

CHAPTER 185

MOTOR VEHICLE CARRIER COMPENSATION TAX

H. F. 32

AN ACT to amend section five thousand one hundred three and two hundredths (5103.02), chapter two hundred fifty-two and two-tenths (252.2), Code, 1939, relating to taxation of motor vehicle certificated carriers.

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

1 SECTION 1. Section five thousand one hundred three and two hun-
2 dredths (5103.02), chapter two hundred fifty-two and two-tenths
3 (252.2), Code of Iowa, 1939, is hereby amended by striking the word
4 "license" in line two (2) and substituting therefor the word "registra-
5 tion".

1 SEC. 2. Section five thousand one hundred three and two hun-
2 dredths (5103.02), chapter two hundred fifty-two and two-tenths
3 (252.2), Code of Iowa, 1939, is hereby amended by striking the last
4 seven (7) lines of said section and substituting therefor the following:
5 "Gross weight" shall mean the registered weight of a motor vehicle,
6 including any combination of tractor and semi-trailer, and any trailer
7 when propelled by other motor vehicles; except in the case of motor
8 vehicles not registered in this state, the gross weight shall mean the
9 empty weight of the motor vehicle plus the actual weight of the load
10 carried thereon."

Approved February 18, 1941.

CHAPTER 186

MOTOR VEHICLE CARRIER COMPENSATION TAX

H. F. 6

AN ACT to amend section five thousand one hundred three and four hundredths (5103.04), chapter two hundred fifty-two and two-tenths (252.2), Code, 1939, relating to taxation of motor vehicle certificated carriers, by changing the time when compensation tax payments become delinquent.

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

1 SECTION 1. Section five thousand one hundred three and four hun-
2 dredths (5103.04), chapter two hundred fifty-two and two-tenths
3 (252.2), Code, 1939, is hereby amended by striking from line two (2)
4 thereof the words "within thirty days after" and substituting therefor
5 the following: "on or before".

Approved February 17, 1941.