be-
 11 fore refusal, the department of revenue shall grant the applicant a
 12 hearing and give him at least fifteen days' written notice of the time
 13 and place thereof.

1 SEC. 4. Section three hundred twenty-four point seven (324.7),
 2 Code 1975, is repealed.

Approved July 9, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.12 of the Code.

CHAPTER 26

MOTOR FUEL TAX REFUNDS

H. F. 900

AN ACT to make an appropriation from the motor vehicle fuel tax fund to the state comptrol-
 ler.

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

1 SECTION 1. There is appropriated from the motor vehicle fuel tax
 2 fund for the fiscal year beginning July 1, 1975 and ending June 30,
 3 1976 to the state comptroller the following amount, or so much thereof
 4 as is necessary, to be used for the following purposes:

5 For salaries, support, maintenance and defraying other expenses in
 6 writing motor vehicle fuel tax refund warrants and keeping necessary
 7 records \$9,000

Approved July 9, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.12 of the Code