

CHAPTER 155
SALES AND USE TAX REFUNDS OR CLAIMS
S.F. 538

AN ACT prohibiting sales and use tax refunds or claims for taxes voluntarily paid based upon an alleged mistake of law under the laws or Constitution of the United States or the Constitution of the State of Iowa and making the Act retroactive.

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

Section 1. Section 422.73, subsection 1, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A credit, action, or claim for refund of sales and use taxes voluntarily paid shall not be allowed to the extent that the credit, action, or claim for refund is based upon an alleged mistake of law regarding the validity or legality under the laws or Constitution of the United States or under the Constitution of the State of Iowa, of the tax imposed by division IV of this chapter or by chapter 423. This section prevails over any other statutes authorizing sales or use tax refunds or claims.

Sec. 2. This Act is retroactive to January 1, 1983 and applies to claims filed on or after January 1, 1983.

Sec. 3. This Act, being deemed of immediate importance, takes effect from and after its publication in the Telegraph Herald, a newspaper published in Dubuque, Iowa, and in the Independence Bulletin-Journal, a newspaper published in Independence, Iowa.

Approved May 19, 1983

I hereby certify that the foregoing Act, Senate File 538 was published in the Telegraph Herald, Dubuque, Iowa on May 25, 1983 and in the Independence Bulletin-Journal, Independence, Iowa on May 26, 1983.

MARY JANE ODELL, *Secretary of State*