

3 paper published in Des Moines, Iowa, and The Iowa Bystander, a
4 newspaper published in Des Moines, Iowa.

Approved April 10, 1939.

I hereby certify that the foregoing act was published in the Iowa Unionist, Des Moines, Iowa, April 26, 1939, and the Iowa Bystander, Des Moines, Iowa, April 13, 1939.
EARL G. MILLER, *Secretary of State.*

CHAPTER 160

TRACKLESS-TROLLEY AND MOTOR-DRIVEN CITY PASSENGER BUSES

H. F. 391

AN ACT to amend section six thousand fifty-one-c one (6051-c1), code, 1935, relating to paving, repaving, constructing, reconstructing, resurfacing, repairing, or maintaining streets or thoroughfares over which street railways or passenger carriers operate trackless-trolley passenger busses or self-propelled motor-driven passenger busses over fixed routes wholly within cities under the commission form of government having a population of one hundred twenty-five thousand or over; imposing license fees or taxes therefor on said street railways or passenger carriers so operated; providing for the payment of such license fees or taxes for the paving, repaving, constructing, reconstructing, resurfacing, repairing, or maintaining the streets and roadways over which any such street railways or passenger carriers shall operate such trackless-trolley passenger busses or self-propelled motor-driven passenger busses, and for the reconstruction, repair, servicing, and maintenance of sewers and catch basins serving said streets and roadways; providing that the license fees or taxes so imposed shall be in lieu of all other taxes or license fees, general, special or local, except motor vehicle fuel license fees and motor vehicle fees on self-propelled motor-driven passenger busses levied by the state, to which such motor driven passenger busses or trackless-trolley passenger busses may be subject, and shall also be in lieu of all special assessment taxes for the paving, repaving, constructing, reconstructing, resurfacing, repairing, or maintaining the streets and roadways over which said busses are operated or for the construction, reconstruction, repair, or maintenance of sewers serving said streets or roadways; and repealing all laws or parts of laws in conflict herewith.

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

1 SECTION 1. Section Six Thousand Fifty-one-c one (6051-c1), Code,
2 1935, is hereby amended by adding thereto the following:
3 (1) Every street railway or passenger carrier operating trackless-
4 trolley passenger busses over fixed routes wholly within cities under
5 the commission form of government having a population of one hun-
6 dred twenty-five thousand or over shall pay into the city treasury an
7 annual license fee or tax in quarterly installments beginning April 1,
8 1940, for the purpose of paving, repaving, constructing, reconstruct-
9 ing, resurfacing, repairing, or maintaining the streets and roadways
10 over which said busses are operated, and for the reconstruction, re-
11 pair, servicing and maintenance of sewers and catch basins serving
12 said streets and roadways as follows:
13 For each trackless-trolley passenger bus having
14 forty-five (45) or less passenger seats.....\$65.00 per annum
15 For each trackless-trolley passenger bus having
16 more than forty-five (45) passenger seats.....\$85.00 per annum
17 The proceeds of collection of said tax or license fee and of the
18 further license fee or tax provided for by paragraph two (2) hereof
19 shall be used for no other purpose than for the paving, repaving, con-

20 structing, reconstructing, resurfacing, repairing, or maintaining the
21 streets and roadways over which said busses are operated and for the
22 reconstruction, repair, servicing, and maintenance of sewers and
23 catch basins serving said streets and roadways.

24 (2) In addition to the license fee or tax provided for by the fore-
25 going, from and after July 4, 1939, every street railway or passenger
26 carrier operating trackless-trolley passenger busses and self-propelled
27 motor-driven passenger busses over fixed routes wholly within such
28 cities as are defined in paragraph one (1) of this act shall pay into the
29 city treasury an additional annual license fee or tax in an amount
30 equivalent to one and one-half per cent (1½%) of the gross passenger
31 revenue from all motor-driven passenger busses and trackless-trolley
32 passenger busses. The said gross passenger-revenue tax or license fee
33 shall be payable in semiannual installments and within thirty days
34 after the expiration of each six months' period.

35 (3) The license fees or taxes hereby imposed upon street railways
36 or passenger carriers operating trackless-trolley passenger busses and
37 motor-driven passenger busses over fixed routes shall be in lieu of all
38 general property taxes and property assessments upon such busses and
39 of all special assessment taxes for the paving, repaving, constructing,
40 reconstructing, resurfacing, repairing, or maintaining the streets and
41 roadways over which said busses are operated or for the construction,
42 reconstruction, repair, or maintenance of sewers servicing said streets
43 and roadways, and of all other license fees and taxes, general or local,
44 except motor vehicle fuel license fees and motor vehicle license fees
45 on self-propelled motor-driven passenger busses levied by the state, to
46 which such motor vehicles or trackless-trolley busses may be subject.

47 (4) The money collected pursuant to the provisions hereof shall
48 be paid into the special improvement fund of any such city and shall be
49 used only for the purposes herein contemplated, notwithstanding the
50 provisions of section fifty-one hundred five-a forty-one of the Code,
51 1935, and sections one hundred thirty-seven (137), one hundred forty-
52 one (141), one hundred forty-eight (148), one hundred fifty (150),
53 one hundred fifty-one (151), one hundred fifty-two (152) and one hun-
54 dred seventy-five (175) of chapter one hundred thirty-four (134),
55 Acts of the forty-seventh General Assembly.

56 (5) The term "passenger carrier" or "carriers" shall include any
57 railway operated as a street railway, person, firm, corporation, or as-
58 sociation operating a line of busses between fixed termini within any
59 such city.

60 (6) Any such city shall have the power and authority to issue cer-
61 tificates and bonds in anticipation of the collection of any such taxes
62 or license fees, in accordance with the provisions of chapter three
63 hundred eleven (311), Code, 1935.

1 SEC. 2. All laws or parts of laws in conflict with the provisions of
2 this Act are hereby repealed.

Approved April 22, 1939.