

CHAPTER 187

TAXATION OF CERTIFICATED CARRIERS

H. F. 2

AN ACT to amend section five thousand one hundred three and five hundredths (5103.05) of chapter two hundred fifty-two and two tenths (252.2), Code, 1939, relating to taxation of motor vehicle certificated carriers, to clarify the provisions relating to refund of tax and to change the date for the assessment of tax on certain motor vehicles.

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

1 SECTION 1. Section five thousand one hundred three and five hun-
2 dredths (5103.05) of chapter two hundred fifty-two and two tenths
3 (252.2), Code, 1939, is hereby amended by adding the following
4 sentence immediately after the period following the word "paid" in
5 line nine (9) thereof:

6 "Such refunds shall be made by the commission out of the money
7 collected under the provisions of this chapter before such money is
8 distributed as provided for by section five thousand one hundred three
9 and twelve hundredths (5103.12) of this chapter."

1 SECTION 2. Section five thousand one hundred three and five
2 hundredths (5103.05) of chapter two hundred fifty-two and two tenths
3 (252.2), Code, 1939, is hereby amended by striking the following word
4 and figure, "February 1" from line eleven (11) of said section, and
5 substituting therefor "January thirty-first".

Approved March 19, 1941.

CHAPTER 188

MOTOR CARRIER COMPENSATION TAX IDENTIFICATION PLATE

H. F. 30

AN ACT to amend section five thousand one hundred three and six hundredths (5103.06), 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 six hun-
2 dredths (5103.06), chapter two hundred fifty-two and two-tenths
3 (252.2), Code, 1939, is hereby amended as follows:

4 Strike all of said section and substitute therefor the following:
5 "The Commission shall issue a distinguishing identification plate
6 for each motor vehicle, including any combination of tractor and semi-
7 trailer or trailer when propelled by other motor vehicle, for which the
8 compensation tax has been paid, and the motor carrier shall affix such
9 plate to the vehicle in a conspicuous place and if the commission shall
10 so prescribe, in such place as may be prescribed by the commission."

Approved February 24, 1941.