

HOUSE FILE 231

Ways and Means  
Rodgers, Chairperson  
Kelly  
Jenkins

EB 18 1977

WAYS AND MEANS CALENDAR

HOUSE FILE 231

By COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 100)

Passed House, Date 3-2-77 (p. 576) Passed Senate, Date 3-21-77 (p. 715)

Vote: Ayes 96 Nays 9 Vote: Ayes 31 Nays 15

Approved April 15, 1977  
*Return to committee 3/22 (732) & R. 11, (1977)*

## A BILL FOR

1 An Act relating to the authority of the director of revenue  
2 to sell cigarette stamps through banks.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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### HOUSE FILE 231

S-3183

1 Amend House File 231, as passed by the House, as  
2 follows:

3 1. Page 1, lines 18, 19, and 20, by striking the  
4 words "bank as defined by section five hundred twenty-  
5 four point one hundred three (524.103), subsection  
6 five (5), of the Code" and inserting in lieu thereof  
7 the words "county treasurer".

8 2. Page 1, line 21, by striking the word "bank"  
9 and inserting in lieu thereof the words "county  
10 treasurer".

11 3. Page 1, line 24, by striking the word "bank"  
12 and inserting in lieu thereof the words "county  
13 treasurer".

14 4. Amend the title, line 2, by striking the word  
15 "banks" and inserting in lieu thereof the words "county  
16 treasurers".

S-3183 FILED - *Lost 3/21 (715)* BY JAMES M. REDMOND  
MARCH 18, 1977

231

1 Section 1. Section ninety-eight point eight (98.8), sub-  
2 sections one (1) and two (2), Code 1977, are amended to read  
3 as follows:

4 1. Stamps shall be sold by and purchased from the de-  
5 partment ~~only~~. The department shall sell stamps to the holder  
6 of a state distributor's permit which has not been revoked  
7 and to no other person. Stamps shall be sold to such permit  
8 holders at a discount of not to exceed five percent from the  
9 face value. Stamps shall be sold in unbroken books of one  
10 thousand stamps, unbroken rolls of thirty thousand stamps,  
11 or unbroken lots of any other form authorized by the director.

12 2. Orders for cigarette tax stamps, including the pay-  
13 ment for such stamps, shall be sent direct to the department  
14 on a form to be prescribed by the director, except as pro-  
15 vided in section two (2) of this Act.

16 Sec. 2. Section ninety-eight point eight (98.8), Code  
17 1977, is amended by adding the following new subsection:

18 NEW SUBSECTION. The director may authorize a bank as de-  
19 fined by section five hundred twenty-four point one hundred  
20 three (524.103), subsection five (5) of the Code to sell  
21 stamps. A bank authorized to sell stamps shall comply with  
22 all of the requirements governing the sale of stamps by the  
23 department. Section ninety-eight point twelve (98.12) of  
24 the Code shall apply to any bank authorized to sell stamps.

25 Sec. 3. This Act is effective January 1, 1978.

26 EXPLANATION

27 The bill allows the director of revenue to authorize banks  
28 to sell cigarette tax stamps.

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LSB 704H  
bk/rh/8A

HOUSE FILE 231

AN ACT

RELATING TO THE AUTHORITY OF THE DIRECTOR OF REVENUE TO SELL  
CIGARETTE STAMPS THROUGH BANKS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section ninety-eight point eight (98.8), sub-  
sections one (1) and two (2), Code 1977, are amended to read  
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department. Section ninety-eight point twelve (98.12) of  
the Code shall apply to any bank authorized to sell stamps.  
Sec. 3. This Act is effective January 1, 1978.

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DALE M. COCHRAN  
Speaker of the House

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ARTHUR A. NEU  
President of the Senate

I hereby certify that this bill originated in the House and  
is known as House File 231, Sixty-seventh General Assembly.

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DAVID L. WRAY  
Chief Clerk of the House

Approved *April 15*, 1977

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ROBERT D. RAY  
Governor