

February 6, 1969

SENATE FILE 176

Passed on File

See Judiciary 2-19, Passed 24

By COMMITTEE ON JUDICIARY

Passed Senate, Date *2-17-69* Passed House, Date *4-7-69*

Vote: Ayes *58* Nays *0* Vote: Ayes *107* Nays *0*

Approved *April 10, 1969*

A BILL FOR

1 An Act relating to the codification of the revenue laws.

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

3 Section 1. Chapter three hundred forty-eight (348), Acts
4 of the Sixty-second General Assembly, section twenty-two (22),
5 line sixteen (16), is amended by inserting before the word
6 "from" the word "or".

7 Further amend said section, line twenty-three (23), by
8 striking the word "and".

9 Further amend said section, line twenty-six (26), by strik-
10 ing the word "from".

11 Further amend said section, line twenty-eight (28), by
12 striking the word "from".

13 Further amend said section, line thirty-one (31), by strik-
14 ing the word "from".

15 Sec. 2. Chapter three hundred forty-eight (348), Acts of
16 the Sixty-second General Assembly, section twenty-six (26),
17 line six (6), is amended by inserting after the figures "(10)"
18 the words and figures "of subsection two (2)".

19 Sec. 3. Chapter three hundred forty-eight (348), Acts of
20 the Sixty-second General Assembly, section forty-four (44),
21 line three (3), is amended by adding before the word "services"
22 the word "or".

23 Sec. 4. Chapter three hundred forty-eight (348), Acts of
24 the Sixty-second General Assembly, section twenty-eight (28),
25 line three (3), is amended by striking the word "retailers"

1 and inserting in lieu thereof the word "retailer".

2 Further amend said section, line four (4), by striking the
3 word "holders" and inserting in lieu thereof the word "holder".

4 Sec. 5. Section four hundred twenty-two point five (422.5),
5 Code 1966, lines one (1) and two (2), is amended by striking
6 the words and figures ", beginning on the first day of January,
7 1934,".

8 Further amend said section, lines three (3) and four (4),
9 by striking the words "beginning on the first day of January,
10 1937,".

11 Further amend said section by striking from the end thereof
12 the words "from and after, January 1, 1939".

13 Sec. 6. Section four hundred twenty-two point sixteen
14 (422.16), Code 1966, subsection two (2), line three (3),
15 four (4) and five (5), is amended by striking the words and
16 figures "the quarterly period beginning January 1, 1966, and
17 for each calendar quarterly period thereafter" and inserting
18 in lieu thereof the words "each quarterly period".

19 Further amend said subsection, lines fifteen (15) to nine-
20 teen (19), inclusive, by striking the words "commencing with
21 the period beginning January 1, 1966, every withholding agent
22 who withholds more than fifty dollars in any one month com-
23 mencing with January 1, 1966" and inserting the words "every
24 withholding agent who withholds more than fifty dollars in
25 any one month".

26 Sec. 7. Section four hundred twenty-two point seventeen
27 (422.17), Code 1966, lines nine (9) and ten (10), is amended
28 by striking the words and figures "beginning after December
29 31, 1965".

30 Sec. 8. Section four hundred twenty-two point nineteen
31 (422.19), Code 1966, lines four (4) and five (5), is amended
32 by striking the words and figures "on or after January 1,
33 1937,".

34 Further amend said section, line ten (10), by striking the
35 words and figures "on or after January 1, 1937".

1 Sec. 9. Section four hundred twenty-two point twenty-one
2 (422.21), Code 1966, line twenty-six (26), is amended by
3 striking the first word "to".

4 Sec. 10. Section four hundred twenty-two point twenty-four
5 (422.24), Code 1966, subsection one (1), lines one (1) and two
6 (2), is amended by striking the words and figures "with tax
7 years beginning on or after January 1, 1966".

8 Sec. 11. Section four hundred twenty-two point forty-three
9 (422.43), Code 1966, lines two (2) and three (3), is amended
10 by striking the words and figures ", beginning the first day
11 of April, 1937, a tax of two" and inserting in lieu thereof
12 the words "a tax of three".

13 Further amend said section, lines twenty-two (22) and
14 twenty-three (23), by striking the words and figures "begin-
15 ning with the first day of July, 1947, a tax of two" and
16 inserting in lieu thereof the words "a tax of three".

17 Sec. 12. Section four hundred twenty-two point forty-four
18 (422.44), Code 1966, line four (4), is amended by striking
19 the word "consumers" and inserting the word "consumer-".

20 Sec. 13. Section four hundred twenty-two point fifty-
21 three (422.53), Code 1966, subsection one (1), line one (1),
22 is amended by striking the words and figures "Sixty days
23 after April 1, 1937,".

24 Sec. 14. Section four hundred twenty-three point two
25 (423.2), Code 1966, lines three (3) and four (4), is amended
26 by striking the words and figures "on or after April 16,
27 1937,".

28 Sec. 15. Section four hundred twenty-three point four
29 (423.4), Code 1966, subsection two (2), lines three (3), four
30 (4) and five (5), is amended by striking the words and figures
31 ", or (b) for the performance of a building or construction
32 contract executed prior to April 16, 1937".

33 Sec. 16. Section four hundred twenty-three point thirteen
34 (423.13), Code 1966, lines seven (7) to ten (10), inclusive,
35 is amended by striking the words and figures ", the first such

1 quarterly period being the period commencing on the first day
2 of April, 1937, and ending on the thirtieth day of June, 1937".

3 Sec. 17. Section four hundred twenty-three point twenty-one
4 (423.21), Code 1966, lines four (4) and five (5), is amended
5 by striking the words and figures "purchased on or after
6 April 1, 1937,".

7 Sec. 18. Section four hundred twenty-four point four
8 (424.4), Code 1966, is amended by striking from the sixth
9 and seventh line from the end of said section the words and
10 figures "July 1, 1935 and on July 1 of each succeeding year
11 thereafter" and inserting in lieu thereof the words and
12 figures "July 1 of each year".

13 Sec. 19. Section four hundred twenty-five point one (425.1),
14 Code 1966, subsection three (3), lines eleven (11) to thirteen
15 (3), inclusive, is amended by striking the words and figures
16 "On March 25, 1938, and every six months thereafter" and in-
17 serting in lieu thereof the words "every six months".

18 Further amend said section, subsection four (4), lines one
19 (1) and two (2), by striking the words and figures "On October
20 1, 1937, and annually thereafter," and inserting in lieu there-
21 of the word "Annually".

22 Sec. 20. Section four hundred twenty-six point one (426.1),
23 Code 1966, lines six (6) and seven (7), is amended by striking
24 the words and figures "beginning July 1, 1946,".

25 Sec. 21. Section four hundred twenty-six A point four
26 (426A.4), Code 1966, lines four (4) and five (5), is amended
27 by striking the words and figures "On March 25, 1955, Septem-
28 ber 25, 1955, and every six months thereafter," and inserting
29 in lieu thereof the words and figures "On March 25 and Septem-
30 ber 25 annually".

31 Further amend said section, lines seven (7) and eight (8),
32 by striking the words and figures "On or before March 25,
33 1955, and every six months thereafter."