

April 5, 1949.
Passed on File.

House File 596
By WAYS AND MEANS.

Passed House, Date

Vote: Ayes..... Nays.....

Passed Senate, Date.....

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act to amend chapter one hundred twenty-four (124), Code 1946, relating to tax on beer; to regulate shipment of beer into the state; to require out-of-state shippers to obtain a permit, designate an agent for service of process, and to furnish bond.

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

1 Section 1. Chapter one hundred twenty-four (124), Code
2 1946, is hereby amended by adding thereto the following:
3 "Regulation of out-of-state shippers. No beer shall be
4 shipped or transported into the state for sale therein, unless
5 the out-of-state shipper thereof shall first obtain from the
6 state tax commission a permit as herein provided, and shall
7 designate a statutory agent within this state upon whom service
8 of process and notices can be made. A fee of fifty dollars
9 (\$50.00) shall be charged for such permit. The permit shall
10 not be granted unless the out-of-state shipper shall file with
11 the state tax commission a written agreement to make a report
12 under oath to the state tax commission, upon forms to be
13 furnished by the state tax commission for such purpose, showing
14 the exact amount of beer shipped into the state by such out-of-

15 state shipper during the preceding calendar month, and the names
16 and addresses of the purchasers of such beer, and such other
17 information as the state tax commission may require. No out-
18 of-state shipper shall sell beer to anyone in this state who
19 does not hold a Class "A" permit.

20 As a further condition to the granting of such permit,
21 out-of-state shipper shall furnish bond in the form pre-
22 scribed and to be furnished by the state tax commission, with
23 good and and sufficient sureties to be approved by the state tax
24 commission, conditioned upon the faithful observance of this
25 chapter, in the amount of five thousand dollars (\$5,000.00).
26 If any out-of-state shipper, after obtaining such permit,
27 fails to submit such report, or violates the terms of
28 said agreement, or sells beer to anyone in this state who
29 does not hold a Class "A" permit or contrary to the provisions
30 of this chapter, the state tax commission may, in its discretion,
31 revoke such permit."

EXPLANATION OF H. F. 596

This is a bill to increase the revenue from beer by providing a more effective and adequate control on beer shipped into the state. At the present time the state does not require a permit for out-of-state shippers. This bill provides for a permit, the payment of a permit fee and gives the state jurisdiction over the out-of-state shippers.