

CHAPTER 228

SALES TAX ON AIRPLANES

S. F. 208

AN ACT to provide for the taxation of airplanes under the Iowa laws relating to sales and use tax; and amending sections four hundred twenty-two point forty-six (422.46), four hundred twenty-three point four (423.4), and three hundred twenty eight point twenty-five (328.25), code 1946.

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

1 SECTION 1. Section four hundred twenty-two point forty-six
2 (422.46), Code 1946, is hereby amended by adding after line eight
3 (8) the following: "This provision shall not apply to the sale of
4 airplanes."

1 SEC. 2. Section four hundred twenty-three point four (423.4), Code
2 1946, is hereby amended by inserting after the word "property" in
3 line one (1) of subsection three (3) the words "other than airplanes".

1 SEC. 3. Section three hundred twenty-eight point twenty-five
2 (328.25), Code 1946, is hereby amended by inserting after the second
3 comma (,) in line three (3) the words "except state sales or use
4 tax,".

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
3 in the DeWitt Observer, a newspaper published at DeWitt, Iowa, and
4 The Union Tribune, a newspaper published at Russell, Iowa.

Approved April 22, 1947.

I hereby certify that the foregoing act was published in the DeWitt Observer, May 1, 1947, and The Union Tribune, May 1, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 229

SALES TAX REFUNDS TO GOVERNMENTS

S. F. 280

AN ACT relating to refunds of sale and use tax paid on purchases by tax certifying and tax levying governmental bodies of Iowa, or any subdivision or branch thereof.

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

1 SECTION 1. Any tax certifying or tax levying body of Iowa or
2 any governmental subdivision thereof may apply to the State Tax
3 Commission for refund of the amount of tax imposed hereunder and
4 paid upon sales to it of any goods, wares or merchandise used for
5 public purposes. Such refund may be obtained only in the following
6 amounts and manner and only under the following conditions:
7 a. On forms furnished by the commission to be within such time
8 as the commission may provide by regulation. The governmental unit
9 claiming a refund shall report to the commission the total amount or
10 amounts valued in money expended directly or indirectly for goods,
11 wares or merchandise used for public purposes by such tax certifying
12 or tax levying body or governmental subdivision thereof.

13 b. On these forms the tax certifying or tax levying body or govern-
14 mental subdivision thereof shall separately list the persons making the
15 sales to it or to its order, together with the dates of the sales and the
16 total amount so expended.

17 c. The tax certifying or tax levying body or governmental sub-
18 division thereof must prove to the satisfaction of the commission
19 that the person making the sales has included the amount thereof
20 in the computation of the gross receipts of such person and that such
21 person has paid the tax levied by this division based upon such compu-
22 tation of gross receipts.

1 SEC. 2. If the commission is satisfied that the foregoing condi-
2 tions and requirements have been complied with they shall refund the
3 amount claimed by the tax certifying or tax levying body or govern-
4 mental subdivision thereof. The refunds herein provided shall not
5 extend to purchases of goods, wares or merchandise used by or in
6 connection with the operation of any municipal utility of such govern-
7 mental unit affording service to the general public.

1 SEC. 3. The provisions of this act shall also apply to purchases
2 by any tax certifying or tax levying body or governmental subdivision
3 thereof which are subject to the use tax provided by Chapter 423, Code
4 of Iowa 1946.

1 SEC. 4. Application for refunds herein provided shall be certified
2 to the state tax commission quarterly and within thirty days after the
3 close of each quarter on March 31st, June 30th, September 30th and
4 December 31st of each year. The state tax commission shall certify
5 to the state comptroller the amount of refund to which each tax
6 certifying body, tax levying body or governmental unit is entitled
7 and the state comptroller is hereby authorized to issue his warrant
8 for the amount of refund to the treasurer thereof.

1 SEC. 5. This act shall become effective as to purchases made on or
2 after July 1, 1947.

1 SEC. 6. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Postville
3 Herald, a newspaper published at Postville, Iowa, and in the Man-
4 chester Press, a newspaper published at Manchester, Iowa.

Approved April 28, 1947.

I hereby certify that the foregoing act was published in the Postville Herald, May 7,
1947, and the Manchester Press, May 8, 1947.

ROLLO H. BERGESON, *Secretary of State.*