

3 Page County Herald-Journal, a newspaper published at Clarinda,
4 Iowa, and the Madrid Register-News, a newspaper published at
5 Madrid, Iowa.

Approved February 26, 1947.

I hereby certify that the foregoing act was published in the Page County Herald-Journal, March 3, 1947, and the Madrid Register-News, March 6, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 89

BEER TAX

H. F. 529

AN ACT to provide for a tax on beer manufactured for sale or sold in this state at wholesale and on beer imported into this state for sale at wholesale and sold in this state for resale; such tax to be for the benefit of the general fund of the state of Iowa.

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

1 SECTION 1. Section one hundred twenty-four point twenty-five
2 (124.25), Code 1946, is hereby repealed and the following substituted
3 in lieu thereof:

4 "124.25. Barrel Tax. In addition to the annual permit fee to be
5 paid by all class 'A' permittees, under the provisions of this chapter,
6 there shall be levied and collected from such permittees on all beer
7 manufactured for sale or sold in this state at wholesale and on all
8 beer imported into this state for sale at wholesale and sold in this
9 state at wholesale, a tax of two and forty-eight hundredths dollars
10 for every barrel containing thirty-one gallons, and at a like rate for
11 any other quantity or for the fractional part of a barrel. Provided,
12 however, that no tax shall be levied or collected on beer shipped outside
13 this state by a class 'A' permittee or sold by one class 'A' permittee
14 to another class 'A' permittee."

1 SEC. 2. All revenue derived from the tax hereby imposed shall
2 accrue to the state general fund.

1 SEC. 3. All of the provisions of chapter one hundred twenty-four
2 (124), Code 1946, relating to the administration of the barrel tax
3 on beer shall apply to this act.

1 SEC. 4. 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 Rake Register, a newspaper published at Thompson, Iowa, and
4 in the Radcliffe Signal, a newspaper published at Radcliffe, Iowa.

Approved April 29, 1947.

I hereby certify that the foregoing act was published in the Rake Register, May 8, 1947, and the Radcliffe Signal, May 8, 1947.

ROLLO H. BERGESON, *Secretary of State.*