

CHAPTER 205

USE TAX

H. F. 6

AN ACT to amend section six thousand nine hundred forty-three and one hundred twenty-three thousandths (6943.123), code, 1939, to make that part of the income tax law providing for jeopardy assessments applicable to use tax.

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

- 1 SECTION 1. Section six thousand nine hundred forty-three and
- 2 one hundred twenty-three thousandths (6943.123), Code, 1939, is
- 3 amended by inserting in line eight (8) between the words "in" and
- 4 "sections" the following:
- 5 "section 6943.062 and".

Approved January 28, 1943.

CHAPTER 206

CHAIN STORE TAX EXEMPTIONS

S. F. 233

AN ACT to amend section six thousand nine hundred forty-three and one hundred twenty-eight thousandths (6943.128), code, 1939, relating to exemptions from chain store taxation by adding thereto agricultural seeds, fertilizer and twine.

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

- 1 SECTION 1. Section six thousand nine hundred forty-three and one
- 2 hundred twenty-eight thousandths (6943.128), Code, 1939, is hereby
- 3 amended by inserting after the comma (,) following the word "feed"
- 4 in line three (3) of subsection three (3) thereof, the following words
- 5 and punctuation "agricultural seeds, (as defined in Section three
- 6 thousand one hundred twenty-seven, (3127), Code, 1939), fertilizer,
- 7 twine,".

- 1 SEC. 2. This Act being deemed of immediate importance shall be
- 2 in full force and effect from and after its passage and publication in
- 3 the Kossuth County Advance, a newspaper published in Algona, Iowa,
- 4 and West Union Argo-Gazette, a newspaper published in West Union,
- 5 Iowa.

Approved March 17th, 1943.

I hereby certify that the foregoing act was published in the Kossuth County Advance, Algona, Ia., March 23, 1943, and the West Union Argo-Gazette, West Union, Ia., March 24, 1943.

WAYNE M. ROPES, *Secretary of State.*