

7 amount retained in the general fund under the provision of this act
8 and the maintenance cost of said department, together with any unex-
9 pended balance in the reimbursement fund."

1 SEC. 7. Section forty-seven hundred fifty-five-b four (4755-b4),
2 Code, 1935, is hereby amended by inserting the words "the mainte-
3 nance and housing of the State Highway Commission," after the
4 comma (,) and preceding the word "and" in line fifteen (15) of said
5 section.

1 SEC. 8. Section fifty-one hundred five-a fifty-four (5105-a54),
2 Code, 1935, is hereby amended by striking therefrom subsection one
3 (1) and inserting in lieu thereof the following:
4 "1. One-fifth thereof to the treasurer of state to the credit of the
5 general fund."

1 SEC. 9. Section one hundred seventy-seven (177), Code, 1935, is
2 hereby repealed.

Approved March 11, 1939.

CHAPTER 184
CHAIN STORE TAX
H. F. 511

AN ACT to amend sections sixty-nine hundred forty-three-g two (6943-g2), sixty-nine hundred forty-three-g five (6943-g5), sixty-nine hundred forty-three-g six (6943-g6), sixty-nine hundred forty-three-g seven (6943-g7), sixty-nine hundred forty-three-g eight (6943-g8), sixty-nine hundred forty-three-g eleven (6943-g11), sixty-nine hundred forty-three-g twelve (6943-g12), sixty-nine hundred forty-three-g fourteen (6943-g14), sixty-nine hundred forty-three-g fifteen (6943-g15), and to repeal section sixty-nine hundred forty-three-g thirteen (6943-g13), chapter three hundred twenty-nine-G one (329-G1), code, 1935, relating to chain-store tax and the collection thereof.

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

1 SECTION 1. Section sixty-nine hundred forty-three-g two (6943-
2 g2), Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in line six (6), and by changing the words "board of
4 assessment and review" to "tax commission" in lines six (6) and seven
5 seven (7) thereof.

1 SEC. 2. Section sixty-nine hundred forty-three-g five (6943-g5),
2 Code, 1935, is hereby amended by changing the word "board" to "com-
3 mission" in lines six (6), seven (7), ten (10) and thirteen (13)
4 thereof.

1 SEC. 3. Section sixty-nine hundred forty-three-g six (6943-g6),
2 Code, 1935, is hereby amended by changing the word "board" to "com-
3 mission" in lines six (6), twelve (12), eighteen (18), nineteen (19)
4 and twenty-three (23) thereof.

1 SEC. 4. Section sixty-nine hundred forty-three-g seven (6943-g7),
2 Code, 1935, is hereby amended by changing the word "board" to "com-
3 mission" in line five (5) of subsection one (1), and in lines two (2)

4 and seven (7) of subsection two (2), and in lines four (4), seven (7)
5 and nine (9) of subsection three (3) thereof.

1 SEC. 5. Section sixty-nine hundred forty-three-g eight (6943-g8),
2 Code, 1935, is hereby amended by changing the word "board" to "com-
3 mission" in lines seventeen (17), forty (40), forty-four (44), forty-
4 five (45), fifty-one (51), sixty-six (66), sixty-eight (68) and seventy-
5 six (76) thereof.

1 SEC. 6. Section sixty-nine hundred forty-three-g eleven (6943-
2 g11), Code, 1935, is hereby amended by changing the words "board
3 of assessment and review" to "tax commission" in line two (2) thereof.

1 SEC. 7. Section sixty-nine hundred forty-three-g twelve (6943-
2 g12), Code, 1935, is hereby amended by changing the words "board
3 of assessment and review" to "tax commission" in lines five (5),
4 eighteen (18) and nineteen (19), and twenty-two (22), and by chang-
5 ing the word "board" to "commission" in line twenty-seven (27)
6 thereof.

1 SEC. 8. Section sixty-nine hundred forty-three-g fourteen (6943-
2 g14), Code, 1935, is hereby amended by changing the word "board"
3 to "commission" in lines three (3) and five (5) thereof.

1 SEC. 9. Section sixty-nine hundred forty-three-g fifteen (6943-
2 g15), Code, 1935, is hereby amended by changing the word "board"
3 to "commission" in lines eight (8) and eleven (11) of subsection one
4 (1), and in line one (1) of subsection three (3) thereof.

1 SEC. 10. Section sixty-nine hundred forty-three-g thirteen (6943-
2 g13), Code, 1935, is hereby repealed.

1 SEC. 11. Wherever the words "board of assessment and review"
2 or "board" appear in chapter three hundred twenty-nine-G one (329-
3 G1), Code, 1935, and have not been specifically referred to in this act,
4 the words "board of assessment and review" are hereby changed to
5 read "tax commission", and the word "board" is hereby changed to
6 read "commission", and the code editor is hereby authorized to make
7 said changes.

Approved April 12, 1939.

CHAPTER 185

GARNISHMENT TO COLLECT CERTAIN TAXES

S. F. 443

AN ACT to authorize the collection, by garnishment proceedings, by the Iowa state board of assessment and review of any income tax, sales tax, or use tax owed to the state, and to prescribe the procedure therefor.

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

1 SECTION 1. In the service of a distress warrant issued by the Iowa
2 state board of assessment and review* for the collection of income

*Note: State Board of Assessment and Review superseded by State Tax Commission under Senate File 380 of the Acts of the 48th General Assembly, and the State Tax Commission administers the income and sales tax instead of the State Board of Assessment and Review under House File 510 of the Acts of the 48th General Assembly, and the use tax under House File 535 of the Acts of the 48th General Assembly. Other Acts of the 48th General Assembly also deal with details of the transfer.