

February 27, 1963.

Senate File 309

Passed on File. *Deferred 3/15* By COMMITTEE ON TAX REVISION.

Passed Senate, Date *3-19-63*

Passed House, Date *4-23-63*

Vote: Ayes *49* Nays *1*

Vote: Ayes *60* Nays *18*

Approved *4-26-63*

*Tax Revision 3/20  
Pass 4/4*

## A BILL FOR

An Act relating to retail sales tax definition of "gross receipts".

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

- 1 Section 1. Section four hundred twenty-two point forty-two
- 2 (422.42), Code 1962, is amended by striking the comma (,) in
- 3 line six (6) of subsection six (6) and inserting in lieu thereof
- 4 the following:
- 5 "if excessive sales tax is not collected from the purchaser,".