

CHAPTER 165

FEDERAL GASOLINE TAX REFUNDS*

H. F. 471

AN ACT relating to joint action and cooperation between the state and the United States regarding the issuance of refunds for federal gasoline tax.

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

1 SECTION 1. Chapter three hundred twenty-four (324), Code 1954,
2 is hereby amended by adding the following new section:

3 "1. The treasurer is hereby authorized to enter into and empowered
4 to carry out the provisions of agreements with any duly authorized
5 agent or department of the United States government for joint or co-
6 operative action by the state and the United States government in the
7 making of refunds of the federal tax on gasoline. Such agreements may
8 provide that the treasurer may receive applications for and make re-
9 funds of the federal tax on gasoline as an agent of the United States.
10 Such agreements shall provide that the United States shall provide the
11 treasurer with sufficient funds in advance to pay all costs to the state
12 in the performance of such agreements and in the making of such re-
13 funds. In the event such an agreement is concluded, the treasurer is
14 hereby designated, appointed and empowered, through the motor ve-
15 hicle fuel tax division of his office, to, as an agent of the United States
16 government, accept applications for refunds of the federal tax on
17 gasoline and to make such refunds from such moneys provided him
18 in advance by the federal government.

19 "2. All moneys that may be paid in advance by the United States
20 to the state to pay the cost to the state of performing such agreements
21 and the cost of making such refunds are hereby appropriated to the
22 treasurer for such purposes. Neither the state nor the treasurer shall
23 be liable in any manner for the actions of the treasurer or his em-
24 ployees in the receipt, administration, and expenditure of such federal
25 funds including the making of refunds."

Approved May 14, 1957.

*See chapter 164.

CHAPTER 166

GASOLINE TAX REFUNDS*

S. F. 97

AN ACT to amend chapter three hundred twenty-four (324), Code 1954, relating to the filing of claims for refund of the tax on gasoline.

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

1 SECTION 1. Amend section three hundred twenty-four point fifty
2 (324.50), Code 1954, by striking the words, "shall be verified by the
3 oath of the claimant" in lines seventeen (17) and eighteen (18) and
4 substituting in lieu thereof the words, "shall be certified by the claim-

*See chapter 164.