

Reported Recommending.....
 Ind. Postponed
 Passed House.....
 Failed to Pass House.....
 Passed Senate.....
 Failed to Pass Senate.....

March 5, 1937.
 Ways and Means.

House File 311.
 By KEEFE, JOHANNES.

*Use tax
 Sanak*

A BILL FOR

An Act to amend section sixty-nine hundred forty-three-f-thirty-nine (6943-f39), Code, 1935, relating to income, corporation and sales tax and providing a users or excise tax on all articles of tangible personal property purchased outside of the state and used within the state.

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

1 Section 1. That section sixty-nine hundred forty-three-
 2 f-thirty-nine (6943-f39), Code, 1935, is hereby amended by
 3 striking the term "1934" in line two (2) thereof, and by in-
 4 inserting in lieu thereof the term "1937," and by striking
 5 from line three (3) of said section the following words:

6 "and ending April 1, 1937."

1 Sec. 2. Further amend Section sixty-nine hundred forty-
 2 three-f-thirty-nine (6943-f39), Code, 1935, by adding thereto
 3 the following subsections:

4 "1. There is hereby levied and there shall be collected
 5 from every person in this state a tax or excise for the priv-
 6 ilege of using within this state any article of tangible
 7 personal property purchased subsequent to April 1, 1937.

8 Such tax shall be levied and collected in an amount equal to

9 the purchase price paid by the taxpayer multiplied by the
10 rate of 2%.

11 “2. The provisions of this title shall not apply:

12 (a) In respect to the use of any article of tangible per-
13 sonal property brought into the State of Iowa by a non-
14 resident thereof for his or her use or enjoyment while
15 within the state;

16 (b) In respect to the use of tangible personal property
17 purchased other than at retail;

18 (c) In respect to the use of any article of tangible per-
19 sonal property the sale or use of which has already been sub-
20 jected to a tax equal to or in excess of that imposed by this
21 title whether under the laws of this state or of some other
22 state of the United States;

23 (d) In respect to the use of tangible personal property
24 purchased during any calendar month, the total purchase
25 price of which is less than twenty (\$20.00) dollars.

26 “3. If any article of tangible personal property has
27 already been subjected to a tax by this or any other state
28 in respect to its sale or use in an amount less than the
29 tax imposed by this title, the provisions of this title shall
30 apply, but at a rate measured by the difference only between
31 the rate herein fixed and the rate by which the previous
32 tax upon the sale or use was computed.

33 “4. Each taxpayer subject to the provisions of this title
34 shall, on or before the fifteenth day of every calendar month,

35 file a return with the board showing in detail the total
36 quantity of tangible personal property used by him within
37 the state during the preceding calendar month subject to the
38 tax herein imposed, and such other information as the board
39 may deem pertinent. Each taxpayer shall remit to the board
40 with each such return the amount of tax shown thereon to be
41 due.

42 “5. For the purpose of this title:

43 (a) The term “purchase price” shall mean the considera-
44 tion paid or given or contracted to be paid or given by any
45 person to the seller of an article of tangible personal prop-
46 erty for the article purchased. The term shall include, in
47 addition to the consideration paid or given or contracted to
48 be paid or given, the actual cost of transportation from the
49 place where the article was purchased to the person using the
50 same in this state.”

1 Sec. 3. This act being deemed of immediate importance
2 shall be in full force and effect after its passage and pub-
3 lication in the Fort Dodge Messenger, a newspaper published
4 at Fort Dodge, Iowa, and in the Ocheyedan Arrow, a newspaper
5 published at Ocheyedan, Iowa.

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