

4 hundred twenty-three point four (423.4), Code 1954, and inserting the  
5 words "or to the sale at retail of beer and cigarettes,".

1 SEC. 3. Section ninety-eight point six (98.6), Code 1954, is  
2 amended by striking all of subsection four (4) and inserting in lieu  
3 thereof the following:

4 "4. The tax imposed shall be in lieu of any other occupation or ex-  
5 cise tax on cigarettes imposed by any political subdivision of the  
6 state."

1 SEC. 4. The provisions of this Act shall be effective as to all use and  
2 sales tax transactions of July 1, 1955, and thereafter.

1 SEC. 5. The Act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication in  
3 the Boone News-Republican, a newspaper published at Boone, Iowa,  
4 and in the Ames Daily Tribune, a newspaper published at Ames, Iowa.

Approved April 22, 1955.

I hereby certify that the foregoing Act, Senate File 417, was published in the Boone News-Republican, Boone, Iowa, April 27, 1955, and in the Ames Daily Tribune, Ames, Iowa, April 26, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 214

### SALES AND USE TAX RETURNS

S. F. 306

AN ACT to amend sections four hundred twenty-two point fifty-one (422.51), four hundred twenty-two point fifty-two (422.52), four hundred twenty-three point thirteen (423.13) and four hundred twenty-three point fourteen (423.14), Code 1954, changing the time for filing sales tax and use tax returns.

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

1 SECTION 1. Section four hundred twenty-two point fifty-one  
2 (422.51), subsection one (1), Code 1954, is amended by striking from  
3 lines one (1) and two (2) the word "twentieth" and inserting in lieu  
4 thereof the word "last".

1 SEC. 2. Section four hundred twenty-two point fifty-one (422.51),  
2 subsection one (1), Code 1954, is amended by striking from line four  
3 (4) the word "twentieth" and inserting in lieu thereof the word "last".

1 SEC. 3. Section four hundred twenty-two point fifty-two (422.52),  
2 subsection one (1), Code 1954, is amended by striking from line three  
3 (3) the word "twentieth" and inserting in lieu thereof the word "last".

1 SEC. 4. Section four hundred twenty-three point thirteen (423.13),  
2 Code 1954, is amended by striking from line six (6) the word "twenti-  
3 eth" and inserting in lieu thereof the word "last".

1 SEC. 5. Section four hundred twenty-three point fourteen  
2 (423.14), Code 1954, is amended by striking from line six (6) the word  
3 "twentieth" and inserting in lieu thereof the word "last".

Approved April 15, 1955.