

April 19, 1967
Passed on File
Government Reorganization 5-10

Senate File 743

BY COMMITTEE ON GOVERNMENTAL
AFFAIRS

Passed Senate, Date 5-1-67 Passed House, Date 6-8-67
Vote: Ayes 57 Nays 4 Vote: Ayes 70 Nays 19

*motion
to be amended
tabled 5-1-9
Low 5-9*

Approved

*Passed Senate as amended by House
and further amended by Senate
6-15, 48-4*

*Passed House as amended
by Senate 6-20; 74-5*

A BILL FOR

An Act creating a department of revenue in lieu of the state tax commission, to be headed by a director of revenue.

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

1 Section 1. Sections four hundred twenty-one point one (421.1)
2 through four hundred twenty-one point eight (421.8), Code 1966,
3 are hereby repealed.

1 Sec. 2. There is hereby created a department of revenue. The
2 department shall be administered by a director of revenue who
3 shall be appointed by and serve at the pleasure of the governor.
4 The director may establish, abolish, and consolidate departments
5 within the department of revenue when necessary for the efficient
6 performance of the various functions and duties of the department
7 of revenue.

1 Sec. 3. The director of revenue shall not hold any other
2 office under the laws of the United States or of this or any
3 other state or hold any other position of profit. The director
4 shall not engage in any occupation, business, or profession in-
5 terfering with or inconsistent with his duties, serve on or under
6 any committee of any political party, or contribute to the cam-
7 paign fund of any person or political party. The director shall
8 be of high moral character, shall be recognized for his executive
9 and administrative capacity, and shall possess expert knowledge
10 and skills in the fields of taxation and property tax assessment.
11 The director shall devote his entire time to the duties of his
12 position.

1 Sec. 4. The director may appoint deputy directors and may
2 designate one (1) or more of the deputies as acting director.
3 Any deputy designated to serve in the absence of the director
4 shall have all of the powers possessed by the director. The
5 director may employ attorneys who possess expert knowledge in
6 the fields of taxation or property tax assessment, certified
7 public accountants, engineering and technical assistants, and
8 such other employees necessary to protect the interests of the
9 state and any political subdivision.

1 Sec. 5. The director may compromise and settle doubtful
2 and disputed claims for taxes or tax liability of doubtful collect-
3 ibility if the original amount of taxes claimed does not exceed
4 one thousand (1,000) dollars, notwithstanding the provisions
5 of section nineteen point nine (19.9) of the Code. Whenever
6 such a compromise and settlement is made or any other compromise
7 and settlement in excess of the director's authority is made,
8 the director shall make a complete record of the case showing
9 the tax assessed, recommendations, reports, and audits of de-
10 partmental personnel if any, the taxpayer's grounds for dispute
11 or contest together with all evidence thereof, and the amounts,
12 conditions, and settlement or compromise of same. All such
13 records shall be open to reasonable public inspection notwith-
14 standing the provisions of section four hundred twenty-two point
15 sixty-five (422.65), subsection one (1), of the Code.

1 Sec. 6. The director shall further prescribe by rule and
2 regulation the manner and methods by which all departments and
3 agencies of the state who collect money for and in behalf of
4 the state shall cause the money to be deposited with the trea-
5 surer of state or in a depository designated by the state trea-
6 surer. All such monies collected shall be deposited at such
7 times and in such depositories to permit the state of Iowa to
8 earn the maximum interest thereon. All such monies shall be
9 promptly deposited, as directed, even though the individual
10 amount remitted may not be correct. If any individual amount
11 remitted is in excess of the amount required, the department or

12 agency receiving the same, shall cause the excess amount thereof
13 to be credited to future fees or taxes due. If no future fees
14 or taxes are due, the department or agency shall refund the
15 excess amount thereof. If the individual amount remitted is
16 insufficient, the person, firm, or corporation concerned shall
17 be immediately billed for the amount of the deficiency.

1 Sec. 7. Sections four hundred twenty-one point nine (421.9)
2 through four hundred twenty-one point thirteen (421.13), Code
3 1966, are hereby repealed and the following enacted in lieu
4 thereof:

5 1. "The director of revenue or a designated deputy shall
6 sign on behalf of the department all orders, subpoenas, warrants,
7 and other documents of like character issued by the department."

8 2. "The office of the department shall be maintained at
9 the seat of government in this state. The department shall be
10 deemed to be in continuous session and open for the transaction
11 of business except Saturdays, Sundays and legal holidays. The
12 director of revenue may hold sessions in conducting investigations
13 any place within the state when necessary to facilitate and
14 render more thorough the performance of the director's duties."

15 3. "The director of revenue shall appoint a secretary, who
16 shall:

17 "1. Keep full and correct minutes of all hearings, trans-
18 actions, and proceedings conducted by the director.

19 "2. Keep an assessment record, wherein shall be recorded
20 the detailed proceedings relating to valuations and assessments
21 of properties made, taxes levied, and levies determined by the
22 director.

23 "3. Certify to the several county auditors all property
24 assessments and levies so made by the director, when such certi-
25 fication is required by law.

26 "4. Keep a complete and accurate record of all tax assess-
27 ments compromised or settled.

28 "5. Perform such other duties as may be required by the
29 director."

1 Sec. 8. Section eight point six (8.6), Code 1966, is hereby

2 amended by striking from line three (3) of subsection thirteen
3 (13) the words "state tax commission" and inserting in lieu
4 thereof the words "department of revenue".

1 Sec. 9. Section thirteen point five (13.5), Code 1966,
2 is hereby amended as follows:

3 1. By striking from line four (4) the words "state tax
4 commission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from line eight (8) the words "state tax
7 commission" and inserting in lieu thereof the words "department
8 of revenue".

9 3. By striking from line nine (9) the words "state tax
10 commission" and inserting in lieu thereof the words "department
11 of revenue".

1 Sec. 10. Section seventeen point twenty (17.20), Code 1966,
2 is hereby amended by striking from line one (1) of subsection
3 three (3) the words "state tax commission" and inserting in
4 lieu thereof the words "department of revenue".

1 Sec. 11. Section nineteen point twenty-five (19.25), Code
2 1966, is hereby amended by striking all of subsection thirty-
3 five (35) and inserting in lieu thereof the following subsection:
4 "Department of revenue."

1 Sec. 12. Section thirty-five A point twelve (35A.12), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines fourteen (14) and fifteen (15)
4 the words "state tax commission" and inserting in lieu thereof
5 the words "department of revenue".

6 2. By striking from line nineteen (19) the words "state
7 tax commission" and inserting in lieu thereof the words "department
8 of revenue".

1 Sec. 13. Section thirty-five B point eleven (35B.11), Code
2 1966, is hereby amended as follows:

3 1. By striking from line thirty-three (33) the words "state
4 tax commission" and inserting in lieu thereof the words "depart-

5 ment of revenue".

6 2. By striking from line thirty-eight (38) the words "state
7 tax commission" and inserting in lieu thereof the words "depart-
8 ment of revenue".

1 Sec. 14. Section seventy-eight point two (78.2), Code 1966,
2 is hereby amended by striking from line three (3) of subsection
3 seven (7) the words "state tax commission" and inserting in
4 lieu thereof the words "department of revenue".

1 Sec. 15. Section ninety-eight point one (98.1), Code 1966,
2 is hereby amended as follows:

3 1. By striking from line three (3) of subsection five (5)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line four (4) of subsection five (5)
7 the word "it" and inserting in lieu thereof the words "the
8 department".

9 3. By striking from line ten (10) of subsection five (5)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

12 4. By striking from line seven (7) of subsection six (6)
13 the word "commission" and inserting in lieu thereof the word
14 "director".

15 5. By striking from line nine (9) of subsection six (6)
16 the word "it" and inserting in lieu thereof the words "the
17 department".

18 6. By striking from line one (1) of subsection ten (10)
19 the word "commission" and inserting in lieu thereof the word
20 "Director".

21 7. By striking from lines one (1) and two (2) of subsection
22 ten (10) the words "state tax commission or its" and inserting
23 in lieu thereof the words "director of revenue or his".

24 8. By striking from line two (2) of subsection seventeen
25 (17) the word "commission" and inserting in lieu thereof the
26 word "department".

27 9. By striking from line two (2) of subsection nineteen

28 (19) the word "commission" and inserting in lieu thereof the
29 word "department".

30 10. By striking from line two (2) of subsection twenty
31 (20) the word "commission" and inserting in lieu thereof the
32 word "department".

33 11. By adding thereto the following subsection:

34 "'Department' means the department of revenue."

1 Sec. 16. Section ninety-eight point six (98.6), Code 1966,
2 is hereby amended as follows:

3 1. By striking from line three (3) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from line two (2) of subsection three (3)
7 the word "commission" and inserting in lieu thereof the word
8 "department".

9 3. By striking from line eight (8) of subsection three
10 (3) the word "commission" and inserting in lieu thereof the
11 word "director".

1 Sec. 17. Section ninety-eight point seven (98.7), Code
2 1966, is hereby amended as follows:

3 1. By striking from line six (6) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line twelve (12) the words "of the
6 commission".

7 3. By striking from line thirteen (13) the word "it" and
8 inserting in lieu thereof the words "the department".

9 4. By striking from line fifteen (15) the word "commission"
10 and inserting in lieu thereof the word "department".

1 Sec. 18. Section ninety-eight point eight (98.8), Code
2 1966, is hereby amended as follows:

3 1. By striking from line two (2) of subsection one (1)
4 the words "commission only. The commission" and inserting
5 in lieu thereof the words "department only. The department".

6 2. By striking from lines two (2) and three (3) of

7 subsection two (2) the words "commission, and it shall be the
8 duty of the commission to" and inserting in lieu thereof the
9 words "department which shall".

10 3. By striking from line five (5) of subsection two (2)
11 the word "commission" and inserting in lieu thereof the word
12 "director".

13 4. By striking from lines two (2) and three (3) of subsec-
14 tion three (3) the words ", with the commission," and inserting
15 in lieu thereof the words "with the department".

16 5. By striking from line four (4) of subsection three (3)
17 the words "commission shall be authorized to" and inserting
18 in lieu thereof the words "department may".

19 6. By striking from line eight (8) of subsection three
20 (3) the words "said commission" and inserting in lieu thereof
21 the words "the department".

22 7. By striking from lines ten (10) and eleven (11) of sub-
23 section three (3) the words "said commission" and inserting
24 in lieu thereof the words "the department".

25 8. By striking from line thirteen (13) of subsection three
26 (3) the word "commission" and inserting in lieu thereof the
27 word "department".

28 9. By striking from line sixteen (16) of subsection three
29 (3) the word "commission" and inserting in lieu thereof the
30 word "director".

31 10. By striking from line nineteen (19) the word "commission"
32 and inserting in lieu thereof the word "director".

33 11. By striking from lines one (1) and two (2) of subsection
34 four (4) the words "the commission shall have the power and
35 authority" and inserting in lieu thereof the words "the depart-
36 ment may".

37 12. By striking from line three (3) of subsection four
38 (4) the word "to".

39 13. By striking from line four (4) of subsection four (4)
40 the words "it and" and inserting in lieu thereof the words
41 "the department and".

42 14. By striking from lines four (4) and five (5) of subsec-
43 tion four (4) the words "it shall be the duty of said commission"
44 and inserting in lieu thereof the words "the department shall".

45 15. By striking from line six (6) of subsection four (4)
46 the word "to".

47 16. By striking from line ten (10) of subsection four (4)
48 the words "said commission" and inserting in lieu thereof the
49 words "the department".

50 17. By striking from line one (1) of subsection five (5)
51 the word "commission" and inserting in lieu thereof the word
52 "department".

53 18. By striking all of subsection five (5) after the word
54 "stamps" in line two (2) and inserting in lieu thereof the
55 words "sold or exchanged by the department and of all refunds
56 made by the department."

1 Sec. 19. Section ninety-eight point nine (98.9), Code 1966,
2 is hereby amended by striking from line three (3) the word
3 "commission" and inserting in lieu thereof the word "director".

1 Sec. 20. Section ninety-eight point eleven (98.11), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) the word
4 "commission" and inserting in lieu thereof the word "department".

5 2. By striking from line eight (8) the words "commission
6 may direct and" and inserting in lieu thereof the words "di-
7 rector may".

8 3. By striking from line eleven (11) the words ", in its
9 judgment,".

1 Sec. 21. Section ninety-eight point twelve (98.12), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the word
4 "commission" and inserting in lieu thereof the word "department".

5 2. By striking from line fifteen (15) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from line seventeen (17) the word "commission"

8 and inserting in lieu thereof the word "director".

9 4. By striking from lines twenty-three (23) and twenty-
10 four (24) the word "commission" and inserting in lieu thereof
11 the word "department".

1 Sec. 22. Section ninety-eight point thirteen (98.13), Code
2 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection two (2)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from lines twelve (12) and thirteen (13)
7 of subsection two (2) the word "commission" and inserting in
8 lieu thereof the word "department".

9 3. By striking from lines five (5) and six (6) of subsection
10 three (3) the words "state tax commission" and inserting in
11 lieu thereof the word "department".

12 4. By striking from lines four (4) and five (5) of paragraph
13 a of subsection four (4) the words "state tax commission" and
14 inserting in lieu thereof the word "department".

15 5. By striking from line five (5) of paragraph b of subsec-
16 tion four (4) the words "state tax commission" and inserting
17 in lieu thereof the word "department".

18 6. By striking from line five (5) of paragraph c of subsec-
19 tion four (4) the words "said state tax commission" and inserting
20 in lieu thereof the word "department".

21 7. By striking from line five (5) of subsection five (5)
22 the word "commission" and inserting in lieu thereof the word
23 "department".

24 8. By striking from line one (1) of paragraph d of subsec-
25 tion five (5) the word "commission" and inserting in lieu thereof
26 the word "director".

27 9. By striking from lines seven (7) and eight (8) of sub-
28 section seven (7) the word "commission" and inserting in lieu
29 thereof the word "director".

30 10. By striking from line nine (9) of subsection nine (9)

31 the word "commission" and inserting in lieu thereof the word
32 "department".

33 11. By striking from line nine (9) of subsection ten (10)
34 the words "the commission" and inserting in lieu thereof the
35 words "any agent of the department".

1 Sec. 23. Section ninety-eight point fourteen (98.14), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines four (4) and five (5) of subsection
4 one (1) the word "commission" and inserting in lieu thereof
5 the word "director".

6 2. By striking from line fourteen (14) of subsection one
7 (1) the word "commission" and inserting in lieu thereof the
8 word "director".

9 3. By striking from line six (6) of subsection two (2)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

12 4. By striking from line nine (9) of subsection two (2)
13 the word "commission" and inserting in lieu thereof the word
14 "director".

15 5. By striking from line fifteen (15) of subsection two
16 (2) the word "commission" and inserting in lieu thereof the
17 word "director".

18 6. By striking from line two (2) of subsection three (3)
19 the word "commission" and inserting in lieu thereof the word
20 "director".

21 7. By striking from lines eight (8) and nine (9) of subsec-
22 tion three (3) the words "commission shall have the power and
23 the authority to" and inserting in lieu thereof the words "di-
24 rector may".

1 Sec. 24. Section ninety-eight point fifteen (98.15), Code
2 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line six (6) of subsection one (1)
7 the words "it deems necessary. The commission" and inserting
8 in lieu thereof the words "deemed necessary. The director".

9 3. By striking from lines fourteen (14) and fifteen (15)
10 of subsection one (1) the word "commission" and inserting in
11 lieu thereof the word "department".

12 4. By striking from line one (1) of subsection three (3)
13 the word "commission" and inserting in lieu thereof the word
14 "director".

15 5. By striking from line four (4) of subsection three (3)
16 the word "commission" and inserting in lieu thereof the word
17 "department".

18 6. By striking from line seven (7) of subsection three
19 (3) the word "commission" and inserting in lieu thereof the
20 word "director".

21 7. By striking from line two (2) of subsection four (4)
22 the word "commission" and inserting in lieu thereof the word
23 "department".

24 8. By striking from line three (3) of subsection four (4)
25 the word "commission" and inserting in lieu thereof the word
26 "department".

27 9. By striking from line five (5) of subsection four (4)
28 the word "commission" and inserting in lieu thereof the word
29 "department".

30 10. By striking from lines eight (8) and nine (9) of subsec-
31 tion five (5) the word "commission" and inserting in lieu thereof
32 the word "department".

33 11. By striking from line nine (9) of subsection five (5)
34 the word "it" and inserting in lieu thereof the words "the
35 department".

36 12. By striking from line seven (7) of subsection six (6)
37 the word "commission" and inserting in lieu thereof the word
38 "director".

39 13. By striking from line ten (10) of subsection six (6)

40 the word "commission" and inserting in lieu thereof the word
41 "director".

42 14. By striking from line fourteen (14) of subsection six
43 (6) the words "commission or its representative" and inserting
44 in lieu thereof the word "department".

45 15. By striking from lines sixteen (16) and seventeen (17)
46 the words "such representative" and inserting in lieu thereof
47 the words "the agent of the department making the audit".

1 Sec. 25. Section ninety-eight point sixteen (98.16), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "commission may, at its discretion, and" and inserting in lieu
5 thereof the words "department may,".

6 2. By striking from line six (6) the word "commission"
7 and inserting in lieu thereof the word "director".

8 3. By striking from line nine (9) the word "commission"
9 and inserting in lieu thereof the word "department".

1 Sec. 26. Section ninety-eight point seventeen (98.17),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines seven (7) and eight (8) of subsec-
4 tion one (1) the word "commission" and inserting in lieu thereof
5 the word "department".

6 2. By striking from lines nine (9) and ten (10) of subsection
7 one (1) the word "commission" and inserting in lieu thereof
8 the word "director".

9 3. By striking from line twenty (20) of subsection one
10 (1) the word "commission" and inserting in lieu thereof the
11 word "director".

12 4. By striking from line twenty-one (21) of subsection
13 one (1) the words "it may desire".

14 5. By striking from line three (3) of subsection two (2)
15 the word "commission" and inserting in lieu thereof the word
16 "department".

1 Sec. 27. Section ninety-eight point eighteen (98.18), Code

2 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from lines eleven (11) and twelve (12) the
6 word "commission" and inserting in lieu thereof the word "di-
7 rector".

8 3. By striking from line thirteen (13) the word "commission"
9 and inserting in lieu thereof the word "director".

10 4. By striking from line fourteen (14) the words "commission
11 may, in its discretion" and inserting in lieu thereof the words
12 "director may".

1 Sec. 28. Section ninety-eight point nineteen (98.19), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) of subsection
4 one (1) the word "commission" and inserting in lieu thereof
5 the word "department".

6 2. By striking from line five (5) of subsection one (1)
7 the word "it" and inserting in lieu thereof the words "the
8 department".

9 3. By striking from line three (3) of subsection three
10 (3) the word "commission" and inserting in lieu thereof the
11 word "department".

1 Sec. 29. Section ninety-eight point twenty (98.20), Code
2 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from lines eleven (11) and twelve (12) the
6 word "commission" and inserting in lieu thereof the word "di-
7 rector".

1 Sec. 30. Section ninety-eight point twenty-two (98.22),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from line five (5) of subsection one (1)

7 the word "commission" and inserting in lieu thereof the word
8 "department".

9 3. By striking from line ten (10) of subsection one (1)
10 the word "commission" and inserting in lieu thereof the word
11 "department".

12 4. By striking from line twenty-three (23) of subsection
13 one (1) the word "commission" and inserting in lieu thereof
14 the word "department".

15 5. By striking from line twenty-four (24) of subsection
16 one (1) the word "it" and inserting in lieu thereof the words
17 "the department".

1 Sec. 31. Section ninety-eight point twenty-three (98.23),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) of subsec-
4 tion one (1) the word "commission" and inserting in lieu thereof
5 the word "department".

6 2. By striking from lines thirteen (13) and fourteen (14)
7 of subsection one (1) the word "commission" and inserting in
8 lieu thereof the word "director".

9 3. By striking from line three (3) of subsection two (2)
10 the word "commission" and inserting in lieu thereof the word
11 "department".

12 4. By striking from lines four (4) and five (5) of subsec-
13 tion three (3) the words "commission. The commission" and
14 inserting in lieu thereof the words "department. The department".

1 Sec. 32. Section ninety-eight point twenty-four (98.24),
2 Code 1966, is hereby amended by striking from line four (4)
3 the word "commission" and inserting in lieu thereof the word
4 "department".

1 Sec. 33. Section ninety-eight point twenty-five (98.25),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

2 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from lines eleven (11) and twelve (12) the
6 word "commission" and inserting in lieu thereof the word "di-
7 rector".

8 3. By striking from line thirteen (13) the word "commission"
9 and inserting in lieu thereof the word "director".

10 4. By striking from line fourteen (14) the words "commission
11 may, in its discretion" and inserting in lieu thereof the words
12 "director may".

1 Sec. 28. Section ninety-eight point nineteen (98.19), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) of subsection
4 one (1) the word "commission" and inserting in lieu thereof
5 the word "department".

6 2. By striking from line five (5) of subsection one (1)
7 the word "it" and inserting in lieu thereof the words "the
8 department".

9 3. By striking from line three (3) of subsection three
10 (3) the word "commission" and inserting in lieu thereof the
11 word "department".

1 Sec. 29. Section ninety-eight point twenty (98.20), Code
2 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from lines eleven (11) and twelve (12) the
6 word "commission" and inserting in lieu thereof the word "di-
7 rector".

1 Sec. 30. Section ninety-eight point twenty-two (98.22),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from line five (5) of subsection one (1)

7 the word "commission" and inserting in lieu thereof the word
8 "department".

9 3. By striking from line ten (10) of subsection one (1)
10 the word "commission" and inserting in lieu thereof the word
11 "department".

12 4. By striking from line twenty-three (23) of subsection
13 one (1) the word "commission" and inserting in lieu thereof
14 the word "department".

15 5. By striking from line twenty-four (24) of subsection
16 one (1) the word "it" and inserting in lieu thereof the words
17 "the department".

1 Sec. 31. Section ninety-eight point twenty-three (98.23),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) of subsec-
4 tion one (1) the word "commission" and inserting in lieu thereof
5 the word "department".

6 2. By striking from lines thirteen (13) and fourteen (14)
7 of subsection one (1) the word "commission" and inserting in
8 lieu thereof the word "director".

9 3. By striking from line three (3) of subsection two (2)
10 the word "commission" and inserting in lieu thereof the word
11 "department".

12 4. By striking from lines four (4) and five (5) of subsec-
13 tion three (3) the words "commission. The commission" and
14 inserting in lieu thereof the words "department. The department".

1 Sec. 32. Section ninety-eight point twenty-four (98.24),
2 Code 1966, is hereby amended by striking from line four (4)
3 the word "commission" and inserting in lieu thereof the word
4 "department".

1 Sec. 33. Section ninety-eight point twenty-five (98.25),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from lines two (2) and three (3) of subsection
7 one (1) the words "it is hereby made the duty of the commission"
8 and inserting in lieu thereof the word "shall".

9 3. By striking from lines one (1) and two (2) of subsection
10 two (2) the words "Said commission also shall have the power
11 and authority to" and inserting in lieu thereof the words "The
12 director may".

13 4. By striking from line five (5) of subsection two (2)
14 the word "to".

15 5. By striking from line six (6) of subsection two (2)
16 the word "to".

17 6. By striking from line seven (7) of subsection two (2)
18 the word "commission" and inserting in lieu thereof the word
19 "director".

20 7. By striking from line one (1) of subsection three (3)
21 the words "state tax commission" and inserting in lieu thereof
22 the word "director".

23 8. By striking from lines six (6) and seven (7) of subsec-
24 tion three (3) the words "state tax commission may call to
25 its aid" and inserting in lieu thereof the words "director
26 may request aid from".

27 9. By striking from line nine (9) of subsection three (3)
28 the word "commission" and inserting in lieu thereof the word
29 "director".

1 Sec. 34. Section ninety-eight point twenty-eight (98.28),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from lines seven (7) and eight (8) the word
6 "commission" and inserting in lieu thereof the word "department".

7 3. By striking from line thirteen (13) the word "commission"
8 and inserting in lieu thereof the word "director".

1 Sec. 35. Section ninety-eight point twenty-nine (98.29),
2 Code 1966, is hereby amended by striking from line one (1)

3 the word "commission" and inserting in lieu thereof the word
4 "department".

1 Sec. 36. Section ninety-eight point thirty (98.30), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the word
4 "commission" and inserting in lieu thereof the word "department".

5 2. By striking from lines nine (9) and ten (10) the word
6 "commission" and inserting in lieu thereof the word "department".

1 Sec. 37. Section ninety-eight point thirty-one (98.31),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from lines ten (10) and eleven (11) the
6 words "said commission" and inserting in lieu thereof the words
7 "the department".

1 Sec. 38. Section ninety-eight point thirty-two (98.32),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line sixteen (16) of subsection one
4 (1) the word "commission" and inserting in lieu thereof the
5 word "department".

6 2. By striking from line twenty-six (26) of subsection
7 one (1) the word "commission" and inserting in lieu thereof
8 the word "department".

9 3. By striking from line one (1) of subsection two (2)
10 the word "commission" and inserting in lieu thereof the word
11 "department".

12 4. By striking from lines thirteen (13) and fourteen (14)
13 of subsection two (2) the word "commission" and inserting in
14 lieu thereof the word "director".

15 5. By striking from line two (2) of subsection three (3)
16 the word "commission" and inserting in lieu thereof the word
17 "director".

18 6. By striking from line twenty-one (21) of subsection
19 three (3) the word "commission" and inserting in lieu thereof
20 the word "director".

6 2. By striking from lines two (2) and three (3) of subsection
7 one (1) the words "it is hereby made the duty of the commission"
8 and inserting in lieu thereof the word "shall".

9 3. By striking from lines one (1) and two (2) of subsection
10 two (2) the words "Said commission also shall have the power
11 and authority to" and inserting in lieu thereof the words "The
12 director may".

13 4. By striking from line five (5) of subsection two (2)
14 the word "to".

15 5. By striking from line six (6) of subsection two (2)
16 the word "to".

17 6. By striking from line seven (7) of subsection two (2)
18 the word "commission" and inserting in lieu thereof the word
19 "director".

20 7. By striking from line one (1) of subsection three (3)
21 the words "state tax commission" and inserting in lieu thereof
22 the word "director".

23 8. By striking from lines six (6) and seven (7) of subsec-
24 tion three (3) the words "state tax commission may call to
25 its aid" and inserting in lieu thereof the words "director
26 may request aid from".

27 9. By striking from line nine (9) of subsection three (3)
28 the word "commission" and inserting in lieu thereof the word
29 "director".

1 Sec. 34. Section ninety-eight point twenty-eight (98.28),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from lines seven (7) and eight (8) the word
6 "commission" and inserting in lieu thereof the word "department".

7 3. By striking from line thirteen (13) the word "commission"
8 and inserting in lieu thereof the word "director".

1 Sec. 35. Section ninety-eight point twenty-nine (98.29),
2 Code 1966, is hereby amended by striking from line one (1)

3 the word "commission" and inserting in lieu thereof the word
4 "department".

1 Sec. 36. Section ninety-eight point thirty (98.30), Code
2 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the word
4 "commission" and inserting in lieu thereof the word "department".

5 2. By striking from lines nine (9) and ten (10) the word
6 "commission" and inserting in lieu thereof the word "department".

1 Sec. 37. Section ninety-eight point thirty-one (98.31),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from lines ten (10) and eleven (11) the
6 words "said commission" and inserting in lieu thereof the words
7 "the department".

1 Sec. 38. Section ninety-eight point thirty-two (98.32),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line sixteen (16) of subsection one
4 (1) the word "commission" and inserting in lieu thereof the
5 word "department".

6 2. By striking from line twenty-six (26) of subsection
7 one (1) the word "commission" and inserting in lieu thereof
8 the word "department".

9 3. By striking from line one (1) of subsection two (2)
10 the word "commission" and inserting in lieu thereof the word
11 "department".

12 4. By striking from lines thirteen (13) and fourteen (14)
13 of subsection two (2) the word "commission" and inserting in
14 lieu thereof the word "director".

15 5. By striking from line two (2) of subsection three (3)
16 the word "commission" and inserting in lieu thereof the word
17 "director".

18 6. By striking from line twenty-one (21) of subsection
19 three (3) the word "commission" and inserting in lieu thereof
20 the word "director".

21 7. By striking from line four (4) of subsection five (5)
22 the word "commission" and inserting in lieu thereof the word
23 "department".

1 Sec. 39. Section ninety-eight point thirty-four (98.34),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the word "department".

5 2. By striking from line four (4) the word "it" and inserting
6 in lieu thereof the words "the department".

1 Sec. 40. Section ninety-eight point thirty-five (98.35),
2 Code 1966, is hereby amended by striking from lines four (4)
3 and five (5) the words "by the commission from all permits
4 issued by it" and inserting in lieu thereof the words "from
5 all permits issued by the department".

1 Sec. 41. Section ninety-eight point thirty-six (98.36),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) of subsection two (2)
4 the words "the commission" and inserting in lieu thereof the
5 words "an agent of the department".

6 2. By striking from lines seven (7) and eight (8) of sub-
7 section three (3) the words "state tax commission" and insert-
8 ing in lieu thereof the word "department".

9 3. By striking from lines eight (8) and nine (9) of subsec-
10 tion three (3) the words "said commission" and inserting in
11 lieu thereof the words "the department".

1 Sec. 42. Section ninety-eight point thirty-nine (98.39),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "commission may, in its discretion," and inserting in lieu
5 thereof the words "director may".

6 2. By striking from lines ten (10) and eleven (11) the
7 word "commission" and inserting in lieu thereof the word
8 "director".

1 Sec. 43. Section one hundred twenty-four point two (124.2),

2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) of subsection
4 three (3) the words "chairman of the state tax commission"
5 and inserting in lieu thereof the words "director of the department
6 of revenue".

7 2. By striking from line two (2) of subsection seven (7)
8 the words "state tax commission" and inserting in lieu thereof
9 the words "department of revenue".

1 Sec. 44. Section one hundred twenty-four point three (124.3),
2 Code 1966, is hereby amended by striking from lines twenty-
3 one (21) and twenty-two (22) the words "chairman of the state
4 tax commission" and inserting in lieu thereof the words "director
5 of the department of revenue".

1 Sec. 45. Section one hundred twenty-four point five (124.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from line thirty-two (32) the words "state
7 tax commission" and inserting in lieu thereof the words "depart-
8 ment of revenue".

1 Sec. 46. Section one hundred twenty-four point eight (124.8),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) of subsection
4 three (3) the words "state tax commission" and inserting in
5 lieu thereof the words "department of revenue".

6 2. By striking from line four (4) of subsection three (3)
7 the words "state tax commission" and inserting in lieu thereof
8 the words "director of revenue".

1 Sec. 47. Section one hundred twenty-four point nine (124.9),
2 Code 1966, is hereby amended by striking from lines two (2)
3 and three (3) of subsection three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "department
5 of revenue".

1 Sec. 48. Section one hundred twenty-four point ten (124.10),

2 Code 1966, is hereby amended by striking from line three (3)
3 of subsection three (3) the words "state tax commission" and
4 inserting in lieu thereof the words "department of revenue".

1 Sec. 49. Section one hundred twenty-four point eleven (124.11),
2 Code 1966, is hereby amended by striking from line two (2)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 50. Section one hundred twenty-four point fourteen
2 (124.14), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the words "state tax
4 commission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from lines six (6) and seven (7) the words
7 "state tax commission" and inserting in lieu thereof the words
8 "department of revenue".

9 3. By striking from line seventeen (17) the words "state
10 tax commission" and inserting in lieu thereof the words "di-
11 rector of revenue".

12 4. By striking from line twenty-nine (29) the words "state
13 tax commission" and inserting in lieu thereof the words "de-
14 partment of revenue".

15 5. By striking from line thirty-one (31) the words "state
16 tax commission" and inserting in lieu thereof the words "di-
17 rector of revenue".

1 Sec. 51. Section one hundred twenty-four point twenty-
2 four (124.24), Code 1966, is hereby amended by striking from
3 lines thirty-two (32) and thirty-three (33) the words "state
4 tax commission. The state tax commission" and inserting in
5 lieu thereof the words "department of revenue. The department
6 of revenue".

1 Sec. 52. Section one hundred twenty-four point twenty-
2 six (124.26), Code 1966, is hereby amended as follows:

3 1. By striking from line six (6) the words "state tax com-
4 mission" and inserting in lieu thereof the words "department

5 of revenue".

6 2. By striking from line seven (7) the word "it" and insert-
7 ing in lieu thereof the words "the department".

8 3. By striking from lines thirteen (13) and fourteen (14)
9 the words "state tax commission" and inserting in lieu thereof
10 the words "director of revenue".

11 4. By striking from line sixteen (16) the words "state
12 tax commission" and inserting in lieu thereof the words "de-
13 partment of revenue".

14 5. By striking from line twenty-one (21) the word "commis-
15 sion" and inserting in lieu thereof the word "department".

1 Sec. 53. Section one hundred twenty-four point twenty-
2 seven (124.27), Code 1966, is hereby amended as follows:

3 1. By striking from line six (6) the words "state tax com-
4 mission or its" and inserting in lieu thereof the words "director
5 of revenue or his".

6 2. By striking from lines fourteen (14) and fifteen (15)
7 the words "state tax commission or its" and inserting in lieu
8 thereof the words "director of revenue or his".

1 Sec. 54. Section one hundred twenty-four point thirty-
2 three (124.33), Code 1966, is hereby amended by striking from
3 line two (2) of subsection two (2) the words "state tax commission"
4 and inserting in lieu thereof the words "department of revenue".

1 Sec. 55. Section two hundred eighty-four point seven (284.7),
2 Code 1966, is hereby amended by striking from lines three (3)
3 and four (4) the words "state tax commission" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 56. Section three hundred thirty-four point nineteen
2 (334.19), Code 1966, is hereby amended by striking from lines
3 four (4) and five (5) the words "state tax commission, and
4 the said commission" and inserting in lieu thereof the words
5 "director of revenue who".

1 Sec. 57. Section three hundred thirty-five point sixteen
2 (335.16), Code 1966, is hereby amended by striking from line

3 nine (9) the words "state tax commission" and inserting in
4 lieu thereof the words "department of revenue".

1 Sec. 58. Section three hundred forty point three (340.3),
2 Code 1966, is hereby amended by striking from line eight (8)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 59. Section three hundred forty-six point sixteen
2 (346.16), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) the words "state tax
4 commission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from line eleven (11) the words "said commis-
7 sion" and inserting in lieu thereof the words "the director
8 of revenue".

1 Sec. 60. Section three hundred forty-six point seventeen
2 (346.17), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) through four (4) and
4 inserting in lieu thereof the following:

5 "The director of revenue shall at each annual equalization,
6 add to the state tax to".

7 2. By striking from line fifteen (15) the words "said com-
8 mission" and inserting in lieu thereof the words "director
9 of revenue".

1 Sec. 61. Section four hundred twenty point two hundred
2 five (420.205), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from lines five (5) and six (6) the words
7 "state tax commission" and inserting in lieu thereof the words
8 "department of revenue".

1 Sec. 62. Section four hundred twenty-one point fourteen
2 (421.14), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the word

4 "commission" and inserting in lieu thereof the word "director".

5 2. By striking from line five (5) the word "its" and insert-
6 ing in lieu thereof the words "the director's".

7 3. By striking from line seven (7) the words "said commis-
8 sion" and inserting in lieu thereof the words "the department".

1 Sec. 63. Section four hundred twenty-one point fifteen
2 (421.15), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line three (3) the words "it may, under
6 its" and inserting in lieu thereof the words "the director
7 may, under his".

8 3. By striking from line four (4) the word "its" and insert-
9 ing in lieu thereof the word "the".

1 Sec. 64. Section four hundred twenty-one point sixteen
2 (421.16), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "members of the commission" and inserting in lieu thereof the
5 words "director, deputy directors".

6 2. By striking from line five (5) the word "commission"
7 and inserting in lieu thereof the word "department".

8 3. By striking from lines seven (7) and eight (8) the words
9 "a majority of the members of the commission" and inserting
10 in lieu thereof the words "the director".

11 4. By striking from lines ten (10) and eleven (11) the
12 words "members, the" and inserting in lieu thereof the words
13 "director, deputy directors,".

14 5. By striking from lines eleven (11) and twelve (12) the
15 word "commission" and inserting in lieu thereof the word "de-
16 partment".

1 Sec. 65. Section four hundred twenty-one point seventeen
2 (421.17), Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "state tax commission, said commission" and inserting in lieu

5 thereof the words "director of revenue, the director".

6 2. By striking from lines six (6) and seven (7) of subsection
7 two (2) the words "state tax commission shall have the power
8 to" and inserting in lieu thereof the words "director may".

9 3. By striking from line eleven (11) of subsection two
10 (2) the words "state tax commission" and inserting in lieu
11 thereof the word "director".

12 4. By striking from line fourteen (14) of subsection two
13 (2) the words "state tax commission" and inserting in lieu
14 thereof the word "director".

15 5. By striking from line twenty-two (22) of subsection
16 two (2) the words "state tax commission" and inserting in lieu
17 thereof the word "director".

18 6. By striking from line eight (8) of subsection three
19 (3) the word "It" and inserting in lieu thereof the words "The
20 department of revenue".

21 7. By striking from line eleven (11) of subsection three
22 (3) the word "it" and inserting in lieu thereof the words "the
23 director".

24 8. By striking from line thirteen (13) of subsection three
25 (3) the word "it" and inserting in lieu thereof the words "the
26 director".

27 9. By striking from lines thirteen (13) and fourteen (14)
28 of subsection five (5) the words "state tax commission" and
29 inserting in lieu thereof the words "department of revenue".

30 10. By striking from line six (6) of subsection six (6)
31 the word "commission" and inserting in lieu thereof the word
32 "department".

33 11. By striking from line seven (7) of subsection six (6)
34 the word "commission" and inserting in lieu thereof the word
35 "director".

36 12. By striking from line nine (9) of subsection six (6)
37 the word "commission" and inserting in lieu thereof the word
38 "director".

39 13. By striking from line twelve (12) of subsection six
40 (6) the word "commission" and inserting in lieu thereof the
41 word "director".

42 14. By striking from line twenty (20) of subsection six
43 (6) the word "commission" and inserting in lieu thereof the
44 word "director".

45 15. By striking from line twenty-one (21) of subsection
46 six (6) the word "commission" and inserting in lieu thereof
47 the word "department".

48 16. By striking from line twenty-two (22) of subsection
49 six (6) the word "commission" and inserting in lieu thereof
50 the word "department".

51 17. By striking from line eight (8) of subsection seven
52 (7) the word "commission" and inserting in lieu thereof the
53 word "director".

54 18. By striking from line six (6) of subsection eight (8)
55 the words "of the commission" and inserting in lieu thereof
56 the words "of the director".

57 19. By striking from lines five (5) and six (6) of subsec-
58 tion nine (9) the words "commission, and members or employees
59 thereof," and inserting in lieu thereof the words "director
60 or employees of the department".

61 20. By striking from lines three (3) and four (4) of sub-
62 section ten (10) the words "state tax commission" and insert-
63 ing in lieu thereof the word "director".

64 21. By striking from line seventeen (17) of subsection
65 ten (10) the word "commission" and inserting in lieu thereof
66 the word "director".

67 22. By striking from lines twenty-one (21) and twenty-
68 two (22) of subsection ten (10) the words "state tax commission
69 shall have the power to" and inserting in lieu thereof the
70 words "director may".

71 23. By striking from line twenty-four (24) of subsection
72 ten (10) the word "it" and inserting in lieu thereof the words

73 "the director".

74 24. By striking from line twenty-seven (27) of subsection
75 ten (10) the words "state tax commission" and inserting in
76 lieu thereof the word "director".

77 25. By striking from lines thirty-four (34) and thirty-
78 five (35) of subsection ten (10) the words "tax commission"
79 and inserting in lieu thereof the word "director".

80 26. By striking from lines thirty-nine (39) and forty (40)
81 of subsection ten (10) the words "state tax commission shall
82 have the power to" and inserting in lieu thereof the words
83 "director may".

84 27. By striking from line forty-three (43) of subsection
85 ten (10) the word "it" and inserting in lieu thereof the words
86 "the director".

87 28. By striking from line eight (8) of subsection twelve
88 (12) the word "its" and inserting in lieu thereof the words
89 "the director's".

90 29. By striking from line four (4) of subsection thirteen
91 (13) the word "commission" and inserting in lieu thereof the
92 word "director".

93 30. By striking from lines six (6) and seven (7) of subsec-
94 tion thirteen (13) the words "commission, its" and inserting
95 in lieu thereof the word "director,".

96 31. By striking from lines one (1) and two (2) of subsection
97 fifteen (15) the word "commission" and inserting in lieu thereof
98 the word "director".

1 Sec. 66. Section four hundred twenty-one point eighteen
2 (421.18), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from line five (5) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from line six (6) the words "commission
8 in its" and inserting in lieu thereof the word "director's".

1 Sec. 67. Section four hundred twenty-one point nineteen
2 (421.19), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the word "commission"
4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from line six (6) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking all of such section after the word "litiga-
8 tion" in lines six (6) and seven (7) and inserting in lieu
9 thereof the words "arising from the discharge of the director's
10 duties."

1 Sec. 68. Section four hundred twenty-one point twenty (421.20),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the word "commission"
4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from lines five (5) and six (6) the words
6 "said commission" and inserting in lieu thereof the words "the
7 director".

8 3. By striking from lines eight (8) and nine (9) the words
9 "Said commission" and inserting in lieu thereof the words "The
10 director".

1 Sec. 69. Section four hundred twenty-one point twenty-
2 one (421.21), Code 1966, is hereby amended as follows:

3 1. By striking all of lines one (1) through six (6) and
4 inserting in lieu thereof the following:

5 "The director of revenue, or his deputies and other em-
6 ployees of the department when duly authorized by the director,
7 shall have the power to administer all oaths authorized and
8 required under the provisions of this chapter."

9 2. By striking from line eleven (11) the word "commission"
10 and inserting in lieu thereof the word "director".

1 Sec. 70. Section four hundred twenty-one point twenty-
2 three (421.23), Code 1966, is hereby amended by striking from
3 line three (3) the word "commission" and inserting in lieu
4 thereof the word "department".

1 Sec. 71. Section four hundred twenty-one point twenty-
2 four (421.24), Code 1966, is hereby amended by striking from
3 line one (1) the words "tax commission" and inserting in lieu
4 thereof the word "director".

5 Sec. 72. Section four hundred twenty-two point three (422.3),
6 Code 1966, is hereby amended as follows:

- 7 1. By striking all of subsection one (1).
- 8 2. By adding thereto the following subsections.
 - 9 a. "'Department' means the department of revenue."
 - 0 b. "'Court' means the district court in the county of the
1 taxpayer's residence."
 - 1 c. "'Director' means the director of revenue."

2 Sec. 73. Section four hundred twenty-two point seven (422.7),
3 Code 1966, is hereby amended by striking from lines seven (7)
4 and eight (8) of subsection three (3) the words "state tax
5 commission" and inserting in lieu thereof the word "director".

6 Sec. 74. Section four hundred twenty-two point eight (422.8),
7 Code 1966, is hereby amended by striking from line two (2)
8 the words "state tax commission" and inserting in lieu thereof
9 the word "director".

0 Sec. 75. Section four hundred twenty-two point nine (422.9),
1 Code 1966, is hereby amended by striking from line seven (7)
2 of subsection four (4) the words "state tax commission" and
3 inserting in lieu thereof the word "director".

4 Sec. 76. Section four hundred twenty-two point fourteen
5 (422.14), Code 1966, is hereby amended by striking from line
6 one (1) of subsection two (2) the word "commission" and insert-
7 ing in lieu thereof the word "director".

8 Sec. 77. Section four hundred twenty-two point fifteen
9 (422.15), Code 1966, is hereby amended as follows:

0 1. By striking from line seventeen (17) of subsection one
1 (1) the words "thereof to the commission,".

2 2. By striking from line twenty (20) of subsection one
3 (1) the word "it" and inserting in lieu thereof the words "the
4 director".
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1 Sec. 78. Section four hundred twenty-two point sixteen
2 (422.16), Code 1966, is hereby amended as follows:

3 1. By striking from line thirteen (13) of subsection one
4 (1) the words "state tax commission" and inserting in lieu
5 thereof the word "department".

6 2. By striking from line fifteen (15) of subsection one
7 (1) the words "state tax commission" and inserting in lieu
8 thereof the word "department".

9 3. By striking from lines eight (8) and nine (9) of subsec-
10 tion two (2) the words "state tax commission" and inserting
11 in lieu thereof the word "director".

12 4. By striking from lines nine (9) and ten (10) of subsec-
13 tion two (2) the words "state tax commission" and inserting
14 in lieu thereof the word "department".

15 5. By striking from lines nineteen (19) and twenty (20)
16 of subsection two (2) the words "state tax commission" and
17 inserting in lieu thereof the word "department".

18 6. By striking from line twenty-two (22) of subsection
19 two (2) the words "state tax commission" and inserting in lieu
20 thereof the word "director".

21 7. By striking from line thirty-four (34) of subsection
22 two (2) the words "state tax commission" and inserting in lieu
23 thereof the word "director".

24 8. By striking from line thirty-seven (37) of subsection
25 two (2) the word "it" and inserting in lieu thereof the words
26 "the director".

27 9. By striking from lines forty (40) and forty-one (41)
28 of subsection two (2) the words "state tax commission" and
29 inserting in lieu thereof the word "director".

30 10. By striking from line forty-six (46) of subsection
31 two (2) the word "it" and inserting in lieu thereof the words
32 "the director".

33 11. By striking from line forty-seven (47) of subsection
34 two (2) the word "it" and inserting in lieu thereof the words

35 "the director".

36 12. By striking from line fifty-one (51) of subsection
37 two (2) the word "commission" and inserting in lieu thereof
38 the word "department".

39 13. By striking from line two (2) of subsection four (4)
40 the word "commission" and inserting in lieu thereof the word
41 "department".

42 14. By striking from line two (2) of subsection five (5)
43 the word "commission" and inserting in lieu thereof the word
44 "department".

45 15. By striking from line one (1) of subsection six (6)
46 the words "state tax commission" and inserting in lieu thereof
47 the word "director".

48 16. By striking from line four (4) of subsection six (6)
49 the words "state tax commission" and inserting in lieu thereof
50 the word "department".

51 17. By striking from line thirty-seven (37) of subsection
52 seven (7) the words "state tax commission" and inserting in
53 lieu thereof the word "director".

54 18. By striking from line fifteen (15) of subsection eight
55 (8) the words "state tax commission" and inserting in lieu
56 thereof the word "department".

57 19. By striking from line six (6) of subsection nine (9)
58 the words "state tax commission" and inserting in lieu thereof
59 the word "department".

60 20. By striking from line thirty (30) of subsection nine
61 (9) the words "state tax commission" and inserting in lieu
62 thereof the word "director".

63 21. By striking from lines thirty-one (31) and thirty-
64 two (32) of subsection nine (9) the words "state tax commission"
65 and inserting in lieu thereof the word "department".

66 22. By striking from line seven (7) of paragraph b of sub-
67 section ten (10) the words "tax commission" and inserting in
68 lieu thereof the word "department".

69 23. By striking from line thirteen (13) of paragraph b of
70 subsection ten (10) the word "commission" and inserting in lieu
71 thereof the word "department".

72 24. By striking from line seven (7) of paragraph c of sub-
73 section ten (10) the words "state tax commission" and insert-
74 ing in lieu thereof the word "department".

75 25. By striking from lines eight (8) and nine (9) of para-
76 graph c of subsection ten (10) the words "commission may, in
77 its discretion" and inserting in lieu thereof the words "director
78 may".

79 26. By striking from line one (1) of paragraph d of subsec-
80 tion ten (10) the words "tax commission," and inserting in
81 lieu thereof the word "department".

82 27. By striking from line six (6) of paragraph d of subsec-
83 tion ten (10) the words "tax commission" and inserting in lieu
84 thereof the word "department".

85 28. By striking from lines fourteen (14) and fifteen (15)
86 of paragraph a of subsection eleven (11) the words "state tax
87 commission" and inserting in lieu thereof the word "director".

88 29. By striking from line four (4) of paragraph c of sub-
89 section eleven (11) the words "state tax commission" and insert-
90 ing in lieu thereof the word "director".

91 30. By striking from line thirteen (13) of subsection twelve
92 (12) the words "state tax commission" and inserting in lieu
93 thereof the word "department".

94 31. By striking from lines one (1) and two (2) of subsection
95 thirteen (13) the words "tax commission may, in its discretion,"
96 and inserting in lieu thereof the words "director may".

97 32. By striking from line three (3) of subsection thirteen
98 (13) the word "its" and inserting in lieu thereof the words
99 "the director's".

100 33. By striking from line one (1) of subsection fourteen
101 (14) the words "tax commission is hereby authorized and directed
102 to" and inserting in lieu thereof the words "director shall".

1 Sec. 79. Section four hundred twenty-two point seventeen
2 (422.17), Code 1966, is hereby amended by striking from lines
3 twelve (12) and thirteen (13) the words "state tax commission"
4 and inserting in lieu thereof the word "department".

1 Sec. 80. Section four hundred twenty-two point twenty (422.20),
2 Code 1966, is hereby amended by striking from line twenty-
3 eight (28) the words "state tax commission" and inserting in
4 lieu thereof the word "director".

1 Sec. 81. Section four hundred twenty-two point twenty-
2 one (422.21), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line four (4) the word "commission"
6 and inserting in lieu thereof the word "department".

7 3. By striking from line seven (7) the words ", in its
8 judgment,".

9 4. By striking from line eight (8) the word "commission"
10 and inserting in lieu thereof the word "director".

11 5. By striking from line nine (9) the word "commission"
12 and inserting in lieu thereof the word "director".

13 6. By striking from line sixteen (16) the words "state
14 tax commission" and inserting in lieu thereof the word "depart-
15 ment".

16 7. By striking from lines twenty-five (25) and twenty-
17 six (26) the words "state tax commission is hereby authorized
18 and directed" and inserting in lieu thereof the words "depart-
19 ment shall".

20 8. By striking from line thirty-eight (38) the words "state
21 tax commission" and inserting in lieu thereof the word "depart-
22 ment".

23 9. By striking from lines forty-eight (48) and forty-nine
24 (49) the word "commission" and inserting in lieu thereof the
25 word "director".

26 10. By striking from line fifty (50) the words "it deems

27 it" and inserting in lieu thereof the word "deemed".

28 11. By striking from line fifty-five (55) the word "commis-
29 sion" and inserting in lieu thereof the word "department".

30 12. By striking from lines sixty-three (63) and sixty-
31 four (64) the words "A space shall be provided by the tax com-
32 mission," and inserting in lieu thereof the words "The department
33 shall provide space".

1 Sec. 82. Section four hundred twenty-two point twenty-
2 two (422.22), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the word
4 "commission" and inserting in lieu thereof the word "director".

5 2. By striking from line six (6) the word "it" and insert-
6 ing in lieu thereof the words "the director".

7 3. By striking from line eight (8) the word "it" and insert-
8 ing in lieu thereof the words "the director".

9 4. By striking from lines thirteen (13) and fourteen (14)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

12 5. By striking from line sixteen (16) the word "it" and
13 inserting in lieu thereof the words "the director".

14 6. By striking from line twenty-three (23) the word "commis-
15 sion" and inserting in lieu thereof the word "director".

1 Sec. 83. Section four hundred twenty-two point twenty-
2 three (422.23), Code 1966, is hereby amended as follows:

3 1. By striking from line nineteen (19) the words "state
4 tax commission" and inserting in lieu thereof the word "director".

5 2. By striking from lines thirty (30) and thirty-one (31)
6 the words "state tax commission" and inserting in lieu thereof
7 the word "director".

1 Sec. 84. Section four hundred twenty-two point twenty-
2 five (422.25), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from line five (5) of subsection one (1)
7 the word "commission" and inserting in lieu thereof the word
8 "department".

9 3. By striking from lines eighteen (18) and nineteen (19)
10 of subsection one (1) the word "commission" and inserting in
11 lieu thereof the word "department".

12 4. By striking from line twenty-three (23) of subsection
13 one (1) the word "its" and inserting in lieu thereof the word
14 "the".

15 5. By striking from lines twenty-six (26) of subsection
16 one (1) the words "tax commission" and inserting in lieu thereof
17 the word "department".

18 6. By striking from line thirty-one (31) of subsection
19 one (1) the word "commission" and inserting in lieu thereof
20 the word "department".

21 7. By striking from line two (2) of subsection two (2)
22 the word "commission" and inserting in lieu thereof the word
23 "department".

24 8. By striking from line two (2) of subsection three (3)
25 the word "commission" and inserting in lieu thereof the word
26 "department".

27 9. By striking from line seven (7) of subsection three
28 (3) the word "commission" and inserting in lieu thereof the
29 word "director".

30 10. By striking from line one (1) of subsection six (6)
31 the word "commission" and inserting in lieu thereof the word
32 "director".

33 11. By striking from line four (4) of subsection seven
34 (7) the words "state tax commission" and inserting in lieu
35 thereof the word "department".

1 Sec. 85. Section four hundred twenty-two point twenty-
2 six (422.26), Code 1966, is hereby amended as follows:

3 1. By striking from line eighteen (18) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line forty-one (41) the word "commis-
6 sion" and inserting in lieu thereof the word "department".

7 3. By striking from line forty-five (45) the word "commis-
8 sion" and inserting in lieu thereof the word "director".

9 4. By striking from line forty-six (46) the word "commis-
10 sion" and inserting in lieu thereof the word "director".

11 5. By striking from line fifty-one (51) the word "commis-
12 sion" and inserting in lieu thereof the word "department".

13 6. By striking from lines sixty-one (61) and sixty-two
14 (62) the words "state tax commission" and inserting in lieu
15 thereof the word "department".

16 7. By striking from line sixty-nine (69) the word "commis-
17 sion" and inserting in lieu thereof the word "director".

18 8. By striking from line seventy-seven (77) the word "com-
19 mission" and inserting in lieu thereof the word "director".

1 Sec. 86. Section four hundred twenty-two point twenty-
2 seven (422.27), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line three (3) of subsection two (2)
7 the word "commission" and inserting in lieu thereof the word
8 "director".

1 Sec. 87. Section four hundred twenty-two point twenty-
2 eight (422.28), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line seven (7) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from line eight (8) the word "it" and insert-
8 ing in lieu thereof the words "the director".

9 4. By striking from line ten (10) the word "it" and insert-
10 ing in lieu thereof the words "the director".

11 5. By striking from line thirteen (13) the word "commission"

12 and inserting in lieu thereof the word "director".

13 6. By striking from lines fourteen (14) and fifteen (15)
14 the words "its findings" and inserting in lieu thereof the
15 words "the result of the hearing".

16 7. By striking from line seventeen (17) the word "it" and
17 inserting in lieu thereof the words "the director".

1 Sec. 88. Section four hundred twenty-two point twenty-
2 nine (422.29), Code 1966, is hereby amended as follows:

3 1. By striking from lines nine (9) and ten (10) of subsec-
4 tion one (1) the words "from the commission of its determination"
5 and inserting in lieu thereof the words "of a determination
6 by the director".

7 2. By striking from line two (2) of subsection two (2)
8 the words "chairman of the commission" and inserting in lieu
9 thereof the word "director".

10 3. By striking from line seven (7) of subsection two (2)
11 the word "commission" and inserting in lieu thereof the word
12 "director".

13 4. By striking from line four (4) of subsection three (3)
14 the word "commission" and inserting in lieu thereof the word
15 "director".

16 5. By striking from line seven (7) of subsection three
17 (3) the word "commission" and inserting in lieu thereof the
18 word "director".

19 6. By striking from line ten (10) of subsection three (3)
20 the word "commission" and inserting in lieu thereof the word
21 "director".

1 Sec. 89. Section four hundred twenty-two point thirty (422.30),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the word
4 "commission" and inserting in lieu thereof the word "director".

5 2. By striking from line four (4) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from line twelve (12) the word "commission"

8 and inserting in lieu thereof the word "director".

9 4. By striking from line eighteen (18) the word "commission"
10 and inserting in lieu thereof the word "director".

1 Sec. 90. Section four hundred twenty-two point thirty-
2 three (422.33), Code 1966, is hereby amended as follows:

3 1. By striking from line eleven (11) of paragraph b of
4 subsection one (1) the word "commission" and inserting in lieu
5 thereof the word "director".

6 2. By striking from line three (3) of subsection two (2)
7 the word "commission" and inserting in lieu thereof the word
8 "director".

9 3. By striking from line nine (9) of subsection two (2)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

12 4. By striking from line fourteen (14) of subsection two
13 (2) the word "commission" and inserting in lieu thereof the
14 word "director".

15 5. By striking from line fifteen (15) of subsection two
16 (2) the word "commission" and inserting in lieu thereof the
17 word "director".

18 6. By striking from line eighteen (18) of subsection two
19 (2) the word "it" and inserting in lieu thereof the words "the
20 director".

1 Sec. 91. Section four hundred twenty-two point thirty-
2 five (422.35), Code 1966, is hereby amended as follows:

3 1. By striking from lines seven (7) and eight (8) of subsec-
4 tion three (3) the words "state tax commission" and inserting
5 in lieu thereof the word "director".

6 2. By striking from lines twenty-nine (29) and thirty (30)
7 of subsection five (5) the words "state tax commission" and
8 inserting in lieu thereof the word "director".

1 Sec. 92. Section four hundred twenty-two point thirty-
2 six (422.36), Code 1966, is hereby amended as follows:

3 1. By striking from line twenty-four (24) of subsection

4 two (2) the word "commission" and inserting in lieu thereof
5 the word "department".

6 2. By striking from line one (1) of subsection three (3)
7 the words "state commission" and inserting in lieu thereof
8 the word "director".

9 3. By striking from line eleven (11) of subsection three
10 (3) the word "it" and inserting in lieu thereof the words "the
11 director".

12 4. By striking from line twelve (12) of subsection three
13 (3) the words "it deems" and inserting in lieu thereof the
14 word "are".

15 5. By striking from lines sixteen (16) and seventeen (17)
16 of subsection three (3) the word "commission" and inserting
17 in lieu thereof the word "director".

1 Sec. 93. Section four hundred twenty-two point thirty-
2 seven (422.37), Code 1966, is hereby amended as follows:

3 1. By striking from line eight (8) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line nine (9) of subsection one (1)
7 the word "commission" and inserting in lieu thereof the word
8 "director".

9 3. By striking from line thirteen (13) of subsection one
10 (1) the word "commission" and inserting in lieu thereof the
11 word "director".

12 4. By striking from line fourteen (14) of subsection one
13 (1) the word "commission" and inserting in lieu thereof the
14 word "department".

15 5. By striking from line one (1) of subsection two (2)
16 the word "commission" and inserting in lieu thereof the word
17 "director".

18 6. By striking from line fifteen (15) of subsection two
19 (2) the word "commission" and inserting in lieu thereof the
20 word "director".

21 7. By striking from line one (1) of subsection three (3)
22 the word "commission" and inserting in lieu thereof the word
23 "director".

24 8. By striking from line six (6) of subsection three (3)
25 the words "commission is authorized and empowered" and inserting
26 in lieu thereof the words "director may".

27 9. By striking from line eight (8) of subsection three
28 (3) the word "it" and inserting in lieu thereof the words "the
29 director".

30 10. By striking from line eighteen (18) of subsection four
31 (4) the word "commission" and inserting in lieu thereof the
32 word "director".

33 11. By striking from lines eighteen (18) and nineteen (19)
34 of subsection four (4) the words "it deems" and inserting in
35 lieu thereof the word "are".

36 12. By striking from line twenty-five (25) of subsection
37 four (4) the word "commission" and inserting in lieu thereof
38 the word "director".

1 Sec. 94. Section four hundred twenty-two point forty (422.40),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines twelve (12) and thirteen (13)
4 of subsection one (1) the words "commission may in its discretion"
5 and inserting in lieu thereof the words "director may".

6 2. By striking from line nine (9) of subsection two (2)
7 the word "commission" and inserting in lieu thereof the word
8 "director".

9 3. By striking from line eight (8) of subsection three
10 (3) the word "commission" and inserting in lieu thereof the
11 word "department".

12 4. By striking from line five (5) of subsection four (4)
13 the word "commission" and inserting in lieu thereof the word
14 "director".

15 5. By striking from line fifteen (15) of subsection four
16 (4) the word "commission" and inserting in lieu thereof the

17 word "director".

1 Sec. 95. Section four hundred twenty-two point forty-two
2 (422.42), Code 1966, is hereby amended as follows:

3 1. By striking from lines ten (10) and eleven (11) of sub-
4 section five (5) the word "commission" and inserting in lieu
5 thereof the word "director".

6 2. By striking from line twenty-one (21) of subsection
7 five (5) the word "commission" and inserting in lieu thereof
8 the word "director".

9 3. By striking all of subsection eight (8) of such section.

10 4. By striking from line twenty-three (23) of subsection
11 thirteen (13) the word "commission" and inserting in lieu thereof
12 the word "department".

13 5. By striking from lines twenty-four (24) and twenty-
14 five (25) the word "commission" and inserting in lieu thereof
15 the word "department".

1 Sec. 96. Section four hundred twenty-two point forty-five
2 (422.45), Code 1966, is hereby amended as follows:

3 1. By striking from line seventeen (17) of subsection four
4 (4) the words "state tax commission" and inserting in lieu
5 thereof the word "department".

6 2. By striking from line eleven (11) of subsection seven
7 (7) the words "state tax commission" and inserting in lieu
8 thereof the word "department".

9 3. By striking from lines two (2) and three (3) of paragraph
10 a of subsection seven (7) the words "state tax commission"
11 and inserting in lieu thereof the word "department".

12 4. By striking from lines three (3) and four (4) of para-
13 graph b of subsection seven (7) the words "state tax commission"
14 and inserting in lieu thereof the word "department".

15 5. By striking from lines eight (8) and nine (9) of para-
16 graph b of subsection seven (7) the words "state tax commission,
17 and the state tax commission" and inserting in lieu thereof
18 the words "department, and the department".

1 Sec. 97. Section four hundred twenty-two point forty-seven

2 (422.47), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) of subsection
4 one (1) the word "commission" and inserting in lieu thereof
5 the word "director".

6 2. By striking from line one (1) of paragraph a of subsec-
7 tion two (2) the word "commission" and inserting in lieu thereof
8 the word "department".

9 3. By striking from line two (2) of paragraph a of subsection
10 two (2) the word "commission" and inserting in lieu thereof
11 the word "director".

12 4. By striking from line four (4) of paragraph a of subsec-
13 tion two (2) the word "commission" and inserting in lieu thereof
14 the word "department".

15 5. By striking from line two (2) of paragraph c of subsec-
16 tion two (2) the word "commission" and inserting in lieu thereof
17 the word "director".

18 6. By striking from line one (1) of subsection three (3)
19 the words "the commission is".

20 7. By striking from line three (3) of subsection three
21 (3) the word "it" and inserting in lieu thereof the words "the
22 director".

1 Sec. 98. Section four hundred twenty-two point forty-eight
2 (422.48), Code 1966, is hereby amended as follows:

3 1. By striking from lines nineteen (19) and twenty (20)
4 the words "It shall be the duty of the commission to" and inserting
5 in lieu thereof the words "The director shall".

6 2. By striking from lines twenty-two (22) and twenty-three
7 (23) the words "commission shall have the power to" and insert-
8 ing in lieu thereof the words "director may".

1 Sec. 99. Section four hundred twenty-two point fifty (422.50),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from lines eleven (11) and twelve (12) the

6 words "commission or any one of its duly authorized agents"
7 and inserting in lieu thereof the word "department".

8 3. By striking from lines fourteen (14) and fifteen (15)
9 the words "commission shall deem it advisable and" and inserting
10 in lieu thereof the word "director".

1 100. Section four hundred twenty-two point fifty-
2 one (422.51), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from lines sixteen (16) and seventeen (17)
7 of subsection one (1) the words "commission may require to
8 enable it correctly to complete" and inserting in lieu thereof
9 the words "department may require to correctly".

10 3. By striking from line nineteen (19) of subsection one
11 (1) the word "commission" and inserting in lieu thereof the
12 word "director".

13 4. By striking from line one (1) of subsection two (2)
14 the words "The commission, if it deems it" and inserting in
15 lieu thereof the word "If".

16 5. By inserting in line three (3) of subsection two (2)
17 after the word "division," the words "the director".

1 101. Section four hundred twenty-two point fifty-
2 three (422.53), Code 1966, is hereby amended as follows:

3 1. By striking from line twelve (12) of subsection one
4 (1) the words "state tax commission" and inserting in lieu
5 thereof the word "department".

6 2. By striking from lines thirteen (13) and fourteen (14)
7 of subsection one (1) the words "tax commission" and inserting
8 in lieu thereof the word "director".

9 3. By striking from line sixteen (16) of subsection one
10 (1) the word "commission" and inserting in lieu thereof the
11 word "director".

12 4. By striking from lines thirty-four (34) and thirty-five

13 (55) of subsection one (1) the words "commission may provide
14 through its" and inserting in lieu thereof the words "director
15 may provide by".

16 5. By striking from line thirty-eight (38) of subsection
17 one (1) the word "commission" and inserting in lieu thereof
18 the word "director".

19 6. By striking from line forty-three (43) of subsection
20 one (1) the words "state tax commission" and inserting in lieu
21 thereof the word "director".

22 7. By striking from line forty-eight (48) of subsection
23 one (1) the word "it" and inserting in lieu thereof the words
24 "the director".

25 8. By striking from line forty-nine (49) of subsection
26 one (1) the words "prescribe; and it" and inserting in lieu
27 thereof the words "prescribe. The director".

28 9. By striking from line fifty-three (53) of subsection
29 one (1) the word "commission" and inserting in lieu thereof
30 the word "department".

31 10. By striking from line three (3) of subsection two (2)
32 the word "commission" and inserting in lieu thereof the word
33 "department".

34 11. By striking from lines one (1) and two (2) of subsection
35 three (3) the words "commission may, when in its judgment it
36 is" and inserting in lieu thereof the words "director may,
37 when".

38 12. By striking from line two (2) of subsection three (3)
39 the words "to do so".

40 13. By striking from line five (5) of subsection three
41 (3) the word "it" and inserting in lieu thereof the words "the
42 director".

43 14. By striking from line nine (9) of subsection three
44 (3) the word "commission" and inserting in lieu thereof the
45 word "director".

46 15. By striking from line thirteen (13) of subsection three

47 (3) the word "commission" and inserting in lieu thereof the
48 word "director".

49 16. By striking from line fourteen (14) of subsection three
50 (3) the word "it" and inserting in lieu thereof the words "the
51 director".

52 17. By striking from line fifteen (15) of subsection three
53 (3) the word "it" and inserting in lieu thereof the words "the
54 department".

55 18. By striking from line sixteen (16) of subsection three
56 (3) the word "commission" and inserting in lieu thereof the
57 word "department".

58 19. By striking from line seventeen (17) of subsection
59 three (3) the word "it" and inserting in lieu thereof the words
60 "the director".

1 Sec. 102. Section four hundred twenty-two point fifty-
2 three (422.53), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from line twelve (12) of subsection one
7 (1) the word "commission" and inserting in lieu thereof the
8 word "director".

9 3. By striking from line sixteen (16) of subsection one
10 (1) the word "commission" and inserting in lieu thereof the
11 word "director".

12 4. By striking from line two (2) of subsection two (2)
13 the word "commission" and inserting in lieu thereof the word
14 "department".

15 5. By striking from line two (2) of subsection three (3)
16 the word "commission" and inserting in lieu thereof the word
17 "department".

18 6. By striking from line four (4) of subsection four (4)
19 the word "commission" and inserting in lieu thereof the word
20 "department".

21 7. By striking from line four (4) of subsection five (5)
22 the word "commission" and inserting in lieu thereof the word
23 "department".

24 8. By striking from line five (5) of subsection five (5)
25 the word "commission" and inserting in lieu thereof the word
26 "director".

27 9. By striking from line nine (9) of subsection five (5)
28 the word "commission" and inserting in lieu thereof the word
29 "director".

30 10. By striking from line two (2) of subsection six (6)
31 the word "commission" and inserting in lieu thereof the word
32 "department".

33 11. By striking from line eight (8) of subsection seven
34 (7) the word "commission" and inserting in lieu thereof the
35 word "director".

1 Sec. 103. Section four hundred twenty-two point fifty-
2 four (422.54), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "department".

6 2. By striking from line fourteen (14) of subsection one
7 (1) the word "commission" and inserting in lieu thereof the
8 word "department".

9 3. By striking from line six (6) of subsection two (2)
10 the words "commission, such commission" and inserting in lieu
11 thereof the words "department, the department".

12 4. By striking from line eight (8) of subsection two (2)
13 the word "it" and inserting in lieu thereof the words "the
14 department".

15 5. By striking from line thirteen (13) of subsection two
16 (2) the word "commission" and inserting in lieu thereof the
17 word "department".

18 6. By striking from line nineteen (19) of subsection two
19 (2) the word "commission" and inserting in lieu thereof the
20 word "director".

21 7. By striking from line twenty (20) of subsection two
22 (2) the words "commission of its" and inserting in lieu thereof
23 the words "director on his".

24 8. By striking from line twenty-four (24) of subsection
25 two (2) the word "commission" and inserting in lieu thereof
26 the word "director".

27 9. By striking from line twenty-four (24) of subsection
28 two (2) the word "its" and inserting in lieu thereof the word
29 "the".

1 Sec. 104. Section four hundred twenty-two point fifty-
2 five (422.55), Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) of subsec-
4 tion one (1) the words "from the commission of its determination"
5 and inserting in lieu thereof the words "of a determination
6 by the director".

7 2. By striking from line two (2) of subsection two (2)
8 the words "chairman of the commission" and inserting in lieu
9 thereof the word "director".

10 3. By striking from line seven (7) of subsection two (2)
11 the word "commission" and inserting in lieu thereof the word
12 "director".

13 4. By striking from line four (4) of subsection three (3)
14 the word "commission" and inserting in lieu thereof the word
15 "director".

16 5. By striking from line eight (8) of subsection three
17 (3) the word "commission" and inserting in lieu thereof the
18 word "director".

19 6. By striking from line eleven (11) of subsection three
20 (3) the word "commission" and inserting in lieu thereof the
21 word "director".

1 Sec. 105. Section four hundred twenty-two point fifty-
2 six (422.56), Code 1966, is hereby amended by striking from
3 line nineteen (19) the word "commission" and inserting in lieu
4 thereof the word "director".

1 Sec. 106. Section four hundred twenty-two point fifty-
2 eight (422.58), Code 1966, is hereby amended as follows:

3 1. By striking from line fourteen (14) of subsection one
4 (1) the word "commission" and inserting in lieu thereof the
5 word "director".

6 2. By striking from line seventeen (17) of subsection one
7 (1) the word "commission" and inserting in lieu thereof the
8 word "department".

9 3. By striking from line one (1) of subsection four (4)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

1 Sec. 107. Section four hundred twenty-two point fifty-
2 nine (422.59), Code 1966, is hereby amended by striking from
3 lines one (1) and two (2) the words "commission and its employees"
4 and inserting in lieu thereof the word "director".

1 Sec. 108. Section four hundred twenty-two point sixty (422.60),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from lines three (3) and four (4) the words
6 "Each member of said commission" and inserting in lieu thereof
7 the words "The director".

1 Sec. 109. Section four hundred twenty-two point sixty-
2 one (422.61), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line one (1) of subsection two (2)
7 the word "commission" and inserting in lieu thereof the word
8 "director".

9 3. By striking from line one (1) of subsection three (3)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

12 4. By striking from line four (4) of subsection three (3)

13 the word "commission" and inserting in lieu thereof the word
14 "department".

15 5. By striking from line seven (7) of subsection three
16 (3) the word "commission" and inserting in lieu thereof the
17 word "department".

18 6. By striking from line ten (10) of subsection three (3)
19 the word "commission" and inserting in lieu thereof the word
20 "director".

21 7. By striking from line twelve (12) of subsection three
22 (3) the words "commission may, in its discretion," and insert-
23 ing in lieu thereof the words "director may".

24 8. By striking from line sixteen (16) of subsection three
25 (3) the word "commission" and inserting in lieu thereof the
26 word "department".

27 9. By striking from line nineteen (19) of subsection three
28 (3) the word "commission" and inserting in lieu thereof the
29 word "director".

30 10. By striking from line one (1) of subsection four (4)
31 the words "commission may, at its discretion," and inserting
32 in lieu thereof the words "department may".

33 11. By striking from line five (5) of subsection four (4)
34 the words "state tax commission" and inserting in lieu thereof
35 the word "department".

36 12. By striking from line seven (7) the words ", the tax
37 commission may, at its discretion," and inserting in lieu thereof
38 the words "the department may".

39 13. By striking from line nine (9) of subsection four (4)
40 the word "commission" and inserting in lieu thereof the word
41 "director".

1 Sec. 110. Section four hundred twenty-two point sixty-
2 two (422.62), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from line five (5) the words "said commis-

6 sion" and inserting in lieu thereof the words "the department".

7 3. By striking from line fourteen (14) the word "commis-
8 sion" and inserting in lieu thereof the word "director".

1 Sec. 111. Section four hundred twenty-two point sixty-
2 three (422.63), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line seven (7) of subsection one (1)
7 the word "it" and inserting in lieu thereof the words "the
8 director".

9 3. By striking from line eleven (11) of subsection one
10 (1) the word "commission" and inserting in lieu thereof the
11 word "director".

12 4. By striking from line nineteen (19) of subsection one
13 (1) the word "it" and inserting in lieu thereof the words "the
14 director".

15 5. By striking from line one (1) of subsection two (2)
16 the word "commission" and inserting in lieu thereof the word
17 "director".

18 6. By striking from line eleven (11) of subsection three
19 (3) the words "secretary of the commission" and inserting in
20 lieu thereof the word "director".

21 7. By striking from line two (2) of subsection four (4)
22 the word "commission" and inserting in lieu thereof the word
23 "director".

24 8. By striking from line seven (7) of subsection four (4)
25 the word "commission" and inserting in lieu thereof the word
26 "director".

27 9. By striking from lines one (1) and two (2) of subsec-
28 tion five (5) the word "commission" and inserting in lieu thereof
29 the word "director".

1 Sec. 112. Section four hundred twenty-two point sixty-
2 four (422.64), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line three (3) of subsection one (1)
7 the word "it" and inserting in lieu thereof the words "the
8 director".

9 3. By striking from line five (5) the word "commission"
10 and inserting in lieu thereof the words "the director".

11 4. By striking from line two (2) of subsection two (2)
12 the word "commission" and inserting in lieu thereof the word
13 "director".

14 5. By striking from line one (1) of subsection four (4)
15 the words "commission may require such of the" and inserting
16 in lieu thereof the words "director may require certain".

17 6. By striking from lines two (2) and three (3) of subsec-
18 tion four (4) the words "as it may designate".

19 7. By striking from line five (5) of subsection four (4)
20 the word "it" and inserting in lieu thereof the words "the
21 director".

22 8. By striking from line one (1) of subsection five (5)
23 the word "commission" and inserting in lieu thereof the word
24 "director".

25 9. By striking from line five (5) of subsection five (5)
26 the word "its" and inserting in lieu thereof the word "as".

1 Sec. 113. Section four hundred twenty-two point sixty-
2 five (422.65), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from lines fifteen (15) and sixteen (16)
7 of subsection one (1) the word "commission" and inserting in
8 lieu thereof the word "director".

1 Sec. 114. Section four hundred twenty-two point sixty-
2 six (422.66), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from line eleven (11) the word "commission"
6 and inserting in lieu thereof the word "department".

7 3. By striking from lines fifteen (15) and sixteen (16)
8 the word "commission" and inserting in lieu thereof the word
9 "director".

1 Sec. 115. Section four hundred twenty-two point sixty-
2 seven (422.67), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line six (6) the word "commission"
6 and inserting in lieu thereof the word "director".

1 Sec. 116. Section four hundred twenty-two point sixty-
2 eight (422.68), Code 1966, is hereby amended by striking from
3 lines one (1) and two (2) the word "commission" and inserting
4 in lieu thereof the word "department".

1 Sec. 117. Section four hundred twenty-two point seventy-
2 one (422.71), Code 1966, is hereby amended by striking from
3 lines one (1) and two (2) the word "commission" and inserting
4 in lieu thereof the word "director".

1 Sec. 118. Section four hundred twenty-three point one (423.1),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) of subsection five (5)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line sixteen (16) of subsection five
7 (5) the word "commission" and inserting in lieu thereof the
8 word "director".

9 3. By striking from line one (1) of subsection eight (8)
10 the word ", 'commission',".

11 4. By adding thereto the following subsection:

12 "'Department' and 'director' shall have the same meaning
13 as defined in section four hundred twenty-two point three (422.3)

14 of the Code."

1 Sec. 119. Section four hundred twenty-three point two (423.2),
2 Code 1966, is hereby amended by striking from line ten (10)
3 the word "commission" and inserting in lieu thereof the word
4 "department".

1 Sec. 120. Section four hundred twenty-three point six (423.6),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) of subsection two (2)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line eight (8) of subsection two (2)
7 the words "state commission" and inserting in lieu thereof
8 the word "department".

9 3. By striking from lines three (3) and four (4) of sub-
10 section three (3) the word "commission" and inserting in lieu
11 thereof the word "department".

1 Sec. 121. Section four hundred twenty-three point seven
2 (423.7), Code 1966, is hereby amended as follows:

3 1. By striking from line thirteen (13) the word "commis-
4 sion" and inserting in lieu thereof the word "director".

5 2. By striking from line eighteen (18) the word "commis-
6 sion" and inserting in lieu thereof the word "department".

7 3. By striking from line twenty-one (21) the word "commis-
8 sion" and inserting in lieu thereof the word "department".

9 4. By striking from line twenty-five (25) the word "commis-
10 sion" and inserting in lieu thereof the word "director".

1 Sec. 122. Section four hundred twenty-three point eight
2 (423.8), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from line eleven (11) the word "commission"
6 and inserting in lieu thereof the word "director".

1 Sec. 123. Section four hundred twenty-three point nine
2 (423.9), Code 1966, is hereby amended as follows:

3 1. By striking from line eleven (11) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line twelve (12) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from line fourteen (14) the word "commis-
8 sion" and inserting in lieu thereof the word "department".

1 Sec. 124. Section four hundred twenty-three point ten (423.10),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "commission may, in its discretion" and inserting in lieu thereof
5 the words "director may".

6 2. By striking from line six (6) the word "commission"
7 and inserting in lieu thereof the word "director".

8 3. By striking from line eleven (11) the word "commission"
9 and inserting in lieu thereof the word "director".

10 4. By striking from line nineteen (19) the word "commis-
11 sion" and inserting in lieu thereof the word "director".

1 Sec. 125. Section four hundred twenty-three point eleven
2 (423.11), Code 1966, is hereby amended by striking from line
3 ten (10) the word "commission" and inserting in lieu thereof
4 the word "director".

1 Sec. 126. Section four hundred twenty-three point thirteen
2 (423.13), Code 1966, is hereby amended as follows:

3 1. By striking from lines four (4) and five (5) the word
4 "commission" and inserting in lieu thereof the word "depart-
5 ment".

6 2. By striking from line eleven (11) the word "commission"
7 and inserting in lieu thereof the word "department".

8 3. By striking from lines thirteen (13) and fourteen (14)
9 the word "commission" and inserting in lieu thereof the word
10 "director".

11 4. By striking from line nineteen (19) the word "commis-
12 sion" and inserting in lieu thereof the word "director".

13 5. By striking from lines thirty-three (33) and thirty-
14 four (34) the words "The commission, if it deems it" and

15 inserting in lieu thereof the word "If".

16 6. By inserting in line thirty-five (35) after the word
17 "tax," the words "the director".

18 7. By striking from line thirty-eight (38) the word "com-
19 mission" and inserting in lieu thereof the word "director".

1 Sec. 127. Section four hundred twenty-three point fourteen
2 (423.14), Code 1966, is hereby amended as follows:

3 1. By striking from lines four (4) and five (5) the word
4 "commission" and inserting in lieu thereof the word "depart-
5 ment".

6 2. By striking from line eleven (11) the word "commission"
7 and inserting in lieu thereof the word "director".

1 Sec. 128. Section four hundred twenty-three point fifteen
2 (423.15), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "commission may, when in its judgment it is" and inserting
5 in lieu thereof the words "director may, when".

6 2. By striking from line three (3) the words "to do so".

7 3. By striking from line eight (8) the word "it" and insert-
8 ing in lieu thereof the words "the department".

9 4. By striking from lines twelve (12) and thirteen (13)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

12 5. By striking from lines sixteen (16) and seventeen (17)
13 the word "commission" and inserting in lieu thereof the word
14 "director".

15 6. By striking from line seventeen (17) the word "it" and
16 inserting in lieu thereof the words "the director".

17 7. By striking from line eighteen (18) the word "it" and
18 inserting in lieu thereof the words "the department".

19 8. By striking from line nineteen (19) the word "commis-
20 sion" and inserting in lieu thereof the word "department".

21 9. By striking from line twenty (20) the word "it" and
22 inserting in lieu thereof the word "director".

1 Sec. 129. Section four hundred twenty-three point sixteen

2 (423.16), Code 1966, is hereby amended as follows:

3 1. By striking from lines seven (7) and eight (8) the words
4 "commission, the commission" and inserting in lieu thereof
5 the words "department, the department".

6 2. By striking from line ten (10) the word "commission"
7 and inserting in lieu thereof the word "department".

8 3. By striking from line seventeen (17) the word "commis-
9 sion" and inserting in lieu thereof the word "department".

1 Sec. 130. Section four hundred twenty-three point eighteen
2 (423.18), Code 1966, is hereby amended as follows:

3 1. By striking from line fifteen (15) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line eighteen (18) the word "commis-
6 sion" and inserting in lieu thereof the word "department".

7 3. By striking from line twenty-three (23) the word "com-
8 mission" and inserting in lieu thereof the word "director".

1 Sec. 131. Section four hundred twenty-three point twenty
2 (423.20), Code 1966, is hereby amended by striking from line
3 five (5) the word "commission" and inserting in lieu thereof
4 the word "director".

1 Sec. 132. Section four hundred twenty-three point twenty-
2 one (423.21), Code 1966, is hereby amended as follows:

3 1. By striking from line seven (7) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from line eight (8) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from lines eight (8), nine (9), and ten
8 (10) the words "commission or any of its duly authorized agents
9 is hereby authorized to" and inserting in lieu thereof the
10 words "director or any duly authorized agent of the department
11 may".

12 4. By striking from line fourteen (14) the word "to".

13 5. By striking from line seventeen (17) the word "to".

14 6. By striking from line twenty-two (22) the word "commis-
15 sion" and inserting in lieu thereof the word "director".

1 Sec. 133. Section four hundred twenty-three point twenty-
2 two (423.22), Code 1966, is hereby amended as follows:

3 1. By striking from lines six (6) and seven (7) the words
4 "of the commission".

5 2. By striking from line eight (8) the word "commission"
6 and inserting in lieu thereof the word "director".

7 3. By striking from line twenty-two (22) the word "commis-
8 sion" and inserting in lieu thereof the word "director".

9 4. By striking from lines thirty (30) and thirty-one (31)
10 the words "commission shall have the power in its discretion
11 to" and inserting in lieu thereof the words "director may".

1 Sec. 134. Section four hundred twenty-three point twenty-
2 three (423.23), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the word "commission"
4 and inserting in lieu thereof the word "director".

5 2. By striking from lines three (3) and four (4) the words
6 "commission and its employees" and inserting in lieu thereof
7 the words "director and employees of the department".

1 Sec. 135. Section four hundred twenty-four point two (424.2),
2 Code 1966, is hereby amended as follows:

3 1. By striking all of subsection one (1) of such section.

4 2. By adding thereto the following new subsections:

5 a. "'Department' means department of revenue."

6 b. "'Director' means director of revenue."

1 Sec. 136. Section four hundred twenty-four point five (424.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line six (6) the words "commission,
4 such commission" and inserting in lieu thereof the words "depart-
5 ment, the department".

6 2. By striking from line eight (8) the word "it" and in-
7 serting in lieu thereof the words "the department".

8 3. By striking from line thirteen (13) the word "commis-
9 sion" and inserting in lieu thereof the word "director".

10 4. By striking from line nineteen (19) the word "commis-
11 sion" and inserting in lieu thereof the word "director".

12 5. By striking from line twenty (20) the words "commis-
13 sion of its" and inserting in lieu thereof the words "director
14 of his".

15 6. By striking from line twenty-four (24) the word "com-
16 mission" and inserting in lieu thereof the word "director".

17 7. By striking from line twenty-four (24) the word "it"
18 and inserting in lieu thereof the word "the".

1 Sec. 137. Section four hundred twenty-four point six (424.6),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) of subsec-
4 tion one (1) the words "from the commission of its determina-
5 tion" and inserting in lieu thereof the words "of a determina-
6 tion by the director".

7 2. By striking from line two (2) of subsection two (2)
8 the words "chairman of the commission" and inserting in lieu
9 thereof the word "director".

10 3. By striking from line seven (7) of subsection two (2)
11 the word "commission" and inserting in lieu thereof the word
12 "director".

13 4. By striking from line four (4) of subsection three (3)
14 the word "commission" and inserting in lieu thereof the word
15 "director".

16 5. By striking from line seven (7) of subsection three
17 (3) the word "commission" and inserting in lieu thereof the
18 word "director".

19 6. By striking from line ten (10) of subsection three (3)
20 the word "commission" and inserting in lieu thereof the word
21 "director".

1 Sec. 138. Section four hundred twenty-four point seven
2 (424.7), Code 1966, is hereby amended as follows:

3 1. By striking from line eighteen (18) the word "commis-
4 sion" and inserting in lieu thereof the word "director".

5 2. By striking from line forty-one (41) the word "commis-
6 sion" and inserting in lieu thereof the word "department".

7 3. By striking from line forty-five (45) the word "commis-
8 sion" and inserting in lieu thereof the word "director".

9 4. By striking from line forty-six (46) the word "commis-
10 sion" and inserting in lieu thereof the word "director".

11 5. By striking from line fifty-two (52) the word "commis-
12 sion" and inserting in lieu thereof the word "director".

13 6. By striking from lines sixty-eight (68) and sixty-nine
14 (69) the word "commission" and inserting in lieu thereof the
15 word "department".

16 7. By striking from line seventy-one (71) the word "com-
17 mission" and inserting in lieu thereof the word "director".

18 8. By striking from line seventy-nine (79) the word "com-
19 mission" and inserting in lieu thereof the word "director".

1 Sec. 139. Section four hundred twenty-four point ten (424.10),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the word "director".

5 2. By striking from line four (4) the word "It" and insert-
6 ing in lieu thereof the words "The director".

1 Sec. 140. Section four hundred twenty-four point eleven
2 (424.11), Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) the words
4 "tax commission shall have the power to" and inserting in lieu
5 thereof the words "director may".

6 2. By striking from line nine (9) the words "It shall further
7 have the power to" and inserting in lieu thereof the words
8 "The director may also".

9 3. By striking from line thirteen (13) the word "to".

10 4. By striking from line fifteen (15) the words "to take"
11 and inserting in lieu thereof the word "take".

12 5. By striking from line seventeen (17) the word "to".

13 6. By striking from lines eighteen (18) and nineteen (19)
14 the words "tax commission is empowered any time and from time
15 to time to" and inserting in lieu thereof the words "director
16 may".

17 7. By striking from lines twenty-one (21) and twenty-two
18 (22) the words "tax commission" and inserting in lieu thereof
19 the word "department".

20 8. By striking from line twenty-seven (27) the word "com-
21 mission" and inserting in lieu thereof the word "director".

1 Sec. 141. Section four hundred twenty-four point twelve
2 (424.12), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the word "commission"
4 and inserting in lieu thereof the word "department".

5 2. By striking from line five (5) the words "said commis-
6 sion" and inserting in lieu thereof the words "the department".

1 Sec. 142. Section four hundred twenty-four point thirteen
2 (424.13), Code 1966, is hereby amended as follows:

3 1. By striking from line eight (8) of subsection one (1)
4 the word "commission" and inserting in lieu thereof the word
5 "director".

6 2. By striking from line eleven (11) of subsection one
7 (1) the word "commission" and inserting in lieu thereof the
8 word "department".

9 3. By striking from line one (1) of subsection three (3)
10 the word "commission" and inserting in lieu thereof the word
11 "director".

1 Sec. 143. Section four hundred twenty-five point one (425.1),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) of subsec-
4 tion one (1) the words "state tax commission" and inserting
5 in lieu thereof the words "department of revenue".

6 2. By striking from line seven (7) of subsection one (1)
7 the words "state tax commission" and inserting in lieu thereof
8 the words "director of revenue".

9 3. By striking from line thirteen (13) of subsection three
10 (3) the word "commission" and inserting in lieu thereof the
11 words "department of revenue".

12 4. By striking from line two (2) of subsection four (4)
13 the word "commission" and inserting in lieu thereof the words

14 "department of revenue".

1 Sec. 144. Section four hundred twenty-five point four (425.4),
2 Code 1966, is hereby amended by striking from line eleven (11)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 145. Section four hundred twenty-five point seven
2 (425.7), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection three (3)
4 the words "state tax commission" and inserting in lieu thereof
5 the words "director of revenue".

6 2. By striking from line six (6) of subsection three (3)
7 the word "commission" and inserting in lieu thereof the word
8 "director".

9 3. By striking from lines seven (7) and eight (8) of sub-
10 section three (3) the words "state tax commission" and insert-
11 ing in lieu thereof the words "department of revenue".

12 4. By striking from line seventeen (17) of subsection three
13 (3) the words "state tax commission" and inserting in lieu
14 thereof the words "director of revenue".

15 5. By striking from lines twenty-two (22) and twenty-three
16 (23) of subsection three (3) the words "chairman of the state
17 tax commission" and inserting in lieu thereof the words "di-
18 rector of revenue".

19 6. By striking from lines twenty-five (25) and twenty-
20 six (26) of subsection three (3) the words "state tax commission"
21 and inserting in lieu thereof the words "director of revenue".

22 7. By striking from line thirty-six (36) of subsection
23 three (3) the words "state tax commission" and inserting in
24 lieu thereof the words "department of revenue".

25 8. By striking from line thirty-seven (37) of subsection
26 three (3) the words "state tax commission" and inserting in
27 lieu thereof the words "director of revenue".

1 Sec. 146. Section four hundred twenty-five point eight
2 (425.8), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the word "commission"

4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from line nine (9) the word "commission"
6 and inserting in lieu thereof the words "department of rev-
7 enue".

8 3. By striking from lines sixteen (16) and seventeen (17)
9 the words "commission shall have the power and authority to"
10 and inserting in lieu thereof the words "director of revenue
11 may".

1 Sec. 147. Section four hundred twenty-five point nine (425.9),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line seven (7) the words "state tax
4 commission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from line nine (9) the word "commission"
7 and inserting in lieu thereof the word "department".

8 3. By striking from line twenty (20) the words "state tax
9 commission" and inserting in lieu thereof the words "director
10 of revenue".

1 Sec. 148. Section four hundred twenty-five point ten (425.10),
2 Code 1966, is hereby amended by striking from line six (6)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 149. Section four hundred twenty-six A point three
2 (426A.3), Code 1966, is hereby amended by striking from line
3 thirteen (13) the words "state tax commission" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 150. Section four hundred twenty-six A point four
2 (426A.4), Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line ten (10) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 151. Section four hundred twenty-six A point six

2 (426A.6), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line seven (7) the word "commission"
7 and inserting in lieu thereof the word "director".

8 3. By striking from line eight (8) the words "state tax
9 commission" and inserting in lieu thereof the words "depart-
10 ment of revenue".

11 4. By striking from lines seventeen (17) and eighteen (18)
12 the words "state tax commission" and inserting in lieu thereof
13 the words "director of revenue".

14 5. By striking from line twenty-four (24) the words "chair-
15 man of the state tax commission" and inserting in lieu thereof
16 the words "director of revenue".

17 6. By striking from line twenty-seven (27) the words "state
18 tax commission" and inserting in lieu thereof the words "di-
19 rector of revenue".

20 7. By striking from line thirty-eight (38) the words "state
21 tax commission" and inserting in lieu thereof the words "de-
22 partment of revenue".

23 8. By striking from lines thirty-nine (39) and forty (40)
24 the words "state tax commission" and inserting in lieu thereof
25 the words "director of revenue".

1 Sec. 152. Section four hundred twenty-six A point seven
2 (426A.7), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line eleven (11) the word "commission"
7 and inserting in lieu thereof the words "department of revenue".

8 3. By striking from line thirteen (13) the word "commis-
9 sion" and inserting in lieu thereof the words "director of
10 revenue".

1 Sec. 153. Section four hundred twenty-six A point eight

2 (426A.8), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) the words "state tax
4 commission" and inserting in lieu thereof the words "depart-
5 ment of revenue".

6 2. By striking from line twelve (12) the word "commission"
7 and inserting in lieu thereof the word "department".

8 3. By striking from line twenty-two (22) the words "state
9 tax commission" and inserting in lieu thereof the words "di-
10 rector of revenue".

1 Sec. 154. Section four hundred twenty-six A point nine
2 (426A.9), Code 1966, is hereby amended by striking from line
3 six (6) the words "state tax commission" and inserting in lieu
4 thereof the words "director of revenue".

1 Sec. 155. Section four hundred twenty-seven point one (427.1),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line thirty-six (36) of subsection
4 eleven (11) the words "state tax commission" and inserting
5 in lieu thereof the words "director of revenue".

6 2. By striking from line seven (7) of subsection twenty-
7 four (24) the words "state tax commission" and inserting in
8 lieu thereof the words "director of revenue".

9 3. By striking from line three (3) of subsection twenty-
10 seven (27) the words "state tax commission" and inserting in
11 lieu thereof the words "director of revenue".

12 4. By striking from lines five (5), six (6), and seven (7)
13 of subsection twenty-seven (27) the words "tax commission shall
14 also have power on its own motion to" and inserting in lieu
15 thereof the words "director of revenue may also on his own
16 motion".

17 5. By striking from lines nine (9) and ten (10) of subsec-
18 tion twenty-seven (27) the words "tax commission" and inserting
19 in lieu thereof the words "director of revenue".

20 6. By striking from lines thirteen (13) and fourteen (14)
21 of subsection twenty-seven (27) the words "state tax commission"
22 and inserting in lieu thereof the words "director of revenue".

23 7. By striking from lines fourteen (14) and fifteen (15)
24 of subsection twenty-seven (27) the words "state tax commission"
25 and inserting in lieu thereof the words "director of revenue".

26 8. By striking from lines twenty-one (21) and twenty-two
27 (22) of subsection twenty-seven (27) the words "state tax com-
28 mission" and inserting in lieu thereof the words "director
29 of revenue".

1 Sec. 156. Section four hundred twenty-seven point sixteen
2 (427.16), Code 1966, is hereby amended as follows:

3 1. By striking from lines four (4) and five (5) of para-
4 graph c of subsection three (3) the words "state tax commis-
5 sion" and inserting in lieu thereof the words "department of
6 revenue".

7 2. By striking from lines five (5) and six (6) of subsec-
8 tion four (4) the words "state tax commission" and inserting
9 in lieu thereof the words "director of revenue".

1 Sec. 157. Section four hundred twenty-eight point twenty-
2 four (428.24), Code 1966, is hereby amended by striking from
3 lines fifteen (15) and sixteen (16) the words "state tax com-
4 mission" and inserting in lieu thereof the words "department
5 of revenue".

1 Sec. 158. Section four hundred twenty-eight point twenty-
2 five (428.25), Code 1966, is hereby amended by striking from
3 line nine (9) the words "state tax commission" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 159. Section four hundred twenty-eight point twenty-
2 six (428.26), Code 1966, is hereby amended by striking from
3 line eleven (11) the words "state tax commission" and insert-
4 ing in lieu thereof the words "department of revenue".

1 Sec. 160. Section four hundred twenty-eight point twenty-
2 eight (428.28), Code 1966, is hereby amended as follows:

3 1. By striking from line nine (9) the words "state commis-
4 sion" and inserting in lieu thereof the words "department of
5 revenue".

6 2. By striking from line thirteen (13) the words "state

7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 161. Section four hundred twenty-eight point twenty-
2 nine (428.29), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state commis-
4 sion shall at its meeting" and inserting in lieu thereof the
5 words "director of revenue shall".

6 2. By striking from line six (6) the word "it" and insert-
7 ing in lieu thereof the words "the director".

8 3. By striking from line seven (7) the word "its" and in-
9 serting in lieu thereof the words "the director's".

10 4. By striking from lines twelve (12) and thirteen (13)
11 the words "state tax commission" and inserting in lieu thereof
12 the words "director of revenue".

13 5. By striking from line eighteen (18) the words "state
14 commission" and inserting in lieu thereof the words "depart-
15 ment of revenue".

16 6. By striking from lines twenty (20) and twenty-one (21)
17 the words "state commission" and inserting in lieu thereof
18 the words "department of revenue".

19 7. By striking from line twenty-one (21) the word "its"
20 and inserting in lieu thereof the words "the department's".

1 Sec. 162. Section four hundred twenty-eight point thirty
2 (428.30), Code 1966, is hereby amended by striking from line
3 four (4) the words "state commission" and inserting in lieu
4 thereof the words "director of revenue".

1 Sec. 163. Section four hundred twenty-eight point thirty-
2 one (428.31), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state commis-
4 sion" and inserting in lieu thereof the words "director of
5 revenue".

6 2. By striking from lines five (5) and six (6) the words
7 "said state commission" and inserting in lieu thereof the words
8 "the director of revenue".

9 3. By striking from line ten (10) the words "on said review"

10 and inserting in lieu thereof the words "of the director".

1 Sec. 164. Section four hundred twenty-eight point thirty-
2 two (428.32), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "said state
4 commission" and inserting in lieu thereof the words "the di-
5 rector of revenue".

6 2. By striking from line six (6) the word "commission"
7 and inserting in lieu thereof the words "director of revenue".

8 3. By striking from line nine (9) the words "state com-
9 mission" and inserting in lieu thereof the words "director
10 of revenue".

1 Sec. 165. Section four hundred twenty-eight point thirty-
2 three (428.33), Code 1966, is hereby amended by striking from
3 lines two (2) and three (3) the word "commission" and insert-
4 ing in lieu thereof the words "director of revenue".

1 Sec. 166. Section four hundred twenty-eight point thirty-
2 five (428.35), Code 1966, is hereby amended by striking from
3 line thirteen (13) of subsection three (3) the words "state
4 tax commission" and inserting in lieu thereof the words "di-
5 rector of revenue".

1 Sec. 167. Section four hundred twenty-eight A point seven
2 (428A.7), Code 1966, is hereby amended by striking from line
3 one (1) the words "state tax commission" and inserting in lieu
4 thereof the words "director of revenue".

1 Sec. 168. Section four hundred twenty-eight A point eight
2 (428A.8), Code 1966, is hereby amended by striking from line
3 thirteen (13) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 169. Section four hundred twenty-eight A point eleven
2 (428A.11), Code 1966, is hereby amended by striking from line
3 one (1) the word "commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 170. Section four hundred twenty-eight A point twelve
2 (428A.12), Code 1966, is hereby amended by striking from lines
3 two (2) and three (3) the words "state tax commission" and

4 inserting in lieu thereof the words "department of revenue".

1 Sec. 171. Section four hundred thirty A point five (430A.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line eight (8) the words "state tax
7 commission which" and inserting in lieu thereof the words "di-
8 rector of revenue who".

9 3. By striking from line twelve (12) the words "state tax
10 commission" and inserting in lieu thereof the words "director
11 of revenue".

12 4. By striking from line seventeen (17) the words "state
13 tax commission" and inserting in lieu thereof the words "di-
14 rector of revenue".

15 5. By striking from line twenty-four (24) the words "state
16 tax commission" and inserting in lieu thereof the words "di-
17 rector of revenue".

18 6. By striking from line twenty-seven (27) the word "it"
19 and inserting in lieu thereof the words "the director".

20 7. By striking from line thirty (30) the words "state tax
21 commission" and inserting in lieu thereof the words "director
22 of revenue".

23 8. By striking from line thirty-one (31) the word "it"
24 and inserting in lieu thereof the words "the director".

25 9. By striking from line thirty-six (36) the words "state
26 tax commission" and inserting in lieu thereof the words "di-
27 rector of revenue".

28 10. By striking from line thirty-seven (37) the word "it"
29 and inserting in lieu thereof the words "the director".

1 Sec. 172. Section four hundred thirty-three point one (433.1),
2 Code 1966, is hereby amended by striking from lines four (4)
3 and five (5) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 173. Section four hundred thirty-three point two (433.2),

2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line four (4) the word "it" and insert-
7 ing in lieu thereof the words "the director".

8 3. By striking from line six (6) the word "it" and insert-
9 ing in lieu thereof the words "the director".

10 4. By striking from line eight (8) the word "it" and insert-
11 ing in lieu thereof the words "the director".

1 Sec. 174. Section four hundred thirty-three point three
2 (433.3), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line ten (10) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 175. Section four hundred thirty-three point four
2 (433.4), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission shall, at its meeting" and inserting
5 in lieu thereof the words "director of revenue shall".

6 2. By striking from line seven (7) the word "it" and inserting
7 in lieu thereof the words "the director".

1 Sec. 176. Section four hundred thirty-three point five
2 (433.5), Code 1966, is hereby amended by striking from lines
3 one (1) and two (2) the words "state tax commission" and in-
4 serting in lieu thereof the words "director of revenue".

1 Sec. 177. Section four hundred thirty-three point seven
2 (433.7), Code 1966, is hereby amended by striking from lines
3 three (3) and four (4) the words "state tax commission" and
4 inserting in lieu thereof the words "director of revenue".

1 Sec. 178. Section four hundred thirty-three point eight
2 (433.8), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line nine (9) the words "said state
7 commission" and inserting in lieu thereof the words "the di-
8 rector".

1 Sec. 179. Section four hundred thirty-three point nine
2 (433.9), Code 1966, is hereby amended by striking from line
3 ten (10) the words "state tax commission" and inserting in
4 lieu thereof the words "director of revenue".

1 Sec. 180. Section four hundred thirty-four point one (434.1),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line twelve (12) the words "state com-
7 mission" and inserting in lieu thereof the words "director
8 of revenue".

9 3. By striking from line fourteen (14) the word "it" and
10 inserting in lieu thereof the words "the department of revenue".

11 4. By striking from line four (4) of subsection eight (8)
12 the words "said state commission" and inserting in lieu thereof
13 the words "the director of revenue".

1 Sec. 181. Section four hundred thirty-four point two (434.2),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from lines five (5) and six (6) the words
7 "state tax commission" and inserting in lieu thereof the words
8 "department of revenue".

9 3. By striking from lines seventeen (17) and eighteen (18)
10 the words "state tax commission" and inserting in lieu thereof
11 the words "director of revenue".

1 Sec. 182. Section four hundred thirty-four point three

2 (434.3), Code 1966, is hereby amended as follows:

3 1. By striking from lines three (3) and four (4) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from line seven (7) the words "state tax
7 commission" and inserting in lieu thereof the words "depart-
8 ment of revenue".

1 Sec. 183. Section four hundred thirty-four point four (434.4),
2 Code 1966, is hereby amended by striking from line nine (9)
3 the words "state commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 184. Section four hundred thirty-four point five
2 (434.5), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line six (6) the word "it" and insert-
7 ing in lieu thereof the words "the director".

1 Sec. 185. Section four hundred thirty-four point seven
2 (434.7), Code 1966, is hereby amended by striking from line
3 two (2) the words "state tax commission" and inserting in lieu
4 thereof the words "department of revenue".

1 Sec. 186. Section four hundred thirty-four point eight
2 (434.8), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from lines seven (7) and eight (8) the words
7 "state tax commission" and inserting in lieu thereof the words
8 "department of revenue".

1 Sec. 187. Section four hundred thirty-four point nine (434.9),
2 Code 1966, is hereby amended by striking from lines one (1)
3 and two (2) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 188. Section four hundred thirty-four point eleven

2 (434.11), Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line eight (8) the words "said state
7 tax commission" and inserting in lieu thereof the word "di-
8 rector".

1 Sec. 189. Section four hundred thirty-four point twelve
2 (434.12), Code 1966, is hereby amended as follows:

3 1. By striking from lines four (4) and five (5) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from lines seven (7) and eight (8) the words
7 "state tax commission" and inserting in lieu thereof the words
8 "director of revenue".

1 Sec. 190. Section four hundred thirty-four point fourteen
2 (434.14), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line five (5) the word "it" and in-
7 serting in lieu thereof the words "the director".

8 3. By striking from line six (6) the word "it" and insert-
9 ing in lieu thereof the words "the director".

10 4. By striking from line eight (8) the word "it" and insert-
11 ing in lieu thereof the words "the director".

12 5. By striking from line eleven (11) the words "state com-
13 mission" and inserting in lieu thereof the word "director".

1 Sec. 191. Section four hundred thirty-four point fifteen
2 (434.15), Code 1966, is hereby amended as follows:

3 1. By striking from line fourteen (14) the words "said
4 state commission" and inserting in lieu thereof the words "the
5 director of revenue".

6 2. By striking from lines seventeen (17) and eighteen (18)
7 the words "said state commission" and inserting in lieu thereof

8 the words "the director".

9 3. By striking from line twenty-two (22) the word "it"
10 and inserting in lieu thereof the words "the director".

2 Sec. 192. Section four hundred thirty-four point sixteen
3 (434.16), Code 1966, is hereby amended by striking from line
4 one (1) the words "state commission" and inserting in lieu
thereof the words "director of revenue".

1 Sec. 193. Section four hundred thirty-four point seventeen
2 (434.17), Code 1966, is hereby amended by striking from line
3 three (3) the words "state commission" and inserting in lieu
4 thereof the words "director of revenue".

1 Sec. 194. Section four hundred thirty-four point twenty-
2 two (434.22), Code 1966, is hereby amended by striking from
3 lines ten (10) and eleven (11) the words "state tax commis-
4 sion" and inserting in lieu thereof the words "director of
5 revenue".

1 Sec. 195. Section four hundred thirty-five point four (435.4),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line seven (7) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line twelve (12) of subsection seven
7 (7) the words "state tax commission" and inserting in lieu
8 thereof the words "department of revenue".

1 Sec. 196. Section four hundred thirty-five point five (435.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line three (3) the word "it" and in-
7 serting in lieu thereof the words "the director".

8 3. By striking from line six (6) the word "it" and insert-
9 ing in lieu thereof the words "the director".

10 4. By striking from line eight (8) the word "it" and in-
11 serting in lieu thereof the words "the director".

1 Sec. 197. Section four hundred thirty-five point six (435.6),
2 Code 1966, is hereby amended by striking from line three (3)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 198. Section four hundred thirty-five point seven
2 (435.7), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "At the meeting of the state tax commission on" and insert-
5 ing in lieu thereof the word "On".

6 2. By striking from line three (3) the word "it" and in-
7 serting in lieu thereof the words "the director of revenue".

8 3. By striking from line twelve (12) the word "it" and
9 inserting in lieu thereof the words "the director".

10 4. By striking from line thirteen (13) the words "state
11 tax commission" and inserting in lieu thereof the words "the
12 director".

13 5. By striking from line fifteen (15) the words "said state
14 commission" and inserting in lieu thereof the words "the di-
15 rector".

16 6. By striking from line seventeen (17) the words "state
17 commission" and inserting in lieu thereof the word "director".

18 7. By striking from lines eighteen (18) and nineteen (19)
19 the words "said state commission" and inserting in lieu thereof
20 the words "the director".

21 8. By striking from line twenty (20) the words "it to ascer-
22 tain" and inserting in lieu thereof the words "ascertainment
23 of".

24 9. By striking from line twenty-three (23) the words "said
25 state commission" and inserting in lieu thereof the word "di-
26 rector".

27 10. By striking from lines twenty-six (26) and twenty-
28 seven (27) the words "state tax commission" and inserting in
29 lieu thereof the words "director of revenue".

1 Sec. 199. Section four hundred thirty-five point eight
2 (435.8), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "the state tax commission shall also at said meeting" and in-
5 serting in lieu thereof the words "The director of revenue
6 shall at the time of assessment".

7 2. By striking from lines twelve (12) and thirteen (13)
8 the words "at the state tax commission" and inserting in lieu
9 thereof the words "to the department of revenue".

10 3. By striking from line fifteen (15) the words "state
11 tax commission" and inserting in lieu thereof the word "director".

12 4. By striking from lines nineteen (19) and twenty (20)
13 the words "state tax commission" and inserting in lieu thereof
14 the word "director".

15 5. By striking from line twenty-one (21) the words "state
16 tax commission" and inserting in lieu thereof the word "di-
17 rector".

1 Sec. 200. Section four hundred thirty-six point three (436.3),
2 Code 1966, is hereby amended by striking from lines four (4)
3 and five (5) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 201. Section four hundred thirty-six point four (436.4),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line three (3) the word "it" and in-
7 serting in lieu thereof the words "the director".

8 3. By striking from line four (4) the word "it" and insert-
9 ing in lieu thereof the words "the director".

10 4. By striking from line five (5) the word "it" and insert-
11 ing in lieu thereof the words "the director".

12 5. By striking from lines seven (7) and eight (8) the words
13 "state tax commission may call for" and inserting in lieu thereof
14 the words "director may require".

1 Sec. 202. Section four hundred thirty-six point five (436.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line eleven (11) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 203. Section four hundred thirty-six point six (436.6),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "The state tax commission shall meet on" and inserting in lieu
5 thereof the word "On".

6 2. By striking from line three (3) the words "and it shall
7 thereupon" and inserting in lieu thereof the words "the director
8 of revenue shall".

9 3. By striking from line eight (8) the word "it" and in-
10 serting in lieu thereof the words "the director".

11 4. By striking from lines nine (9) and ten (10) the words
12 "state tax commission" and inserting in lieu thereof the word
13 "director".

14 5. By striking from lines eleven (11) and twelve (12) the
15 words "said state commission" and inserting in lieu thereof
16 the words "the director".

17 6. By striking from line thirteen (13) the words "state
18 commission" and inserting in lieu thereof the word "director".

19 7. By striking from lines thirteen (13) and fourteen (14)
20 the words "or it".

21 8. By striking from lines sixteen (16) and seventeen (17)
22 the words "said state commission" and inserting in lieu thereof
23 the words "the director".

24 9. By striking from line eighteen (18) the words "it to
25 ascertain" and inserting in lieu thereof the words "ascertain-
26 ment of".

27 10. By striking from lines twenty (20) and twenty-one (21)
28 the words "state tax commission" and inserting in lieu thereof
29 the words "the director".

1 Sec. 204. Section four hundred thirty-six point seven (436.7),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line fifteen (15) the words "such state
7 commission" and inserting in lieu thereof the words "the di-
8 rector".

9 3. By striking from lines twenty-three (23) and twenty-
10 four (24) the words "state tax commission" and inserting in
11 lieu thereof the word "director".

12 4. By striking from line thirty-seven (37) the words "state
13 tax commission" and inserting in lieu thereof the word "di-
14 rector".

15 5. By striking from line forty-eight (48) the words "state
16 tax commission" and inserting in lieu thereof the word "di-
17 rector".

18 6. By striking from line sixty-seven (67) the words "said
19 state commission" and inserting in lieu thereof the word "di-
20 rector".

1 Sec. 205. Section four hundred thirty-six point eight (436.8),
2 Code 1966, is hereby amended by striking from line one (1)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 206. Section four hundred thirty-six point nine (436.9),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the words "Said state
4 tax commission" and inserting in lieu thereof the words "The
5 director of revenue".

6 2. By striking from line three (3) the words "by it".

7 3. By striking from lines eleven (11) and twelve (12) the
8 words "said state commission" and inserting in lieu thereof
9 the words "the director".

1 Sec. 207. Section four hundred thirty-seven point two (437.2),
2 Code 1966, is hereby amended by striking from lines eight (8)

3 and nine (9) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 208. Section four hundred thirty-seven point four
2 (437.4), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line four (4) the word "it" and in-
7 serting in lieu thereof the words "the director".

8 3. By striking from line six (6) the word "it" and insert-
9 ing in lieu thereof the words "the director".

10 4. By striking from line seven (7) the word "it" and insert-
11 ing in lieu thereof the words "the director".

1 Sec. 209. Section four hundred thirty-seven point five
2 (437.5), Code 1966, is hereby amended as follows:

3 1. By striking from lines eight (8) and nine (9) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line fifteen (15) the words "state
7 tax commission" and inserting in lieu thereof the word "director".

8 3. By striking from lines twenty (20) and twenty-one (21)
9 the words "state tax commission" and inserting in lieu thereof
10 the words "director of revenue".

1 Sec. 210. Section four hundred thirty-seven point six (437.6),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "The state tax commission shall, at its meeting on" and inserting
5 in lieu thereof the word "On".

6 2. By striking in line three (3) after the word "year,"
7 the words "the director of revenue shall".

8 3. By striking from line fourteen (14) the words "it can
9 obtain" and inserting in lieu thereof the word "obtainable".

10 4. By striking from line eighteen (18) the words "state
11 tax commission" and inserting in lieu thereof the word "director".

1 Sec. 211. Section four hundred thirty-seven point seven

2 (437.7), Code 1966, is hereby amended by striking from lines
3 two (2) and three (3) the words "said state tax commission"
4 and inserting in lieu thereof the words "the director of revenue".

1 Sec. 212. Section four hundred thirty-seven point eight
2 (437.8), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the words "said meeting
4 in July" and inserting in lieu thereof the words "the time
5 of determination of value by the director of revenue".

6 2. By striking from line four (4) the words "state tax
7 commission" and inserting in lieu thereof the word "director".

1 Sec. 213. Section four hundred thirty-seven point nine
2 (437.9), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line eleven (11) the words "said state
7 commission" and inserting in lieu thereof the words "the di-
8 rector".

1 Sec. 214. Section four hundred thirty-seven point ten (437.10),
2 Code 1966, is hereby amended by striking from lines ten (10)
3 and eleven (11) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 215. Section four hundred thirty-seven point twelve
2 (437.12), Code 1966, is hereby amended by striking from line
3 three (3) the words "state tax commission" and inserting in
4 lieu thereof the words "director of revenue".

1 Sec. 216. Section four hundred thirty-eight point two (438.2),
2 Code 1966, is hereby amended by striking lines eight (8) through
3 ten (10).

1 Sec. 217. Section four hundred thirty-eight point three
2 (438.3), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line four (4) of subsection nine (9)

7 the word "commission" and inserting in lieu thereof the words
8 "director of revenue".

1 Sec. 218. Section four hundred thirty-eight point four
2 (438.4), Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line five (5) the words "state tax
7 commission" and inserting in lieu thereof the word "director".

8 3. By striking from line fourteen (14) the word "commission"
9 and inserting in lieu thereof the word "director".

1 Sec. 219. Section four hundred thirty-eight point five
2 (438.5), Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the word "commission"
4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from lines seven (7) and eight (8) the word
6 "commission" and inserting in lieu thereof the word "director".

1 Sec. 220. Section four hundred thirty-eight point six (438.6),
2 Code 1966, is hereby amended by striking from line nine (9)
3 the word "commission" and inserting in lieu thereof the words
4 "director of revenue".

1 Sec. 221. Section four hundred thirty-eight point seven
2 (438.7), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "commission"
4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from line six (6) the word "it" and insert-
6 ing in lieu thereof the words "the director".

1 Sec. 222. Section four hundred thirty-eight point eight
2 (438.8), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line six (6) the word "commission"
7 and inserting in lieu thereof the word "director".

1 Sec. 223. Section four hundred thirty-eight point nine

2 (438.9), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission shall have power to" and inserting in
5 lieu thereof the words "director of revenue may".

6 2. By striking from lines eight (8) and nine (9) the words
7 "said commission" and inserting in lieu thereof the words "the
8 director".

1 Sec. 224. Section four hundred thirty-eight point ten (438.10),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line eight (8) the words "said com-
7 mission" and inserting in lieu thereof the word "director".

1 Sec. 225. Section four hundred thirty-eight point eleven
2 (438.11), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line seven (7) the word "commission"
7 and inserting in lieu thereof the word "director".

8 3. By striking from line ten (10) the word "its" and in-
9 serting in lieu thereof the words "the director's".

1 Sec. 226. Section four hundred thirty-eight point twelve
2 (438.12), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the word "commission"
4 and inserting in lieu thereof the words "director of revenue".

5 2. By striking from line five (5) the word "it" and insert-
6 ing in lieu thereof the words "to the director".

7 3. By striking from line seven (7) the word "it" and insert-
8 ing in lieu thereof the words "the director".

9 4. By striking from line ten (10) the word "commission"
10 and inserting in lieu thereof the word "director".

1 Sec. 227. Section four hundred thirty-eight point thirteen
2 (438.13), Code 1966, is hereby amended as follows:

3 1. By striking from lines thirteen (13) and fourteen (14)
4 the words "said commission" and inserting in lieu thereof the
5 words "the director of revenue".

6 2. By striking from lines eighteen (18) and nineteen (19)
7 the words "said commission" and inserting in lieu thereof the
8 words "the director".

1 Sec. 228. Section four hundred thirty-eight point fourteen
2 (438.14), Code 1966, is hereby amended by striking from line
3 one (1) the words "state tax commission" and inserting in lieu
4 thereof the words "director of revenue".

1 Sec. 229. Section four hundred thirty-eight point fifteen
2 (438.15), Code 1966, is hereby amended by striking from line
3 ten (10) the words "tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 230. Section four hundred thirty-nine point one (439.1),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line seven (7) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line eight (8) the words "state tax
7 commission" and inserting in lieu thereof the word "director".

1 Sec. 231. Section four hundred thirty-nine point two (439.2),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from lines seven (7) and eight (8) the words
7 "state tax commission" and inserting in lieu thereof the word
8 "director".

1 Sec. 232. Section four hundred forty point one (440.1),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from lines four (4) and five (5) the words

7 "said state commission" and inserting in lieu thereof the words
8 "the director".

1 Sec. 233. Section four hundred forty point four (440.4),
2 Code 1966, is hereby amended by striking from lines three (3)
3 and four (4) the words "state commission" and inserting in
4 lieu thereof the words "director of revenue".

1 Sec. 234. Section four hundred forty point five (440.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "said state commission" and inserting in lieu thereof the words
5 "the director of revenue".

6 2. By striking from lines three (3) and four (4) the words
7 "state commission" and inserting in lieu thereof the word "di-
8 rector".

9 3. By striking from line five (5) the word "it" and insert-
10 ing in lieu thereof the words "the director".

11 4. By striking from line six (6) the word "it" and insert-
12 ing in lieu thereof the words "the director".

1 Sec. 235. Section four hundred forty point six (440.6),
2 Code 1966, is hereby amended by striking from line three (3)
3 the words "state commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 236. Section four hundred forty point seven (440.7),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line three (3) the words "state com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line five (5) the words "state commis-
7 sion" and inserting in lieu thereof the word "director".

1 Sec. 237. Section four hundred forty-one point five (441.5),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line thirteen (13) the words "state
4 tax commission" and inserting in lieu thereof the words "di-
5 rector of revenue".

6 2. By striking from line twenty-two (22) the words "state

7 tax commission" and inserting in lieu thereof the words "di-
8 rector of revenue".

9 3. By striking from line twenty-three (23) the words "state
10 tax commission" and inserting in lieu thereof the words "di-
11 rector of revenue".

12 4. By striking from lines twenty-seven (27) and twenty-
13 eight (28) the words "state tax commission" and inserting in
14 lieu thereof the words "director of revenue".

15 5. By striking from line forty-one (41) the words "state
16 tax commission" and inserting in lieu thereof the words "director
17 of revenue".

18 6. By striking from line forty-seven (47) the words "state
19 tax commission" and inserting in lieu thereof the words "director
20 of revenue".

21 7. By striking from line fifty (50) the words "state tax
22 commission" and inserting in lieu thereof the word "director".

23 8. By striking from line fifty-seven (57) the words "state
24 tax commission" and inserting in lieu thereof the words "di-
25 rector of revenue".

1 Sec. 238. Section four hundred forty-one point six (441.6),
2 Code 1966, is hereby amended by striking from line twelve (12)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 239. Section four hundred forty-one point ten (441.10),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines eight (8) and nine (9) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line eleven (11) the word "It" and
7 inserting in lieu thereof the words "The director".

8 3. By striking from lines fourteen (14) and fifteen (15)
9 the words "state tax commission" and inserting in lieu thereof
10 the word "director".

11 4. By striking from lines twenty-nine (29) and thirty (30)
12 the words "prepared by the state tax commission".

13 5. By striking from line thirty-three (33) the words "state
14 tax commission" and inserting in lieu thereof the word "director".

15 Sec. 240. Section four hundred forty-one point seventeen
16 (441.17), Code 1966, is hereby amended as follows:

17 1. By striking from line one (1) of subsection four (4)
18 the words "state tax commission" and inserting in lieu thereof
19 the words "director of revenue".

20 2. By striking from line four (4) of subsection four (4)
21 the words "state tax commission" and inserting in lieu thereof
22 the words "director of revenue".

23 3. By striking from line two (2) of subsection six (6)
24 the words "state tax commission" and inserting in lieu thereof
25 the words "director of revenue".

26 4. By striking from line one (1) of subsection nine (9)
27 the words "state tax commission" and inserting in lieu thereof
28 the words "director of revenue".

1 Sec. 241. Section four hundred forty-one point nineteen
2 (441.19), Code 1966, is hereby amended as follows:

3 1. By striking from line eight (8) of subsection one (1)
4 the words "state tax commission" and inserting in lieu thereof
5 the words "director of revenue".

6 2. By striking from line thirteen (13) of subsection one
7 (1) the words "state tax commission" and inserting in lieu
8 thereof the words "director of revenue".

9 3. By striking from lines four (4) and five (5) of subsec-
10 tion four (4) the words "state tax commission" and inserting
11 in lieu thereof the words "director of revenue".

1 Sec. 242. Section four hundred forty-one point twenty-
2 four (441.24), Code 1966, is hereby amended by striking from
3 lines six (6) and seven (7) the words "state tax commission"
4 and inserting in lieu thereof the words "director of revenue".

1 Sec. 243. Section four hundred forty-one point twenty-
2 six (441.26), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director

5 of revenue".

6 2. By striking from line forty-one (41) the words "state
7 tax commission" and inserting in lieu thereof the words "di-
8 rector of revenue".

9 3. By striking from lines forty-two (42) and forty-three
10 (43) the words "state board of review" and inserting in lieu
11 thereof the word "director".

1 Sec. 244. Section four hundred forty-one point twenty-
2 seven (441.27), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line five (5) the word "it" and inserting
7 in lieu thereof the words "the director of revenue".

1 Sec. 245. Section four hundred forty-one point thirty-
2 three (441.33), Code 1966, is hereby amended as follows:

3 1. By striking from line fifteen (15) the words "state
4 tax commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line eighteen (18) the words "state
7 tax commission" and inserting in lieu thereof the words "di-
8 rector of revenue".

9 3. By striking from lines twenty-two (22) and twenty-three
10 (23) the words "state tax commission" and inserting in lieu
11 thereof the words "director of revenue".

12 4. By striking from line twenty-nine (29) the words "state
13 tax commission" and inserting in lieu thereof the words "di-
14 rector of revenue".

1 Sec. 246. Section four hundred forty-one point forty-five
2 (441.45), Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the words "state tax
4 commission" and inserting in lieu thereof the words "depart-
5 ment of revenue".

6 2. By striking from lines five (5) and six (6) of subsec-
7 tion four (4) the words "state tax commission" and inserting

8 in lieu thereof the words "director of revenue".

9 3. By striking from lines thirty-four (34) and thirty-
10 five (35) the words "state tax commission" and inserting in
11 lieu thereof the words "department of revenue".

1 Sec. 247. Section four hundred forty-one point forty-six
2 (441.46), Code 1966, is hereby repealed.

1 Sec. 248. Section four hundred forty-one point forty-
2 seven (441.47), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state board of review" and inserting in lieu thereof the words
5 "director of revenue on the second Monday of July in each year".

6 2. By striking from line eight (8) the word "It" and in-
7 serting in lieu thereof the words "The director".

1 Sec. 249. Section four hundred forty-one point forty-eight
2 (441.48), Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "such state board of review" and inserting in lieu thereof
5 the words "the director of revenue".

6 2. By striking from line four (4) the word "it" and in-
7 serting in lieu thereof the words "the director".

1 Sec. 250. Section four hundred forty-one point forty-nine
2 (441.49), Code 1966, is hereby amended by striking lines one
3 (1), two (2), and three (3) and inserting in lieu thereof the
4 following:

5 "The director shall keep a record of the review and adjust-
6 ment proceedings and finish such proceedings on".

1 Sec. 251. Section four hundred forty-three point five (443.5),
2 Code 1966, is hereby amended by striking from lines three (3)
3 and four (4) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 252. Section four hundred forty-four point nine (444.9),
2 Code 1966, is hereby amended by striking from line two (2)
3 of subsection one (1) the words "state tax commission" and
4 inserting in lieu thereof the words "director of revenue".

1 Sec. 253. Section four hundred forty-four point twenty
2 (444.20), Code 1966, is hereby amended as follows:

3 1. By striking from lines eight (8) and nine (9) the words
4 "state tax commission, taking its" and inserting in lieu thereof
5 the words "director of revenue, taking his".

6 2. By striking from line ten (10) the words "in its office"
7 and inserting in lieu thereof the words "with the department".

8 3. By striking from lines ten (10) and eleven (11) the
9 words "state tax commission at its regular annual session"
10 and inserting in lieu thereof the words "director of revenue".

1 Sec. 254. Section four hundred forty-four point twenty-
2 two (444.22), Code 1966, is hereby amended by striking from
3 lines one (1) and two (2) the words "state tax commission"
4 and inserting in lieu thereof the words "director of revenue".

1 Sec. 255. Section four hundred forty-four point twenty-
2 three (444.23), Code 1966, is hereby amended by striking from
3 line two (2) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 256. Section four hundred fifty point one (450.1),
2 Code 1966, is hereby amended by striking from line seven (7)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 257. Section four hundred fifty point six (450.6),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the words "state tax
4 commission" and inserting in lieu thereof the words "department
5 of revenue".

6 2. By striking from line seven (7) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

9 3. By striking from line nine (9) the words "said commission"
10 and inserting in lieu thereof the words "the director".

1 Sec. 258. Section four hundred fifty point seven (450.7),
2 Code 1966, is hereby amended by striking from line sixteen

3 (16) the words "state tax commission" and inserting in lieu
4 thereof the words "director of revenue".

7 Sec. 259. Section four hundred fifty point twelve (450.12),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line thirty-two (32) of subsection
4 one (1) the words "state tax commission" and inserting in lieu
5 thereof the words "director of revenue".

6 2. By striking from line three (3) of subsection two (2)
7 the words "state commission" and inserting in lieu thereof
8 the words "director of revenue".

9 3. By striking from lines nine (9) and ten (10) of subsec-
10 tion two (2) the words "state tax commission" and inserting
11 in lieu thereof the words "department of revenue".

12 4. By striking from line ten (10) the words "state tax
13 commission" and inserting in lieu thereof the words "depart-
14 ment of revenue".

1 Sec. 260. Section four hundred fifty point fourteen (450.14),
2 Code 1966, is hereby amended by striking from lines one (1)
3 and two (2) the words "state tax commission" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 261. Section four hundred fifty point fifteen (450.15),
2 Code 1966, is hereby amended by striking from line eight (8)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 262. Section four hundred fifty point nineteen (450.19),
2 Code 1966, is hereby amended by striking lines one (1), two
3 (2), and three (3) and inserting in lieu thereof the following:
4 "The director of revenue shall record all estates reported
5 to the department of revenue as liable for a tax under the".

1 Sec. 263. Section four hundred fifty point twenty-one (450.21),
2 Code 1966, is hereby amended by striking from line seven (7)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 264. Section four hundred fifty point twenty-eight

2 (450.28), Code 1966, is hereby amended by striking from line
3 five (5) the words "state tax commission" and inserting in
4 lieu thereof the words "director of revenue".

1 Sec. 265. Section four hundred fifty point twenty-nine
2 (450.29), Code 1966, is hereby amended by striking from lines
3 six (6) and seven (7) the words "state tax commission" and
4 inserting in lieu thereof the words "director of revenue".

1 Sec. 266. Section four hundred fifty point thirty-one (450.31),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line six (6) the words "state tax com-
7 mission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 267. Section four hundred fifty point thirty-three
2 (450.33), Code 1966, is hereby amended by striking from lines
3 one (1) and two (2) the words "state tax commission" and in-
4 serting in lieu thereof the words "director of revenue".

1 Sec. 268. Section four hundred fifty point thirty-four
2 (450.34), Code 1966, is hereby amended by striking from line
3 two (2) the words "state tax commission" and inserting in lieu
4 thereof the words "director of revenue".

1 Sec. 269. Section four hundred fifty point thirty-eight
2 (450.38), Code 1966, is hereby amended by striking from line
3 thirteen (13) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 270. Section four hundred fifty point forty-one (450.41),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line fourteen (14) the words "state
7 tax commission" and inserting in lieu thereof the words "director

8 of revenue".

1 Sec. 271. Section four hundred fifty point forty-two (450.42),
2 Code 1966, is hereby amended by striking from line ten (10)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 272. Section four hundred fifty point forty-seven
2 (450.47), Code 1966, is hereby amended by striking from lines
3 thirteen (13) and fourteen (14) the words "state tax commis-
4 sion" and inserting in lieu thereof the words "department of
5 revenue".

1 Sec. 273. Section four hundred fifty point forty-nine (450.49),
2 Code 1966, is hereby amended by striking from line three (3)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 274. Section four hundred fifty point fifty (450.50),
2 Code 1966, is hereby amended by striking from line five (5)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 275. Section four hundred fifty point fifty-one (450.51),
2 Code 1966, is hereby amended by striking from lines eight (8)
3 and nine (9) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 276. Section four hundred fifty point fifty-three
2 (450.53), Code 1966, is hereby amended as follows:

3 1. By striking from lines six (6) and seven (7) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from line twelve (12) the words "state tax
7 commission" and inserting in lieu thereof the words "depart-
8 ment of revenue".

1 Sec. 277. Section four hundred fifty point fifty-four (450.54),
2 Code 1966, is hereby amended by striking from line two (2)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 278. Section four hundred fifty point fifty-five (450.55),

2 Code 1966, is hereby amended as follows:

3 1. By striking from lines one (1) and two (2) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from line three (3) the word "its" and insert-
7 ing in lieu thereof the words "the director's".

1 Sec. 279. Section four hundred fifty point fifty-seven
2 (450.57), Code 1966, is hereby amended by striking from lines
3 seven (7) and eight (8) the words "state tax commission" and
4 inserting in lieu thereof the words "department of revenue".

1 Sec. 280. Section four hundred fifty point fifty-eight
2 (450.58), Code 1966, is hereby amended by striking from line
3 ten (10) the words "state tax commission" and inserting in
4 lieu thereof the words "department of revenue".

1 Sec. 281. Section four hundred fifty point fifty-nine (450.59),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line fourteen (14) the words "state
4 tax commission" and inserting in lieu thereof the words "di-
5 rector of revenue".

6 2. By striking from line twenty-three (23) the words "state
7 tax commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 282. Section four hundred fifty point sixty (450.60),
2 Code 1966, is hereby amended by striking lines one (1) and
3 two (2) and inserting in lieu thereof the words "The director
4 of revenue shall,".

1 Sec. 283. Section four hundred fifty point sixty-two (450.62),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking all of such section after the word "trustee,"
7 in line ten (10) and inserting in lieu thereof the words "or
8 director of revenue as herein provided."

1 Sec. 284. Section four hundred fifty point sixty-three
2 [450.63], Code 1966, is hereby amended by striking from line
3 three (3) the words "state tax commission" and inserting in
4 lieu thereof the words "department of revenue".

1 Sec. 285. Section four hundred fifty point sixty-four (450.64),
2 Code 1966, is hereby amended by striking from lines one (1)
3 and two (2) the words "state tax commission" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 286. Section four hundred fifty point sixty-five (450.65),
2 Code 1966, is hereby amended by striking from line two (2)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 287. Section four hundred fifty point sixty-six (450.66),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "state tax commission is hereby authorized and empowered to"
5 and inserting in lieu thereof the words "director of revenue
6 may".

7 2. By striking from line four (4) the word "it" and insert-
8 ing in lieu thereof the words "the director".

9 3. By striking from line six (6) the word "it" and insert-
10 ing in lieu thereof the words "the director".

11 4. By striking from line eleven (11) the word "it" and
12 inserting in lieu thereof the words "the director".

13 5. By striking from line twelve (12) the word "it" and
14 inserting in lieu thereof the words "the director".

15 6. By striking from lines twenty (20) and twenty-one (21)
16 the words "state tax commission" and inserting in lieu thereof
17 the words "director of revenue".

1 Sec. 288. Section four hundred fifty point sixty-seven
2 (450.67), Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "state tax commission shall also have the power to" and insert-
5 ing in lieu thereof the words "director of revenue may also".

6 2. By striking from line eight (8) the word "it" and insert-
7 ing in lieu thereof the words "the director".

1 Sec. 289. Section four hundred fifty point sixty-eight
2 (450.68), Code 1966, is hereby amended as follows:

3 1. By striking from lines two (2) and three (3) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from line five (5) the words "by it".

7 3. By striking from line six (6) the word "it" and insert-
8 ing in lieu thereof the words "the department".

9 4. By striking from line ten (10) the word "commission"
10 and inserting in lieu thereof the words "director of revenue".

1 Sec. 290. Section four hundred fifty point sixty-nine
2 (450.69), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line seven (7) the words "state tax
7 commission" and inserting in lieu thereof the words "department
8 of revenue".

9 3. By striking from line eight (8) the words "state tax
10 commission" and inserting in lieu thereof the words "director
11 of revenue".

1 Sec. 291. Section four hundred fifty point seventy (450.70),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from lines six (6) and seven (7) the words
7 "state tax commission" and inserting in lieu thereof the words
8 "director of revenue".

1 Sec. 292. Section four hundred fifty point seventy-one
2 (450.71), Code 1966, is hereby amended as follows:

3 1. By striking from line two (2) the word "its" and insert-

4 ing in lieu thereof the word "a".

5 2. By striking from lines two (2) and three (3) the words
6 "state tax commission" and inserting in lieu thereof the words
7 "director of revenue".

8 3. By striking from line eight (8) the words "said commis-
9 sion" and inserting in lieu thereof the words "the director of
10 revenue".

11 4. By striking from line ten (10) the word "it" and insert-
12 ing in lieu thereof the words "the director".

13 5. By striking from line twelve (12) the words "state tax
14 commission" and inserting in lieu thereof the words "the di-
15 rector".

1 Sec. 293. Section four hundred fifty point seventy-four
2 (450.74), Code 1966, is hereby amended by striking from lines
3 six (6) and seven (7) the words "state tax commission" and
4 inserting in lieu thereof the words "director of revenue".

1 Sec. 294. Section four hundred fifty point seventy-six
2 (450.76), Code 1966, is hereby amended by striking from line
3 twenty-four (24) the words "state tax commission" and insert-
4 ing in lieu thereof the words "department of revenue".

1 Sec. 295. Section four hundred fifty point eighty (450.80),
2 Code 1966, is hereby amended by striking from lines three (3)
3 and four (4) the words "state tax commission, when it has issued
4 its receipt" and inserting in lieu thereof the words "director
5 of revenue, after issuing a receipt".

1 Sec. 296. Section four hundred fifty point eighty-one (450.81),
2 Code 1966, is hereby amended by striking from line eight (8)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 297. Section four hundred fifty point eighty-two (450.82),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line nine (9) the words "state tax

7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 298. Section four hundred fifty point eighty-three
2 (450.83), Code 1966, is hereby amended as follows:

3 1. By striking from lines fifteen (15) and sixteen (16)
4 the words "state tax commission" and inserting in lieu thereof
5 the words "director of revenue".

6 2. By striking from line thirty-three (33) the words "state
7 tax commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 299. Section four hundred fifty point eighty-four
2 (450.84), Code 1966, is hereby amended by striking from line
3 fourteen (14) the words "state tax commission, which" and in-
4 serting in lieu thereof the words "director of revenue, who".

1 Sec. 300. Section four hundred fifty point eighty-six
2 (450.86), Code 1966, is hereby amended as follows:

3 1. By striking from line sixteen (16) the words "state
4 tax commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line seventeen (17) the word "it" and
7 inserting in lieu thereof the word "him".

8 3. By striking from lines twenty-one (21) and twenty-two
9 (22) the words "state tax commission" and inserting in lieu
10 thereof the words "director of revenue".

1 Sec. 301. Section four hundred fifty point eighty-seven
2 (450.87), Code 1966, is hereby amended as follows:

3 1. By striking from lines six (6) and seven (7) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from line eleven (11) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 302. Section four hundred fifty point eighty-eight
2 (450.88), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the words "state tax
4 commission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line thirty (30) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

1 Sec. 303. Section four hundred fifty point eighty-nine
2 (450.89), Code 1966, is hereby amended by striking from lines
3 eleven (11) and twelve (12) the words "state tax commission"
4 and inserting in lieu thereof the words "director of revenue".

1 Sec. 304. Section four hundred fifty point ninety-two (450.92),
2 Code 1966, is hereby amended by striking from line seven (7)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "director of revenue".

1 Sec. 305. Section four hundred fifty point ninety-three
2 (450.93), Code 1966, is hereby amended by striking from line
3 six (6) the words "state tax commission" and inserting in lieu
4 thereof the words "department of revenue".

1 Sec. 306. Section four hundred fifty point ninety-four
2 (450.94), Code 1966, is hereby amended as follows:

3 1. By striking from lines eight (8) and nine (9) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from lines fifteen (15) and sixteen (16)
7 the words "tax commission of the state, the tax commission"
8 and inserting in lieu thereof the words "department of revenue,
9 the director of revenue".

10 3. By striking from line twenty-two (22) the words "state
11 tax commission" and inserting in lieu thereof the words "director
12 of revenue".

1 Sec. 307. Section four hundred fifty point ninety-seven
2 (450.97), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) the words "tax commis-
4 sion" and inserting in lieu thereof the words "department of

5 revenue".

6 2. By striking from line ten (10) the words "tax commis-
7 sion" and inserting in lieu thereof the words "department of
8 revenue".

1 Sec. 308. Section four hundred fifty-one point five (451.5),
2 Code 1966, is hereby amended by striking from lines four (4)
3 and five (5) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 309. Section four hundred fifty-one point six (451.6),
2 Code 1966, is hereby amended by striking from line three (3)
3 the words "state tax commission" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 310. Section four hundred fifty-one point nine (451.9),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines four (4) and five (5) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "director of revenue".

6 2. By striking from lines fourteen (14) and fifteen (15)
7 the words "state tax commission may, at its option," and insert-
8 ing in lieu thereof the words "director of revenue may".

1 Sec. 311. Section four hundred fifty-one point eleven (451.11),
2 Code 1966, is hereby amended as follows:

3 1. By striking from lines seven (7) and eight (8) the words
4 "state tax commission" and inserting in lieu thereof the words
5 "department of revenue".

6 2. By striking from line ten (10) the words "state tax
7 commission" and inserting in lieu thereof the words "director
8 of revenue".

9 3. By striking from line eleven (11) the words "state tax
10 commission" and inserting in lieu thereof the words "department
11 of revenue".

1 Sec. 312. Section four hundred fifty-one point twelve (451.12),
2 Code 1966, is hereby amended by striking from line nine (9)
3 the words "state tax commission" and inserting in lieu thereof

4 the words "director of revenue".

1 Sec. 313. Section four hundred seventy-nine point ninety-
2 one (479.91), Code 1966, is hereby amended by striking from
3 line six (6) the words "tax commission" and inserting in lieu
4 thereof the words "department of revenue".

1 Sec. 314. Section five hundred forty-six A point six (546A.6),
2 Code 1966, is hereby amended by striking from lines nine (9)
3 and ten (10) the words "state tax commission" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 315. Section five hundred fifty-one A point ten (551A.10),
2 Code 1966, is hereby amended by striking from lines one (1)
3 and two (2) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 316. Section five hundred fifty-one A point eleven
2 (551A.11), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) the words "state tax com-
4 mission" and inserting in lieu thereof the words "director
5 of revenue".

6 2. By striking from line three (3) the word "it" and in-
7 serting in lieu thereof the words "the director".

8 3. By striking from line six (6) the word "it" and insert-
9 ing in lieu thereof the words "the director".

10 4. By striking from line eleven (11) the words "Said com-
11 mission" and inserting in lieu thereof the words "The director
12 of revenue".

13 5. By striking from lines fourteen (14) and fifteen (15)
14 the word "commission" and inserting in lieu thereof the word
15 "director".

16 6. By striking from line twenty-six (26) the word "commis-
17 sion" and inserting in lieu thereof the word "director".

1 Sec. 317. Section six hundred twenty-two point fifteen
2 (622.15), Code 1966, is hereby amended by striking from lines
3 two (2) and three (3) of subsection sixteen (16) the words
4 "state tax commission" and inserting in lieu thereof the words

5 "director of revenue".

1 Sec. 318. Section six hundred twenty-six point twenty-nine
2 (626.29), Code 1966, is hereby amended by striking from line
3 two (2) the words "Iowa state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 319. Section six hundred twenty-six point thirty (626.30),
2 Code 1966, is hereby amended by striking from lines two (2)
3 and three (3) the words "state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 320. Section six hundred twenty-six point thirty-one
2 (626.31), Code 1966, is hereby amended by striking from line
3 three (3) the words "Iowa state tax commission" and inserting
4 in lieu thereof the words "director of revenue".

1 Sec. 321. All powers, duties, authority, and responsibility
2 lodged in or exercised by the state tax commission or chairman
3 thereof are hereafter lodged in and exercised by the department
4 of revenue, or director thereof.

1 Sec. 322. The state tax commission and the offices of the
2 members thereof are hereby abolished from and after the transfer
3 date of this Act. The persons serving as members of the state
4 tax commission upon the effective and transfer date of this
5 Act shall cease to act as such and shall no longer receive any
6 compensation from the state of Iowa even though the term to
7 which they were appointed has not expired. The term of any
8 commissioner that will expire by operation of law prior to the
9 effective date of this Act, is hereby extended to January 1,
10 1968. The governor shall not appoint any new member to the
11 commission whose term would begin on or after the effective
12 date of this Act nor fill any vacancy created thereon after
13 the effective date of this Act.

1 Sec. 323. The transfer of all powers, duties, authority,
2 and responsibility from the state tax commission to the depart-
3 ment of revenue as provided in this Act and the effective date
4 for all provisions of this Act except section three hundred

5 twenty-two (322) shall occur on January 1, 1968. The governor
6 may appoint prior to such date the director of revenue who
7 shall in cooperation with the state tax commission effectuate
8 an orderly transfer of such powers, duties, authority, and
9 responsibility.

Senate

1 Amend Senate File 743 as follows:
2 In section six (6), lines six (6), seven (7) and eight
3 (8), strike the words "All such monies collected shall be
4 deposited at such times and in such depositories to permit
5 the state of Iowa to earn the maximum interest thereon."

Filed and lost
May 1, 1967

By POTGETER

1 Amend Senate File 743 by inserting after the second
2 comma in line fifteen (15), Sec. five (5), the words
3 "and section four hundred twenty-two point twenty
4 (422.20)".

Filed *adopted 5-1*
April 26, 1967

By RIGLER

1 Amend Senate File 743 by striking from line eight (8)
2 of Section six (6) the words "earn the maximum interest
3 thereon." and insert in lieu thereof "deposit the funds
4 in a manner consistent with the state's investment policies."

Filed and adopted
May 1, 1967

By CLARKE

1 Amend Senate File 743 as follows:
2 By adding the following words in section
3 4, line 9 after the period (.) "All independent
4 contracts and fees provided for in this section
5 shall be subject to the approval of the governor."

Filed and adopted
May 1, 1967

By FLATT and STEPHENS

1 Amend Senate File 743 as follows:
2 In section 6, line 8, strike the words "earn the
3 maximum interest thereon" and insert in lieu thereof the
4 words "earn interest thereon beginning at the earliest
5 practicable date".

Filed and withdrawn
May 1, 1967

By STANLEY

1 Amend Senate File 743 as follows:
2 By adding the following words in section 4, line
3 9 after the period (.) "All contracts, fees and
4 salaries provided for in this section shall be
5 subject to the approval by the governor."

Filed and withdrawn
May 1, 1967

By FLATT and STEPHENS

1 Amend Senate File 743 as follows:
2 Section 4, line 1, after the word, "directors"
3 add the following words ", with the approval of the
4 executive council,".

Filed and withdrawn
May 1, 1967

Senate

By FLATT

1 Amend Senate File 743, Sec. 4 (four), by adding after
2 the word "attorneys" in line 5 (five) the following:
3 ", with the approval of the attorney general,".

Filed and lost
May 1, 1967

Senate

By RIGLER

1 Amend Senate File 743 by adding the following new sections:
2 Advisory committee. There is hereby created a state ad-
3 visory committee to the director of revenue which shall con-
4 sist of seven (7) members. Members of this committee shall
5 be one (1) each from each congressional district. One (1)
6 member to said advisory committee shall be appointed from
7 ~~and by the assessors of each congressional district.~~
8 Terms of appointment. ~~Terms of appointment for each mem-~~
9 ~~ber from each congressional district shall be for a term of~~
10 one (1) year. Members of the committee shall serve without
11 compensation but shall be allowed actual and necessary ex-
12 penses for meetings; said expenses shall be paid for a max-
13 imum of four (4) meetings each calendar year.
14 Advice. The advisory committee shall advise the director
15 of revenue on all matters of all property taxation and property
16 tax assessment. All recommendations of advisory committee
17 from time to time will be recorded in official minutes of
18 meetings and be available to the public at any time.
19 Meetings. Prior to July 1 of each year the advisory com-
20 mittee shall meet and organize. The committee shall annually
21 elect a chairman and such other officers as committee members
22 deem necessary. The chairman of the committee shall be re-
23 sponsible for calling meetings of the advisory committee.

Filed and lost
May 1, 1967

By JEPSEN

Senate

SENATE CLIP SHEET

Monday, June 12, 1967

SENATE FILE 743

1 Amend the House Amendment to Senate File 743 by striking all
2 of such amendment and inserting in lieu thereof the following:

3 "Amend Senate File 743 as follows:

4 '1. Amend the title by adding at the end the following:

5 ", and a tax court and prescribing jurisdiction, and creating
6 a property tax division within the department of revenue to be
7 headed by a director and prescribing his authority and duties, and
8 redefining the powers and duties of the conference boards, boards
9 of review and revising taxation and assessment laws".

10 '2. Insert ahead of section one (1) the following:

11 "DIVISION I"

12 '3. Amend section two (2) by inserting after the word
13 "revenue" in the last sentence, the words "except the property
14 tax division provided for herein".

15 '4. Amend section three (3) by striking from line ten (10)
16 the words "and property tax assessment".

17 '5. Strike all of section sixty-five (65) and renumber
18 the remaining sections.

19 '6. Add as division two (II) the following new sections:

20 "DIVISION II"

21 a. "Section four hundred twenty-one point seventeen
22 (421.17), Code 1966, is hereby repealed."

23 b. "Notwithstanding the other provisions of this Act, there is
24 hereby created as a separate division within the department of
25 revenue which, except for budgeting and administrative purposes,
26 shall operate as a separate and distinct department of government.
27 The budget for this department shall be prepared by the director
28 of revenue upon recommendation of the director of the property
29 tax division."

30 c. "The director of the department of the property tax
31 division, hereafter referred to as director in this Act and
32 Chapter four hundred forty-one (441) of the Code, 1966 as
33 amended, and which shall be so interpreted wherever reference
34 is made in the Code to assessments, levies and authority
35 pertaining thereto on the state level except as otherwise
36 specifically provided, shall be appointed by the governor
37 with confirmation by two-thirds (2/3) of the members of the Senate
38 for an indefinite term, and he shall not be subject to the
39 merit system."

40 d. "The director shall possess administrative abilities
41 and a knowledge of the subject of taxation and assessments
42 of property, and skills pertaining thereto. He shall be
43 paid a salary as provided by appropriation which shall be
44 commensurate with the responsibility of the office, and not
45 limited by other salary scales within the department of
46 revenue."

47 e. "upon recommendation of the governor, three (3) or more
48 local conference boards, or twenty (20) or more taxpayers, the
49 tax court created by law shall hear complaints for removal

50 from office of the director. The complaint shall be by
51 simple petition in writing stating the grounds therefor to
52 which the director shall have fifteen (15) days to respond

53 time and place of hearing has been set by the court and
54 parties thereto given notice thereof. Removal shall only
55 be on the grounds specifically stated or referred to in
56 this Act. The decree of the court shall be final except
57 for the right of appeal as provided by the laws of civil
58 procedure."

59 f. "Such request or complaint shall set forth the rea-
60 sons for the removal. Grounds for removal shall include
61 but shall not be limited to incompetency, failure or refusal
62 to perform official duties including provisions of this Act
63 and as provided by law, failure to serve the best interests
64 of the state or taxpayers therein, and the grounds for re-
65 moval enumerated in section sixty-six point one (66.1) of
66 the Code."

67 g. "Vacancies shall be filled in the same manner as the
68 appointment of the director. If the vacancy occurs when
69 the senate is not in session, the appointment shall be for
70 the period terminating thirty (30) days after the convening of
71 the next general assembly."

72 h. "The director of this division shall determine and
73 choose such deputies and employees provided for by section
74 four (4) of this Act as pertains to the assessment of prop-
75 erty deemed essential for the performance of duties and
76 functions of this office including a secretary as provided
77 for in this Act, and employment of all other employees meet-
78 ing standards specified by the director shall be selected
79 and be subject to the rules and regulations of the merit
80 system board."

81 i. "All of the authority given to the director of rev-
82 enue as provided by this Act and by law shall be applicable
83 to the director of the property tax division insofar as same
84 pertains to the duties imposed by this Act and the assessment
85 and levy laws of the state."

86 j. "Wherever in the statutes as amended the term 'di-
87 rector of revenue' is used it shall when referring to the
88 assessment of and levy on property mean the director of the
89 property tax division."

90 k. "In addition to the authority and duties otherwise
91 provided for, the director of the property tax division
92 shall have and perform the following powers and duties:

93 "1. Have and exercise general supervision and complete
94 control and authority over all assessment laws and the evalu-
95 ations of real and personal property subject to taxation or
96 as otherwise provided by law, over all conference boards,
97 local boards of review, county and city assessors and all
98 other officers or boards of assessment in performance of
99 their official duties, any other provisions of law to the
100 contrary notwithstanding including chapter four hundred
101 forty-one (441) of the Code.

102 "2. Equalize valuations of all property in the state

103 subject to taxation, and all classes thereof, in each and
104 every taxing district and between and among the several
105 taxing districts in the state.

106 "3. To supervise the activity of all conference boards,
107 boards of review, and county and city assessors, in the
108 state of Iowa; to cooperate with them in bringing about a
109 uniform and legal assessment of property as prescribed by
110 law.

111 "4. For purposes of effecting uniformity and equaliza-
112 tion of assessments and taxable values throughout the state,
113 the director shall prescribe rules and regulations not con-
114 trary to law relating to standards of value to be used by
115 assessing authorities in the determination of values for
116 assessment purposes of all property subject to taxation,
117 and may amend same at any time, and such rules and regula-
118 tions shall be adhered to and followed by all assessing
119 authorities.

120 "5. Prescribe forms of books and forms to be used in
121 the listing and assessment of property, and on or before
122 July 1 of each year prescribe forms to be used by the auditor
123 in listing property subject to taxation and forms to be used
124 by the assessor in assessing property in each county. He
125 shall also from time to time prescribe in like manner forms
126 for any and all other blanks, memoranda or instructions which
127 he deems necessary or expedient for the use or guidance of
128 any of the officers over whom he is authorized by law to
129 exercise supervision.

130 "6. Direct proceedings, actions, and prosecutions to be
131 instituted for the enforcement of the laws relating to penal-
132 ties, liabilities, and punishment of public officers and
133 officers or agents of corporations, and other persons or
134 corporations, for failure or neglect to comply with the
135 provisions of the statutes governing the return, assessment,
136 and taxation of property.

137 "7. Require city, town, township, school districts,
138 county, state, or other public officers to report informa-
139 tion as to the assessment of property and collection of
140 taxes in conjunction therewith and such other information
141 as may be needful or desirable in the work of the director
142 in such form and upon such blanks as the director may
143 prescribe.

144 "The director shall require all county recorders and city
145 and county assessors to prepare a quarterly report in the
146 manner and form to be prescribed by the director showing
147 for each warranty deed or contract of sale of real estate,
148 divided between rural and urban, during the last complete
149 quarter, the amount of revenue stamps, sale price or con-
150 sideration, and equalized value at which that property was
151 assessed that year. This report with such further informa-
152 tion as may be required by the director shall be submitted
153 to the director within sixty (60) days after the end of each
154 quarter. The director shall prepare annual summaries of

155 such records of the ratio of assessments to actual sales
156 prices for all counties, and for cities having city assess-
157 sors, and such information for the preceding calendar year
158 shall be available for public inspection by May 1 of each
159 year.

160 "8. In order to perform his duties, the director shall
161 have the same authority as the director of revenue enumer-
162 ated in this Act and as provided by law insofar as is
163 applicable to the assessment laws of this state unless other-
164 wise specifically provided.

165 "9. To investigate the work and methods of conference
166 boards, boards of review, county or city assessors, or
167 other public officers, in the assessment, equalization and
168 taxation of all kinds of property, real or personal, and for
169 that purpose the director or his employees may visit the
170 counties or localities when deemed necessary so to do and
171 shall have access to any and all records of such officials.

172 "10. To require any board of review at any time after its
173 adjournment to reconvene and reconsider such orders as the
174 director shall determine are just and necessary; to direct
175 and order any board of review to raise or lower the valuation
176 of the property, real or personal, in any township, town,
177 city, or taxing district; to order and direct any board of
178 review to raise or lower the valuation of any class or
179 classes of property in any township, town, city or taxing
180 district, and generally to make any order or directive to
181 any board of review as to the valuation of any property
182 or any class of property, in any township, town, city,
183 county, or taxing district which in the judgment of the
184 director may seem just and necessary, to the end that all
185 property shall be valued and assessed equally in the manner
186 and according to the real intent of the law.

187 "In addition thereto, the director shall have authority
188 to order the county auditor to raise or lower levies of
189 assessment and taxation with respect to any property or
190 classes thereof, for all or any part of any property in
191 any taxing district or districts within such county.

192 "The director shall have the power to correct errors or
193 obvious injustices in the assessment of any individual prop-
194 erty. Any increase in individual valuations ordered by the
195 director shall be subject to the right of appeal to the
196 local board of review under the same procedure as that pro-
197 vided in the case of increases made by local boards of re-
198 view.

199 "The director shall have the power to order and make
200 effective reassessments or revaluations including the fore-
201 going in any taxing district during the current year for
202 collection of taxes the following year, and he shall, in each
203 and every year, order uniform increases or decreases of all
204 or any part of any property or upon any class of property
205 within any taxing district in the state, to assure equaliza-
206 tion of assessments and property valuations for taxation

207 purposes throughout the state, such orders to be effective
208 as to taxes levied during the current year for collection
209 during the following year.

210 "11. Carefully examine into all cases where evasion or
211 violation of the law for assessment and taxation of property
212 is alleged, complained of, or discovered, and to ascertain
213 wherein existing laws are defective or are improperly or
214 negligently administered, and cause to be instituted such
215 proceedings as will remedy improper or negligent administra-
216 tion of the laws relating to the assessment or taxation of
217 property.

218 "12. Make a summary of the tax assessment situation in
219 the state, setting out the amount of moneys raised by prop-
220 erty taxes and moneys and credits if subject to millage
221 taxation; in formulating and recommending legislation for
222 the better administration of the assessing and taxing laws
223 pertaining thereto so as to secure just and equal taxation;
224 in recommending such additions to and changes in the system
225 of assessment and property taxation that is for the best
226 interest of the state, and in preparing the report to be
227 transmitted biennially to the governor and to each member
228 and member-elect of the legislature, thirty days before the
229 beginning of the legislative session.

230 "13. Procure in such manner as the director may deter-
231 mine any information pertaining to the discovery of property
232 which is subject to taxation in this state, and which may
233 be obtained from the records of another state, and may
234 furnish to the board or proper officers of another state,
235 any information pertaining to the discovery of property
236 which is subject to taxation in such state as disclosed by
237 the records in this state.

238 "14. To call upon any state department or institution
239 for technical advice and data which may be of value in con-
240 nection with the work of assessment and property taxation.

241 "15. To certify to the state comptroller on January 1
242 of each year the aggregate of each tax for each county,
243 city and school district for said year, and the state tax,
244 if any.

245 "16. It shall be the duty of all public officers of the
246 state and of all municipalities to give to the director in-
247 formation in their possession relating to taxation when re-
248 quested by the director and to cooperate with and aid the
249 director in his efforts to secure a fair, equitable, and
250 just enforcement of the assessment and taxation laws.

251 "17. In addition to the assessments to be made by the
252 director as provided by law, the director directly or by
253 directions to local assessors, and under uniform rules and
254 regulations, shall assess, or cause to be assessed, uniformly,
255 all manufacturing, processing and fabricating industries
256 in the state of Iowa.

257 "18. All assessors or assistants hereafter employed by
258 conference boards shall first be given an examination by the

259 director to determine the qualifications of an applicant as
260 an assessor, and no assessor shall be employed until approved
261 by the director. An applicant for assessor or assistant
262 need not be a resident of the county or state at the time
263 of employment. The director may assist in the training of
264 assessors.

265 "The director shall hold such schools of instruction as
266 he may deem desirable to improve the quality of assessments,
267 to comply with rules and regulations, to assist in obtaining
268 uniformity of assessments, and such other matters deemed
269 pertinent.

270 "19. It shall be the duty of the county and city asses-
271 sors, if any, and the local boards of review to comply with
272 the director's directive, and such directive shall continue
273 in force and effect until December 31, and if pertaining to
274 real estate until the end of the following regular real
275 estate assessment year, except as provided by subsections
276 ten (10) and twenty (20) of this section.

277 "20. The director shall in any year have the power and
278 duty to order the reevaluation and reassessment of all or any
279 of the separate classes of real and personal property in
280 any county and in any city having a city assessor, where the
281 director, after making careful inquiry into the matter,
282 finds that there is a lack of proper equalization in the
283 valuation of the property designated in its order. Such
284 an order shall be directed to both the assessor and the con-
285 ference board in whose jurisdiction the property to be re-
286 valued is situated, and shall designate definitely the
287 property or class of property that the order pertains to,
288 and shall contain the recommendation of the director as to
289 whether the property shall be revalued by a professional
290 appraisal firm or company or by the assessor and his assist-
291 ants. The order shall be sent to the assessor and also to
292 the chairman of the conference board by United States
293 certified mail. The assessor and conference board shall
294 have twenty (20) days from the date of the issuance of said
295 order to file with the director written objections, if any,
296 to proceeding with and complying with the reevaluation order,
297 and the director shall hear the objections within twenty (20)
298 days after receipt of the written objectives. The burden
299 shall be upon the assessor and the conference board to show
300 cause why the reevaluation should not be carried out as
301 ordered. The director shall within ten days after said
302 hearing on the objections notify the assessor and the
303 chairman of the conference board in writing of his decision
304 on such objections, and the conference board shall have
305 twenty (20) days from the date of the director's decision to
306 appeal therefrom to the state appeal tax authority. In
307 the event the state tax appeal authority upholds the order
308 for the reevaluation, and in cases where the conference
309 board makes no objections to the order for reevaluation,
310 or does not appeal to the state tax appeal authority within

311 the time specified herein, the conference board shall then
312 forthwith take action toward providing the necessary funds,
313 as provided in Division two (II) of this Act, for satis-
314 factorily carrying out the reevaluation and reassessment
315 work, and shall determine whether the property shall be
316 reevaluated by a professional appraisal company or firm or
317 by the assessor with the assistance of qualified personnel,
318 and shall see to it that the reevaluation work is taken up
319 promptly, and said conference board shall appoint a three-
320 member committee from its membership to, from time to time,
321 examine the progress of the reevaluation work. The director
322 shall have the power to order the new evaluations, as a
323 result of the reevaluation of the designated property, made
324 effective for the levying of taxes thereon in any year after
325 completion of the reevaluation work.

326 "21. In the event any county or city assessor fails to
327 comply with any order or directive of the director, or if he
328 is deemed incompetent, the director may request the conference
329 board having jurisdiction to remove such assessor from
330 office, setting forth in writing the reasons therefor. Such
331 assessor shall be notified of such request for removal, and
332 shall have ten (10) days in which to appear before the con-
333 ference

334 board in open hearing. If the conference board fails to
335 remove said assessor within twenty (20) days from date of
336 request,
337 or fails to report the reasons for not removing the assessor
338 from office which are satisfactory to the director, the
339 director may appeal to the state tax appeal authority for
340 the issuance of such removal order.

341 "22. If any conference board or board of review fails
342 to comply with any order or directive of the director, the
343 director may appeal to the state tax appeal authority for
344 removal of such board or for such order deemed essential
345 for the execution of this Act.

346 "23. Tax appeal authority as used herein and elsewhere
347 in this Act, shall mean the state tax court as created by
348 law."

349 1. "Chapter four hundred forty-one (441), Code 1966, is
350 hereby amended, and sections renumbered in accordance with
351 the following provisions as used in Division two (II), and
352 the term 'director' shall mean the director of the property
353 tax division.

354 m. "Conference board, assessor and board of review.
355 Section four hundred forty-one point one (441.1), Code 1966,
356 is hereby repealed and the following inserted in lieu thereof:

357 "1. Each county in the state, except as provided by this
358 Act, and all cities now having city assessors pursuant to
359 chapter four hundred forty-one (441) of the Code, shall con-
360 stitute assessment districts for purposes of assessment and
valuation of property, and each assessment district shall
have a conference board, an assessor, and a board of review.

361 "2. All conference boards, assessors and boards of re-
362 view, and all other officers in performance of their official
363 duties pertaining to assessments and valuations for tax
364 purposes and listing of assessments, and levies when pro-
365 vided for herein, shall be subject and subservient to the
366 supervision, orders, directives and operation of the direc-
367 tor of the property tax division as provided by this Act.

368 "3. All conference boards, assessors and boards of re-
369 view, shall comply with all orders, directives, rules and
370 regulations of the director, and shall be subject to the
371 jurisdiction of the Iowa tax court. Failure to do so shall
372 constitute malfeasance in office. They shall be subject to
373 the removal procedure provided by this Act, and to chapter
374 sixty-six (66) of the Code and any other punitive provisions
375 of law.

376 "5. Any conference board, board of review, assessor,
377 county, city or school district, or any person including
378 associations and corporations on behalf of himself or a
379 class of taxpayers or the general public, affected by an
380 order or directive of the director may appeal such order
381 or directive to the state tax court, according to procedure
382 set out in this Act."

383 n. "Section four hundred forty-one point fifty-one
384 (441.51), Code 1966, is hereby repealed."

385 o. "Rename section four hundred forty-one point
386 sixteen (441.16), Code 1966, and insert herewith."

387 p. "Rename section four hundred forty-one point
388 twelve (441.12), Code 1966, and insert herewith."

389 q. "Rename section four hundred forty-one point two
390 (441.2), Code 1966, and insert herewith and amend said sec-
391 tion by adding the following paragraph:

392 "'The conference board shall from time to time inquire
393 into and make such examination as deemed necessary to
394 familiarize itself with the operations of the assessor and
395 the performance of his duties and equalization of assess-
396 ments, and report to the director any irregularities, fail-
397 ure of performance or compliance with any orders or direc-
398 tives, or similar matters pertaining to the duties of the
399 assessor.'"

400 r. "Authority and duties of conference board. Sections
401 four hundred forty-one point three (441.3), four hundred
402 forty-one point four (441.4), four hundred forty-one point
403 five (441.5), four hundred forty-one point six (441.6),
404 four hundred forty-one point seven (441.7), four hundred
405 forty-one point eight (441.8), four hundred forty-one point
406 nine (441.9), Code 1966, are hereby repealed and the follow-
407 ing inserted in lieu thereof.

408 "Except as otherwise provided by law, the conference
409 board is hereby imposed with the following authority and
410 duties:

411 "1. The conference board shall have complete control
412 over all assessors and boards of review subject to and

413 consistent with the authority provided for the director.

414 "2. The conference board shall appoint and remove all
415 assessors as provided herein.

416 "3. When a vacancy occurs in the office of the assessor,
417 the conference board shall give notice of holding an examina-
418 tion for assessor by posting a written notice in a con-
419 spicuous place in the county courthouse in the case of
420 county assessors or in the city hall in the case of city
421 assessors, stating that a specified date, not more than
422 sixty (60) days nor less than thirty (30) days from the post-
ing of

423 said notice, an examination for the position of assessor
424 will be held at a specified place. Similar notice shall be
425 given at the same time by mailing one copy of the notice by
426 certified mail to the director and by one publication of
427 said notice in three newspapers of general circulation in
428 the case of a county assessor, or in case there be not three
(3)

429 such newspapers in a county, then in such newspapers as are
430 available, or in one newspaper of general circulation in
431 the city in the case of city assessor.

432 "4. A written examination shall be prepared by the direc-
433 tor. This examination shall be conducted by the director
434 as other similar examinations, including secrecy regarding
435 questions prior to the examination and in accordance with
436 such other rules as may be prescribed by the director. The
437 examination shall cover the following and related subjects:

438 "a. Laws pertaining to the assessment of property for
439 taxation.

440 "b. Laws on tax exemption.

441 "c. Assessment of real estate, including fundamental
442 principles and practices of real estate appraisal and valua-
443 tion.

444 "d. Assessment of personal property and moneys and
445 credits, if subject to assessment.

446 "e. The duties of the assessor.

447 "f. Any other matters deemed essential to the assessment
448 of property.

449 "5. The director shall grade the examinations taken and
450 certify the results thereof to the conference board within
451 ten (10) days from the date of examination. To be eligible

for
452 appointment an applicant shall achieve a grade of not less
453 than seventy (70) percent. Those so qualified by the director
454 shall remain eligible for appointment for a period of two (2)
455 years from the date of certification by the director.

456 "6. Not later than seven (7) days after receipt of the re-
457 port by the conference board, the chairman of the conference
458 board shall by written notice call a meeting of the con-
459 ference board to appoint an assessor. The conference board
460 shall conduct such further examination, written or oral,
461 necessary to determine the executive ability, experience,

462 general reputation and physical ability of each applicant.
463 The chairman of the conference board shall give written
464 notice to the director of the appointment of an assessor
465 and the effective date thereof.

466 "7. If the conference board fails to appoint an assessor
467 from the list of applicants at said meeting or at an adjourned
468 meeting, the conference board shall cause to be held another
469 examination within sixty (60) days with notices of same, under
470 the same rules as the original examination, to provide a
471 new list of eligible candidates.

472 "8. The term of office of an assessor appointed under
473 this chapter shall be for six (6) years. Appointments for each

474 succeeding term shall be made in the same manner as the
475 original appointment except that not less than ninety (90) days
476 before the expiration of the term of the assessor the con-
477 ference board may hold a meeting to determine whether or
478 not it desires to reappoint the incumbent assessor to a
479 new term. The conference board shall have the power to
480 reappoint the incumbent assessor without reexamination if
481 it sees fit to do so. If the incumbent assessor is not re-
482 appointed as above provided, then not less than sixty (60) days
483 before the expiration of the term of said assessor, the con-
484 ference board shall cause a new examination to be held for
485 the position.

486 "9. In the event of a vacancy in the office of assessor
487 by removal, resignation, death or otherwise, the conference
488 board shall proceed with appointment to fill the vacancy as
489 provided herein, except that to meet emergencies and to con-
490 tinue the orderly work of the office until a successor can
491 be appointed as qualified and selected as heretofore pro-
492 vided, the conference board may make a temporary appointment
493 from the qualified list of assessors or deputy assessors,
494 or may appoint the county auditor to serve until an asses-
495 sor is duly qualified and appointed.

496 "10. The assessor may be removed by a majority vote of
497 the conference board for misconduct, nonfeasance, malfea-
498 sance, or misfeasance in office, or upon request by the
499 director, after such charges or request shall have been
500 substantiated at a public hearing, if same is demanded by
501 the assessor by written notice served upon the chairman of
502 the conference board. The conference board shall remove
503 the assessor from office upon order of court.

504 "11. The conference board shall determine the number of
505 deputy assessors to be appointed. Deputies may be appointed
506 from the qualified list of assessors as provided for herein,
507 or from a list of new applicants qualified by the director.
508 Deputies shall be qualified on substantially the same basis
509 as assessors, except that they may be qualified for the
510 purposes of assessing real estate or personal property and
511 moneys and credits if subject to taxation."

512 s. "Renumber section four hundred forty-one point

513 fifty (441.50), Code 1966, and insert herewith."

514 t. "Sections four hundred forty-one point thirteen
515 (441.13) and four hundred forty-one point seventeen (441.17),
516 Code 1966, are hereby repealed and the following inserted
517 in lieu thereof:

518 "The assessor shall have the following authority and
519 duties:

520 "1. The assessor shall appoint from the qualified
521 applicants certified by the conference board such number
522 of deputy assessors as shall have been previously author-
523 ized by the conference board. If, for any reason, the
524 assessor is unable to appoint from this list some or all
525 of the deputy assessors authorized, or in case the list con-
526 tains fewer names than the number of deputy assessors
527 authorized, the assessor shall so notify the conference
528 board and the conference board shall forthwith cause another
529 examination to be held for qualification of additional
530 deputies.

531 "2. The assessor may peremptorily suspend or discharge
532 any deputy assessor under his direction upon written charges
533 for neglect of duty, disobedience of orders, misconduct, or
534 failure to properly perform his duties. Within five days
535 after delivery of said written charges to such employee,
536 he may appeal by written notice to the chairman of the con-
537 ference board. Such board shall grant him a hearing within
538 fifteen (15) days, and a decision by a majority of said con-
539 ference

board shall be final.

540 "3. The assessor shall designate one of said deputies
541 as chief deputy, and the assessor shall assign to each
542 deputy such duties, responsibilities and authority from
543 time to time as may be proper for the efficient conduct
544 of his office.

545 "4. Other office personnel shall be appointed by the
546 assessor subject to the limitations of the annual budget
547 as herein provided. The assessor shall select field men,
548 so far as possible, from the eligible list of deputy asses-
549 sors. They shall serve at the pleasure of the assessor.

550 "5. Assessors and deputy assessors shall be required to
551 furnish bond for the performance of their duties in such
552 amount as the conference board may require and the cost
553 thereof shall be provided for in the budget of the assessor
554 and paid out of the assessment expense fund.

555 "6. Devote his entire time to the duties of his office
556 and shall not engage in any occupation or business inter-
557 fering with or inconsistent with such duties.

558 "7. Cause to be assessed, in accordance with this Act,
559 all the property, personal and real, in his county or city
560 as the case may be, except such as is exempt from taxation
561 or the assessment of which is otherwise provided for by
562 law, and all property not subject to taxation upon order
563 or rules and regulations.

564 "8. Have access to all public records of the county
565 and, so far as practicable, make or cause to be made a
566 careful examination of all such records and files in order
567 to obtain all available information which may contribute to
568 the accurate listing of all property at its taxable value,
569 and to the proper persons, if subject to assessment by him.

570 "9. Cooperate with the director as may be necessary or
571 required, and comply with all orders, directives, rules
572 and regulations not contrary to law, and to the supervision
573 of the director as provided by the Act. Failure to do so
574 shall constitute misfeasance and subjection to removal as
575 provided by this Act.

576 "10. Have power to apply to the district court of the
577 county for an order to examine witnesses and require the
578 production of books and records of any person, firm, associa-
579 tion or corporation within the county, whenever he has rea-
580 son to believe that such person, firm, association or cor-
581 poration has not listed his or its property as provided by
582 law. The proceeding for the examination of witnesses and
583 examination of the books and records of any such taxpayer,
584 to determine the existence of taxable property, shall be
585 instituted and conducted in the manner provided for the
586 discovery of property under the provisions of chapter six
587 hundred thirty (630) of the Code. The state tax court shall
588 make an appropriate finding as to the existence of taxable
589 property not listed. All taxable property discovered
590 thereby shall thereupon be assessed by the assessor in the
591 manner provided by law.

592 "In all cases where the state tax court finds that the
593 taxpayer has not listed its or his property, as provided
594 by law, and in all hearings where the state tax court
595 decides a matter against the taxpayer, the cost shall be
596 paid by the taxpayer, otherwise they shall be paid out of
597 the assessment expense fund. The fee and mileage to be
598 paid witnesses shall be the same as prescribed by law in
599 proceedings in the district courts of this state in civil
600 cases. Where the costs are taxed to the taxpayer they shall
601 be added to the taxes assessed against said taxpayer and
602 his property and shall be collected in the same manner as
603 are other taxes.

604 "11. Make up all assessor's books and records as pre-
605 scribed by the director, turn the completed assessor's
606 books and records required for the preparation of the tax
607 list over to the county auditor when the board of review
608 has concluded its hearings and cooperate with the auditor
609 in the preparation of the tax lists.

610 "12. Submit on or before May 1 of each year completed
611 assessment rolls to the board of review.

612 "13. Lay before the board of review such information as
613 he may possess which will aid said board in performing its
614 duties in adjusting the assessments to the valuations re-
615 quired by law.

616 "14. Furnish to the director any information which he

617 may have relative to the ownership of any property that may
618 be assessable within this state, but not assessable or sub-
619 ject to being listed for taxation by him."

620 u. "Sections four hundred forty-one point eighteen
621 (441.18), four hundred forty-one point nineteen (441.19),
622 four hundred forty-one point twenty (441.20), Code 1966,
623 shall be renumbered and inserted herewith.

624 "Further amend section four hundred forty-one point
625 nineteen (441.19), Code 1966, by striking the words 'state
626 tax commission' in lines eight (8) and thirteen (13), sub-
627 section one (1) and lines four (4) and five (5), subsection
628 four (4), and inserting in lieu thereof the word 'director'.

629 v. "Renumber section four hundred forty-one point
630 twenty-one (441.21), Code 1966, and insert herewith."

631 w. "Section four hundred forty-one point twenty-two
632 (441.22), four hundred forty-one point twenty-three (441.23),
633 four hundred forty-one point twenty-four (441.24), four
634 hundred forty-one point twenty-five (441.25), four hundred
635 forty-one point twenty-six (441.26), four hundred forty-one
636 point twenty-seven (441.27), four hundred forty-one point
637 twenty-eight (441.28), four hundred forty-one point twenty-
638 nine (441.29), four hundred forty-one point thirty (441.30),
639 Code 1966, shall be renumbered and inserted herewith."

640 x. "Renumber section four hundred forty-one point
641 fourteen (441.14), Code 1966, and hereby amend by adding
642 at the end thereof, the following:

643 "In the event adequate space is not so provided, the
644 assessor may appeal to the state tax appeal authority which
645 shall prescribe reasonable notice of hearing to the proper
646 officials, and its findings shall be certified within
647 thirty (30) days after such hearing, and its orders shall be
en-

648 forced as provided by law."

649 y. "Renumber section four hundred forty-one point
650 fifteen (441.15), Code 1966, and insert herewith."

651 z. "Renumber section four hundred forty-one point fifty-
652 two (441.52), Code 1966, and insert herewith."

653 aa. "Renumber section four hundred forty-one point fifty-
654 three (441.53), Code 1966, and insert herewith."

655 bb. "Renumber section four hundred forty-one point
656 fifty-six (441.56), Code 1966, and insert herewith.

657 "Further amend section four hundred forty-one point
658 fifty-six (441.56), Code 1966, as renumbered, by striking
659 the words and figures 'sections 441.5 to 441.8, inclusive'
660 and inserting in lieu thereof the words 'of this Act'."

661 cc. "Renumber sections four hundred forty-one point
662 thirty-one (441.31) to four hundred forty-one point forty-
663 four (441.44), inclusive, Code 1966, and insert herewith in
664 numerical order."

665 "1. Further amend section four hundred forty-one point
666 thirty-one (441.31), Code 1966, as renumbered, by adding
667 the following paragraph:

668 "The provisions of this Act for the removal of the asses-
669 sor shall be applicable for removal of any member of the
670 board of review."

671 "2. Further amend section four hundred forty-one point
672 thirty-five (441.35), Code 1966, as renumbered, by chang-
673 ing the numbers '441.33' in line fifteen (15), '441.36' in
674 line twenty-seven (27), and '441.38' in line thirty-nine
675 (39) to the respective renumbered Code sections as herein
676 provided.

677 "Further amend said section by striking the words 'dis-
678 trict court' in line thirty-seven (37) and inserting in
679 lieu thereof the words 'state tax appeal authority'.

680 "Further amend said section four hundred forty-one point
681 thirty-five (441.35), as renumbered, by adding a new para-
682 graph at the end thereof as follows:

683 "The board of review shall give close attention and study
684 to the matter of the equalization of the valuation of tax-
685 able property in its jurisdiction. It shall be a duty of
686 the board of review to comply with all lawful orders issued
687 to it by the director and received by him. Each year before
688 adjourning its regular session the board of review shall
689 make a report in writing to the director on forms to be
690 prescribed by the director as to its findings with respect
691 to the state or condition of equalization of valuations of
692 the several kinds of classes of property assessed by the
693 assessor and subject to review by the director, and also
694 as to exemptions from taxation granted on properties, and
695 shall bring to the attention of the director what appears
696 to it to be inequitable situations. Said annual report
697 shall be filed with the director ten (10) days after final
698 adjournment of the board of review and shall be signed by
699 a majority of its members. The original report shall be
700 filed with the director and a copy shall be filed with the
701 chairman of the conference board. Failure to comply with
702 lawful orders of the director and failure to make and file
703 such annual report shall constitute nonfeasance in office
704 and shall be grounds for removal of the members of such
705 board from their office, as provided by this Act."

706 "3. Further amend section four hundred forty-one point
707 thirty-seven (441.37), Code 1966, as renumbered as follows:

708 "a. By striking all of subsection one (1) of such sec-
709 tion after the period in line three (3).

710 "b. By adding the following new subsection:

711 "Upon any taxpayer filing in writing any protest to the
712 board of review or appeal to the state tax appeal authority,
713 the assessor shall show cause why such protest or grounds
714 of appeal shall not prevail, and shall be substantiated by
715 comparable and equal assessments of other property or by
716 such other information as may be applicable to justify the
717 assessment.

718 "4. Further amend section four hundred forty-one point
719 thirty-eight (441.38), Code 1966, as renumbered by striking

720 all after line three (3) and inserting in lieu thereof the
721 words 'state tax court which shall be listed in the county
722 in which such board holds its sessions within twenty (20) days
723 after its adjournment. The right of appeal shall apply to
724 individual taxpayers, the assessor, any public body or public
725 official.'

726 "5. Further amend section four hundred forty-one point
727 forty (441.40), Code 1966, as renumbered by striking the
728 word 'district' in lines four (4) and twenty-four (24) and
729 inserting in lieu thereof the words 'state tax'.

730 "6. Further amend section four hundred forty-one point
731 forty-two (441.42), Code 1966, as renumbered by adding at
732 the end of the first paragraph the words 'to the state tax
733 appeal authority'."

734 dd. "Section four hundred forty-one point forty-five
735 (441.45), Code 1966, is hereby repealed and the following is
736 enacted in lieu thereof:

737 'The county assessor of each county and each city asses-
738 sor shall, on or before the third Monday in June, each year,
739 make out, certify to and transmit to the county auditor of
740 their county, an abstract of the assessed valuations of
741 real and personal property, including moneys and credits
742 millage, if subject to taxation, in his county or city, as
743 the case may be, which abstract shall be made on forms to
744 be prescribed by the director, and shall show data or figures
745 that may be required by law, and such other information, as
746 will be of use to and required by the director in his capacity
747 as such, for his consideration of the assessed valuation of
748 real and personal property in all counties of the state.
749 The county auditor of each county shall, upon receipt of
750 the abstract from the county assessor and from the city
751 assessor, if there be such in the county, proceed to make
752 out, certify to and transmit to the director on or before
753 the first Monday in July, each year, an abstract of the
754 assessed valuations of real and personal property, includ-
755 ing moneys and credits millage tax, if subject to taxation,
756 and showing totals for the entire county, same to be based
757 on the abstract certified by and received from the assessor
758 or assessors, and shall include such other data or figures
759 as may be required on such abstract by law, or as may be
760 required by the director for the use of the director in his
761 capacity as equalizer of valuations as provided in this Act.
762 The abstract for the entire county shall be made on forms
763 prescribed by the director. In addition, the county audi-
764 tor of each county shall on or before August 1, each year,
765 make out, certify to and transmit to the director a state-
766 ment of the value of property, real and personal, on which
767 military service tax exemptions were applied for and allowed
768 by the county board of supervisors in the same year of the
769 abstract herein referred to, such certification as to mili-
770 tary service tax exemptions to be made on forms prescribed
771 by the director.

772 'In any case where a local board of review continues in
773 session beyond June 1, in any year, under provisions of
774 section four hundred forty-one point thirty-three (441.33)
775 of the Code, as renumbered, the abstract shall be made out
776 by the county assessor or the city assessor, as the case
777 may be, certified to and transmitted to the county auditor
778 within fifteen (15) days from the date of the final adjournment
779 of said board of review, and the county auditor shall, upon
780 receipt of the abstract from the county assessor, and from
781 the city assessor, if there be one in the county, proceed
782 to make out, certify to and transmit to the director the
783 abstract for the entire county within fifteen (15) days from
784 the date the assessor filed the abstract for his jurisdic-
785 tion with the county auditor. Where the county board of
786 review and the city board of review in any county in which
787 both had extensions of time to be in session, the county
788 auditor shall transmit the abstract for the entire county
789 to the director within fifteen (15) days from the date the last
790 assessor's abstract is received by the auditor. The asses-
791 sors and county auditors shall file the completed abstracts
792 within the time specified herein to enable the director to
793 proceed promptly with his equalization work."

794 ee. "Sections four hundred forty-one point forty-six
795 (441.46) and four hundred forty-one point forty-seven
796 (441.47), Code 1966, are hereby repealed and the following
797 inserted in lieu thereof:

798 'Upon receipt of the abstracts of assessment from the
799 assessors, the director shall proceed to equalize the valua-
800 tions of real and personal property in the several counties
801 of the state for property tax purposes. The director shall
802 adjust the valuation of property in the several counties for
803 the purpose of equalizing property values, adding to or
804 deducting from the valuation of each kind or class of prop-
805 erty reported such percentage in each case which will result
806 in equalization of the taxable value of real and personal
807 property among the counties of the state. The director
808 shall adjust the valuations of property as between each
809 kind or class of property in any city assessed by a city
810 assessor and each kind and class of property assessed by
811 a county assessor so as to ascertain equalization of valua-
812 tions for taxation within each county. Such adjustments and
813 valuations shall be made pursuant to uniform rules and reg-
814 ulations, sales ratios, and as provided by law.

815 'The director shall keep a record of any adjustments
816 made in equalizing property values which shall be open to
817 public inspection.

818 'The director shall complete his equalization of valua-
819 tions for the several counties by September 1 of each year
820 and shall promptly give proper notices of any adjustments."

821 ff. "Section four hundred forty-one point forty-eight
822 (441.48), Code 1966, is hereby repealed and the following
823 inserted in lieu thereof:

824 'The director shall given ten (10) days notice by United
825 States certified mail of his intention to add to or deduct
826 from the valuation of any kind or class of property any
827 proposed percentages, such notice to be sent to the county
828 auditor of the county, or the city clerk of the city if the
829 city has a city assessor, whose valuation is proposed to
830 be either raised or lowered, and said notice shall state
831 the time and place that a hearing will be had before the
832 director on the tentative adjustment, such date to be no
833 less than ten (10) days from the date of the notice. The

county

834 may appear by any of the members of the county conference
835 board, the county assessor, the county auditor, members
836 of the local board of review and the county attorney, and
837 any city with a city assessor may appear by any member of
838 its city conference board, the city assessor, the county
839 auditor, members of the local board of review and the city
840 and county attorney. Appearances may also be made by any
841 individual, corporation or association affected by such
842 adjustments, or on behalf of the public. Any protest to
843 the tentative adjustment shall be made in writing and shall
844 contain a statement of the reasons being urged why the ad-
845 justment should not be carried out. The director shall
846 take final action with respect to all the valuations of
847 property in all the counties and in all cities having a
848 city assessor and shall promptly notify the county auditor
849 of its final action by certification, but not later than
850 by October 1. In any year where the director finds it im-
851 possible to complete his equalization work by October 1 of
852 that year for any county, he shall order the adjusted valua-
853 tions spread for the first time in the year following but
854 unless an extension of time has been granted any assessor
855 for filing his abstract of assessments which would not per-
856 mit the director to properly review and act on it by October
857 1, failure of the assessor to file the abstract, or in-
858 equality of assessments within a county shall not be grounds
859 for delaying the adjustments if any should properly be made,
860 beyond October 1 of that year.

861 'Further amend said section four hundred forty-one point
862 forty-eight (441.48) by renumbering same.'

863 gg. "Section four hundred forty-one point forty-nine
864 (441.49), Code 1966, is hereby repealed and the following
865 inserted in lieu thereof:

866 'Upon receipt of the certification from the director of
867 the property tax division each year showing the final action
868 of the director respecting the valuations of property, the
869 county auditor of the county shall thereupon add to or deduct
870 from the valuation of each kind or class of property in his
871 county the required percentage shown in the certification
872 of the director, and shall reject all fractions of fifty (50)
873 cents or less in the result and count all over fifty (50) cents
874 as one (1) dollar. The adjusted valuations shall then be taken

875 and considered as the taxable value of the property upon
876 which the levy shall be made. The county auditor shall
877 comply with the director's directive or certification in
878 the matter.

879 'Further amend said section four hundred forty-one point
880 forty-nine (441.49), Code 1966, by renumbering.'

881 hh. "Any person or officer having appeared before the
882 director of the property tax division may appeal from action
883 of the director to the state tax court within ten (10) days

884 the certification by the director. Notice shall be given
885 to the director and to the auditor of the county affected
886 by registered United States mail. The state tax court shall
887 act as judicially as possible, but if the court is unable
888 to adjudicate the matter by November 15, the adjusted valua-
889 tions, if any, shall not be spread until the following year.
890 The director shall appear before the court in any such
891 appeal to justify the action taken by him in making adjust-
892 ments. The order or decree of the court shall be final
893 except for right of appeal to the supreme court."

894 ii. "Section four hundred twenty point two hundred four
895 (420.204), Code 1966, is hereby amended by striking all after
896 the word 'be' commencing in line eight (8) to and including
897 the word 'located' in line nineteen (19), and inserting in
898 lieu thereof the words 'the same as provided in section
899 four hundred forty-one point twenty-one (441.21) of the
900 Code."

901 jj. "Section four hundred twenty-eight point four (428.4),
902 Code 1966, is hereby repealed and the following enacted
903 in lieu thereof:

904 '1. All property subject to taxation shall be taxed
905 each year. Personal property shall be listed, valued and
906 assessed each year in the name of the owner thereof. The
907 statutory date of assessment for all taxable property shall
908 be January 1. Real property shall be listed, valued and
909 assessed in the name of the owner thereof in every fourth (4th)
910 year commencing with 1965 and it shall be the duty of the
911 county assessor and the city assessor, as the case may be
912 to inspect all buildings or structures, be they agricultural,
913 commercial, residential or industrial, and also to observe
914 and take into consideration the features that contribute to
915 value of all lots and lands by descriptions referred to in
916 section four hundred twenty-eight point seven (428.7) of the
917 Code within four (4) years before valuing same in a regular

real

918 property assessment year, and the assessor shall have and
919 maintain adequate property record cards in his office for
920 each parcel or description of real property, and same shall
921 show detailed information revealing how the actual and the
922 taxable value provided for in section four hundred forty-
923 one point twenty-one (441.21) of the Code, of the property
924 were arrived at, and also any changes made in the valuation

973 by adding the following new section thereto:

974 'The state judicial nominating commission shall also con-
975 stitute the district judicial nominating commission which
976 shall select and certify to the governor and chief justice
977 the nominee for judge of the Iowa tax court. In order to
978 select the first judge thereof, the office shall be deemed
979 vacant as of September 1, 1967.'

980 c. "The Iowa tax court shall succeed to and exercise
981 full and exclusive jurisdiction and authority over all
982 appeals from or applications for writs of mandamus, certiorari
983 and injunctions to the director of revenue and director of
984 the property tax division, all local boards of review and
985 the state board of review, from and after January 1, 1968.
986 The Iowa tax court shall also have exclusive jurisdiction
987 by declaratory judgment to hear and determine appeals from
988 taxes and penalties assessed pursuant to sections one hun-
989 dred twenty-three point ninety-eight (123.98), one hundred
990 twenty-three point ninety-nine (123.99), one hundred twenty-
991 four point twenty-five (124.25) and one hundred twenty-four
992 point twenty-six (124.26) of the Code and to determine all
993 matters of tax liability, validity and constitutionality
994 of tax statutes, and any dispute between a taxpayer and the
995 state of Iowa or any of its political subdivisions pertain-
996 ing to taxation or assessment of property, except special
997 assessments by cities and towns, from and after January 1,
998 1968. The Iowa tax court shall have authority and jurisdic-
999 tion to hear and determine only those matters provided for
1000 in this Act or as may be otherwise provided by law."

1001 d. "The personnel of the tax court shall be a clerk,
1002 such deputies as needed, court reporter, and such other
1003 clerical assistance as is needed. No clerk or employee
1004 of the tax court shall act as attorney, counselor, account-
1005 ant, agent, or representative in the matter of any tax im-
1006 posed, due, or levied by this state or any of its political
1007 subdivisions."

1008 e. "The tax court shall sit at the seat of government
1009 in suitable quarters provided by the state. The judge shall
1010 hold court at such times as he shall determine at the county
1011 seat of the taxpayer's residence. All cases to be heard at
1012 the county seat of the taxpayer's residence shall be in
1013 quarters provided by the board of supervisors unless the
1014 taxpayer in writing agrees that the matter can be heard
1015 elsewhere. The court shall determine and notify the parties
1016 of the time, place and date that the matter shall be heard."

1017 f. "All findings and judgments entered by the court
1018 against a taxpayer and in favor of the state of Iowa or
1019 any of its political subdivisions shall be certified by the
1020 clerk of the tax court to the clerk of the district court
1021 of the taxpayer's residence and the clerk of the district
1022 court of each county wherein the taxpayer owns any real
1023 estate; such clerks shall index such judgments which shall
1024 be liens as provided by law. In the event the taxpayer

1025 has already paid the tax assessed and he shall prevail, the
1026 comptroller shall pay the refund adjudged due out of any
1027 funds in the general fund not otherwise appropriated."

1028 g. "No claim for taxes in the original amount of one
1029 thousand (1,000) dollars or more shall be proposed by the
1030 director of revenue to be compromised and settled for a
1031 lesser amount because of a valid dispute or because of the
1032 doubtful collectibility of the full amount thereof, until
1033 such compromise and settlement has been submitted to and
1034 approved by the tax court notwithstanding the provisions of
1035 section nineteen point nine (19.9) of the Code. The director
1036 shall submit to the court the tax proposed to be assessed;
1037 the recommendation of the department head or supervisor;
1038 fieldman's or investigator's original and revised report
1039 or audit, if any; the taxpayer's grounds for dispute or con-
1040 test together with any evidence thereof; and the amounts,
1041 conditions, and settlements of same. Such records when filed
1042 with the court shall be public records notwithstanding the
1043 provisions of subsection one (1), section four hundred
1044 twenty-two point sixty-five (422.65) of the Code."

1045 h. "If the amount of tax in controversy is less than
1046 three hundred (300) dollars, the court shall hear and deter-
1047 mine the matter as a small claim pursuant to Rules of Civil
1048 Procedure three hundred seventy-three (373), three hundred
1049 seventy-four (374), three hundred seventy-five (375), three
1050 hundred seventy-six (376), three hundred seventy-seven
1051 (377), three hundred seventy-nine (379), three hundred
1052 eighty (380), three hundred eighty-one (381), three hundred
1053 eighty-two (382), and three hundred eighty-three (383) of the
1054 Code."

1055 i. "Section ninety-eight point twenty-nine (98.29),
1056 Code 1966, is hereby amended by striking in line ten (10)
1057 the word 'district' and inserting in lieu thereof the words
1058 'Iowa tax'."

1059 j. "Section four hundred twenty-one point nineteen
1060 (421.19), Code 1966, is hereby amended by striking from
1061 lines two (2) and three (3) the words 'and of the county
1062 attorneys in their respective counties'."

1063 k. "Section four hundred twenty-one point twenty
1064 (421.20), Code 1966, is hereby amended as follows:

1065 '1. By striking from line three (3) the word "district"
1066 and inserting in lieu thereof the words "Iowa tax".

1067 '2. By striking all of the section after the word
1068 "chapter" in line eight (8).'"

1069 l. "Section four hundred twenty-two point twenty-six
1070 (422.26), Code 1966, is amended by striking all after the
1071 word 'penalties' in lines seventy-two (72) and all of lines
1072 seventy-three (73) and seventy-four (74)."

1073 m. "Section four hundred twenty-two point twenty-nine
1074 (422.29), Code 1966, is hereby amended as follows:

1075 '1. By striking in line two (2) the words "district
1076 court of" and inserting in lieu thereof the words "Iowa

1077 tax court which shall be tried in".
1078 '2. By striking in line fifteen (15) the word "district"
1079 and inserting in lieu thereof the words "Iowa tax".'
1080 n. "Section four hundred twenty-two point fifty-five
1081 (422.55), Code 1966, is hereby amended as follows:
1082 '1. By striking in line two (2) the words "district
1083 court of" and inserting in lieu thereof the words "Iowa
1084 tax court which shall be tried in".
1085 '2. By striking in line twelve (12) the word "district"
1086 and inserting in lieu thereof the words "Iowa tax".'
1087 o. "Section four hundred twenty-four point six (424.6),
1088 Code 1966, is hereby amended as follows:
1089 '1. By striking in line two (2) the words "district
1090 court of" and inserting in lieu thereof the words "Iowa
1091 tax court which shall be tried in".
1092 '2. By striking in line twelve (12) the word "district"
1093 and inserting in lieu thereof the words "Iowa tax".'
1094 p. "Section four hundred twenty-five point seven
1095 (425.7), Code 1966, is hereby amended as follows:
1096 '1. By striking in line four (4) the words "district
1097 court of" and inserting in lieu thereof the words "Iowa tax
1098 court which shall be tried in".
1099 '2. By striking in line thirteen (13) the words "district
1100 court of" and inserting in lieu thereof the words "Iowa tax
1101 court which shall be tried in".
1102 '3. By striking in line eighteen (18) the word "dis-
1103 trict" and inserting in lieu thereof the word "Iowa tax".'
1104 q. "Section four hundred twenty-six point six (426.6),
1105 Code 1966, is hereby amended as follows:
1106 '1. By striking in lines thirty-six (36) and thirty-
1107 seven (37) the words "district court of" and inserting in
1108 lieu thereof the words "Iowa tax court which shall be
1109 tried in".
1110 '2. By striking in line forty-one (41) the word "dis-
1111 trict" and inserting in lieu thereof the words "Iowa tax".'
1112 r. "Section four hundred twenty-seven point one (427.1),
1113 Code 1966, is amended by striking from subsection twenty-
1114 seven (27), lines sixteen (16) and seventeen (17), the
1115 words 'district court having jurisdiction' and inserting
1116 in lieu thereof the words 'Iowa tax court which shall be
1117 tried'."
1118 s. "Section four hundred twenty-seven point six
1119 (427.6), Code 1966, is amended by striking in line fourteen
1120 (14) the words 'district court of' and inserting in lieu
1121 thereof the words 'Iowa tax court which shall be tried in'."
1122 t. "Section four hundred forty-one point thirty-eight
1123 (441.38), Code 1966, is amended by striking from line four
1124 (4) the words 'district court of' and inserting in lieu
1125 thereof the words 'Iowa tax court which shall be tried in'."
1126 u. "Section four hundred forty-one point fifty-two
1127 (441.52), Code 1966, is amended by striking in line ten
1128 (10) the word 'district' and inserting in lieu thereof the

- 1129 words 'Iowa tax'."
- 1130 v. "Section four hundred forty-three point eight
1131 (443.8), Code 1966, is amended by striking from line four
1132 (4) the word 'district' and inserting in lieu thereof the
1133 words 'Iowa tax'."
- 1134 8. Amend section seven (7), subsection three (3) by
1135 striking lines nineteen (19) through twenty-five (25).
- 1136 9. Amend section one hundred fifty-five (155), subsec-
1137 tion one (1), two (2), three (3), four (4), five (5), six
1138 (6), seven (7) and eight (8), lines five (5), eight (8),
1139 eleven (11), fifteen (15), nineteen (19), twenty-two (22),
1140 twenty-five (25) and twenty-nine (29) inclusive by striking
1141 from each line the words "of revenue".
- 1142 10. Amend section one hundred fifty-six (156), subsec-
1143 tion two (2), by striking from line nine (9) the words "of
1144 revenue".
- 1145 11. Amend section one hundred fifty-seven (157) by strik-
1146 ing from lines four (4) and five (5) the words "department
1147 of revenue" and inserting in lieu thereof the word "director".
- 1148 12. Amend section one hundred fifty-nine (159) by strik-
1149 ing from line four (4) the words "department of revenue"
1150 and inserting in lieu thereof the word "director".
- 1151 13. Amend section one hundred sixty (160), subsection
1152 one (1), by striking from lines four (4) and five (5) the
1153 words "department of revenue" and inserting in lieu thereof
1154 the word "director".
- 1155 14. Amend section one hundred sixty (160), subsection
1156 two (2), by striking from line eight (8) the words "of rev-
1157 enue".
- 1158 15. Amend section one hundred sixty-one (161), subsec-
1159 tion one (1) and four (4), by striking from lines five (5)
1160 and twelve (12) the words "of revenue".
- 1161 16. Amend section one hundred sixty-one (161), subsec-
1162 tion five (5) and six (6), by striking from lines fourteen
1163 (14), fifteen (15) and eighteen (18) the words "department
1164 of revenue" and inserting in lieu thereof the word "director".
- 1165 17. Amend section one hundred sixty-one (161), subsec-
1166 tion seven (7), by striking the words "the departments"
1167 and inserting in lieu thereof the words "the directors".
- 1168 18. Amend section one hundred sixty-three (163), subsec-
1169 tion one (1) and two (2), by striking from lines four (4),
1170 five (5) and eight (8) the words "of revenue".
- 1171 19. Amend section one hundred sixty-four (164), sub-
1172 section one (1), two (2), and three (3), by striking from
1173 lines five (5), seven (7) and ten (10) the words "of
1174 revenue".
- 1175 20. Amend section one hundred sixty-five (165) by
1176 striking from line four (4) the words "of revenue".
- 1177 21. Amend section one hundred sixty-six (166) by strik-
1178 ing from line five (5) the words "of revenue".
- 1179 22. Amend section one hundred seventy-one (171), subsec-
1180 tion one (1), two (2), three (3), four (4), five (5), seven

- 1181 (7) and nine (9), lines five (5), eight (8), eleven (11),
1182 fourteen (14), seventeen (17), twenty-two (22) and twenty-
1183 seven (27), by striking from each line the words "of revenue".
1184 23. Amend section one hundred seventy-two (172) by
1185 striking from line four (4) the words "of revenue".
1186 24. Amend section one hundred seventy-three (173), sub-
1187 section one (1), by striking from line five (5) the words
1188 "of revenue".
1189 25. Amend section one hundred seventy-four (174), sub-
1190 section one (1) and two (2), lines five (5) and eight (8)
1191 by striking the words "of revenue".
1192 26. Amend section one hundred seventy-five (175), sub-
1193 section one (1), by striking from line five (5) the words
1194 "of revenue".
1195 27. Amend section one hundred seventy-six (176) by
1196 striking from line four (4) the words "of revenue".
1197 28. Amend section one hundred seventy-seven (177) by
1198 striking from line four (4) the words "of revenue".
1199 29. Amend section one hundred seventy-eight (178), sub-
1200 section one (1), by striking from line five (5) the words
1201 "of revenue".
1202 30. Amend section one hundred seventy-nine (179) by
1203 striking from line four (4) the words "of revenue".
1204 31. Amend section one hundred eighty (180), subsections
1205 one (1), two (2), and four (4), by striking from lines five
1206 (5), eight (8), and thirteen (13) the words "of revenue".
1207 32. Amend section one hundred eighty (180), subsection
1208 three (3), by striking from line ten (10) the words "the
1209 department of revenue" and inserting in lieu thereof the
1210 word "director".
1211 33. Amend section one hundred eighty-one (181), subsec-
1212 tions one (1) and two (2), by striking from lines five (5)
1213 and eight (8) the words "department of revenue" and insert-
1214 ing in lieu thereof the word "director".
1215 34. Amend section one hundred eighty-one (181), subsec-
1216 tion three (3), by striking from line eleven (11) the words
1217 "of revenue".
1218 35. Amend section one hundred eighty-two (182), subsec-
1219 tions one (1) and two (2), by striking from lines five (5),
1220 seven (7), and eight (8) the words "department of revenue",
1221 and inserting in lieu thereof the word "director".
1222 36. Amend section one hundred eighty-three (183) by
1223 striking from line four (4) the words "of revenue".
1224 37. Amend section one hundred eighty-four (184), subsec-
1225 tion one (1), by striking from line five (5) the words "of
1226 revenue".
1227 38. Amend section one hundred eighty-five (185) by strik-
1228 ing from line four (4) the words "department of revenue",
1229 and inserting in lieu thereof the word "director".
1230 39. Amend section one hundred eighty-six (186), subsec-
1231 tion one (1), by striking from line five (5) the words "of

- 1232 revenue".
- 1233 40. Amend section one hundred eighty-six (186), subsec-
- 1234 tion two (2), by striking from line eight (8) the words
- 1235 "department of revenue" and inserting in lieu thereof the
- 1236 word "director".
- 1237 41. Amend section one hundred eighty-seven (187) by
- 1238 striking from line four (4) the words "of revenue".
- 1239 42. Amend section one hundred eighty-eight (188), sub-
- 1240 section one (1), by striking from line five (5) the words
- 1241 "of revenue".
- 1242 43. Amend section one hundred eighty-nine (189), sub-
- 1243 sections one (1) and two (2), by striking from lines five
- 1244 (5) and eight (8), the words "of revenue".
- 1245 44. Amend section one hundred ninety (190), subsection
- 1246 one (1), by striking from line five (5) the words "of
- 1247 revenue".
- 1248 45. Amend section one hundred ninety-one (191), subsec-
- 1249 tion one (1), by striking the words "of revenue".
- 1250 46. Amend section one hundred ninety-two (192) by strik-
- 1251 ing from line four (4) the words "of revenue".
- 1252 47. Amend section one hundred ninety-three (193) by
- 1253 striking from line four (4) the words "of revenue".
- 1254 48. Amend section one hundred ninety-four (194) by
- 1255 striking from lines four (4) and five (5) the words "of
- 1256 revenue".
- 1257 49. Amend section one hundred ninety-five (195), sub-
- 1258 section one (1), by striking from line five (5) the words
- 1259 "of revenue".
- 1260 50. Amend section one hundred ninety-five (195), sub-
- 1261 section two (2), by striking from line eight (8) the words
- 1262 "department of revenue" and inserting in lieu thereof the
- 1263 word "director".
- 1264 51. Amend section one hundred ninety-six (196), subsec-
- 1265 tion one (1), by striking from line five (5) the words "of
- 1266 revenue".
- 1267 52. Amend section one hundred ninety-seven (197), line
- 1268 four (4), by striking the words "of revenue".
- 1269 53. Amend section one hundred ninety-eight (198), sub-
- 1270 section one (1) and ten (10), lines seven (7) and twenty-
- 1271 nine (29), the words "of revenue".
- 1272 54. Amend section one hundred ninety-nine (199), sub-
- 1273 section one (1), by striking from line five (5) the words
- 1274 "of revenue".
- 1275 55. Amend section one hundred ninety-nine (199), sub-
- 1276 section two (2), by striking from line nine (9) the words
- 1277 "department of revenue" and inserting in lieu thereof the
- 1278 word "director".
- 1279 56. Amend section two hundred (200) by striking from line
- 1280 four (4) the words "of revenue".
- 1281 57. Amend section two hundred one (201), subsection
- 1282 one (1), by striking from lines five (5) the words "of
- 1283 revenue".

- 1284 58. Amend section two hundred two (202), subsections one
 1285 (1) and two (2), by striking from lines five (5) and eight
 1286 (8) the words "of revenue".
- 1287 59. Amend section two hundred three (203), subsection
 1288 two (2), by striking from line eight (8) the words "of
 1289 revenue".
- 1291 60. Amend section two hundred four (204), subsection
 1292 one (1), by striking from line five (5) the words "of rev-
 1293 enue".
- 1294 61. Amend section two hundred five (205) by striking
 1295 from line four (4) the words "of revenue".
- 1296 62. Amend section two hundred six (206), subsection one
 1297 (1), by striking from line five (5) the words "of revenue".
- 1298 63. Amend section two hundred seven (207) by striking
 1299 from line four (4) the words "of revenue".
- 1300 64. Amend section two hundred eight (208), subsection
 1301 one (1), by striking from line five (5) the words "of rev-
 1302 enue".
- 1303 65. Amend section two hundred nine (209), subsections
 1304 one (1) and three (3), by striking from lines five (5) and
 1305 ten (10) the words "of revenue".
- 1306 66. Amend section two hundred ten (210) by striking all
 1307 of subsection two (2) and inserting in lieu thereof the
 1308 words "By inserting in line three (3) after the word 'year',
 1309 the words 'the director shall'".
- 1310 67. Amend section two hundred eleven (211) by striking
 1311 from line four (4) the words "of revenue".
- 1312 68. Amend section two hundred twelve (212), subsection
 1313 one (1), by striking from line five (5) the words "of rev-
 1314 enue".
- 1315 69. Amend section two hundred thirteen (213), subsection
 1316 one (1), by striking from line five (5) the words "of rev-
 1317 enue".
- 1318 70. Amend section two hundred fourteen (214) by striking
 1319 from line four (4) the words "of revenue".
- 1320 71. Amend section two hundred fifteen (215) by striking
 1321 from line four (4) the words "of revenue".
- 1322 72. Amend section two hundred seventeen (217), subsection
 1323 one (1) and two (2), by striking from lines five (5) and eight
 1324 (8) the words "of revenue".
- 1325 73. Amend section two hundred eighteen (218), subsection
 1326 one (1), by striking from line five (5) the words "of rev-
 1327 enue".
- 1328 74. Amend section two hundred nineteen (219), subsection
 1329 one (1), by striking from line four (4) the words "of rev-
 1330 enue".
- 1331 75. Amend section two hundred twenty (220) by striking
 1332 from line four (4) the words "of revenue".
- 1333 76. Amend section two hundred twenty-one (221), subsec-
 1334 tion one (1), by striking from line four (4) the words "of
 revenue".

1335 77. Amend section two hundred twenty-two (222), subsec-
1336 tion one (1), by striking from line five (5) the words "of
1337 revenue".

1338 78. Amend section two hundred twenty-three (223), sub-
~~1339~~ section one (1), by striking from line five (5) the words
1340 "of revenue".

1341 79. Amend section two hundred twenty-four (224), sub-
1342 section one (1), by striking from line five (5) the words
1343 "of revenue".

1344 80. Amend section two hundred twenty-five (225), sub-
1345 section one (1), by striking from line five (5) the words
1346 "of revenue".

1347 81. Amend section two hundred twenty-six (226), subsec-
1348 tion one (1), by striking from line four (4) the words "of
1349 revenue".

1350 82. Amend section two hundred twenty-seven (227), subsec-
1351 tion one (1), by striking from line five (5) the words "of
1352 revenue".

1353 83. Amend section two hundred twenty-eight (228) by
1354 striking from line four (4) the words "of revenue".

1355 84. Amend section two hundred twenty-nine (229) by
1356 striking from line four (4) the words "of revenue".

1357 85. Amend section two hundred thirty (230), subsection
1358 one (1), by striking from line five (5) the words "of rev-
1359 enue".

1360 86. Amend section two hundred thirty-one (231), sub-
1361 section one (1), by striking from line five (5) the words
1362 "of revenue".

1363 87. Amend section two hundred thirty-two (232), subsec-
1364 tion one (1), by striking from line five (5) the words "of
1365 revenue".

1366 88. Amend section two hundred thirty-three (233) by
1367 striking from line four (4) the words "of revenue".

1368 89. Amend section two hundred thirty-four (234), sub-
1369 section one (1), by striking from line five (5) the words
1370 "of revenue".

1371 90. Amend section two hundred thirty-five (235) by
1372 striking from line four (4) the words "of revenue".

1373 91. Amend section two hundred thirty-six (236), subsec-
1374 tion one (1), by striking from line five (5) the words "of
1375 revenue".

1376 92. Amend by striking all of sections two hundred thirty-
1377 seven (237), two hundred thirty-eight (238), two hundred
1378 forty (240), two hundred forty-one (241), two hundred
1379 forty-six (246), two hundred forty-seven (247), two hundred
1380 forty-eight (248), two hundred forty-nine (249) and two hun-
1381 dred fifty (250).

1382 93. Amend section two hundred thirty-nine (239), sub-
1383 section one (1), by striking from line five (5), the words
1384 "of revenue".

1385 94. Amend section two hundred forty-two (242) by strik-
1386 ing from line four (4) the words "of revenue".

- 1387 95. Amend section two hundred forty-three (243), subsec-
1388 tion one (1) and two (2), by striking from lines five (5)
1389 and eight (8) the words "of revenue".
- 1390 96. Amend section two hundred forty-four (244), subsec-
1391 tions one (1) and two (2), by striking from lines five (5)
1392 and seven (7) the words "of revenue".
- 1393 97. Amend section two hundred forty-five (245), subsec-
1394 tions one (1), two (2), three (3), and four (4), by striking
1395 from lines five (5), eight (8), eleven (11) and fourteen
1396 (14) the words "of revenue".
- 1397 98. Amend section two hundred fifty-one (251) by strik-
1398 ing from line four (4) the words "of revenue" and inserting
1399 in lieu thereof the words "of the property tax division".
- 1400 99. Amend section two hundred fifty-two (252) by strik-
1401 ing from line four (4) the words "of revenue" and inserting
1402 in lieu thereof the words "of the property tax division".
- 1403 100. Amend section two hundred fifty-three (253) as
1404 follows:
- 1405 a. Amend subsections one (1) and three (3) by striking
1406 from lines five (5) and ten (10) the words "of revenue".
- 1407 b. Amend subsection two (2) by striking from line
1408 seven (7) the word "department".
- 1409 101. Amend section two hundred fifty-four (254) by
1410 striking from line four (4) the words "of revenue".
- 1411 102. Amend section two hundred fifty-five (255) by
1412 striking from line four (4) the words "of revenue".
- 1413 103. Amend section three hundred thirteen (313) by
1414 striking from line four (4) the words "department of revenue"
1415 and inserting in lieu thereof the words "director of the
1416 property tax division".
- 1417 104. Amend section three hundred fourteen (314) by
1418 striking from line four (4) the words "department of rev-
1419 enue" and inserting in lieu thereof the words "director of
1420 the property tax division".
- 1421 105. Amend section three hundred twenty-one (321) by
1422 adding thereto after the word "thereof" in line four (4) the
1423 following ", or director of the property tax division where
1424 specifically provided."
- 1425 106. Amend section ten (10) by striking from line four
1426 (4) the words "department of revenue" and inserting in lieu
1427 thereof the words "director of the property tax division".
- 1428 107. Amend section twelve (12), subsection one (1) and
1429 two (2), by striking from lines five (5) and eight (8) the
1430 words "department of revenue" and inserting in lieu thereof
1431 the words "director of the property tax division".
- 1432 108. Amend section thirteen (13), subsection one (1)
1433 and two (2), by striking from lines four (4) and five (5)
1434 and lines seven (7) and eight (8), the words "department
1435 of revenue" and inserting in lieu thereof the words "director
1436 of the property tax division".
- 1437 109. Amend section fifty-six (56) by striking from line
1438 four (4) the words "department of revenue" and inserting in

- 1439 lieu thereof the words "director of the property tax divi-
1440 sion".
- 1441 110. Amend section fifty-eight (58) by striking from
1442 line four (4) the words "department of revenue" and insert-
1443 ing in lieu thereof the words "director of the property tax
1444 division".
- 1445 111. Amend section fifty-nine (59), subsection one (1),
1446 by striking from lines four (4) and five (5) the words "de-
1447 partment of revenue" and inserting in lieu thereof the words
1448 "director of the property tax division".
- 1449 112. Amend section sixty (60), subsection one (1) and
1450 two (2), by striking from lines five (5) and nine (9) the
1451 words "of revenue".
- 1452 113. Amend section sixty-one (61) by striking from
1453 lines four (4), five (5), and eight (8) the words "depart-
1454 ment of revenue" and inserting in lieu thereof the words
1455 "director of the property tax division".
- 1456 114. Amend section eight (8) by striking from line four
1457 (4) the words "department of revenue" and inserting in lieu
1458 thereof the words "director of the property tax division".

Filed - *Loak 6-15*
June 10, 1967

By HOUGEN and HAGEDORN

1 Amend Senate File 743 as follows:

2 1. By adding to Section 1 the following:

3 "There is hereby established within the department
4 of revenue for administrative and budgetary purposes
5 a state board of tax review for the state of Iowa. The
6 state board of tax review, hereinafter called the state
7 board, shall consist of three members.

8 The members of the state board shall be qualified
9 electors of the state and shall hold no other elective or
10 appointive public office.

11 Except for the first appointees, the terms of members
12 of the state board shall be for six years beginning on
13 the first day of July following their appointment. No
14 member who is appointed for a six-year term shall be
15 permitted to succeed himself.

16 Members shall be appointed by the governor subject
17 to confirmation by two-thirds of the members of the
18 senate. Appointments to the board shall be bipartisan
19 and of the first appointees, one shall be for two years,
20 one shall be for four years and one shall be for six years.

21 The members of the state board shall qualify by taking
22 the regular oath of office as prescribed by law for state
23 officers. A vacancy on the board shall be filled by
24 appointment by the governor in the same manner as the
25 original appointment.

26 The members of the state board shall be allowed a per
27 diem of forty dollars and their necessary travel and
28 expenses while engaged in their official duties. They
29 shall organize the board and select one of their members
30 as chairman.

31 The place of office of the state board shall be in
32 the office of the tax department in the capitol of the
33 state.

34 The state board shall hold at least six regular
35 meetings each year, the first of which shall be on the
36 second secular day of July. Special meetings of the
37 state board may be called by the chairman on five days
38 notice given to each member. All meetings shall be
39 held at the office of the tax department unless a
40 different place within the state is designated by
41 the state board or in the notice of the meeting.

42 It shall be the responsibility of the state board
43 to exercise the following general powers and duties:

44 1. Determine and adopt such policies as are
45 authorized by law and are necessary for the more
46 efficient operation of any phase of tax review.

47 2. Perform such duties prescribed by law as it may
48 find necessary for the improvement of the state system
49 of taxation in carrying out the purposes and objectives
50 of the tax laws.

51 3. Review for approval or rejection all rules and
52 revision of tax forms proposed by the director of revenue.

53 4. Employ, pursuant to the Iowa merit system, adequate
54 clerical help to keep such records as are necessary to
55 set forth clearly all actions and proceedings of the state
56 board.

57 5. Advise and counsel with the director of
58 revenue concerning the tax laws and the regulations
59 adopted pursuant thereto; and, upon their own motion or
60 upon appeal by any affected taxpayer, review the record

61 evidence and the decisions of, and any orders or directive
62 issued by, the director of revenue and shall expeditiously
63 affirm, modify, reverse or remand the same.

64 6. Adopt a long-range program for the state system of
65 tax reform based upon special studies, surveys, research,
66 and recommendations submitted by or proposed under the
67 direction of the director of revenue.

68 The state board shall constitute a continuing research
69 commission as to tax matters in the state and cause to
70 be prepared and submitted to each regular session of the
71 general assembly a report containing such recommendations
72 as to revisions, amendments, and new provisions of the law

73 as the state board has decided should be submitted to
74 the legislature for its consideration."

75 2. Section 4, lines five (5) and six (6), by
76 striking the words "attorneys who possess expert
77 knowledge in the fields of taxation or property tax
78 assessment,".

79 Section 4, by inserting after the period in line
80 nine (9) the following sentence:

81 "He shall create a separate property tax division for
82 which he shall appoint a deputy director who shall
83 administer all functions of the department of revenue
84 relating to the assessment, levy and collection of
85 property taxes as provided by law."

86 3. Section 5, by striking from lines three (3)
87 and four (4) the words "if the original amount of
88 taxes claimed does not exceed one thousand (1,000)
89 dollars,".

90 Section 5, by striking all after the period in line
91 twelve (12).

92 4. Section 6, line thirteen (13), by striking
93 everything after the word "same", and all of line
94 fourteen (14) and line fifteen (15) through the word
95 "agency".

Filed
June 12, 1967

HOUSE AMENDMENT

1 Amend Senate File 743 as follows:

2 Section 1. Amend Section four (4) as amended by
3 the McCartney amendment adopted by the House on June
4 8th by adding thereto the following:

5 Lines twenty (21) and twenty-two (22), and lines
6 thirty (30) through lines three hundred forty-three (343)
7 of the Hougen amendment filed June 10, 1967.

8 Sec. 2. (a) By striking the Harbor et al amendment
9 of June 5th as amended and adopted by the House by
10 adding and inserting in lieu thereof lines nine hundred
11 sixty-six (966) to and including lines one thousand one
12 hundred and thirty-three (1133).

13 (b) Amend the title by adding thereto the following:
14 " , and a Tax Court and prescribing jurisdiction".

Filed - Last 6-15
June 13, 1967

By HOUGEN and HAGEDORN

1 Amend the House amendment to Senate File 743 as follows:

2 1. Amend paragraph one (1), sub-paragraph three (3), line
3 one (1) by inserting after the word "rules" the following:
4 "and regulations for the collection of taxes by the depart-
5 ment".

6 2. Amend paragraph one (1), sub-paragraph five (5), line
7 six (6) by inserting after the word "revenue" the following:
8 "for the assessment and collection of taxes by the depart-
9 ment or an order to re-assess or to raise assessments to any
10 local assesor".

11 3. Amend paragraph one (1), sub-paragraph five (5), line
12 seven (7) by inserting after the word "same." the following:

13 "In order for any appeal to be valid, written notice there-
14 of must be given to the department within thirty (30) days of
15 the rendering of the decision, order or directive from which
16 such appeal is taken. The director shall thereafter cause to
17 be certified to the board the record, documents, reports, audits
18 and all other information pertinent to the decision, order or
19 directive from which such appeal is taken.

20 "The affected taxpayer and the department shall be given
21 at least fifteen (15) days written notice by the board of the
22 date the appeal shall be heard and both parties may be present
23 at such hearing if they desire. The board shall adopt and pro-
24 mulgate, pursuant to chapter seventeen A (17A) of the Code, rules
25 and regulations for the conduct of appeals by the board. The
26 record and all documents, reports, audits and all other infor-
27 mation certified to the board by the director, and hearings held
28 by the board pursuant to the appeal and the decision of the board
29 thereon shall be open to the public notwithstanding the provisions
30 of sections four hundred twenty-two point sixty-five (422.65),
31 subsection one (1) and four hundred twenty-two point twenty (422.20)
32 of the Code; except that the board upon the application of the
33 affected taxpayer may order the record and all documents, re-
34 ports, audits, and all other information certified to it by
35 the director, or so much thereof as it deems necessary, held
36 confidential, if the public disclosure of same would reveal
37 trade secrets or any other confidential information that would
38 give the affected taxpayer's competitor a competitive advantage.
39 Any deliberation of the board in reaching a decision on any
40 appeal, shall be confidential."

Filed -- *Adopted as amended 6-15-*
June 14, 1967

By GAUDINEER and CLARKE

1 Amend the Gaudineer, Clarke amendment file June 14, 1967
2 to the House amendment to Senate File 743 as follows:
3 Amend paragraph three (3) line three (3) by inserting after
4 the word "appeal" the words "to the board".

Filed and adopted
June 15, 1967

By CLARKE and GAUDINEER

1 Amend Senate File 743 as follows:
2 In Section 2, insert the following after the period
3 in line 3:
4 "If the office of the director becomes vacant during
5 a session of the general assembly, the vacancy shall be
6 filled in the same manner as provided for the original
7 appointment. Any such vacancy occurring while the general
8 assembly is not in session shall be filled by appointment
9 by the governor, which appointment shall expire thirty (30)
10 days after the general assembly next convenes. Within said
11 thirty (30) days the governor shall transmit an appointment
12 to the senate."

Filed and adopted
May 1, 1967

By STANLEY

1 Amend Senate File 743 as follows:
2 In Section 2, line 3, strike the word "and" and
3 insert in lieu thereof the following: "the governor with
4 the approval of two-thirds (2/3) of the members of the
5 senate and shall".

Filed and adopted
May 1, 1967

By STANLEY and HILLS

1 Amend Senate File 743 as follows:
2 1. In Section 2, line 3, strike the period (.) after
3 the word "governor" and add the following:
4 "with the consent of two-thirds of the senate".

Filed and withdrawn
May 1, 1967

By HILLS

House

1 Amend Senate File 743 as follows: In Section six
2 (6), line thirteen (13), by striking everything
3 after the word "same", and all of line fourteen (14)
4 and line fifteen (15) through the word "agency".

Filed - *adopted 6-8*
June 6, 1967

RADL of Linn.

CORRECTED AMENDMENT TO SENATE FILE 743

1 Amend Senate File 743, Section 4, by inserting after the
2 period in line nine (9) the following sentence:
3 "He shall create a separate property tax division
4 for which he shall appoint a deputy director who shall
5 administer all functions of the department of revenue
6 relating to the assessment, levy and collection of prop-
7 erty taxes as provided by law."

Filed - *adopted 6-8*
June 9, 1967

McCARTNEY of Floyd.

1 Amend Senate File 743 as follows:
2 1. Amend section five (5) by striking from lines
3 three (3) and four (4) the words "if the original amount
4 of taxes claimed does not exceed one thousand (1,000)
5 dollars,".
6 2. Further amend section five (5) by striking all
7 after the period in line twelve (12).

Filed - *adopted 6-8*
June 7, 1967

HICKLIN of Louisa-Muscataine.

1 Amend Senate File 743 by adding to section four (4) the
2 following:
3 "He shall create a separate property tax
4 division for which he shall appoint a deputy director who shall
5 administer all functions of the department of revenue
6 relating to the assessment, levy and collection of prop-
7 erty taxes as provided by law."

Filed
June 8, 1967

McCARTNEY of Floyd.

1 Amend Senate File 743 as follows:
2 1. Amend section four (4) lines five (5) and six (6)
3 by striking the words "attorneys who possess expert
4 knowledge in the fields of taxation or property tax
5 assessment,"

Filed - *Adopted 75-31, 6-8*
June 5, 1967

HARBOR of Fremont-Mills.
SMITH of O'Brien.
EDGINGTON of Franklin.
VARLEY of Adair-Madison.
WELDEN of Hardin.
SULLIVAN of Woodbury.
MENSING of Cedar.
BATTLES of Jackson.
FISCHER of Grundy.
OSSIAN of Adams-Montgomery.
NIELSEN of Shelby.
VAN DRIE of Story.
CAMP of Clinton.

1 Amend the House amendment to Senate File 743 as follows:
2 By inserting after the word "rules" in line 1, subparagraph
3 the following: "and regulations for the collection of taxes
4 By inserting after the word "revenue" in line 6, subparagraph
5 paragraph 1, the following: "for the assessment and collection
6 the department or an order to reassess or to raise assessments
7 assessor".
8 By inserting after the word "same." in line 7, subparagraph
9 paragraph 1, the following: "In order for any appeal to the
10 written notice thereof must be given to the department within
11 of the rendering of the decision, order or directive from which
12 taken. The director shall thereafter cause to be certified to
13 record, documents, reports, audits and all other information
14 the decision, order or directive from which such appeal is
15 "The affected taxpayer and the department shall be given at
16 (15) days written notice by the board of the date the appeal
17 both parties may be present at such hearing if they desire.
18 adopt and promulgate, pursuant to chapter seventeen A (17A) of
19 rules and regulations for the conduct of appeals by the board.
20 and all documents, reports, audits and all other information
21 the board by the director, and hearings held by the board pur-
22 appeal and the decision of the board thereon shall be open to
23 notwithstanding the provisions of sections four hundred twenty-
24 sixty-five (422.65), subsection one (1), and four hundred
25 twenty (422.20) of the Code; except that the board upon the
26 affected taxpayer may order the record and all documents,
27 and all other information certified to it by the director, or
28 as it deems necessary, held confidential, if the public dis-
29 would reveal trade secrets or any other confidential informa-
30 give the affected taxpayer's competitor a competitive advantage.
31 tion of the board in reaching a decision on any appeal shall be
confidential."

1 Amend Senate File 742 as follows: At the end of Sec. 22
2 add the following new sections:
3 Sec. 23. There is hereby created a marine fuel tax
4 fund consisting of all excise tax moneys found to be de-
5 rived from the sale of motor fuel used in boats. The right
6 of refund of motor fuel excise taxes paid on fuel used in
7 boats as provided in section three hundred twenty-four point
8 seventeen (324.17) of the Code is hereby abolished. All such
9 moneys derived from the excise tax on the sale of motor fuel
10 used in boats shall be deposited in a separate fund to be
11 maintained by the treasurer of state.

12 Sec. 24. The treasurer of state is hereby directed to
13 allocate one and one-half (1.5) percent of the excise tax
14 imposed on the sale of motor fuel by section three hundred
15 twenty-four point three (324.3) of the Code when and as re-
16 ceived, to the marine fuel tax fund. No such revenues de-
17 rived from the excise tax on fuel used in boats shall be
18 credited to or deposited in the road use tax fund or any
19 other road fund of the state nor transferred from said funds
20 to the marine fuel tax fund.

21 Sec. 25. The treasurer of state shall be responsible for
22 the administration of the marine fuel tax fund and may adopt,
23 amend, or rescind such rules and regulations as may be nec-
24 essary to implement and administer the provisions of this Act.
25 All moneys remaining in the fund after the cost of adminis-
26 tering the fund has been paid shall be credited to the state
27 conservation commission for use in providing accesses to
28 water, development and maintenance of water-oriented facilities
29 and the administration and enforcement of navigation laws and
30 water safety.

31 Sec. 26. Whenever it appears that the percent allocated
32 to the state conservation commission may no longer be accurate,
33 the treasurer of state or the state conservation commission
34 shall cause a new survey to be made through analysis of marine
35 fuel consumption by boats registered in the state of Iowa.
36 Analysis shall be accomplished through expansion of boat
37 registration forms to include such questions on response
38 boat fuel consumption in the previous year, or other infor-
39 mation as may be deemed appropriate and necessary by the trea-
40 surer of state with the advice and consent of the state con-
41 servation commission. The findings of such a survey shall be
42 presented to the next session of the general assembly for
43 consideration.

Filed - *Voted not germane 6.5*
June 5, 1967

ALLEN of Pottawattamie.

1 Amend Senate File 743 by adding to Section one (1) the
2 following:

3 There is hereby established a state board of tax review for
4 the state of Iowa. The state board of tax review, hereinafter
5 called the state board, shall consist of three members.

6 The members of the state board shall be qualified electors
7 of the state and shall hold no other elective or appointive
8 public office.

9 Except for the first appointees, the terms of members of
10 the state board shall be for six years beginning on the first
11 day of July following their appointment. No member who is
12 appointed for a six-year term shall be permitted to succeed
13 himself.

14 Members shall be appointed by the governor subject to
15 confirmation by two-thirds of the members of the senate.
16 Appointments to the board shall be bipartisan and of the first
17 appointees, one shall be for two years, one shall be for four
18 years and one shall be for six years.

19 The members of the state board shall qualify by taking the
20 regular oath of office as prescribed by law for state officers.
21 A vacancy on the board shall be filled by appointment by the
22 governor in the same manner as the original appointment.

23 The members of the state board shall be allowed a per diem
24 of forty dollars and their necessary travel and expenses while

25 engaged in their official duties. They shall organize the
26 board and select one of their members as chairman.

27 The place of office of the state board shall be in the
28 office of the tax department in the capitol of the state.

29 The state board shall hold at least six regular meetings
30 each year, the first of which shall be on the second secular
31 day of July. Special meetings of the state board may be called
32 by the chairman on five days notice given to each member. All
33 meetings shall be held at the office of the tax department
34 unless a different place within the state is designated by
35 the state board or in the notice of the meeting.

36 It shall be the responsibility of the state board to
37 exercise the following general powers and duties:

38 1. Determine and adopt such policies as are authorized
39 by law and are necessary for the more efficient operation of
40 any phase of tax review.

41 2. Perform such duties prescribed by law as it may find
42 necessary for the improvement of the state system of taxation
43 in carrying out the purposes and objectives of the tax laws.

44 3. Review for approval or rejection all rules proposed
45 by the director of revenue.

46 4. Employ adequate clerical help to keep such records as
47 are necessary to set forth clearly all actions and proceedings
48 of the state board.

49 5. Advise and counsel with the director of revenue
50 concerning the tax laws and the regulations adopted pursuant
51 thereto; and, upon their own motion or upon appeal by any
52 affected taxpayer, review the record evidence and the
53 decisions of, and any orders or directive issued by, the
54 director of revenue and shall expeditiously affirm, modify,
55 reverse or remand the same.

56 6. Authorize, approve, and require to be used such
57 forms as are needed to promote uniformity, accuracy, and
58 completeness in keeping records, making reports, and to
59 require such reports to be made in such manner as may be
60 recommended by the director of revenue.

61 7. Authorize, approve and require to be used such
62 standardizing local budgeting forms as are needed to prepare
63 the local budget estimates required under section twenty-four
64 point three (24.3) of the Code, and such forms shall contain
65 the following information:

66 a. For the previously completed fiscal year:

67 (1) The amount of actual income for the several funds
68 from all sources other than ad valorem taxation separately
69 stated as to each such general source, the amount of transfers
70 received from any other fund during such year, and the fund
71 from which such transfers were made.

72 (2) The unencumbered and encumbered balances available
73 in each fund at the beginning of the year, together with the
74 amount raised by taxation for each fund, the amount of
75 proposed expenditures adopted in the budget for said year
76 for each fund, and the amount of actual expenditures in each
77 fund for said year.

78 b. For the current fiscal year:

79 (1) The total of the estimated amount of income for each
80 fund from sources other than taxation separately stated as to
81 each general source for such current year and the funds from
82 which such estimated transfers have been or are to be made.

83 (2) The unencumbered balances for each fund available at
84 the beginning of the current fiscal year.

85 (3) The amount of ad valorem taxes charged to the county
86 treasurer for each fund for collection during the current
87 fiscal year, the amount of expenditures adopted in the budget
88 for said current fiscal year for each fund, and the total of
89 the estimated expenditures for each fund for said current year.

90 c. For the proposed budget year:

91 (1) The estimated amount for each of the several funds
92 from sources other than taxation, including estimated
93 transfers, separately stated as to each general source. The
94 estimate of income from each of the sources other than ad
95 valorem taxes shall be computed by reference to the amounts of
96 income other than ad valorem taxes received in prior years.
97 In addition, any new source of income other than from ad
98 valorem taxes shall be reasonably estimated.

99 (2) The estimate of unencumbered balances in the several
100 funds which will be available at the beginning of the proposed
101 budget year.

102 (3) The amount proposed to be expended in each and every
103 fund during the proposed budget year exclusive of funds
104 derived from the sale of bonds and funds encumbered as of the
105 end of the current fiscal year.

106 (4) The estimated working capital requirements of each
107 fund, if any, and in the preparation of said estimates the
108 monthly cash-flow experience of each fund during the last
109 completed fiscal year shall as a guideline.

110 8. Approve plans when submitted by the director of revenue
111 for co-operating with the federal government whenever it may
112 find it desirable to do so, and provide for the acceptance
113 and the administration of funds which may be appropriated by
114 Congress and apportioned to the state for any or all purposes
115 relating to the taxation.

116 9. Approve plans submitted by the director for cooperating
117 with all other agencies, federal, state, county and municipal,
118 in the development of regulations and in the enforcement of

1 Amend Senate File 743 by adding to section one (1) in
2 line three (3) after the word "repealed" the following:

3 "There is hereby established a state board of tax review
4 for the state of Iowa. The state board of tax review, herein-
5 after called the state board, shall consist of three members.

6 "The members of the state board shall be qualified electors
7 of the state and shall hold no other elective or appointive
8 public office.

9 "Except for the first appointees, the terms of members of
10 the state board shall be for six years beginning on the first
11 day of July following their appointment. No member who is
12 appointed for a six-year term will be permitted to succeed
13 himself.

14 "Members shall be appointed by the governor subject to
15 confirmation by two-thirds of the members of the senate.
16 Appointments to the board shall be non-partisan and of the
17 first appointees, one shall be for two years, one shall be
18 for four years and one shall be for six years.

19 "The members of the state board shall qualify by taking the
20 regular oath of office as prescribed by law for state officers.
21 A vacancy on the board shall be filled by appointment by the
22 governor.

23 "The members of the state board shall be allowed a per diem
24 of fifty dollars and their necessary travel and expense while
25 engaged in their official duties. They shall organize the
26 board and select one of their members as chairman.

27 "The place of office of the state board shall be in the
28 office of the tax department in the capitol of the state.

29 "The state board shall hold at least six regular meetings
30 each year, the first of which shall be on the second secular
31 day of July. Special meetings of the state board may be called
32 by the chairman on five days notice given to each member. All
33 meetings shall be held at the office of the tax department un-
34 less a different place within the state of Iowa is designated

35 by the state board or in the notice of the meeting.

36 "The state board shall exercise the following general powers
37 and duties:

38 "1. Determine and adopt such policies as are authorized
39 by law and are necessary for the more efficient operation of
40 any phase of tax review.

41 "2. Adopt necessary rules and regulations for the proper
42 enforcement and execution of the provisions of the tax laws.

43 "3. Adopt and prescribe any minimum standards for carrying
44 out the provisions of the tax laws.

45 "4. Perform such duties prescribed by law as it may find
46 necessary for the improvement of the state system of taxation
47 in carrying out the purposes and objectives of the tax laws.

48 "5. Review for approval or rejection of all rules proposed
49 by the director of revenue.

50 "It shall be the responsibility of the state board to exer-
51 cise the following specific powers and perform the following
52 duties:

53 "1. Employ adequate clerical help to keep such records as
54 are necessary to set forth clearly all actions and proceedings
55 of the state board.

56 "2. Adopt and transmit to the state comptroller as provided
57 by him for that purpose, on or before September 1 prior to the
58 meeting of each regular session of the general assembly, esti-
59 mates of expenditure requirements for all functions and serv-
60 ices, including the department of revenue, under the supervi-

61 sion of the state board, when the same have been prepared and
62 submitted to the state board by the director of revenue, except
63 as otherwise provided by law, for each fiscal year of the
64 ensuing biennium.

65 "3. Advise and counsel with the director of revenue con-
66 cerning the tax laws and the regulations adopted pursuant
67 thereto: and open their own motion or open appeal by any
68 affected taxpayer, review the record and the decisions of,
69 and any orders or directive issued by the director of revenue
70 and may affirm or reverse the same.

71 "4. A. Authorize, approve, and require to be used such
72 forms as are needed to promote uniformity, accuracy, and
73 completeness in keeping records, making reports, and to re-
74 quire such reports to be made in such manner as may be recom-
75 mended by the state director of revenue.

76 B. To authorize, approve and require to be used such
77 forms as are needed to prepare the local budget estimates
78 required under Section twenty-four point three (24.3), Code
79 1966, and such forms shall contain the following information:

80 "1. For the previously completed fiscal year.

81 "a. The amount of actual income for the several funds
82 from all sources other than ad valorem taxation separately
83 stated as to each such general source, the amount of transfers
84 received from any other fund during such year, and the fund
85 from which such transfers were made.

86 "b. The unencumbered and encumbered balances available in
87 each fund at the beginning of the year, together with the

88 amount raised by taxation for each fund, the amount of proposed
89 expenditures adopted in the budget for said year for each fund,
90 and the amount of actual expenditures in each fund for said
91 year.

92 "2. For the current fiscal year.

93 "a. The total of the estimated amount of income for each
94 fund from sources other than taxation separately stated as to
95 each general source for such current year and the funds from
96 which such estimated transfers have been or are to be made.

97 "b. The unencumbered balances for each fund available at
98 the beginning of the current fiscal year.

99 "c. The amount of ad valorem taxes charged to the county
100 treasurer for each fund for collection during the current
101 fiscal year, the amount of expenditures adopted in the budget
102 for said current fiscal year for each fund, and the total of
103 the estimated expenditures for each fund for said current
104 year.

105 "3. For the proposed budget year.

106 "a. The estimated amount for each of the several funds
107 from sources other than taxation, including estimated trans-
108 fers, separately stated as to each general source. The esti-
109 mate of income from each of the sources other than ad valorem
110 taxes shall be computed by reference to the amounts of income
111 other than ad valorem taxes received in prior years. In addi-
112 tion, any new source of income other than from ad valorem
113 taxes shall be reasonably estimated.

114 "b. The estimate of unencumbered balances in the several
115 funds which will be available at the beginning of the proposed
116 budget year.

117 "c. The amount proposed to be expended in each and every
118 fund during the proposed budget year exclusive of funds derived
119 from the sale of bonds and funds encumbered as of the end of
120 the current fiscal year.

121 "d. The estimated working capital requirements of each
122 fund, if any, and in the preparation of said estimates the
123 monthly cash flow experience of each fund during the last
124 completed fiscal year shall serve as a guideline.

125 "5. Approve plans when submitted by the state director of
126 revenue for co-operating with the federal government whenever
127 it may find it desirable to do so, and provide for the accept-
128 ance and the administration of funds which may be appropriated
129 by Congress and apportioned to the state for any or all pur-
130 poses relating to the taxation.

131 "6. Approve plans submitted by the director for co-operating
132 with all other agencies, federal, state, county and municipal,
133 in the development of regulations and in the enforcement of
134 laws for which the state board and such agencies are jointly
135 responsible and approve plans for co-operating with other proper
136 agencies in the improvement of conditions relating to the
137 taxing system of public bodies.

138 "7. Adopt a long-range program for the state system of
139 tax reform based upon special studies, surveys, research, and
140 recommendations submitted by or proposed under the direction
141 of the director of revenue.

142 "8. Constitute a continuing research commission as to tax
143 matters in the state and cause to be prepared and submitted to
144 each regular session of the general assembly a report contain-
145 ing such recommendations as to revisions, amendments, and new
146 provisions of the law as the state board has decided should be
147 submitted to the legislature for its consideration."

Filed - *Withdrawn 6-8*
June 5, 1967

HARBOR of Fremont-Mills.
SMITH of O'Brien.
EDGINGTON of Franklin.
VARLEY of Adair-Madison.
WELDEN of Hardin.
SULLIVAN of Woodbury.
MENSING of Cedar.
BATTLES of Jackson.
FISCHER of Grundy.
OSSIAN of Adams-Montgomery.
NIELSEN of Shelby.
VAN DRIE of Story.
CAMP of Clinton.

1 Amend Senate File 743 by adding to Section one (1) the
2 following:

3 There is hereby established a state board of tax review for
4 the state of Iowa. The state board of tax review, hereinafter
5 called the state board, shall consist of three members.

6 The members of the state board shall be qualified electors
7 of the state and shall hold no other elective or appointive
8 public office.

9 Except for the first appointees, the terms of members of
10 the state board shall be for six years beginning on the first
11 day of July following their appointment. No member who is
12 appointed for a six-year term shall be permitted to succeed
13 himself.

14 Members shall be appointed by the governor subject to
15 confirmation by two-thirds of the members of the senate.
16 Appointments to the board shall be bipartisan and of the first
17 appointees, one shall be for two years, one shall be for four
18 years and one shall be for six years.

19 The members of the state board shall qualify by taking the
20 regular oath of office as prescribed by law for state officers.
21 A vacancy on the board shall be filled by appointment by the
22 governor in the same manner as the original appointment.

23 The members of the state board shall be allowed a per diem
24 of forty dollars and their necessary travel and expenses while

25 engaged in their official duties. They shall organize the
26 board and select one of their members as chairman.

27 The place of office of the state board shall be in the
28 office of the tax department in the capitol of the state.

29 The state board shall hold at least six regular meetings
30 each year, the first of which shall be on the second secular
31 day of July. Special meetings of the state board may be called
32 by the chairman on five days notice given to each member. All
33 meetings shall be held at the office of the tax department
34 unless a different place within the state is designated by
35 the state board or in the notice of the meeting.

36 It shall be the responsibility of the state board to
37 exercise the following general powers and duties:

38 1. Determine and adopt such policies as are authorized
39 by law and are necessary for the more efficient operation of
40 any phase of tax review.

41 2. Perform such duties prescribed by law as it may find
42 necessary for the improvement of the state system of taxation
43 in carrying out the purposes and objectives of the tax laws.

44 3. Review for approval or rejection all rules proposed
45 by the director of revenue.

46 4. Employ adequate clerical help to keep such records as
47 are necessary to set forth clearly all actions and proceedings
48 of the state board.

49 5. Advise and counsel with the director of revenue
50 concerning the tax laws and the regulations adopted pursuant
51 thereto; and, upon their own motion or upon appeal by any
52 affected taxpayer, review the record evidence and the
53 decisions of, and any orders or directive issued by, the
54 director of revenue and shall expeditiously affirm, modify,
55 reverse or remand the same.

56 6. Authorize, approve, and require to be used such
57 forms as are needed to promote uniformity, accuracy, and
58 completeness in keeping records, making reports, and to
59 require such reports to be made in such manner as may be
60 recommended by the director of revenue.

61 7. Authorize, approve and require to be used such
62 standardizing local budgeting forms as are needed to prepare
63 the local budget estimates required under section twenty-four
64 point three (24.3) of the Code, and such forms shall contain
65 the following information:

66 a. For the previously completed fiscal year:

67 (1) The amount of actual income for the several funds
68 from all sources other than ad valorem taxation separately
69 stated as to each such general source, the amount of transfers
70 received from any other fund during such year, and the fund
71 from which such transfers were made.

72 (2) The unencumbered and encumbered balances available
73 in each fund at the beginning of the year, together with the
74 amount raised by taxation for each fund, the amount of
75 proposed expenditures adopted in the budget for said year
76 for each fund, and the amount of actual expenditures in each
77 fund for said year.

78 b. For the current fiscal year:

79 (1) The total of the estimated amount of income for each
80 fund from sources other than taxation separately stated as to
81 each general source for such current year and the funds from
82 which such estimated transfers have been or are to be made.

83 (2) The unencumbered balances for each fund available at
84 the beginning of the current fiscal year.

85 (3) The amount of ad valorem taxes charged to the county
86 treasurer for each fund for collection during the current
87 fiscal year, the amount of expenditures adopted in the budget
88 for said current fiscal year for each fund, and the total of
89 the estimated expenditures for each fund for said current year.

90 c. For the proposed budget year:

91 (1) The estimated amount for each of the several funds
92 from sources other than taxation, including estimated
93 transfers, separately stated as to each general source. The
94 estimate of income from each of the sources other than ad
95 valorem taxes shall be computed by reference to the amounts of
96 income other than ad valorem taxes received in prior years.
97 In addition, any new source of income other than from ad
98 valorem taxes shall be reasonably estimated.

99 (2) The estimate of unencumbered balances in the several
100 funds which will be available at the beginning of the proposed
101 budget year.

102 (3) The amount proposed to be expended in each and every
103 fund during the proposed budget year exclusive of funds
104 derived from the sale of bonds and funds encumbered as of the
105 end of the current fiscal year.

106 (4) The estimated working capital requirements of each
107 fund, if any, and in the preparation of said estimates the
108 monthly cash-flow experience of each fund during the last
109 completed fiscal year shall as a guideline.

110 8. Approve plans when submitted by the director of revenue
111 for co-operating with the federal government whenever it may
112 find it desirable to do so, and provide for the acceptance
113 and the administration of funds which may be appropriated by
114 Congress and apportioned to the state for any or all purposes
115 relating to the taxation.

116 9. Approve plans submitted by the director for cooperating
117 with all other agencies, federal, state, county and municipal,
118 in the development of regulations and in the enforcement of

119 laws for which the state board and such agencies are jointly
120 responsible and approve plans for co-operating with other
121 proper agencies in the improvement of conditions relating to
122 the taxing system of public bodies.

123 10. Adopt a long-range program for the state system of
124 tax reform based upon special studies, surveys, research, and
125 recommendations submitted by or proposed under the direction
126 of the director of revenue.

127 The state board shall constitute a continuing research
128 commission as to tax matters in the state and cause to be
129 prepared and submitted to each regular session of the general
130 assembly a report containing such recommendations as to
131 revisions, amendments, and new provisions of the law as the
132 state board has decided should be submitted to the legislature
133 for its consideration."

Filed -- *adopted as amended 6-8*
June 6, 1967

*Senate concurred and
amended 6-15*

HARBOR of Mills.
SMITH of O'Brien.
EDGINGTON of Franklin.
VARLEY of Adair.
WELDEN of Hardin.
SULLIVAN of Woodbury.
MENSING of Cedar.
BATTLES of Jackson.
FISCHER of Grundy.
OSSIAN of Montgomery.
NIELSEN of Shelby.
VAN DRIE of Story.
CAMP of Clinton.
MOWRY of Marshall.

1 Amend the Harbor et al amendment to Senate File 743
2 filed June 6 as follows:

3 1. By inserting in line three (3) after the word
4 "established" the following words: "within the department
5 of revenue for administrative and budgetary purposes".

6 2. By inserting in line forty-four (44) after the word
7 "rules" the following words: "and revision of tax forms".

8 3. By inserting in line forty-six (46) after the word
9 "Employ" the following words: ", pursuant to the Iowa
10 merit system,".

11 4. By striking all of lines fifty-six (56) through
12 line one hundred twenty-two (122).

13 5. Further amend the Harbor et al amendment by
14 renumbering the remaining subsections in accordance with
15 this amendment.

Filed - *adopted 6-8*
June 7, 1967

HARBOR of Fremont-Mills.
EDGINGTON of Franklin.