

February 10, 1961.  
Passed on File.

**House File 330**  
By COMMITTEE ON MOTOR VEHICLES,  
COMMERCE AND TRADE.

Passed House, Date 3-10-61 Passed Senate, Date 3-30-61  
Vote: Ayes 81 Nays 0 Vote: Ayes 46 Nays 0  
Approved 4-6-61

## A BILL FOR

An Act to authorize the treasurer of state to issue memoranda of credit and refunds of excess payments of motor vehicle fuel tax to operators of motor vehicles.

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

- 1 Section 1. Section three hundred twenty-four point
- 2 fifty-four (324.54), Code 1958, is hereby amended by striking
- 3 all of the first paragraph thereof following the word "division"
- 4 in line thirteen (13) thereof and substituting in lieu thereof
- 5 the following:
- 6 " Notwithstanding any provision in this chapter to the
- 7 contrary, the treasurer, upon application, supported by such
- 8 proof as the treasurer may reasonably require, shall issue a
- 9 memorandum of credit for the amount of fuel tax paid on fuel in
- 10 excess of the amount of fuel consumed by such vehicles in Iowa
- 11 which may be applied against subsequent fuel tax liability under
- 12 this chapter, or, if the applicant is no longer engaged in the
- 13 operation of vehicles for which his permit was issued, or, has
- 14 built up an excess of vehicle tax credit with the state, the
- 15 treasurer may make proper refund to the permit holder."

### EXPLANATION OF HOUSE FILE 330

The provisions of sections 324.54 relating to credit for fuel tax paid in excess of fuel tax owing is not clear and refunds of overpayments are prohibited. This bill makes it clear that when fuel tax is paid on gasoline which has not been consumed in this state that the taxpayer is entitled to a credit to be applied against future tax liability and provides for refunds if the taxpayer discontinues operations under his permit or if the tax credit should be in a sum that the treasurer desires not to carry forward as a book-keeping matter.

HOUSE FILE 330

- 1 Amend House File 330, Section one (1), line fourteen (14)
- 2 by inserting before the word "vehicle" the word "motor", and
- 3 insert before the word "tax" the word "fuel".

Filed  
February 20, 1961.

*Adopted 3-10-61*  
Goode of Davis.

*[The following text is extremely faint and largely illegible, appearing to be the body of a legislative bill or report.]*