

CHAPTER 207
SALES TAX PERMITS

H. F. 90

AN ACT repealing subsection seven (7) of section four hundred twenty-two point fifty-three (422.53), Code 1950, and amending subsection one (1) of section four hundred twenty-two point fifty-three (422.53), Code 1950, relating to retail sales tax permits.

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

1 SECTION 1. Subsection seven (7) of section four hundred twenty-
2 two point fifty-three (422.53), Code 1950, is hereby repealed and the
3 following inserted in lieu thereof:

4 "7. Persons not regularly engaged in selling at retail and not having
5 a permanent place of business, but who are temporarily engaged in
6 selling from trucks, portable roadside stands, concessionaires at state,
7 county, district or local fairs, carnivals and the like, shall report and
8 remit the tax on a non-permit basis, under such rules as the commis-
9 sion shall provide for the efficient collection of the sales tax on such
10 sales."

1 SEC. 2. Subsection one (1) of section four hundred twenty-two
2 point fifty-three (422.53), Code 1950, is hereby amended by striking
3 the period after the word "prescribed" in line 6 of such subsection and
4 adding the following: " , except as otherwise provided in subsection
5 seven (7) of this section."

Approved April 29, 1953.

CHAPTER 208

AGRICULTURAL LAND TAX CREDIT

H. F. 278

AN ACT to amend sections four hundred twenty-six point three (426.3), four hundred twenty-six point six (426.6), four hundred twenty-six point seven (426.7), and four hundred twenty-six point eight (426.8), Code 1950, relating to computation of agricultural land tax credits.

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

1 SECTION 1. Amend section four hundred twenty-six point three
2 (426.3), Code 1950, by adding to line thirteen (13), after the word
3 "mills" the words "for the previous year".

1 SEC. 2. Amend section four hundred twenty-six point six (426.6),
2 Code 1950, by striking all of lines one (1) through sixteen (16) and
3 inserting in lieu thereof as follows:

4 "From and after July 4, 1953, the agricultural land tax credit al-
5 lowed for the year 1954 and each year thereafter shall be computed as
6 follows: On or before the first of June the county auditor shall list by
7 school districts all tracts of agricultural lands which they are entitled
8 to credit hereunder, together with the taxable value for the previous
9 year, together with the budget from each school district for the pre-
10 vious year, and the tax rate determined for the general fund of the