

April 19, 1967
Passed on File

By COMMITTEE ON GOVERNMENTAL
AFFAIRS

Government Reorganization 5-5

Passed Senate, Date 5-2-67

Passed House, Date 6-9-67

Vote: Ayes 46 Nays 0

Vote: Ayes 75 Nays 23

*Passed Approved
Senate as amended
by House 6-15-67
50-1*

A BILL FOR

An Act to transfer the administration and enforcement of motor vehicle fuel tax to the department of revenue.

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

- 1 Section 1. Section three hundred twenty-four point two (324.2),
- 2 Code 1966, is hereby amended by striking from line three (3)
- 3 of subsection three (3) of such section the word "treasurer"
- 4 and inserting in lieu thereof the words "department of revenue".
- 1 Sec. 2. Section three hundred twenty-four point three (324.3),
- 2 subsection three (3), Code 1966, is hereby amended by striking
- 3 from lines six (6) and seven (7) the word "treasurer" and in-
- 4 serting in lieu thereof the words "department of revenue".
- 1 Sec. 3. Section three hundred twenty-four point four (324.4),
- 2 Code 1966, is hereby amended as follows:
- 3 1. By striking from line five (5) the word "treasurer"
- 4 and inserting in lieu thereof the words "department of revenue".
- 5 2. By striking from line seven (7) the word "treasurer"
- 6 and inserting in lieu thereof the words "department of revenue".
- 7 3. By striking from line nine (9) the word "treasurer"
- 8 and inserting in lieu thereof the words "department of revenue".
- 9 4. By striking from line twenty-three (23) the word "treas-
- 10 urer" and inserting in lieu thereof the words "department of
- 11 revenue".
- 12 5. By striking from line thirty-five (35) the word "treas-
- 13 urer" and inserting in lieu thereof the words "department of

14 revenue".

15 6. By striking from line forty-three (43) the word "treas-
16 urer" and inserting in lieu thereof the words "department of
17 revenue".

18 7. By striking from line fifty-one (51) the word "treasurer"
19 and inserting in lieu thereof the words "department of revenue".

20 8. By striking from line fifty-six (56) the word "treasurer"
21 and inserting in lieu thereof the words "department of revenue".

22 9. By striking from line sixty-six (66) the word "treasurer"
23 and inserting in lieu thereof the words "department of revenue".

1 Sec. 4. Section three hundred twenty-four point seven (324.7),
2 Code 1966, is hereby amended as follows:

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

6 2. By striking from line two (2) of paragraph a of subsection
7 one (1) the word "treasurer" and inserting in lieu thereof
8 the words "department of revenue".

9 3. By striking from line four (4) of paragraph a of subsection
10 one (1) the word "treasurer" and inserting in lieu thereof
11 the words "department of revenue".

12 4. By striking from line two (2) of paragraph b of subsection
13 one (1) the word "treasurer" and inserting in lieu thereof
14 the words "department of revenue".

15 5. By striking from line three (3) of paragraph d of subsec-
16 tion one (1) the word "treasurer" and inserting in lieu thereof
17 the words "department of revenue".

18 6. By striking from line one (1) of subsection two (2)
19 of such section the word "treasurer" and inserting in lieu
20 thereof the words "department of revenue".

21 7. By striking from line five (5) of subsection two (2)
22 of such section the word "treasurer" and inserting in lieu
23 thereof the words "department of revenue".

24 8. By striking from line five (5) of subsection three (3)

25 of such section the word "treasurer" and inserting in lieu
26 thereof the words "department of revenue".

27 9. By striking from line seven (7) of subsection three
28 (3) of such section the word "treasurer" and inserting in lieu
29 thereof the words "department of revenue".

30 10. By striking from line eleven (11) of subsection three
31 (3) of such section the word "treasurer" and inserting in lieu
32 thereof the words "department of revenue".

33 11. By striking from line fourteen (14) of subsection three
34 (3) of such section the word "treasurer" and inserting in lieu
35 thereof the words "department of revenue".

36 12. By striking from line three (3) of subsection four
37 (4) of such section the word "treasurer" and inserting in lieu
38 thereof the words "department of revenue".

39 13. By striking from line ten (10) of subsection four (4)
40 of such section the word "treasurer" and inserting in lieu
41 thereof the words "department of revenue".

42 14. By striking from line thirteen (13) of subsection four
43 (4) of such section the word "treasurer" and inserting in lieu
44 thereof the words "department of revenue".

45 15. By striking from line seventeen (17) of subsection
46 four (4) of such section the word "treasurer" and inserting
47 in lieu thereof the words "department of revenue".

48 16. By striking from line six (6) of subsection five (5)
49 of such section the word "treasurer" and inserting in lieu
50 thereof the words "department of revenue".

51 17. By striking from line twelve (12) of subsection five
52 (5) of such section the word "treasurer" and inserting in lieu
53 thereof the words "department of revenue".

54 18. By striking from line sixteen (16) of subsection five
55 (5) of such section the word "treasurer" and inserting in lieu
56 thereof the words "department of revenue".

57 19. By striking from line eighteen (18) of subsection five
58 (5) of such section the word "treasurer" and inserting in lieu

59 thereof the words "department of revenue".

60 20. By striking from line nineteen (19) of subsection five
61 (5) of such section the word "treasurer" and inserting in lieu
62 thereof the words "department of revenue".

63 21. By striking from line two (2) of subsection six (6)
64 of such section the word "treasurer" and inserting in lieu
65 thereof the words "department of revenue".

1 Sec. 5. Section three hundred twenty-four point eight (324.8),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line eight (8) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line seven (7) of subsection one (1)
6 of such section the word "treasurer" and inserting in lieu
7 thereof the words "department of revenue".

8 3. By striking from line four (4) of subsection two (2)
9 of such section the word "treasurer" and inserting in lieu
10 thereof the words "department of revenue".

11 4. By striking from line one (1) of subsection three (3)
12 of such section the word "treasurer" and inserting in lieu
13 thereof the words "department of revenue".

14 5. By striking from line five (5) of subsection three (3)
15 of such section the word "treasurer" and inserting in lieu
16 thereof the words "department of revenue".

17 6. By striking from line eight (8) of subsection five (5)
18 of such section the word "treasurer" and inserting in lieu
19 thereof the words "department of revenue".

1 Sec. 6. Section three hundred twenty-four point ten (324.10),
2 Code 1966, is hereby amended as follows:

3 1. By striking from line eight (8) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line fifteen (15) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line twenty-three (23) the word "treas-
8 urer" and inserting in lieu thereof the words "department of

9 revenue".

10 4. By striking from line twenty-five (25) the word "treas-
11 urer" and inserting in lieu thereof the words "department of
12 revenue".

1 Sec. 7. Section three hundred twenty-four point eleven
2 (324.11), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) of subsection one (1)
4 of such section the word "treasurer" and inserting in lieu
5 thereof the words "department of revenue".

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

9 3. By striking from line fifteen (15) of subsection one
10 (1) of such section the word "treasurer" and inserting in lieu
11 thereof the words "department of revenue".

12 4. By striking from line sixteen (16) of subsection one
13 (1) of such section the word "treasurer" and inserting in lieu
14 thereof the words "department of revenue".

15 5. By striking from line twenty-three (23) of subsection
16 one (1) of such section the word "treasurer" and inserting
17 in lieu thereof the words "department of revenue".

18 6. By striking from line twenty-four (24) of subsection
19 one (1) of such section the word "treasurer" and inserting
20 in lieu thereof the words "department of revenue".

21 7. By striking from line twenty-five (25) of subsection
22 one (1) of such section the word "treasurer" and inserting
23 in lieu thereof the words "department of revenue".

24 8. By striking from line twenty-nine (29) of subsection
25 one (1) of such section the word "treasurer" and inserting
26 in lieu thereof the words "department of revenue".

27 9. By striking from line thirty-one (31) of subsection
28 one (1) of such section the word "treasurer" and inserting
29 in lieu thereof the words "department of revenue".

30 10. By striking from line one (1) of subsection three (3)

13 5. By striking from lines seventeen (17) and eighteen (18)
14 of subsection three (3) of such section the word "treasurer"
15 and inserting in lieu thereof the words "department of revenue".

16 6. By striking from line four (4) of subsection seven (7)
17 of such section the word "treasurer" and inserting in lieu
18 thereof the words "department of revenue".

19 7. By striking from line two (2) of subsection nine (9)
20 of such section the words "treasurer may in his" and inserting
21 in lieu thereof the words "department of revenue may in its".

22 8. By striking from line four (4) of subsection ten (10)
23 of such section the word "treasurer" and inserting in lieu
24 thereof the words "department of revenue".

25 9. By striking from line two (2) of subsection eleven (11)
26 of such section the word "treasurer" and inserting in lieu
27 thereof the words "department of revenue".

28 10. By striking from line four (4) of subsection eleven
29 (11) of such section the word "treasurer" and inserting in
30 lieu thereof the words "department of revenue".

31 11. By striking from line five (5) of subsection eleven
32 (11) of such section the words "by himself or his representative".

1 Sec. 13. Section three hundred twenty-four point eighteen
2 (324.18), Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line nine (9) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line ten (10) the word "treasurer"
8 and inserting in lieu thereof the words "department of revenue".

9 4. By striking from line twenty-one (21) the word "treasurer"
10 and inserting in lieu thereof the words "department of revenue".

11 5. By striking from line twenty-five (25) the word "treasurer"
12 and inserting in lieu thereof the words "department of revenue".

1 Sec. 14. Section three hundred twenty-four point nineteen
2 (324.19), Code 1966, is hereby amended as follows:

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

5 2. By striking from line three (3) of subsection two (2)
6 of such section the word "treasurer" and inserting in lieu
7 thereof the words "department of revenue".

8 3. By striking from lines two (2) and three (3) of subsec-
9 tion three (3) of such section the words "treasurer or his
10 authorized representative" and inserting in lieu thereof the
11 words "department of revenue".

12 4. By striking from lines twenty-four (24) and twenty-
13 five (25) the word "treasurer" and inserting in lieu thereof
14 the words "department of revenue".

1 Sec. 15. Section three hundred twenty-four point twenty
2 (324.20), Code 1966, is hereby amended as follows:

3 1. By striking from lines twenty-one (21) and twenty-two
4 (22) the word "treasurer" and inserting in lieu thereof the
5 words "department of revenue".

6 2. By striking from line twenty-five (25) the word "treasurer"
7 and inserting in lieu thereof the words "department of revenue".

8 3. By striking from line twenty-nine (29) the word "treas-
9 urer" and inserting in lieu thereof the words "department of
10 revenue".

11 4. By striking from line forty-five (45) the words "state
12 treasurer" and inserting in lieu thereof the words "department
13 of revenue".

1 Sec. 16. Section three hundred twenty-four point thirty-
2 four (324.34), Code 1966, is hereby amended as follows:

3 1. By striking from line fourteen (14) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line twenty-one (21) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line twenty-seven (27) the word "treas-
8 urer" and inserting in lieu thereof the words "department of
9 revenue".

10 4. By striking from line forty-one (41) the word "treasurer"
11 and inserting in lieu thereof the words "department of revenue".

12 5. By striking from line fifty (50) the word "treasurer"
13 and inserting in lieu thereof the words "department of revenue".

1 Sec. 17. Section three hundred twenty-four point thirty-
2 five (324.35), Code 1966, is hereby amended by striking from
3 line ten (10) the word "treasurer" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 18. Section three hundred twenty-four point thirty-
2 six (324.36), Code 1966, is hereby amended as follows:

3 1. By striking from line five (5) of subsection one (1)
4 of such section the word "treasurer" and inserting in lieu
5 thereof the words "department of revenue".

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

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

12 4. By striking from line three (3) of subsection three
13 (3) of such section the word "treasurer" and inserting in lieu
14 thereof the words "department of revenue".

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

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

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

24 8. By striking from line two (2) of subsection five (5)
25 of such section the word "treasurer" and inserting in lieu
26 thereof the words "department of revenue".

27 9. By striking from line five (5) of subsection five (5)
28 of such section the word "treasurer" and inserting in lieu
29 thereof the words "department of revenue".

30 10. By striking from line thirteen (13) of subsection five
31 (5) of such section the word "treasurer" and inserting in lieu
32 thereof the words "department of revenue".

1 Sec. 19. Section three hundred twenty-four point thirty-
2 seven (324.37), Code 1966, is hereby amended by striking from
3 line six (6) the word "treasurer" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 20. Section three hundred twenty-four point thirty-
2 eight (324.38), Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) of subsection one (1)
4 of such section the word "treasurer" and inserting in lieu
5 thereof the words "department of revenue".

6 2. By striking from line fifteen (15) of subsection one
7 (1) of such section the word "treasurer" and inserting in lieu
8 thereof the words "department of revenue".

9 3. By striking from line twenty-two (22) of subsection
10 one (1) of such section the word "treasurer" and inserting
11 in lieu thereof the words "department of revenue".

12 4. By striking from line four (4) of subsection four (4)
13 of such section the word "treasurer" and inserting in lieu
14 thereof the words "department of revenue".

15 5. By striking from lines five (5) and six (6) of subsec-
16 tion four (4) of such section the word "treasurer" and inserting
17 in lieu thereof the words "department of revenue".

18 6. By striking from line fifteen (15) of subsection four
19 (4) of such section the word "treasurer" and inserting in lieu
20 thereof the words "department of revenue".

1 Sec. 21. Section three hundred twenty-four point fifty-
2 one (324.51), Code 1966, is hereby amended by striking from
3 line six (6) the word "treasurer" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 22. Section three hundred twenty-four point fifty-
2 two (324.52), Code 1966, is hereby amended by striking from
3 lines eight (8) and nine (9) the word "treasurer" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 23. Section three hundred twenty-four point fifty-
2 three (324.53), Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line six (6) the word "treasurer" and
6 inserting in lieu thereof the words "department of revenue".

7 3. By striking from line ten (10) the words "treasurer.
8 The treasurer" and inserting in lieu thereof the words "department
9 of revenue. The department of revenue".

10 4. By striking from line twenty-five (25) the word "treasurer"
11 and inserting in lieu thereof the words "department of revenue".

1 Sec. 24. Section three hundred twenty-four point fifty-
2 four (324.54), Code 1966, is hereby amended as follows:

3 1. By striking from line fifteen (15) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line sixteen (16) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line twenty-six (26) the word "treas-
8 urer" and inserting in lieu thereof the words "department of
9 revenue".

10 4. By striking from line thirty (30) the word "treasurer"
11 and inserting in lieu thereof the words "department of revenue".

12 5. By striking from line thirty-one (31) the word "treasurer"
13 and inserting in lieu thereof the words "department of revenue".

1 Sec. 25. Section three hundred twenty-four point fifty-
2 five (324.55), Code 1966, is hereby amended as follows:

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

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

1 Sec. 26. Section three hundred twenty-four point fifty-
2 seven (324.57), Code 1966, is hereby amended by striking subsection
3 six (6) of such section and inserting in lieu thereof the follow-
4 ing subsection:

5 "'Department of revenue' shall include the director of revenue
6 or his authorized representative."

1 Sec. 27. Section three hundred twenty-four point fifty-
2 eight (324.58), Code 1966, is hereby amended by striking from
3 line one (1) the word "treasurer" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 28. Section three hundred twenty-four point fifty-
2 nine (324.59), Code 1966, is hereby amended as follows:

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

5 2. By striking from line nine (9) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line eleven (11) the word "he" and
8 inserting in lieu thereof the words "the department".

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

1 Sec. 29. Section three hundred twenty-four point sixty
2 (324.60), Code 1966, is hereby amended by striking from line
3 nine (9) the word "treasurer" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 30. Section three hundred twenty-four point sixty-
2 one (324.61), Code 1966, is hereby amended as follows:

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

5 "The department of revenue is hereby given the authority
6 within".

7 2. By striking from lines twenty-nine (29) and thirty (30)
8 the word "treasurer" and inserting in lieu thereof the words
9 "department of revenue".

1 Sec. 31. Section three hundred twenty-four point sixty-two

20 the words "the department".

21 7. By striking line thirteen (13) of subsection three (3)
22 of such section and inserting in lieu thereof the following:
23 "the department of revenue shall consent to".

24 8. By striking from lines twenty (20) and twenty-one (21)
25 of subsection three (3) of such section the words "treasurer
26 of state" and inserting in lieu thereof the words "department
27 of revenue".

28 9. By striking from line four (4) of subsection five (5)
29 of such section the word "treasurer" and inserting in lieu
30 thereof the words "department of revenue".

31 10. By striking from line eleven (11) of subsection five
32 (5) of such section the word "treasurer" and inserting in lieu
33 thereof the words "department of revenue".

34 11. By striking from line seventeen (17) of subsection
35 five (5) of such section the words "office of the treasurer"
36 and inserting in lieu thereof the words "department of revenue".

37 12. By striking from line one (1) of subsection six (6)
38 of such section the word "treasurer" and inserting in lieu
39 thereof the words "department of revenue".

40 13. By striking from line five (5) of subsection six (6)
41 of such section the word "treasurer" and inserting in lieu
42 thereof the words "department of revenue".

43 14. By striking from line one (1) of subsection seven (7)
44 of such section the word "treasurer" and inserting in lieu
45 thereof the words "department of revenue".

1 Sec. 35. Section three hundred twenty-four point sixty-
2 six (324.66), Code 1966, is hereby amended as follows:

3 1. By striking from lines ten (10) and eleven (11) of subsec-
4 tion one (1) of such section the word "treasurer" and inserting
5 in lieu thereof the words "department of revenue".

6 2. By striking from line nine (9) of subsection two (2)
7 of such section the word "treasurer" and inserting in lieu
8 thereof the words "department of revenue".

9 3. By striking from line eleven (11) of subsection two
10 (2) of such section the word "treasurer" and inserting in lieu
11 thereof the words "department of revenue".

12 4. By striking from line six (6) of subsection four (4)
13 of such section the word "treasurer" and inserting in lieu
14 thereof the words "department of revenue".

1 Sec. 36. Section three hundred twenty-four point sixty-
2 seven (324.67), Code 1966, is hereby amended as follows:

3 1. By striking from line fifteen (15) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line twenty (20) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line twenty-five (25) the word "treas-
8 urer" and inserting in lieu thereof the words "department of
9 revenue".

10 4. By striking from line twenty-nine (29) the word "treas-
11 urer" and inserting in lieu thereof the words "department of
12 revenue".

13 5. By striking from line thirty-three (33) the word "treas-
14 urer" and inserting in lieu thereof the words "department of
15 revenue".

1 Sec. 37. Section three hundred twenty-four point sixty-
2 eight (324.68), Code 1966, is hereby amended as follows:

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

5 2. By striking lines five (5) through eleven (11) and
6 inserting in lieu thereof the following:

7 "the state as the department of revenue may direct. The
8 department of revenue shall have the power to issue sub-".

9 3. By striking line seventeen (17) and inserting in lieu
10 thereof the words: "the department of revenue".

1 Sec. 38. Section three hundred twenty-four point sixty-
2 nine (324.69), Code 1966, is hereby amended by striking from

3 line six (6) the word "treasurer" and inserting in lieu thereof

4 the words "department of revenue".

1 Sec. 39. Section three hundred twenty-four point seventy
2 (324.70), Code 1966, is hereby amended as follows:

3 1. By striking from line thirteen (13) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line eighteen (18) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

7 3. By striking from line twenty-four (24) the word "treasurer"
8 and inserting in lieu thereof the words "department of revenue".

1 Sec. 40. Section three hundred twenty-four point seventy-
2 one (324.71), Code 1966, is hereby amended as follows:

3 1. By striking from line four (4) the word "treasurer"
4 and inserting in lieu thereof the words "department of revenue".

5 2. By striking from line seventeen (17) the word "treasurer"
6 and inserting in lieu thereof the words "department of revenue".

1 Sec. 41. Section three hundred twenty-four point seventy-
2 two (324.72), Code 1966, is hereby amended by striking from
3 line fourteen (14) the words "treasurer of state" and inserting
4 in lieu thereof the words "department of revenue".

1 Sec. 42. Section three hundred twenty-four point seventy-
2 three (324.73), Code 1966, is hereby amended as follows:

3 1. By striking from lines five (5) and six (6) of subsection
4 two (2) of such section the words "treasurer or his representa-
5 tives" and inserting in lieu thereof the words "department of
6 revenue".

7 2. By striking from line seven (7) of subsection two (2)
8 of such section the word "treasurer" and inserting in lieu
9 thereof the words "department of revenue".

1 Sec. 43. Section three hundred twenty-four point seventy-
2 four (324.74), Code 1966, is hereby amended by striking from
3 line five (5) the word "treasurer" and inserting in lieu thereof
4 the words "department of revenue".

1 Sec. 44. Section three hundred twenty-four point seventy-
2 five (324.75), Code 1966, is hereby amended as follows:

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

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

7 3. By striking from line eleven (11) the word "treasurer"
8 and inserting in lieu thereof the words "department of revenue".

9 4. By striking from lines twelve (12) and thirteen (13)
10 the words "treasurer or his representatives" and inserting
11 in lieu thereof the words "department of revenue".

1 Sec. 45. Section three hundred twenty-four point seventy-
2 six (324.76), Code 1966, is hereby repealed and the following
3 section enacted in lieu thereof:

4 "All fees, taxes, interest, and penalties imposed under
5 this chapter must be paid to the department of revenue in the
6 form of remittances payable to the treasurer of state, and
7 the department of revenue shall transmit each payment daily
8 to the state treasurer. The department of revenue shall certify
9 monthly to the treasurer of state amounts of refunds of tax
10 approved or determined by the department during each month,
11 and the treasurer of state shall draw warrants in such amounts
12 on the motor vehicle fuel fund and transmit them. There is
13 hereby appropriated out of the money received under the provisions
14 of this chapter sufficient funds to pay such refunds as may
15 be authorized in this chapter."

1 Sec. 46. Section three hundred twenty-four point seventy-
2 nine (324.79), Code 1966, is hereby amended as follows:

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

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

1 Sec. 47. Section three hundred twenty-four point eighty
2 (324.80), Code 1966, is hereby amended as follows:

3 1. By striking from line one (1) of subsection one (1)
4 of such section the word "treasurer" and inserting in lieu

5 thereof the words "department of revenue".

6 2. By striking from line nine (9) of subsection one (1)
7 of such section the word "treasurer" and inserting in lieu
8 thereof the words "department of revenue".

9 3. By striking from line thirteen (13) of subsection one
10 (1) of such section the word "treasurer" and inserting in lieu
11 thereof the words "department of revenue".

12 4. By striking from line eighteen (18) of subsection one
13 (1) of such section the word "treasurer" and inserting in lieu
14 thereof the words "director of revenue".

15 5. By striking from line twenty (20) of subsection one
16 (1) of such section the words "his office" and inserting in
17 lieu thereof the words "the department".

18 6. By striking from line five (5) of subsection two (2)
19 of such section the word "treasurer" and inserting in lieu
20 thereof the words "department of revenue".

21 7. By striking from lines six (6) and seven (7) of subsection
22 two (2) of such section the word "treasurer" and inserting
23 in lieu thereof the words "department of revenue".

24 8. By striking from line eight (8) of subsection two (2)
25 of such section the words "treasurer or his employees" and
26 inserting in lieu thereof the following: "department of revenue
27 or employees of the department".

1 Sec. 48. This Act shall be effective from and after January
2 1, 1968. All powers, duties, authority and responsibility
3 lodged in or exercised by the treasurer of state in the enforce-
4 ment and collection of motor vehicle fuel taxes shall hereafter
5 be lodged in and exercised by the department of revenue.

1 Amend Senate File 745 as follows:

2 1. Section 45, lines nine (9) and eleven (11), by
3 striking the words "treasurer of state" and inserting in
4 lieu thereof the words "state comptroller".

5 2. By adding after Section 47 the following sections:

6 "Sec. 48. There is hereby appropriated seven hundred
7 fifty-five thousand six hundred fifty dollars (755,650.00)
8 to the department of revenue from the motor vehicle fuel tax
9 fund for the twelve (12) months beginning July 1, 1968, and
10 ending June 30, 1969, or so much thereof as may be necessary
11 to pay the cost of administration and enforcement of the
12 provisions of Chapter three hundred twenty-four (324) of
13 Code.

14 "Sec. 49. Any unincumbered balance remaining as of
15 June 30, 1969, of the appropriation of this Act made by the
16 sixty-second general assembly, shall revert to the motor
17 vehicle fuel tax fund as of June 30, 1969."

18 3. Further amend by renumbering the remaining section.

19 4. Amend the title by striking the period at the end
20 thereof and adding the following: ", and to provide for the
21 transfer of certain funds from the motor vehicle fuel tax
22 fund to the department of revenue."

Filed
June 12, 1967

Senate concurred 6-15

Senate
HOUSE AMENDMENT

1 Amend Senate File 745 as follows:

2 1. Sec. 45, lines nine (9) and eleven (11), by striking
3 the words "Treasurer of State" and inserting in lieu thereof
4 the words "State Comptroller".

5 2. Further amend by adding after Sec. 47 the following:

6 "Sec. 48. There is hereby appropriated seven hundred
7 fifty-five thousand six hundred fifty dollars (\$755,650.00)
8 to the department of revenue from the motor vehicle fuel tax
9 fund for the twelve (12) months beginning June 30, 1968, and
10 ending June 30, 1969, or so much thereof as may be necessary
11 to pay the cost of administration and enforcement of the
12 provisions of Chapter three hundred twenty-four (324),
13 Code 1966.

14 "Sec. 49. Any unincumbered balance remaining as of
15 June 30, 1969, of the appropriation of this Act made by the
16 sixty-second general assembly, shall revert to the motor
17 vehicle fuel tax fund as of June 30, 1969.

18 3. Further amend by renumbering the remaining section.

Filed - *Adopted as amended 6-9*
June 8, 1967

House
BUSCH of Bremer.

1 Amend the House amendment to Senate File 745, filed June
2 as follows: 8, 1967

3 Strike from line 11 the words "and enforcement".

Filed
June 10, 1967

By HILL
Senate

1 Amend Senate File 745 by striking in line one (1) of
2 Section forty-eight (48) the word, "January" and by inserting
3 in lieu thereof the word, "July".

Filed - *Adopted 5-2*
April 28, 1967

By GAUDINEER

Senate

1 Busch of Bremer offered the following amendment
2 to the title and moved its adoption:
3 Amend the title to Senate File 745 by striking
4 the period and adding the following thereto: ", and
5 to provide for the transfer of certain funds from
6 the motor vehicle fuel tax fund to the department of
7 revenue."

Filed and adopted *Senate concurred 6-15*
June 9, 1967

By BUSCH of Bremer.

House

1 Amend the Busch amendment to Senate File 745, filed
2 June 8 by striking the date "June 30, 1968" in line nine
3 (9) and inserting in lieu thereof the date "July 1, 1968".

Filed - *Adopted 6-9*
June 9, 1967

BUSCH of Bremer.

1 Amend Senate File 745 as follows: At the end of
2 Section 47 add the following new sections and renumber
3 the remaining section:
4 Sec. 48. Section four hundred twenty-two point twelve
5 (422.12), Code 1966, is hereby amended by adding the follow-
6 ing new subsection:
7 "Any person or corporation that uses motor vehicle fuel
8 as defined in section three hundred twenty-three point one
9 (323.1) of the Code for any purpose other than in motor
10 vehicles operated upon the public highways shall be granted
11 a tax credit or deduction in the amount of the state motor
12 vehicle fuel tax which was paid on the fuel so used. Should
13 such a tax credit constitute an overpayment on the income
14 ~~tax return, a refund shall be made on the same basis as an~~
15 ~~overpayment of income taxes. Those persons claiming a tax~~
16 ~~credit under this Act shall maintain, for a period of three~~
17 ~~(3) years after the return claiming the credit is filed,~~
18 ~~complete records of state motor vehicle fuel taxes paid on~~
19 ~~motor fuel for which a tax credit is claimed. Upon request,~~
20 ~~the records shall be turned over to the commission.~~
21 The department of revenue shall transfer monthly for the
22 eleven months from July through May the sum of one million
23 two hundred thousand dollars (\$1,200,000.00) from the road
24 use tax fund to the general fund. The commission shall
25 certify to the department of revenue by June 20th of each
26 year the total amount of credit that has been taken against
27 the income tax liability since the time of the last certifi-
28 cation. The department of revenue shall then transfer to the
29 general fund from the road use tax fund the amount certified
30 less the amount previously transferred."
31 Sec. 49. Sections three hundred twenty-four point
32 seventeen (324.17), three hundred twenty-four point eighteen
33 (324.18), and three hundred twenty-four point nineteen
34 (324.19), Code 1966, are hereby repealed.

Filed - *Public Hearing 6-9*
June 6, 1967

By DISTELHORST of Des Moines.

House