

16 of the tax shall be made by purchase of motor fuel within Iowa of
 17 such gallonage as is equivalent to the gallonage consumed while oper-
 18 ating such motor vehicle on the public highways of Iowa, or by direct
 19 remittance to the department. If deemed necessary to determine the
 20 amount of tax due or to prevent tax evasion, the department may re-
 21 quire from any such person, firm or corporation reports on forms
 22 prescribed by it, and tax payments in the same manner as is provided
 23 in this chapter with respect to distributors. Every person, firm or
 24 corporation, required by this section to make returns and pay the tax
 25 herein imposed, shall be subject to all of the provisions of this chapter
 26 and all fines and penalties herein imposed for violations thereof."

1 SEC. 5. This Act being deemed of immediate importance shall be
 2 in full force and effect from and after its passage and publication in the
 3 Davis County Republican, a newspaper published at Bloomfield, Iowa,
 4 and in the Oskaloosa Tribune Press, a newspaper published at Oska-
 5 loosa, Iowa.

Approved May 28, 1953.

I hereby certify that the foregoing Act, House File 10, was published in the Davis County Republican, Bloomfield, Iowa, June 2, 1953, and in the Oskaloosa Tribune Press, Oskaloosa, Iowa, June 5, 1953.

MELVIN D. SYNEHORST, *Secretary of State.*

CHAPTER 148

MOTOR CARRIERS

S. F. 152

AN ACT to amend section three hundred twenty-five point six (325.6), Code 1950, relating to certificates of convenience and necessity for motor carriers.

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

1 SECTION 1. Amend section three hundred twenty-five point six
 2 (325.6), Code 1950, by striking the same and by inserting in lieu
 3 thereof the following:

4 "It is hereby declared unlawful for any motor carrier to transport
 5 over a regular route or between fixed termini any person or property,
 6 for compensation, from any point or place in the state of Iowa to
 7 another point or place in said state irrespective of the route, highway
 8 or highways traversed, including the crossing of any state line of
 9 the state of Iowa, or the ticket or bill of lading issued and used for
 10 such transportation, without first having obtained from the commis-
 11 sion a certificate declaring that public convenience and necessity re-
 12 quire such operation."

Approved April 15, 1953.