

January 29, 1959,
Passed on File.

Senate File 158

By MILLER, HANSEN, BUTLER, COLEMAN,
SHOEMAN, O'CONNOR, BYERS, HOFF-
MAN, NOLAN, POTTER, HARBOR and
McCURDY.

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

A BILL FOR

An Act to amend section four hundred twenty-two point forty-three (422.43), Code 1958, relating to sales tax.

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

1 Section 1. Section four hundred twenty-two point forty-
2 three (422.43), Code 1958, is hereby amended by striking the
3 "period (.)" in line twenty-one (21) and inserting in lieu
4 thereof the following: "; except that there shall be a tax
5 of ten (10) percent upon the gross receipts from all lawful
6 retail sales (other than sales made by the state of Iowa)
7 of liquor, as defined in section one hundred twenty-five
8 point two (125.2)."

1 Sec. 2. Section four hundred twenty-two point forty-three
2 (422.43), Code 1958, is hereby further amended by striking the
3 "period(.)" in line fifty-seven (57) and inserting in lieu
4 thereof the following:
5 "; provided that not less than twenty-five (25) percent
6 of any collections from a ten (10) percent sales tax shall be
7 returned to the county treasurer of the county from which such
8 collections have been received to be allocated to the various
9 school districts on a per pupil basis."

SENATE FILE 158

- 1 Amend Senate File 158 by striking the period (.) in line
- 2 9 of section 2 and inserting in lieu thereof the following:
- 3 "and the balance of said collections shall be used for
- 4 the payment of the agricultural land tax credit. Any amount
- 5 remaining from said collections shall revert to the general
- 6 fund."

Filed

May 5, 1959.

By MILLER