- 18 mission on such vehicle at all times while such vehicle is being operated
- 19 thereunder. The commission may issue travel orders for such twenty-
- 20 four hour periods as may appear to it to be advisable."

Approved March 17, 1941.

CHAPTER 191

ACCOUNTING OF CARRIER COMPENSATION TAX

H. F. 50

AN ACT to amend section five thousand one hundred three and eleven hundredths (5103.11), chapter two hundred fifty-two and two-tenths (252.2), Code, 1939, to provide for an accounting by the commission to the Treasurer of the State for all moneys collected under chapter two hundred fifty-two and two-tenth (252.2); also to amend section one hundred forty-three (143), chapter eleven (11), Code, 1939, to except the Iowa State Commerce Commission from the provisions thereof.

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

SECTION 1. Section five thousand one hundred three and eleven hundredths (5103.11), chapter two hundred fifty-two and two-tenths (252.2), Code, 1939, is hereby amended by adding after the period (.) following the word "chapter" in the third line of said section the follow-

5 ing sentence:

- "The commission shall, on or before fifteen (15) days after the close of each quarterly period of each calendar year, remit to the treasurer of state all moneys collected under this chapter during the preceding quarter, except such moneys as shall have been repaid as provided by section five thousand one hundred three and five hundredths (5103.05)."
 - SEC. 2. Section one hundred forty-three (143), chapter eleven (11),
- 2 Code, 1939, is hereby amended by adding after the comma (,) following 3 the word "education" in the fourth (4th) line thereof the following:

"Iowa State Commerce Commission,".

Approved March 20, 1941.

CHAPTER 192

MOTOR VEHICLE CARRIER COMPENSATION TAX DISTRIBUTION

H. F. 3

AN ACT to amend section five thousand one hundred three and twelve hundredths (5103.12), chapter two hundred fifty-two and two tenths (252.2), Code, 1939, to provide for refunds as required under section five thousand one hundred three and five hundredths (5103.05) and to provide for the payment for identification plate provided for in section five thousand one hundred three and six hundredths (5103.06).

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

1 SECTION 1. Section five thousand one hundred three and twelve 2 hundredths (5103.12), chapter two hundred fifty-two and two tenths

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(252.2), Code, 1939, is hereby amended by adding a comma (,) after the word "chapter" in line three (3) thereof, and inserting the following:

"except such amount as may be necessary to make refunds as provided for in section five thousand one hundred three and five hundredths (5103.05) and to pay for the identification plate provided for in section five thousand one hundred three and six hundredths (5103.06),"

Approved February 17, 1941.

CHAPTER 193

MOTOR VEHICLE CERTIFICATED CARRIERS

H. F. 4

AN ACT to amend chapter two hundred fifty-two and two-tenths (252.2), Code, 1939, relating to taxation of motor vehicle certificated carriers by providing a penalty for violation of the provisions thereof.

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

SECTION 1. Chapter two hundred fifty-two and two tenths (252.2), Code, 1939, is hereby amended by adding thereto the following:

Every owner of a motor vehicle registered within the state of Iowa and every motor carrier within the meaning of this chapter, who operates or permits the operation of such motor vehicle upon the highways of this state, without the distinguishing identifying plates attached to said motor vehicle and displayed as provided in section five thousand one hundred three and six hundredths (5103.06), Code, 1939; or who operates or permits to be operated on the highways of the state of Iowa a motor vehicle as described in section five thousand one hundred three and ten one hundredths (5103.10), Code, 1939, without first obtaining a travel order from the commission and causing the same to be displayed as provided by section five thousand one hundred three and ten one hundredths (5103.10), Code, 1939, shall be deemed guilty of a misdemeanor and shall be punished by a fine not to exceed one hundred dollars (\$100), or imprisoned in the county jail for a period not to exceed thirty (30) days.

Nothing in this act shall be held to apply in a case where a number has been lost or destroyed without fault of the owner, until such owner of the motor vehicle has had a reasonable opportunity to replace the

21 same.

Approved March 24, 1941.