

FEB 26 1979

HOUSE FILE 645

WAYS & MEANS COMMITTEE  
House File 645  
Ways and Means  
Drake, Chairperson  
Van Gilst  
Hester  
*3/20*  
*To Pass Feb. 9, 1979*

By COMMITTEE ON WAYS AND MEANS

(Formerly House File 98)

Passed House, Date 3-15-79 (p. 974) Passed Senate, Date 4-6-79 (p. 1115)

Vote: Ayes 93 Nays 1 Vote: Ayes 43 Nays 0

Approved April 20, 1979

## A BILL FOR

1 An Act relating to the form of invoices for the purchase of  
2 motor fuel to support a claim for refund of motor fuel  
3 tax.

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

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1 Section 1. Section three hundred twenty-four point seven-  
2 teen (324.17), subsection three (3), Code 1979, is amended  
3 to read as follows:

4 3. No invoice shall be acceptable in support of a claim  
5 for refund unless it is a separate serially numbered invoice  
6 covering no more than one purchase of motor fuel, prepared  
7 by the seller on a form approved by the department of revenue  
8 ~~with-double-faced-carbon-paper-under-the-original~~ which will  
9 prevent erasure or alteration; nor unless it is legibly written  
10 with no corrections or erasures and shows the date of sale,  
11 the name and address of the seller and of the purchaser, the  
12 kind of motor fuel, the gallonage in ~~words-and~~ figures, the  
13 per gallon price of the motor fuel, the per gallon rate of  
14 any tax added to the product price, the total purchase price  
15 including the Iowa motor fuel tax and that the total purchase  
16 price including tax has been paid; provided, that as to refund  
17 invoices made on a billing machine the department of revenue  
18 may waive any of the requirements of this subsection.

19 EXPLANATION

20 The current law requires that invoices for the purchase  
21 of motor fuel be made with a two faced carbon under the  
22 original to prevent alteration of the invoice. The bill au-  
23 thorizes the department to determine the appropriate form  
24 of invoices to permit the use of new products which cannot  
25 be erased or altered after use and eliminates the requirement  
26 that the gallonage must be written in words. The Act is  
27 effective on July first following its enactment.

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including the Iowa motor fuel tax and that the total purchase price including tax has been paid; provided, that as to refund invoices made on a billing machine the department of revenue may waive any of the requirements of this subsection.

HOUSE FILE 645

AN ACT

RELATING TO THE FORM OF INVOICES FOR THE PURCHASE OF MOTOR FUEL TO SUPPORT A CLAIM FOR REFUND OF MOTOR FUEL TAX.

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

Section 1. Section three hundred twenty-four point seven-teen (324.17), subsection three (3), Code 1979, is amended to read as follows:

3. No invoice shall be acceptable in support of a claim for refund unless it is a separate serially numbered invoice covering no more than one purchase of motor fuel, prepared by the seller on a form approved by the department of revenue ~~with double-faced carbon paper under the original~~ which will prevent erasure or alteration; nor unless it is legibly written with no corrections or erasures and shows the date of sale, the name and address of the seller and of the purchaser, the kind of motor fuel, the gallonage in ~~words and~~ figures, the per gallon price of the motor fuel, the per gallon rate of any tax added to the product price, the total purchase price

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FLOYD H. MILLEN  
Speaker of the House

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TERRY E. BRANSTAD  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 645, Sixty-eighth General Assembly.

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DAVID L. WRAY  
Chief Clerk of the House

Approved April 20, 1979

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ROBERT D. RAY  
Governor