

5 ing after the word "chapter" in line nine (9) thereof, the following:
6 "and under senate file 316, acts of the Forty-seventh General As-
7 sembly".

1 **SEC. 19. Constitutionality.** If any section, subsection, clause, sen-
2 tence, or phrase of this act is for any reason held to be unconstitu-
3 tional and invalid, such decision shall not affect the validity of the re-
4 maining portions of this act. The legislature hereby declares that
5 it would have passed this act and each section, subsection, clause,
6 sentence, or phrase hereof, irrespective of whether any one or more
7 of the sections, subsections, clauses, sentences, or phrases be declared
8 unconstitutional.

1 **SEC. 20. Repealing clause.** All laws and parts of laws in conflict
2 with this act, and section twenty-two (22) of senate file one hundred
3 eighty-four (184) acts of the Forty-seventh General Assembly, are
4 hereby repealed.

1 **SEC. 21. Apportionment of revenue.** All revenues arising under
2 the operation of this act and carried by the treasurer of state in the
3 special tax fund shall be apportioned as provided for by section six
4 thousand nine hundred forty-three-f sixty-three (6943-f63), code,
5 1935, as amended by senate file 184, acts of the 47th General Assembly,
6 and as is further provided for by senate file 184, acts of the 47th Gen-
7 eral Assembly of the state of Iowa, provided further, however, that
8 if for any reason the revenues derived under the operation of this act
9 can not be apportioned for homestead relief as provided for by senate
10 file 184, acts of the 47th General Assembly, then that portion of such
11 revenues as is apportioned to homestead relief by said senate file 184
12 shall be retained in such special tax fund and shall not be disbursed
13 for any purpose without the further direction of the legislature of the
14 state of Iowa.

1 **SEC. 22.** This act, being deemed of immediate importance, shall
2 be in full force and effect after its publication in the Grundy Register,
3 a newspaper published at Grundy Center, Iowa, and the Daily News, a
4 newspaper published at Cedar Falls, Iowa.

Senate File 316. Approved March 26, 1937.

I hereby certify that the foregoing act was published in the Cedar Falls Daily News,
March 30, 1937, and the Grundy Register, March 31, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 197

SALES TAX ACT

S. F. 528

AN ACT to amend section two of senate file 316, acts of the Forty-seventh General Assembly, to strike that portion of said section relating to payment of the sales tax on motor vehicles.

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

1 **SECTION 1.** Section two of Senate File 316, acts of the Forty-seventh
2 General Assembly, is hereby amended by striking all of that portion

3 of said section which follows the period after the word "provided"
4 in line fifteen thereof.

1 SEC. 2. This act, being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication
3 in the Taylor County Herald, a newspaper published at Bedford, Iowa,
4 and in the Waterloo Daily Courier, a newspaper published at Water-
5 loo, Iowa.

Senate File 528. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Taylor County Herald,
May 20, 1937, and the Waterloo Daily Courier, May 19, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 198

USE TAX ACT

S. F. 317

AN ACT to impose a tax on the use in this state of tangible personal property, as such terms are defined herein, including gas, electricity, and water; to provide certain exemptions therefrom; to provide for the collection of such tax and the administration of this act; to fix interest, fines and penalties for the violation of the provisions of this act; to provide for the disposition of the revenues derived from said tax; to appropriate funds for the administration of this act; to exempt from the tax imposed by Senate File 316, acts of the Forty-seventh General Assembly, gross receipts from the sale of new motor vehicles and trailers; and to amend section five thousand ninety-three-f twenty-nine (5093-f29), code, 1935, relating to the refund of the motor vehicle fuel tax, to forbid such refund for fuel used in certain machinery for which the tax imposed by this act or by Senate File 316, acts of the Forty-seventh General Assembly, has not been paid.

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

1 SECTION 1. The following words, terms and phrases when used in
2 this act shall have the meanings ascribed to them in this section:
3 1. "Use" means and includes the exercise by any person of any
4 right or power over tangible personal property incident to the owner-
5 ship of that property, except that it shall not include processing, or
6 the sale of that property in the regular course of business. Prop-
7 erty used in "processing" within the meaning of this subsection shall
8 mean and include (1) any tangible personal property including con-
9 tainers which it is intended shall, by means of fabrication, compound-
10 ing, manufacturing, or germination, become an integral part of other
11 tangible personal property intended to be sold ultimately at retail, (2)
12 fuel which is consumed in creating power, heat or steam for process-
13 ing or for generating electric current, (3) industrial materials and
14 equipment, which are not readily obtainable in Iowa, and which are
15 directly used in the actual fabricating, compounding, manufacturing
16 or servicing of tangible personal property intended to be sold
17 ultimately at retail.
18 2. "Purchase" means any transfer, exchange or barter, conditional
19 or otherwise, in any manner or by any means whatsoever, for a con-
20 sideration.
21 3. "Purchase price" means the total amount for which tangible per-
22 sonal property is sold, valued in money, whether paid in money or