

February 13, 1953.
Motor Vehicles, Commerce
and Trade.

Rec. amend & passage 3/11

House File 296

By THOMPSON, MILLER, HANSON,
BUCK, HENRY, KERR, WALKER,
KLEMESRUD and MALLONEE.

Passed House, Date.....

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

Passed Senate, Date.....

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

Approved

A BILL FOR

An Act to amend section three hundred twenty-four point two
(324.2), Code 1950, relating to gas tax.

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

1 Section 1. Section three hundred twenty-four point two
2 (324.2), Code 1950, is hereby amended by striking the comma
3 (,) in line twenty-two (22) and inserting in lieu thereof a
4 period (.) ; and by striking that part of said section following
5 the said comma (,) in line twenty-two (22) thereof to and
6 including the word "offense" in line thirty-eight (38) thereof
7 and inserting in lieu thereof the following: "Every person
8 firm or corporation, who purchases or obtains motor fuel outside
9 of this state and operates any motor vehicle into this state upon
10 the public highways of this state and transports motor fuel in
11 the fuel tank or tanks attached or unattached to said motor
12 vehicle for the sole purpose of operating said vehicle, shall
13 pay the Iowa motor fuel tax on the gallons consumed by such
14 motor vehicle while operated on Iowa public highways, except
15 that this section shall not apply to any motor vehicle coming

16 into this state with a motor fuel tank capacity not to exceed
17 twenty (20) gallons. Payment of the tax shall be made by purchase
18 of motor fuel within Iowa of such gallonage as is equivalent to
19 the gallonage consumed while operating such motor vehicle on the
20 public highways of Iowa, or by direct remittance to the
21 department. If deemed necessary to determine the amount of
22 tax due or to prevent tax evasion, the department may require
23 from any such person, firm or corporation reports on forms
24 prescribed by it, and tax payments in the same manner as is
25 provided in this chapter with respect to distributors. Every
26 person, firm or corporation, required by this section to make
27 returns and pay the tax herein imposed, shall be subject to
28 all of the provisions of this chapter and all fines and
29 penalties herein imposed for violations thereof.

EXPLANATION OF H. F. 296

To provide for the reduction from 50 gallons to 20 gallons of gasoline which may be brought into the State of Iowa tax free in the ordinary fuel tanks attached to and forming a part of busses and trucks, and providing for the method of collection thereof and the penalties for violation thereof.

- 1 Amend the title to House File 296 by striking the words "gas tax" in
 - 2 line two (2) and insert in lieu thereof the following: "tax on
 - 3 motor fuel brought into the state in fuel tanks".
 - 4 Amend the explanation to House File 296 by striking the word
"gasoline"
 - 5 in line one (1) and insert in lieu thereof the words "motor fuel".
- Filed
March 11, 1953. COMMITTEE ON WAYS AND MEANS.

- 1 Amend House File 296 by adding the following sections:
 - 2 "Sec. 2. Section three hundred twenty-four point
 - 3 two (324.2), Code 1950, is hereby amended by striking
 - 4 from line one the word 'four' and inserting in lieu
 - 5 thereof the word 'six' for a period of two (2) years only.
 - 6 "Sec. 3. Section three hundred twenty-four point
 - 7 sixty-three (324.63), Code 1950, is amended by adding there-
 - 8 to the following: 'The net proceeds of two cents per gallon
 - 9 of the license fees collected under the provisions of this
 - 10 chapter shall be credited to a special primary road fund
 - 11 designated for construction of primary roads only, on
 - 12 the basis of need as determined by the state highway commission.'"
- Filed
March 11, 1953. THOMPSON of Guthrie.