

CHAPTER 185

SURPLUS WAR MATERIAL—USE TAX

S. F. 54

AN ACT to amend section six thousand nine hundred forty-three and seventy-six thousandths (6943.076), and section six thousand nine hundred forty-three and one hundred and three thousandths (6943.103), code of Iowa, 1939, and providing for the imposition of a use tax upon purchases of tangible personal property from the government of the United States or any of its agencies by ultimate consumers.

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

1 SECTION 1. Section one (1) of section six thousand nine hundred
2 and forty-three and seventy-six thousandths (6943.076), Code, 1939,
3 is hereby amended by adding the following:

4 "Purchases of tangible personal property from the Government of
5 the United States or any of its agencies by ultimate consumers are
6 hereby declared to be subject to the State Use Tax."

1 SEC. 2. Section six thousand nine hundred and forty-three and one-
2 hundred three thousandths (6943.103), Code, 1939, is hereby amended
3 by adding thereto the following paragraph:

4 "Purchases of tangible personal property made from the Govern-
5 ment of the United States or any of its agencies by ultimate consumers
6 shall be subject to the tax imposed by this section. Industrial mate-
7 rials and equipment owned by the Federal Government within the
8 State of Iowa of a character not ordinarily readily obtainable within
9 the state, shall not be subject to use tax when sold, if such industrial
10 materials and equipment would not be subject to use tax if such were
11 sold outside of the state for use in Iowa."

1 SEC. 3. This act shall not apply to purchases made by counties or
2 municipal corporations.

1 SEC. 4. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in the
3 Anamosa Eureka, a newspaper published at Anamosa, Iowa, and the
4 Tri County News, a newspaper published at Farmington, Iowa.

Approved March 30, 1945.

I hereby certify that the foregoing act was published in the Anamosa Eureka, Anamosa, Iowa, April 5, 1945, and the Tri County News, Farmington, Iowa, April 12, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 186

TEMPORARY RETAIL SALES PERMIT

H. F. 3

AN ACT providing for the issuance of temporary permits to persons engaging temporarily in the business of retail sales in Iowa.

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

1 SECTION 1. Section six thousand nine hundred forty-three and
2 eighty-four one-thousandths (6943.084), Code, 1939, is amended by