March 21, 1957.
Passed on File.

Senate File 440
By COMMITTEE ON MILITARY AFFAIRS.

Passed Senate, Date..... Passed House, Date.....
Vote: Ayes..... Nays..... Vote: Ayes..... Nays.....
Approved.....

A BILL FOR

An Act to assist certain severely disabled veterans.

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

1 Section 1. From and after the passage of this Act, a disabled
2 veteran receiving monthly service-connected disability compensa-
3 tion from the veterans administration for the loss of or loss of
4 use of one (1) or more limbs, or total blindness in one (1) or
5 both eyes, or considered one hundred (100) percent disabled by
6 the veterans administration as a result of his service during
7 time of war, shall be exempt from payment of automobile licenses.

1 Sec. 2. The disabled veteran mentioned herein, who desires to
2 claim such benefits, shall furnish the state of Iowa a letter from
3 the veterans administration verifying the fact that he or she is
4 receiving monthly disability compensation for the loss of or loss
5 of use of one (1) or more limbs, or total blindness in one (1) or
6 both eyes, or rated one hundred (100) percent disabled by reason
7 of wartime service-connected disabilities.

1 Sec. 3. The disabled veteran, to be eligible to claim the above
2 benefit, must be a resident of the state of Iowa, and must produce
3 a certificate of title to an automobile owned and registered in
4 this state in his or her name.

1 Sec. 4. Any person violating any of the provisions of this
2 Act, or who attempts to secure benefits under this Act to which
3 he or she is not entitled, shall be guilty of a misdemeanor and

4 upon conviction therefor shall be fined a sum of not less than
5 one hundred (100) dollars nor more than one thousand (1000)
6 dollars.

SENATE FILE 460

1 1. Amend Senate File 460 by adding the following section:
2 "Amend section four hundred twenty-two point thirty-three
3 (422.33), Code 1954, by striking the word 'two' in line six (6)
4 and inserting in lieu thereof the following: 'two point five
5 (2.5)'."
6 2. Further amend Senate File 460 by adding the following
7 section:
8 "Section four hundred twenty-two point thirty-three (422.33),
9 subsection one (1), Code 1954, is hereby amended by striking all
10 after the word 'be' in line thirty-one (31) and inserting in
11 lieu thereof the following: 'allocated to the state according
12 to a three-factor formula of property, payroll, and sales, each
13 of which shall be given equal weight.
14 'c. The property factor shall include real property owned
15 or rented by the taxpayer within the state; and tangible per-
16 sonalty owned or rented which has remained predominantly within
17 the state or which (being in relatively constant movement) is
18 held by the taxpayer while domiciled in the state, except that,
19 in the case of inventories, average inventory held during the
20 taxable year shall be included.
21 'd. Payroll shall include all wages, salaries, and other
22 compensation, computed on the cash or accrual basis in accordance
23 with the method of accounting used in computing net income, for
24 services to the taxpayer, but does not include amounts which do
25 not have in them the element of compensation for personal serv-
26 ices actually rendered or to be rendered. The percentage of the
27 taxpayer's payroll allocable to a state shall be determined by
28 dividing the payroll of employees working entirely within the
29 state or out of offices within the state during the taxable
30 period by the total payroll during the taxable period; provided,
31 however, that if a substantial part of a taxpayer's payroll was
32 paid to employees attached to an office within the state who
33 performed a substantial part of their services outside the
34 state, or if a substantial part of a taxpayer's payroll was
35 paid to employees attached to an office outside the state who
36 performed a substantial part of their services within the state,
37 the Commission shall, on its own initiative or on application
38 of the taxpayer, determine the percentage by dividing the payroll
39 for services performed within the state during the taxable period
40 by the total payroll during the taxable period; and provided
41 further that the payroll for the said services within the state
42 shall be:
43 (1) In the case of an employee whose compensation depended
44 directly on the volume of business secured by him, the amount re-
45 ceived by him for the volume of business attributable to his
46 efforts in the state;
47 (2) In the case of an employee compensated on a time basis,
48 the proportion of the total compensation which his working time in

49 the state bears to his total working time.
50 'e. Sales shall include:
51 (1) All sales of tangible personal property delivered to pur-
52 chasers within the state if shipped or delivered from an office,
53 store, warehouse, factory, or other place of storage located within
54 the state;
55 (2) All sales of tangible personal property delivered to pur-
56 chasers within the state even though shipped from a point outside
57 the state, if both of the following conditions are present: The
58 taxpayer is regularly engaged through its own employees or
59 agents in the solicitation or promotion of sales within the
60 state, and the sale is directly or indirectly the result of
61 the taxpayer's activities within the state in soliciting or
62 promoting sales;
63 (3) All sales of tangible personal property shipped from
64 an office, store, warehouse, factory, or other place of storage
65 within the state to purchasers in other states or countries, if
66 the sales are not directly or indirectly attributable to the
67 taxpayer's activities in such other states or countries in
68 soliciting or promoting sales.
69 In the application of the foregoing provision, a carrier
70 shall be considered the agent of the seller, regardless of the
71 f.o.b. point or other conditions of the sale'."
72 3. Further amend Senate File 460 by adding the following
73 section:
74 "If any section, subsection, clause, sentence or phrase of
75 this Act is for any reason held to be invalid, such holding shall
76 not affect the validity of the remaining portions of the Act."

Filed and lost
April 10, 1957.

By MILLER. lost