

## 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.

5 ant under penalty as provided for in the last paragraph of section  
6 three hundred twenty-four point fifty-eight (324.58), Code 1954”.

1 SEC. 2. Amend section three hundred twenty-four point fifty-seven  
2 (324.57), Code 1954, by striking the words, “made under oath” in line  
3 nine (9) and substituting in lieu thereof the words, “certified by the  
4 applicant under penalty as provided for in the last paragraph of sec-  
5 tion three hundred twenty-four point fifty-eight (324.58), Code 1954”  
6 and by striking the last sentence and substituting in lieu thereof, “A  
7 refund permit shall continue in effect until revoked as hereinafter  
8 provided.”

1 SEC. 3. Chapter three hundred twenty-four (324), Code 1954, is  
2 hereby amended by adding thereto the following new section:

3 “*Revocation of Refund Permit.* Any refund permit issued under  
4 this chapter may be revoked by the treasurer for any of the following  
5 violations, but only after the holder of the permit has been given  
6 reasonable notice of the intention to revoke the permit and reasonable  
7 opportunity to be heard:

8 1. Using in support of a refund claim a false or altered invoice;

9 2. Making a false statement in a claim for refund or in response  
10 to an investigation by the treasurer of a claim for refund; or

11 3. Refusal to submit his books and records for examination by the  
12 treasurer or his authorized representative.

13 A person whose refund permit is revoked for cause as above pro-  
14 vided may not obtain another refund permit for a period of one year  
15 after the revocation.

16 A refund permit under which no refund is claimed for a period of  
17 one year from date of issuance or a refund permit whose holder has  
18 moved from the county wherein he resided at the time of application  
19 for said permit shall be revoked by the treasurer subject to reinstatement  
20 or issuance of a new permit as provided in section three hundred  
21 twenty-four point fifty-seven (324.57), Code 1954.”

1 SEC. 4. Amend section three hundred twenty-four point fifty-nine  
2 (324.59), Code 1954, by adding the words, “or false certificate,” after  
3 the comma (,) in line two (2) and by adding the words, “or certifi-  
4 cate” after the word, “affidavit” in line three (3).

1 SEC. 5. Amend section three hundred twenty-four point fifty  
2 (324.50), Code 1954, by adding a new sentence after the period (.) in  
3 line thirty-eight (38) as follows: “If an original invoice showing the  
4 purchase of the motor fuel on which a refund is claimed is lost or  
5 destroyed the treasurer may in his discretion approve a refund sup-  
6 ported by a copy identified and certified by the seller as being a true  
7 copy of the original.”

1 SEC. 6. Amend section three hundred twenty-four point fifty  
2 (324.50), Code 1954, by adding after the word “used” in line twenty-  
3 nine (29), the following “or will be used”.

Approved March 1, 1957.