

(2) The tangible personal property traded to the retailer is intended by the retailer to be ultimately sold at retail and will be subject to the tax under section 422.43 or this chapter when sold or is intended to be used by the retailer or another in the remanufacturing of a like item.

Approved May 27, 1983

CHAPTER 159

PERSONS WHO MAY SOLEMNIZE MARRIAGES

S.F. 553

AN ACT specifying who may solemnize a marriage.

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

Section 1. Section 595.10, Code 1983, is amended to read as follows:

595.10 WHO MAY SOLEMNIZE. Marriages must may be solemnized by:

1. A judge of the supreme court, court of appeals, or district court, including a district associate judge, or a judicial magistrate.

2. ~~Some minister of the gospel,~~ A person ordained or licensed according to the usages of his designated as a leader of the person's religious denomination faith.

Approved May 27, 1983

CHAPTER 160

TAX LAW PENALTIES

H.F. 626

AN ACT relating to penalties for violations of the motor fuel tax, state individual withholding tax, corporate income tax, sales and use tax, and additional property tax relief for elderly and disabled tax laws.

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

Section 1. Section 324.74, unnumbered paragraph 2, Code 1983, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

A person found guilty of an offense specified in this section is guilty of a fraudulent