

3 adding thereto the following subsection:

4 "7. Every person desiring to engage temporarily in the conduct of
5 a business as a retailer within the state, shall file with the commission
6 an application for a temporary permit. The commission shall issue a
7 temporary permit for any number of days or months not exceeding six
8 (6) months. A temporary permit may be renewed from time to time
9 in the discretion of the commission and shall expire automatically
10 on the final day for which it shall have been issued, unless renewed.
11 Itinerant merchants, seasonal retailers, peddlers and persons selling
12 tangible personal property at retail without a permanent or fixed place
13 of business, shall operate on a temporary permit and shall not be
14 issued a regular permit unless they shall have established a regular
15 place of business. The commission shall prescribe rules and regula-
16 tions as to the issuance of temporary permits and the collection of tax
17 due from retailers operating by virtue of a temporary permit. All the
18 provisions of the first three (3) subsections of this section, shall apply
19 to temporary permits as far as consistent herewith."

Approved February 21, 1945.

CHAPTER 187

SALES TAX PERMITS

H. F. 46

AN ACT amending subsection two (2) of section six thousand nine hundred forty-three and eighty-nine thousandths (6943.089), code, 1939, modifying the penalties for failure to take out sales tax permits.

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

1 SECTION 1. Subsection two (2) of section six thousand nine
2 hundred forty-three and eighty-nine thousandths (6943.089), Code,
3 1939, is hereby amended by striking out the last three (3) lines of
4 said subsection and substituting in lieu thereof the following: "One
5 hundred dollars (\$100) or imprisonment in the county jail for not
6 more than thirty (30) days in the discretion of the court."

Approved January 29, 1945.

CHAPTER 188

CLAIMS FOR TAX REFUNDS

H. F. 40

AN ACT to amend chapter two hundred thirty-six (236), Acts of the Forty-ninth General Assembly, relating to tax refunds.

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

1 SECTION 1. Chapter two hundred thirty-six (236) Acts of the Forty-
2 ninth General Assembly, is amended by inserting after the word "re-

3 fund" in line four (4) of section one (1) and after the word "refund"
4 in line five (5) of section one (1) the words "or credit".

1 SEC. 2. 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 Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa,
4 and in the Des Moines Daily Record, a newspaper published in Des
5 Moines, Iowa.

Approved March 7, 1945.

I hereby certify that the foregoing act was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa, March 12, 1945, and the Des Moines Daily Record, Des Moines, Iowa, March 13, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 189

OLD-AGE ASSISTANCE

H. F. 328

AN ACT to amend chapter two hundred thirty-seven (237), Acts of the Forty-ninth General Assembly, relative to the allocation of revenue for old-age assistance.

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

1 SECTION 1. Section one (1), chapter two hundred thirty-seven
2 (237), Acts of the Forty-ninth General Assembly, is hereby amended
3 by striking from line four (4) thereof the words "eight million five
4 hundred thousand" and inserting in lieu thereof the words "ten mil-
5 lion".

Approved March 27, 1945.

CHAPTER 190

CHAIN STORE TAX OVERPAYMENTS

H. F. 2

AN ACT providing for the payment of refunds to persons who have overpaid Iowa chain store taxes.

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 thirty-seven thousandths (6943.137), Code, 1939, is amended
3 by adding the following:
4 "If it shall appear that an overpayment has been made or shall
5 have been made, then, all of the provisions, power, duties, authority
6 and restrictions contained in sections six thousand nine hundred
7 forty-three and ninety-seven thousands (6943.097) and six thousand
8 nine hundred forty-three and ninety-eight thousands (6943.098) shall
9 apply hereto."

Approved January 29, 1945.