

4 seven (7) of said section the word "thirty" and inserting in lieu there-
5 of the word "twenty-four."

1 SEC. 2. Section three hundred ninety-eight (398) of chapter one
2 hundred thirty-four (134), Acts of the Forty-seventh General As-
3 sembly, is hereby repealed and the following enacted in lieu thereof
4 and numbered twelve (12) under section three hundred ninety-nine
5 (399) of said chapter:

6 "Every school bus shall bear thereon, both front and rear, a sign
7 with the words 'School Bus' in black letters at least six (6) inches
8 high, on a lemon-yellow background. After Setember 1, 1941, all
9 school buses shall be equipped with an additional stop signal with the
10 word 'Stop' printed on both sides in black letters at least five (5)
11 inches high on a lemon-yellow background. Such signal shall be at
12 least twenty (20) inches long and shall be manually controlled by the
13 operator of the school bus so as to be clearly visible from both front
14 and rear when extended from the left of the body of the bus and shall
15 be displayed only when passengers are being received or discharged
16 from the bus. When such vehicle is not in use as a school bus, the
17 signs with the words 'School Bus' shall be removed or covered.

18 When passenger cars are used as school buses, the same will apply
19 except that it is not necessary for them to be equipped with the man-
20 ually controlled 'Stop' signal."

1 SEC. 3. The time for going into effect of section three hundred
2 ninety-nine (399) of chapter one hundred thirty-four (134), Acts of
3 the Forty-seventh General Assembly, relating to the construction of
4 school buses is hereby extended from Sepember 1, 1939, to September
5 1, 1941, provided that one-half or more of the buses used by any school
6 district for the transportation of children to and from school on Sep-
7 tember 1, 1939, are constructed and equipped as required by said sec-
8 tion three hundred ninety-nine (399), Acts of the Forty-seventh Gen-
9 eral Assembly.

Approved April 24, 1939.

CHAPTER 133

MOTOR VEHICLE FUEL TAX

S. F. 427

AN ACT to amend sections five thousand ninety-three-f two (5093-f2), five thousand
ninety-three-f four (5093-f4), five thousand ninety-three-f nine (5093-f9) and
five thousand ninety-three-f twenty-nine (5093-f29) as amended, code, 1935,
relating to the motor vehicle fuel tax.

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

1 SECTION 1. Section five thousand ninety-three-f two (5093-f2),
2 Code, 1935, is hereby amended by striking therefrom paragraphs "d",
3 "e" and "f" and by substituting in lieu thereof the following:

4 "d. The term 'motor vehicle fuel' shall mean any petroleum product
5 or other substance which alone or in combination with any other pe-
6 troleum product or other substance is capable of being used to operate

7 by combustion any internal combustion engine of the type used in
8 automobiles, trucks, airplanes, motor boats, tractors, or other me-
9 chanical contrivances which are propelled by their own power and
10 which is practicable for use for such purpose, including the products
11 commonly known as gasoline, kerosene, naphtha, distillate, gas oil,
12 tractor fuel, benzine and benzol.

13 "e. The term 'motor fuel' shall mean those motor vehicle fuels which
14 alone and without being combined with other petroleum products or
15 other substances are capable of successfully operating by combustion
16 an internal combustion engine of the type used in automobiles and
17 trucks such as gasoline or other petroleum products or other substances
18 having similar qualities, which have a flash point less than one hun-
19 dred (100) degrees Fahrenheit as determined by the Tagliabue Closed
20 Cup Test, or has an initial boiling point of less than three hundred
21 (300) degrees Fahrenheit as determined by the Method of the Ameri-
22 can Society of Testing Materials or has a ninety-five per cent (95%)
23 distillation point at less than four hundred sixty-four (464) degrees
24 Fahrenheit as determined by the Method of the American Society of
25 Testing Materials.

26 "f. The term 'fuel oil' shall mean those motor vehicle fuels not
27 within the above specification for motor fuel which either alone or
28 when combined with other petroleum products or other substances are
29 capable of being used as a fuel to propel motor vehicles upon the public
30 highways such as ordinary kerosene, distillate, Diesel fuel and gas
31 oil or other petroleum products or other substances having similar
32 qualities."

1 SEC. 2. Section five thousand ninety-three-f four (5093-f4), Code,
2 1935, is hereby amended by striking therefrom the first paragraph
3 and substituting therefor the following:

4 "Said tax shall be paid to the state of Iowa by the distributor, or
5 other person who imports or first receives said motor vehicle fuel in
6 this state, or who manufactures, compounds, or blends motor vehicle
7 fuel in this state, at the times and in the manner hereinafter pro-
8 vided, except that no tax need be paid with respect to motor vehicle
9 fuel refined at a refinery in this state and stored thereat, nor with
10 respect to motor vehicle fuel imported into this state by boat, barge
11 or pipe line and stored at a marine or pipe line terminal, so long as the
12 same remains in storage at such refinery, marine or pipe line termi-
13 nal, but except as hereinafter provided as to fuel oil, such tax shall
14 be paid by such distributor or other person, with respect to all motor
15 vehicle fuel taken from such refinery, marine or pipe line terminal
16 storage for sale or use in this state or for transportation or shipment
17 to points within this state; and provided further that the operator of
18 such refinery, marine or pipe line terminal shall be required to keep,
19 subject to inspection at any time by the state treasurer, such records,
20 and to render to the state treasurer monthly such reports as the state
21 treasurer may require to insure proper enforcement of the provisions
22 of this act. Such distributor or other person having paid said tax, or
23 being liable for its payment shall collect the amount thereof from any
24 person to whom said motor vehicle fuel is sold in this state along with
25 the selling price thereof."

1 SEC. 3. Section five thousand ninety-three-f nine (5093-f9), Code,
2 1935, is hereby amended as follows:

3 1. By inserting in the last line of the paragraph numbered one (1)
4 after the word "load" the following:

5 " , and (a) the total number of gallons thereof imported by boat,
6 barge or pipe line and stored at a marine or pipe line terminal and (b)
7 the total number of gallons thereof taken from such marine or pipe
8 line terminal storage during the preceding calendar month for sale or
9 use in this state or for transportation or shipment to points within
10 this state".

11 2. By inserting in the last line of the paragraph numbered two (2)
12 after the word "obtained" the following:

13 " , and (a) the total number of gallons thereof refined at a refinery
14 in this state and stored at such refinery and (b) the total number of
15 gallons thereof taken from such refinery storage for sale or use in this
16 state or for transportation or shipment to points within this state".

1 SEC. 4. Section five thousand ninety-three-f twenty-nine (5093-
2 f29), Code, 1935, as amended by section twenty-five (25), chapter one
3 hundred ninety-eight (198), Acts of the Forty-seventh General As-
4 sembly, is hereby amended by inserting in the last line of the next to
5 the last paragraph thereof, after the word "funds" the following:

6 " , but this provision shall not be construed as requiring payment of
7 the tax herein imposed with respect to the sale or use of fuel oil so used
8 unless the same is used as a fuel to propel motor vehicles operated
9 upon the public highways for purposes of transportation".

Approved April 24, 1939.

CHAPTER 134

MOTOR VEHICLE FUEL TAX REFUNDS

S. F. 202

AN ACT to amend section five thousand ninety-three-f thirty-one (5093-f31), code, 1935, relating to refund of taxes paid upon purchases of motor vehicle fuel.

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

1 SECTION 1. Section five thousand ninety-three-f thirty-one (5093-
2 f31), Code, 1935, is hereby amended by inserting therein as subsection
3 ten (10) the following:

4 "10. For any person employed or engaged in the sale or distribu-
5 tion of motor vehicle fuel, either directly or indirectly, to prepare or
6 notarize, for or on behalf of purchasers of motor vehicle fuel, any
7 application for a permit for refunds, as provided in section five thou-
8 sand ninety-three-f thirty (5093-f30), or for any claim for refund of
9 motor vehicle fuel tax, as provided in section five thousand ninety-
10 three-f twenty-nine (5093-f29)."

1 SEC. 2. This act, being deemed of immediate importance, shall be
2 in force and effect from and after its publication in the Milo Motor. a