

## 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.